Accounting Equation: (1 structure)

	Show more information												
Primary	Primary Information												
#	# Disclosure Category Level Pattern Disclosure Found Disclosure Consistent Applicable Representation Concept [TEXT BLOCK] Representation Concept DETAIL												
± 1	Balance Sheet	Unknown	Level4Detail	Hierarchy	True	CONSISTENT	True	NOT-EXPECTED	Assets				

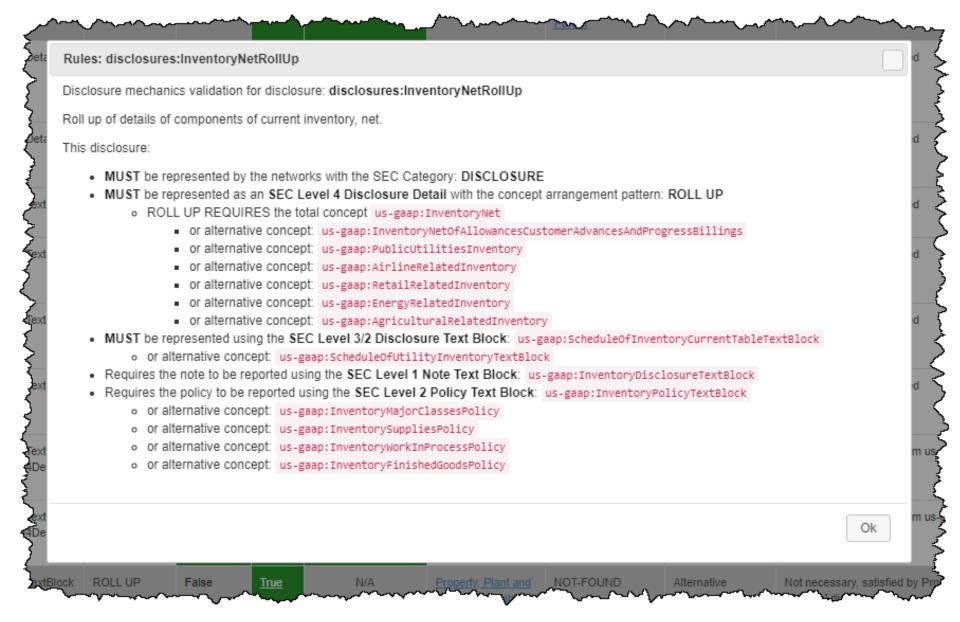
Rules

Primary Information # Disclosure Category Level Pattern Disclosure Found Disclosure Consistent Applicable Representation Concept [TEXT BLOCK] Representation Concept DETAIL Image: Interpresentation concept Interpresentation Level4Detail Hierarchy True NOT-EXPECTED Assets Image: Interpresented using the Hypercube/[Table] named: sfac6:BalanceSheetHypercube														
#		Disclosure Category Level Pattern Disclosure Found Disclosure Consistent Applicable Representation Concept [TEXT BLOCK] Representation Concept DETAIL Balance Sheet Unknown Level4Detail Hierarchy True NOT-EXPECTED Assets Line of Reasoning												
	1	Balance Sheet	Unknown	Level4Detail	Hierarchy	True	CONSISTENT	True	NOT-EXPECTED	Assets				
Ĩ														
	MU	ST be represented using	the Hypercube/	[Table] named: sfac6:Ba	lanceSheetHyp	ercube								
-	MU	ST be represented as a L	evel 4 Disclos	sure Detail with the cor	cept arrangem	ent pattern: cm:Hie	erarchy							
	- 0	m:Hierarchy REQUIRES of	oncept: sfac6:/	Assets										
-	The	e Hierarchy MUST contain	the Level 4 Det	ailed Concept: sfac6:Lia	bilities									
	The	e Hierarchy MUST contain	the Level 4 Det	ailed Concept: sfac6:Eq	uity									

Line of Reasoning:

ima	ary In	formation								
		Disclosure	Category	Level	Pattern	Disclosure Found	Disclosure Consistent	Applicable	Representation Concept [TEXT BLOCK]	Representation Concept DETAIL
	1	Balance Sheet	Unknown	Level4Detail	Hierarchy	True	CONSISTENT	True	NOT-EXPECTED	Assets
	Rule	s Line of Reasoning								
ľ	###	#Disclosure mechanics v	alidation explan	ation for disclosure: discl	osures:Balance	Sheet###				•••
	Leve	l 4 Disclosure Detail								
	Loc	king for blocks with con	cept arrangeme	nt pattern: Hierarchy						
	Loc	king for Hypercube/[Tal	ole]: sfac6:Bala	nceSheetHypercube						
	*F(OUND Hypercube/[Table]: sfac6:Balance	eSheetHypercube in netv	vork:					
	Loc	king for Concept: sfac6	:Assets							
	*F(DUND Concept: sfac6:A	ssets in network	:						
	Loc	king for Concept: sfac6	:Liabilities							
	*F(DUND Concept: sfac6:Lia	abilities in netwo	ork:						
	Loc	king for Concept: sfac6	:Equity							
	*F(DUND Concept: sfac6:Ec	quity in network	:						
	Co	ncept located in network	: 01-Balance Sh	eet						
1	CON	LUSION								
	Dis	closure found in report:	True							
	Dis	closure mechanics are O	ONSISTENT bec	ause the Level 4 Disclos	ure Detail conce	ept was FOUND.				
	###	# END of disclosure mec	nanics validation	explanation for this disc	dosure ####					

Example of Disclosure Mechanics Rules:



SFAC 6 – Elements of Financial Statements: (Three structures)

							Show	/ more informati	on			
Primary	rimary Information											
#	•	Disclosure	Categ	Level	Pattern	Disclosure	Disclosure	Applicable	Representation Concept [TEXT BLOCK]	Representation Concept DETAIL		
±	1	Balance Sheet	Unkno	Level4Detail	Hierarchy	True	CONSISTENT	True	NOT-EXPECTED	Assets		
±	2	Changes in Equity	Unkno	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Equity		
÷	3	Comprehensive Income	Unkno	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Comprehensive Income		

Rules:

							Show	more informat	ion		
Prin	ary I	nformation									
#	*	Disclosure	Categ	Level	Pattern	Disclosure	Disclosure	Applicable	Representation Concept [TEXT BLOCK]	Representation Concept DETAIL	
	1	Balance Sheet	Unkno	Level4Detail	Hierarchy	True	CONSISTENT	True	NOT-EXPECTED	Assets	
	Rul	les Line of Reasoning									
	This	disclosure: disclosures:Ba	lanceShee	t							
	- MU	IST be represented using t	the Hypero	ube/[Table] named: sfac6:B	alanceSheetHy	percube					
	- MU	IST be represented as a L	evel 4 Di	sclosure Detail with the co	ncept arrangen	nent pattern: cr	n:Hierarchy				
		cm:Hierarchy REQUIRES c									
				4 Detailed Concept: sfac6:Lia							
	- The	e Hierarchy MUST contain	the Level	4 Detailed Concept: sfac6:Ec	quity						
	2	Changes in Equity	Unkno	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Equity	
	Rul	les Line of Reasoning									
	This	disclosure: disclosures:Ch	angesInEc	quity							
	- MU	IST be represented using t	the Hypero	ube/[Table] named: sfac6:C	hangesInEquity	Hypercube					
	- MU	IST be represented as a L	evel 4 Di	sclosure Detail with the co	ncept arrangen	nent pattern: cr	n:RollForward				
	- 0	cm:RollForward REQUIRES	S beginning	g/ending balance: sfac6:Equi	ty						
	3	Comprehensive Income	Unkno	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Comprehensive Income	
	Rul	les Line of Reasoning									
	This	disclosure: disclosures:Co	mprehensi	iveIncome							
	- MU	IST be represented using	the Hyperc	ube/[Table] named: sfac6:C	omprehensiveI	ncomeStatemen	tHypercube				
	- MU	IST be represented as a L	evel 4 Dis	sclosure Detail with the co	ncept arrangen	nent pattern: cm	n:RollUp				
	- 0	cm:RollUp REQUIRES total	l: sfac6:Co	omprehensiveIncome							

Line of reasoning works the same way as accounting equation

SFAC 6 Plus Net Assets: 7 structures

						Show	/ more informati	ion	
Primary	Information								
#	Disclosure	Categ	Level	Pattern	Disclosure	Disclosure	Applicable	Representation Concept [TEXT BLOCK]	Representation Concept DETAIL
±	1 Balance Sheet	Unkno	Level4Detail	Hierarchy	True	CONSISTENT	True	NOT-EXPECTED	Assets
±	2 Changes in Equity	Unkno	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Equity
±	3 Changes in Fund Bal	Unkno	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Fund Balance
±	4 Changes in Net Assets	Unkno	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Change in Net Assets
±	5 Comprehensive Income	Unkno	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Comprehensive Income
±	6 Fund Balance	Unkno	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Fund Balance
ŧ	7 Net Assets	Unkno	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Net Assets

Rules work the same way as previous.

Line of reasoning works same way as previous.

Common Elements of Financial Statement (i.e. Four Statement Model): 4 structures, interlinked, multiple versions of structures

						5	Show more info	mation		
Prima	ry Ir	formation								
#		Disclosure	Category	Level	Pattern	Disclosure Found	Disclosure	Applicable	Representation Concept [TEXT BLOCK]	Representation Concept DETAIL
Ð	1	Assets Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Assets
Ð	2	Assets Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Assets
Ð	3	Balance Sheet	Unknown	UNKNOWN	Component	True	CONSISTENT	True	-	-
±	4	Cash Flow Statement	Unknown	UNKNOWN	Component	True	CONSISTENT	True	-	-
Ð	5	Changes in Equity	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Equity
Ð	6	Comprehensive Income	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Comprehensive Income
±	7	Comprehensive Income 2	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Comprehensive Income
Ð	8	Comprehensive Income 3	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Comprehensive Income
±	9	Liabilities and Equity Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Assets
÷	10	Net Assets Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Net Assets
Ŧ	11	Net Cash Flow Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Net Cash Flow

	Period	[Axis]
Balance Sheet [Line Items]	2020-12-31	2019-12-31
Assets [Roll Up]		
Current Assets	500	0
Noncurrent Assets	3,000	0
Assets	3,500	0.
Liabilities and Equity [Roll Up]		
Liabilities [Roll Up]		
Current Liabilities	0	0
Noncurrent Liabilities	0	0
Liabilities	0	0
Equity [Roll Up]		
Equity Attributable To Controlling Interests	3,000	0
Equity Attributable to Noncontrolling Interests	500	0
Equity	3,500	0
Liabilities and Equity	3,500	0

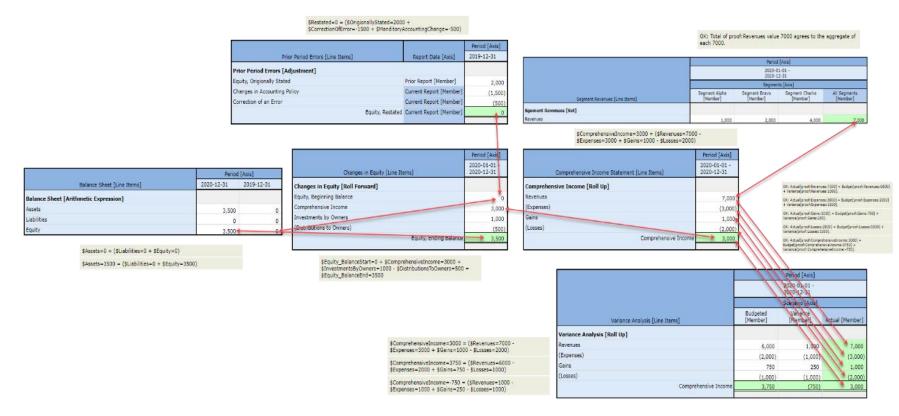
Cash Flow [Line Items]	Period [Axis] 2020-01-01 - 2020-12-31	
Net Cash Flow [Roll Up]		
Net Cash Flow Operating Activities	1,500	
Net Cash Flow Investing Activities	1,000	
Net Cash Flow Financing Activities	1,000	
Net Cash Flow	3,500	
Assets Roll Forward [Roll Up]		
Assets, Beginning Balance	→ 0	
Net Cash Flow	3,500	Comprehensive Income Statement [L
Assets, Ending Balance	3,500	Comprehensive Income [Roll Up]
		Revenues
		(Expenses)
		Gains
	Period [Axis] 2020-01-01 - 2020-12-31	(Losses)
Changes in Equity [Line Items]	2020 22 01	
Changes in Equity [Line Items] Changes in Equity [Roll Forward]		
Changes in Equity [Roll Forward]	0	
Changes in Equity [Roll Forward] Equity, Beginning Balance		
Changes in Equity [Roll Forward] Equity. Beginning Balance Comprehensive Income	3,000	

	Period [Axis]
Comprehensive Income Statement [Line Items]	2020-01-01 - 2020-12-31
Comprehensive Income [Roll Up]	
Revenues	7,000
(Expenses)	(3,000)
Gains	1,000
(Losses)	(2,000)
Comprehensive Income	3,000

Proof: complete inventory of all structure types; Hierarchy (a.k.a. Set), Roll Up, Roll Forward, Text Block, Adjustment, Variance, Roll Forward Info, Arithmetic

					5	Show more information			
Primar	y Information								
#	Disclosure	Category	Level	Pattern	Disclosure Found	Disclosure Consistent	Applicable	Representation Concept [TEXT BLOCK]	Representation Concept DETAIL
± 1	Balance Sheet	Unknown	Level4Detail	Hierarchy	True	CONSISTENT	True	NOT-EXPECTED	Assets
H 2	Basis of Reporting	Unknown	Level 1TextBlock	TextBlock	True	CONSISTENT	True	Basis of Reporting [Text Block]	NOT-EXPECTED
H 3	Changes in Equity	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Equity
+ 4	Financial Highlights	Unknown	Level4Detail	Hierarchy	True	CONSISTENT	True	NOT-EXPECTED	Revenues
+ 5	i Income Statement	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Comprehensive Income
+ 6	Nature of Operations	Unknown	Level 1TextBlock	TextBlock	True	CONSISTENT	True	Nature of Operations [Text Block]	NOT-EXPECTED
± 7	Prior Period Errors	Unknown	Level4Detail	Adjustment	True	CONSISTENT	True	NOT-EXPECTED	Equity
± 8	Revenue Recognition Policy	Unknown	Level 1TextBlock	TextBlock	True	CONSISTENT	True	Revenue Recognition Policy [Text Block]	NOT-EXPECTED
± 9	Segment Revenues	Unknown	Level4Detail	Hierarchy	True	CONSISTENT	True	NOT-EXPECTED	Revenues
± 10	Stock Plan Activity	Unknown	Level4Detail	RollForwardInfo	True	CONSISTENT	True	NOT-EXPECTED	Nonvested Fair Value
± 11	Variance Analysis	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Comprehensive Income

This shows the mathematical associations within and between structures and within structures of the PROOF representation.



Trial Balance: 20 structures; connection with accounting transactions; real accounts, temporary accounts; trial balance; roll forward of every real account; starting to look like a real financial report; internal financial report.

						Show more info	ormation		
Primar	/ Information								
#	Disclosure	Category	Level	Pattern	Disclosure Found	Disclosure Consistent	Applicable 🔺	Representation Concept [TEXT BLOCK]	Representation Concept DETAIL
E 1	Accounts Payable Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Accounts Payable
2	Assets Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Assets
3	Balance Sheet	Statement	UNKNOWN	Component	True	CONSISTENT	True	-	-
4	Cash Flow Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Cash and Cash Equivalents
5	Cash Flow Statement	Statement	UNKNOWN	Component	True	CONSISTENT	True	-	-
6	Cash and Cash Equivalents Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Cash and Cash Equivalents
7	Changes in Equity	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Equity
8	Comprehensive Income	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Net Income (Loss)
9	Comprehensive Income 2	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Net Income (Loss)
10	Finished Goods Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Finished Goods
11	Inventories Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Inventories
12	Inventories Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Inventories
13	Liabilities and Equity Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Assets
14	Long Term Debt Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Long-term Debt
15	Net Cash Flow Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Net Cash Flow
16	Property, Plant, and Equipment Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Property, Plant and Equipment
17	Receivables Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Receivables
18	Retained Earnings Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Retained Earnings
19	Transactions Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Check Sum Changes
20	Trial Balance Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Check Sum

MINI financial reporting scheme: 30 structures, some structures represented with both text block and detailed representation.

					Show mor	e information				
Prima	ry Ir	nformation								
ŧ		Disclosure	Category	Level	Pattern	Disclosure Found	Disclosure	Applicable	Representation Concept [TEXT BLOCK]	Representation Concept DET
3	1	Accounts Payable Roll Forward	Unknown	Level3TextBlock/Level4Detail	RollForward	True	CONSISTENT	True	Accounts Payable Roll Forward [Text Block]	Accounts Payable
3	2	Accounts Payable Subclassifications	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Accounts Payable Subclassifications [Text	Accounts Payable
	3	Assets Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Assets
]	4	Balance Sheet, Classified	Statement	UNKNOWN	Component	True	CONSISTENT	True	-	-
]	5	Basis of Presentation	Unknown	Level 1TextBlock	TextBlock	True	CONSISTENT	True	Basis of Reporting [Text Block]	NOT-EXPECTED
]	6	Cash and Cash Equivalents Roll Forward	Unknown	Level3TextBlock/Level4Detail	RollForward	True	CONSISTENT	True	Cash and Cash Equivalents Roll Forward [Cash and Cash Equivalents
]	7	Cash and Cash Equivalents Subclassifications	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Cash and Cash Equivalents Subclassificati	Cash and Cash Equivalents
]	8	Cash and Cash Equivalents Summary Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Cash and Cash Equivalents
]	9	Cash Flow Statement, Direct Method	Statement	UNKNOWN	Component	True	CONSISTENT	True	-	-
]	10	Document Information	Unknown	Level4Detail	Hierarchy	True	CONSISTENT	True	NOT-EXPECTED	Balance Sheet Date
	11	Entity Information	Unknown	Level4Detail	Hierarchy	True	CONSISTENT	True	NOT-EXPECTED	Economic Entity Name
	12	Finished Goods Subclassifications	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Finished Goods Subclassifications [Text Bl	Finished Goods
]	13	Income Statement	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Net Income (Loss)
]	14	Inventories Roll Forward	Unknown	Level3TextBlock/Level4Detail	RollForward	True	CONSISTENT	True	Inventories Roll Forward [Text Block]	Inventories
]	15	Inventories Subclassifications	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Inventories Subclassifications [Text Block]	Inventories
]	16	Liabilities and Equity Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Liabilities and Equity
]	17	Long-Term Debt Maturities	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Long-term Debt Maturities [Text Block]	Long-term Debt
]	18	Long-Term Debt Roll Forward	Unknown	Level3TextBlock/Level4Detail	RollForward	True	CONSISTENT	True	Long-term Debt Roll Forward [Text Block]	Long-term Debt
]	19	Long-Term Debt Subclassifications	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Long-term Debt Subclassifications [Text Bl	Long-term Debt
]	20	Nature of Entity	Unknown	Level 1TextBlock	TextBlock	True	CONSISTENT	True	Nature of Business [Text Block]	NOT-EXPECTED
]	21	Net Cash Flow Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Net Cash Flow
]	22	Property, Plant, and Equipment, Net Roll Forward	Unknown	Level3TextBlock/Level4Detail	RollForward	True	CONSISTENT	True	Property, Plant, and Equipment Roll Forw	Property, Plant and Equipme
]	23	Property, Plant, and Equipment, Net Subclassifica	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Property, Plant, and Equipment Subclassif	Property, Plant and Equipme
]	24	Receivables Roll Forward	Unknown	Level3TextBlock/Level4Detail	RollForward	True	CONSISTENT	True	Receivables Roll Forward [Text Block]	Receivables
]	25	Receivables Subclassifications	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Receivables Subclassifications [Text Block]	Receivables
	26	Retained Earnings Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Retained Earnings
	27	Significant Accounting Policies	Unknown	Level 1TextBlock	TextBlock	True	CONSISTENT	True	Significant Accounting Policies [Text Block]	NOT-EXPECTED
]	28	Statement of Changes in Equity	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Equity
]	29	Transactions Groupings	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Check Sum Changes
	30	Trial Balance	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Check Sum

XASB: 54 structures; imaginary reporting scheme testing prototype.

Primary	Information								
- ninar y #	Disdosure	Category	Level	Pattern	Disclo	Disclosure	Ap	Representation Concept [TEXT BL	Representation Concept DETAIL
	Assets [Roll Up]	Unknown	Level 4Detail	RollUp	True	CONSISTENT		NOT-EXPECTED	Assets
	Balance Sheet	Statement	Level4Detail	Component	True	CONSISTENT		NOT-EXPECTED	Assets
	Basis of Reporting	Unknown	Level 1TextBlock	TextBlock	True	CONSISTENT		- Overall Financial Report Presentati	- NOT-EXPECTED
	Buildings [Roll Forward]	Unknown	Level3TextBlock/Level4Detail	RollForward	True	CONSISTENT	True	Property, Plant, and Equipment R	Buildings, Net
				RollUp					
	Business Segments, Revenues [Roll Up]	Unknown	Level3TextBlock/Level4Detail		True	CONSISTENT		Business Segments, Revenues [Sc	Revenues, Net
	Cash and Cash Equivalents Components	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT		Cash and Cash Equivalents Compo	Cash and Cash Equivalents
	Cash Flow Statement, Direct Method	Unknown	Level4Detail	RollUp	True			NOT-EXPECTED	Cash Flow, Net
	Common Stock, By Class	Unknown	Level3TextBlock/Level4Detail	Hierarchy	True	CONSISTENT		Common Stock by Class [Schedule]	Common Stock
	Director Compensation	Unknown	Level3TextBlock/Level4Detail	RollUp	True			Directors Compensation [Schedule]	Director Salary, Bonuses, and Fees
	Director Compensation, Options Granted	Unknown	Level3TextBlock/Level4Detail	Hierarchy	True	CONSISTENT		Directors Compensation Options G	Director Options Granted, at Fair Value
	Document Information	Unknown	Level4Detail	Hierarchy	True	CONSISTENT		NOT-EXPECTED	Document Title
	Earnings Per Share Summary	Unknown	Level4Detail	Hierarchy	True	CONSISTENT		NOT-EXPECTED	Earnings (Loss) per Share
	Entity Address	Unknown	Level4Detail	Hierarchy	True	CONSISTENT		NOT-EXPECTED	Street 1
	Entity Information	Unknown	Level4Detail	Hierarchy	True	CONSISTENT		NOT-EXPECTED	Economic Entity Name
	Financial Highlights	Unknown	Level3TextBlock/Level4Detail	Hierarchy	True	CONSISTENT		Financial Highlights [HTML]	Revenues, Net
	Furniture and Fixtures [Roll Forward]	Unknown	Level3TextBlock/Level4Detail	RollForward	True	CONSISTENT		Property, Plant, and Equipment R	Furniture and Fixtures, Net
	Income Statement	Unknown	Level4Detail	RollUp	True	CONSISTENT		NOT-EXPECTED	Net Income (Loss)
	Income Tax Expense (Benefit) Components	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT		Income Tax Expense (Benefit) Co	Income Tax Expense (Benefit)
	Inventory Components	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Inventory Components [Schedule]	Inventory
E 20	Investment	Unknown	Level3TextBlock/Level4Detail	Hierarchy	True	CONSISTENT	True	Investments [Schedule]	Investments, at Cost
± 21	Land [Roll Forward]	Unknown	Level3TextBlock/Level4Detail	RollForward	True	CONSISTENT	True	Property, Plant, and Equipment R	Land
22	Leasehold, Land, and Building	Unknown	Level3TextBlock/Level4Detail	Hierarchy	True	CONSISTENT	True	Leasehold Land and Buildings [Sch	Leasehold Land and Building, Value at Cost
23	Liabilities and Equity [Roll Up]	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Liabilities and Equity
8 24	Long-Term Debt Components	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Long-Term Debt Components [Sch	Long-Term Debt
8 25	Long-Term Debt Current and Noncurrent Portions	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Long-Term Debt Current and Nonc	Long-Term Debt
£ 26	Long-Term Debt Instruments	Unknown	Level3TextBlock/Level4Detail	Hierarchy	True	CONSISTENT	True	Long-Term Debt Instruments [Sch	Debt Instrument, Description
£ 27	Long-Term Debt Maturities	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Long-Term Debt Maturities [Sched	Long-Term Debt
E 28	Nature of Operations	Unknown	Level 1TextBlock	TextBlock	True	CONSISTENT	True	Nature of Business [HTML]	NOT-EXPECTED
£ 29	Other Assets Current and Noncurrent Portions	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Other Assets, Current and Noncur	Other Assets
E 30	Other Liabilities Current and Noncurrent Breakdown	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Other Liabilities Current and Nonc	Other Liabilities
E 31	Other Property, Plant, and Equipment [Roll Forward]	Unknown	Level3TextBlock/Level4Detail	RollForward	True	CONSISTENT	True	Property, Plant, and Equipment R	Other Property, Plant, and Equipment, Net
£ 32	Payables and Accruals Components	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Payables and Accruals Component	Payables and Accruals
£ 33	Preferred Stock Changes [Roll Forward]	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Preferred Stock
E 34	Preferred Stock, By Class	Unknown	Level3TextBlock/Level4Detail	Hierarchy	True	CONSISTENT	True	Preferred Stock by Class [Schedule]	Preferred Stock
E 35	Prepaid Expenses	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Prepaid Expenses Components [Sc	Prepaid Expenses
± 36	Property, Plant, and Equipment Components	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Property, Plant, and Equipment C	Property, Plant and Equipment, Net
£ 37	Property, Plant, and Equipment Estimated Useful Lives	Unknown	Level3TextBlock/Level4Detail	Hierarchy	True	CONSISTENT	True	Property, Plant, and Equipment Es	Property, Plant and Equipment, Estimated Use
£ 38	Property, Plant, and Equipment Roll Forward	Unknown	Level3TextBlock/Level4Detail	RollForward	True	CONSISTENT	True	Property, Plant, and Equipment R	Property, Plant and Equipment, Net
	Receivables Details, By Compoment	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT		Receivables, by Component [Sche	Receivables, Net, Current
	Receivables Details, Current and Noncurrent	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT		Receivables, Current and Noncurr	Receivables, Net
	Receivables Details, Gross, Net	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT		Receivables, Net and Gross [Sche	Receivables, Net
	Reconciliation of Cash Summary	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT		Reconcilation of to Cash Flow Stat	Cash and Cash Equivalents, per Cash Flow St.
	Reconciling Item of Cash and Cash Equivalents	Unknown	Level3TextBlock/Level4Detail	Hierarchy	True	CONSISTENT		Reconcilation of to Cash Flow Stat	Reconciling Item, Amount
	Related Party	Unknown	Level3TextBlock/Level4Detail	Hierarchy	True	CONSISTENT		Related Parties [Schedule]	Related Party, Nature of Relationship
	Related Party Transaction	Unknown	Level3TextBlock/Level4Detail	Hierarchy	True	CONSISTENT		Related Party Trasactions [Schedule]	Related Party Transaction, Amount
	Sales Analysis, by Customer	Unknown	Level3TextBlock/Level4Detail	Hierarchy	True	CONSISTENT		Sales Analysis by Customer [Sche	Revenues, Net
	Share Ownership Plan Stock Options Outstanding	Unknown	Level3TextBlock/Level4Detail	RollForward	True	CONSISTENT		Share Options Outstanding Roll Fo	Share Ownership Plan, Share Options Outstan
		Unknown							
	Significant Accounting Policies		Level 1TextBlock	TextBlock	True	CONSISTENT		Significant Accounting Policies [Note]	NOT-EXPECTED
	Statement of Changes in Equity	Unknown	Level4Detail	RollForward	True	CONSISTENT		NOT-EXPECTED	Equity
	Statement of Changes in Equity, Common Stock by Cl	Unknown	Level3TextBlock/Level4Detail	RollForward	True	CONSISTENT		Common Stock Shares Outstandin	Common Stock, Shares Outstanding
	Statement of Changes in Equity, Preferred Stock by C	Unknown	Level3TextBlock/Level4Detail	RollForward	True	CONSISTENT		Preferred Stock Shares Outstandi	Preferred Stock, Shares Outstanding
	Statement of Changes in Equity, Prior Period Adjustm	Unknown	Level4Detail	Adjustment	True	CONSISTENT		NOT-EXPECTED	Retained Earnings (Accumulated Losses)
	Subsequent Event	Unknown	Level3TextBlock/Level4Detail	Hierarchy	True	CONSISTENT		Subsequent Events [Schedule]	Subsequent Event, Description
Ð 54	Variance Analysis Gross Profit	Unknown	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Variance Analysis [Schedule]	Gross Profit (Loss)

Not-for-profit Reporting Scheme: 64 structures, proper type-subtype relations, fundamental accounting concept relations, etc.

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		 Category 	Level	Pattern	Disdosure Found	Disclosure Consistent		Representation Concept (TEXT BLOCK)	Representation Concept DETAIL
1	Accounts Payable and Accrued Expenses Note	Disclosure	Level 1TextBlock	TextBlock	True	CONSISTENT	True	Accounts Payable and Accrued Expenses Note [Text Block]	NOT-EXPECTED
2	Accounts Payable and Accrued Expenses Policies	Disclosure	Level2TextBlock	TextBlock	True	CONSISTENT	True	Accounts Payable and Accrued Expenses Policies [Text Block]	NOT-EXPECTED
3	Accounts Payable and Accrued Expenses Subclassifications	Disclosure	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Accounts Payable and Accrued Expenses Subclassifications [Text Block]	Accounts Payable and Accrued Expenses
4	Allowance for Doubtful Accounts Roll Forward	Disclosure	Level3TextBlock/Level4Detail	RollForward	True	CONSISTENT	True	Allowance for Doubtful Accounts Roll Forward [Text Block]	Allowance for Doubtful Accounts
5	Assets Roll Up	Statement	Level4Detai	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Assets
6	Basis of Reporting	Disclosure	Level 1TextBlock	TextBlock	True	CONSISTENT	True	Basis of Reporting Note [Text Block]	NOT-EXPECTED
	Cash and Cash Equivalents Note	Disclosure	Level 1TextBlock	TextBlock	True	CONSISTENT	True	Cash and Cash Equivalents Note [Text Block]	NOT-EXPECTED
	Cash and Cash Equivalents Policies	Disclosure	Level2Textfilock	TextBlock	True	CONSISTENT	True	Cash and Cash Equivalents Policies [Text Block]	NOT-EXPECTED
	Cash and Cash Equivalents Polices	Disclosure	Level3TextBlock/Level4Detail	Rollup		CONSISTENT	True	Cash and Cash Equivalents Foldes (Text Block)	Cash and Cash Equivalents
					True		States.		
	Cash and Cash Equivalents Summary Roll Forward	Statement	Level4Detai	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Cash and Cash Equivalents
11	Deferred Revenue Note	Disclosure	Level 1TextBlock	TextBlock	True	CONSISTENT	True	Deferred Revenue Note [Text Block]	NOT-EXPECTED
12	Deferred Revenue Policies	Disclosure	LevelZTextBlock	TextBlock	True	CONSISTENT	True	Deferred Revenue Policies [Text Block]	NOT-EXPECTED
13	Deferred Revenue Subclassifications	Disclosure	Level3TextBlock/Level4Detail	Rollup	True	CONSISTENT	True	Deferred Revenue Subclassifications [Text Block]	Deferred Revenue
14	Defined Benefit Plans Benefit Obligation	Disclosure	Level3TextBlock/Level4Detail	RollForward	True	CONSISTENT	True	Defined Benefit Plans Benefit Obligation [Text Block]	Defined Benefit Plans Benefit Obligation
15	Defined Benefit Plans Fair Value of Plan Assets	Disclosure	Level3TextBlock/Level4Detail	RollForward	True	CONSISTENT	True	Defined Benefit Plans Fair Value of Plan Assets (Text Block)	Defined Benefit Plans Fair Value
16	Defined Benefit Plans Funded Status	Disclosure	Level3TextBlock/Level4Detail	RolUn	True	CONSISTENT	True	Defined Benefit Plans Funded Status (Text Block)	Funded (Unfunded) Status of Defined Benefit Plans
-	Document Information	Document	Level4Detail	Herarchy		CONSISTENT	True	NOT-EXPECTED	Balance Sheet Date
	Entity Information	Document	Level4Detai	Herarchy	True	CONSISTENT	True	NOT-EXPECTED	Economic Entity Name
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27.	Inventories Note	Disclosure	Level 1TextBlock	TextBlock	True	CONSISTENT	True	Inventories Note [Text Block]	NOT-EXPECTED
	Inventories Policies	Disclosure	Level2TextBlock	TextBlock	True	CONSISTENT	True	Inventories Policies [Text Block]	NOT-EXPECTED
21	Inventories Subdassifications	Disclosure	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Inventories Subclassifications [Text Block]	Inventories
22	Investments Note	Disclosure	Level ITextBlock	TextBlock	True	CONSISTENT	True	Investments Note [Text Block]	NOT-EXPECTED
23	Investments Policies	Disclosure	LevelZTextBlock	TextBlock	True	CONSISTENT	True	Investments Policies [Text Block]	NOT-EXPECTED
24	Investments Subclassifications	Disclosure	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Investments Subclassifications [Text Block]	Investments
	Liabilities and Net Assets Roll Up	Statement	Level4Detai	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Liabilities and Net Assets
	Lono-Term Debt Maturities	Disclosure	Level3TextBlock/Level4Detail	Rollup		CONSISTENT			
			Level (TextBlock	TextBlock	True	CONSISTENT	True	Long-term Debt Meturities [Text Block]	Long-term Debt
	Long-term Debt Note	Disclosure			True	Contraction of the second second	True	Long-term Debt Note [Text Block]	NOT-EXPECTED
	Long-term Debt Policies	Disclosure	Level2TextBlock	TextBlock	True	CONSISTENT	True	Long-term Debt Policies (Text Block)	NOT-EXPECTED
29	Long-Term Debt Subdassifications	Disclosure	Level3TextBlock/Level4Detail	Rollup	True	CONSISTENT	True	Long-term Debt Subclassifications [Text Block]	Long-term Debt
30	Nature of Entity	Disclosure	Level 1TextBlock	TextBlock	True	CONSISTENT	True	Nature of Organization Note [Text Block]	NOT-EXPECTED
31	Net Assets Note	Disclosure	Level 1TextBlock	TextBlock	True	CONSISTENT	True	Net Assets Note [Text Block]	NOT-EXPECTED
32	Net Assets Policies	Disclosure	Level2TextBlock	TextBlock	True	CONSISTENT	True	Net Assets Policies [Text Block]	NOT-EXPECTED
22	Net Assets with Donor Restrictions Roll Forward	Disclosure	Level3TextBlock/Level4Detail	RollForward	True	CONSISTENT	True	Net Assets With Donor Restrictions Roll Forward (Text Block)	Net Assets With Donor Restrictions
	Net Cash Flow Roll Up	Statement	Level4Detail	Rollup	True	CONSISTENT	True	NOT-EXPECTED	Net Cash Flow
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	Notes Payable Note	Disclosure	Level 1TextBlock	TextBlock	True	CONSISTENT	True	Notes Payable Note [Text Block]	NOT-EXPECTED
	Notes Payable Policies	Disclosure	Level2TextBlock	TextBlock	True	CONSISTENT	True	Notes Payable Policies [Text Block]	NOT-EXPECTED
37	Notes Payable Subclassifications	Disclosure	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Notes Payable Subclassifications [Text Block]	Short-term Notes Payable
38	Other Assets Note	Disclosure	Level 1TextBlock	TextBlock	True	CONSISTENT	True	Other Assets Note [Text Block]	NOT-EXPECTED
39	Other Assets Policies	Disclosure	Level2TextBlock	TextBlock	True	CONSISTENT	True	Other Assets Policies (Text Block)	NOT-EXPECTED
40	Other Assets Subclassifications	Disclosure	Level3TextBlock/Level4Detail	Rollup	True	CONSISTENT	True	Other Assets Subclassifications [Text Block]	Other Assets
41	Other Liabilities Note	Disclosure	Level 1TextBlock	TextBlock	True	CONSISTENT	True	Other Liabilities Note [Text Block]	NOT-EXPECTED
47	Other Liabilities Policies	Disclosure	Level2TextBlock	TextBlock	True	CONSISTENT	True	Other Liabilities Policies [Text Block]	NOT-EXPECTED
10	Other Liabilities Subclassifications	Disclosure	Level3TextBlock/Level4Detail	Rollup	True	CONSISTENT	True	Other Liabilities Subclassifications [Text Block]	Other Liabilities
	Postemployment Benefits Note	Disclosure	Level 1TextBlock	TextBlock	True	CONSISTENT	True	Postemployment Benefits Note [Text Block]	NOT-EXPECTED
	Postemployment Policies	Disclosure	Level2TextBlock	TextBlock	True	CONSISTENT	True	Postemployment Benefits Policies [Text Block]	NOT-EXPECTED
46	Prepaid Expenses Note	Disclosure	Level ITextBlock	TextBlock	True	CONSISTENT	True	Prepaid Expenses Note [Text Block]	NOT-EXPECTED
47	Prepaid Expenses Policies	Disclosure	Level2TextBlock	TextBlock	True	CONSISTENT	True	Prepaid Expenses Policies [Text Block]	NOT-EXPECTED
48	Prepaid Expenses Subclassifications	Disclosure	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Prepaid Expenses Subclassifications [Text Block]	Prepaid Expenses
	Property, Plant, and Equipment Note	Disclosure	Level 1TextBlock	TextBlock	True	CONSISTENT	True	Property, Plant and Equipment Note [Text Block]	NOT-EXPECTED
	Property, Plant, and Equipment Policies	Disclosure	Level2TextBlock	TextBlock	True	CONSISTENT	True	Property, Plant, and Equipment Policies [Text Block]	NOT-EXPECTED
	Property, Plant, and Equipment, Net Subclassifications	Disclosure	Level3TextBlock/Level4Detail	Rollup	True	CONSISTENT	True	Property, Plant, and Equipment Policies [Text Block] Property, Plant, and Equipment Subclassifications [Text Block]	Property, Plant and Equipment
	Receivables Note		Level (TextBlock	TextBlock		CONSISTENT		Receivables Note (Text Block)	Margarether and an and an
		Disclosure			True		True		NOT-EXPECTED
	Receivables Policies	Disclosure	Level2TextBlock	TextBlock	True	CONSISTENT	True	Receivables Policies [Text Block]	NOT-EXPECTED
	Receivables Subclassifications	Disclosure	Level3TextBlock/Level4Detail	RollUp	True	CONSISTENT	True	Receivables Subclassifications [Text Block]	Receivables
55	Revenue Recognition Policies	Disclosure	Level2TextBlock	TextBlock	True	CONSISTENT	True	Revenue Recognition Policies [Text Block]	NOT-EXPECTED
56	Significant Accounting Policies	Disclosure	Level 1TextBlock	TextBlock	True	CONSISTENT	True	Significant Accounting Policies Note (Text Block)	NOT-EXPECTED
57	Statement of Activities	Statement	Level4Detai	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Change in Net Assets
	Statement of Activities, With Variance from Budget	Statement	Level4Detai	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Change in Net Assets
	Statement of Cash Flows	Statement	Level4Detai	Component	True	CONSISTENT	True		
	Statement of Changes in Net Assets	Statement	Level4Detai	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Net Assets
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	Statement of Financial Position, Classified	Statement	Level4Detail	Component	True	CONSISTENT	True		-
	Statement of Financial Position, Liquidity Basis	Statement	Level4Detail	Component	True	CONSISTENT	True		-
63	Statement of Functional Expenses	Statement	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Expenses
64	Lise of Estimates Policies	Disclosure	LevelZTextBlock	TextBlock	True	CONSISTENT	True	Use of Estimates Policies [Text Block]	NOT-EXPECTED

Microsoft 10-K: 194 structures, 118 disclosures tested by rules (about 94% of total), extension concepts cause errors.

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