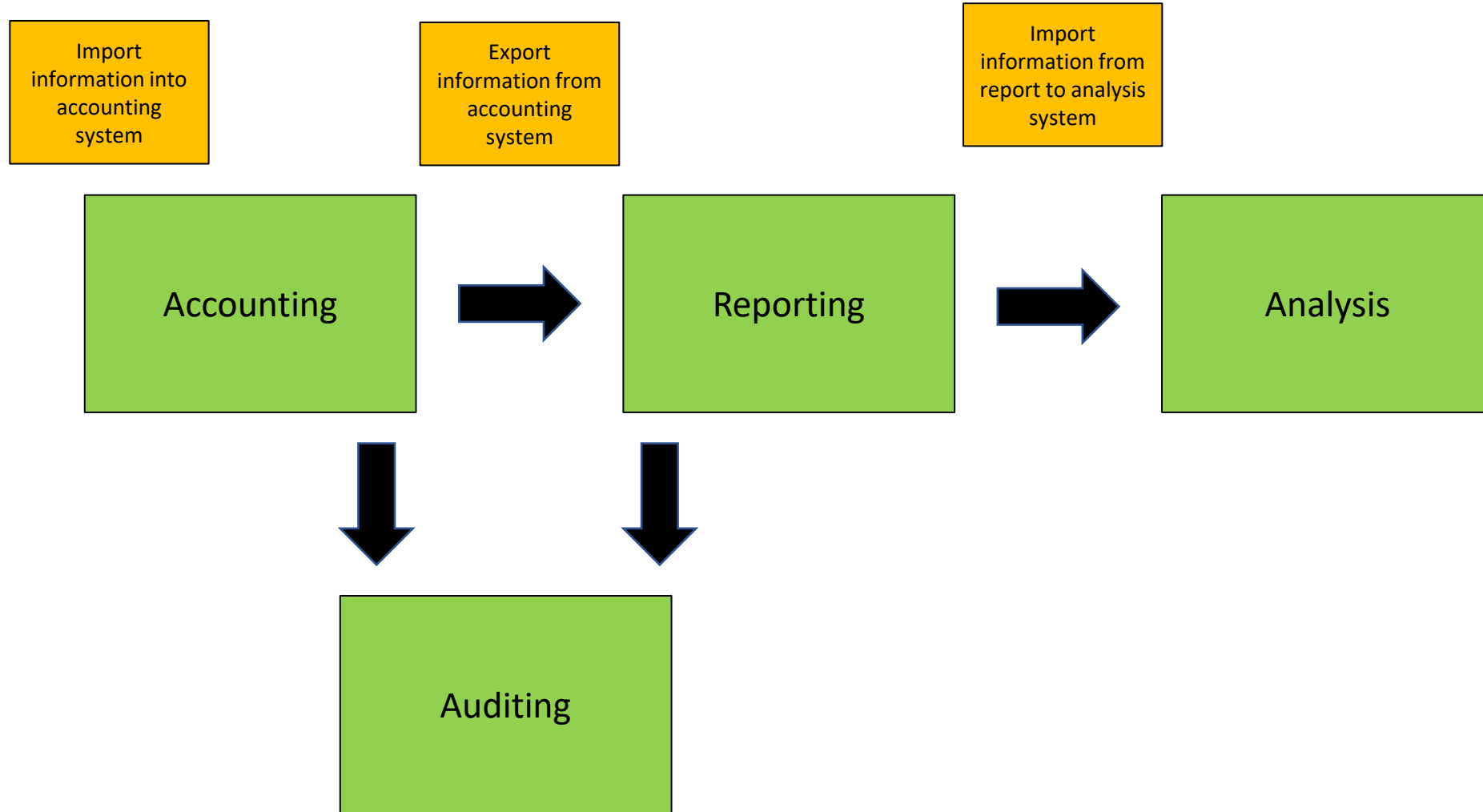


Continuous Accounting

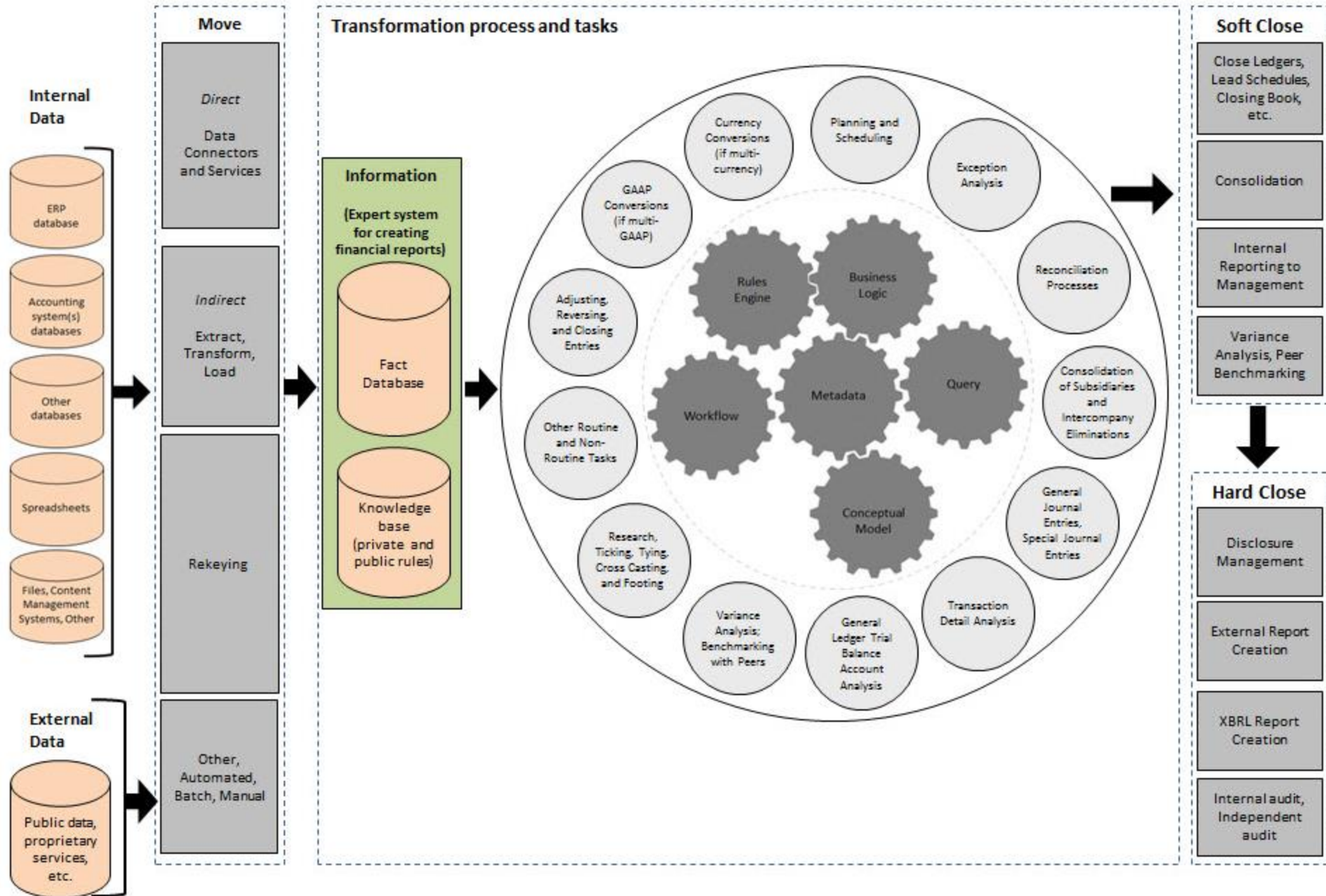
Charles Hoffman, CPA (Charles.Hoffman@me.com)

May 23, 2020

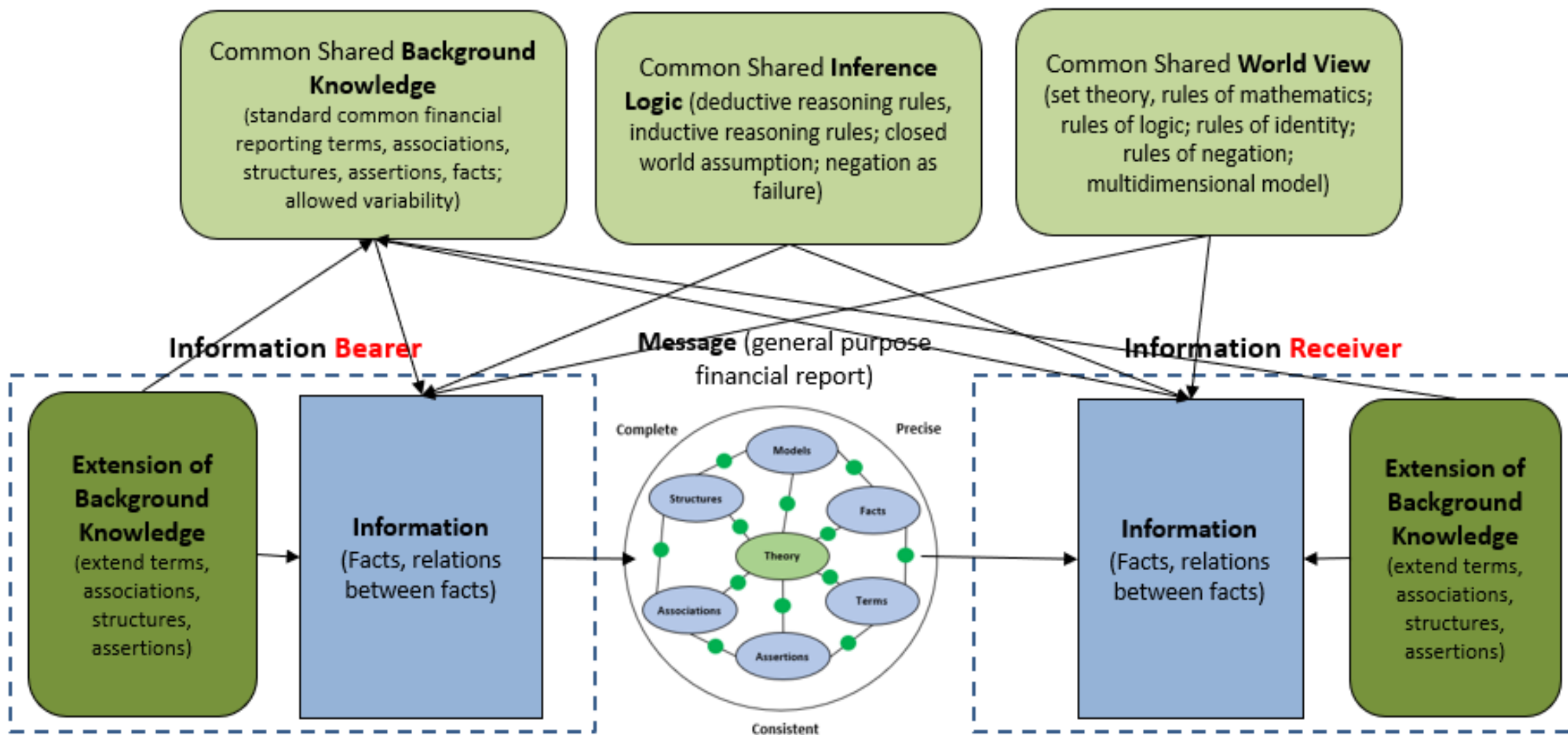
Record to Report (R2R) Plus



Internal and External Financial Report Creation Process and Tasks



Effectively Exchanging Complex Information



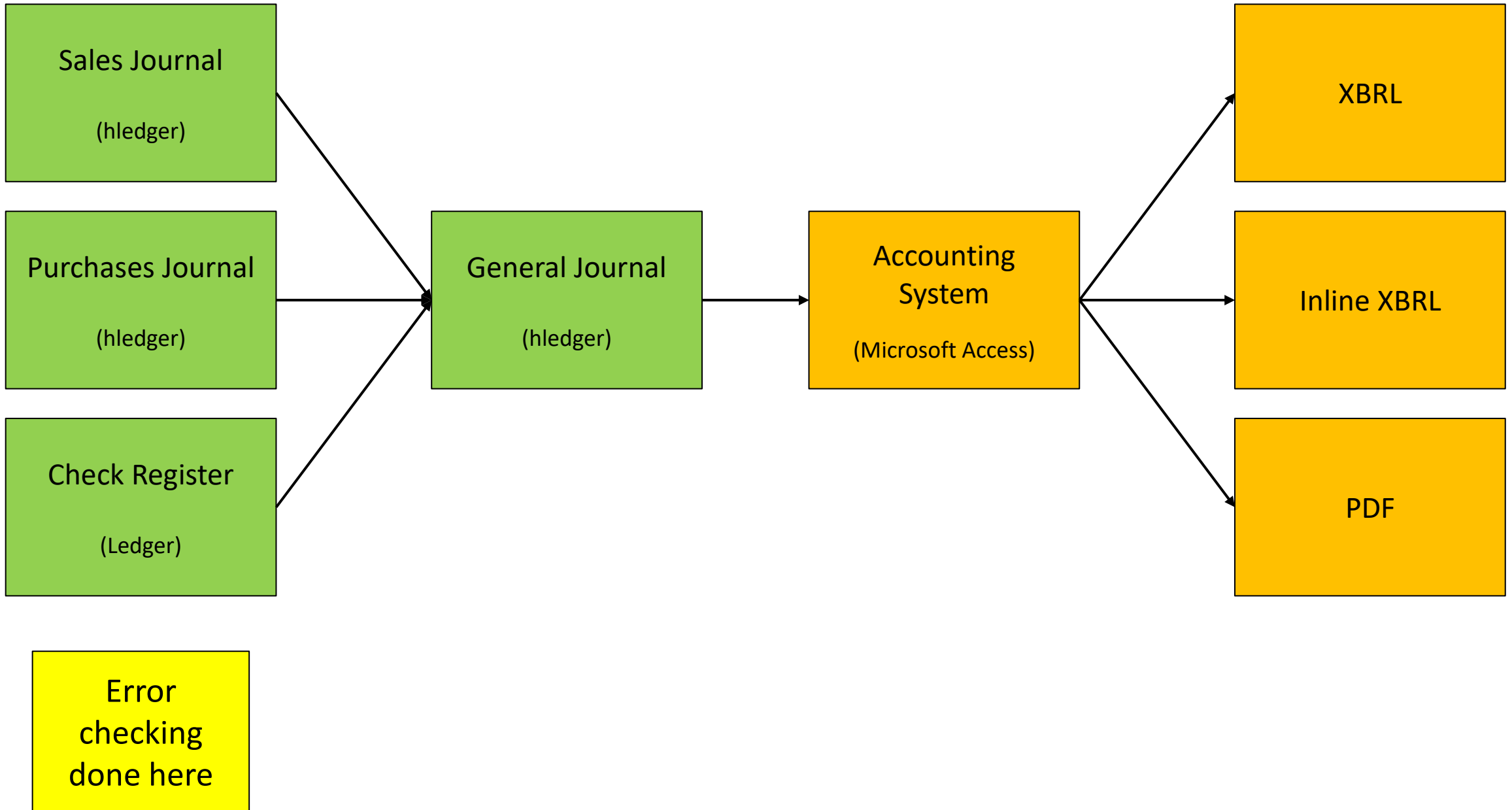
What gets in the way???

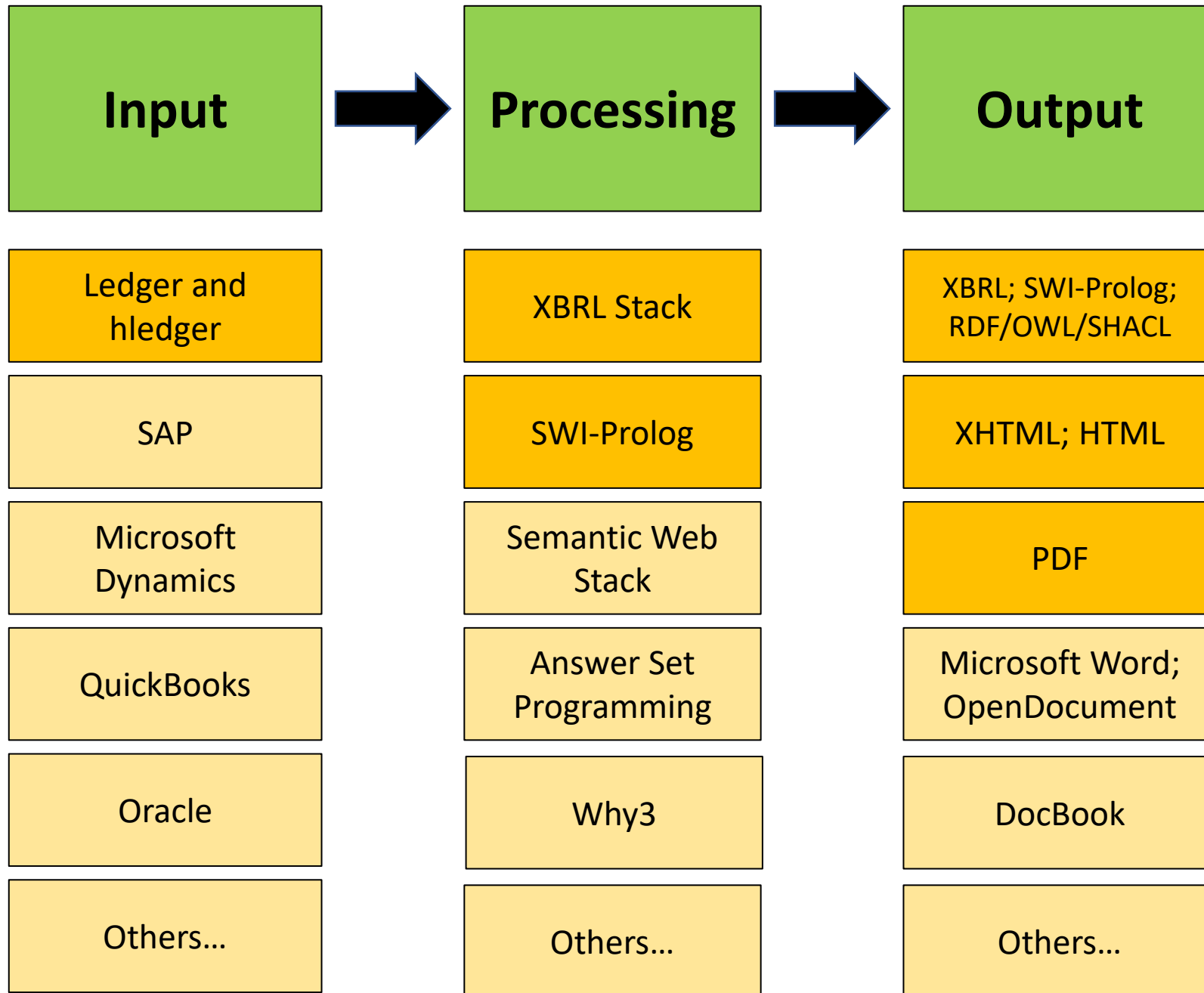
- Inappropriately set up chart of accounts
- Inappropriate mapping between chart of accounts and financial report line items or audit lead schedules
- Information (metadata) used to correctly categorize report information missing from the accounting system
- Unavailable information (i.e. policies not in accounting system, qualitative disclosures not in accounting system)
- Errors
- Complexity (i.e. multi-currency, multi-gaap, multi-subsidiaries, multi-special ledgers, multiple accounting systems, etc.)

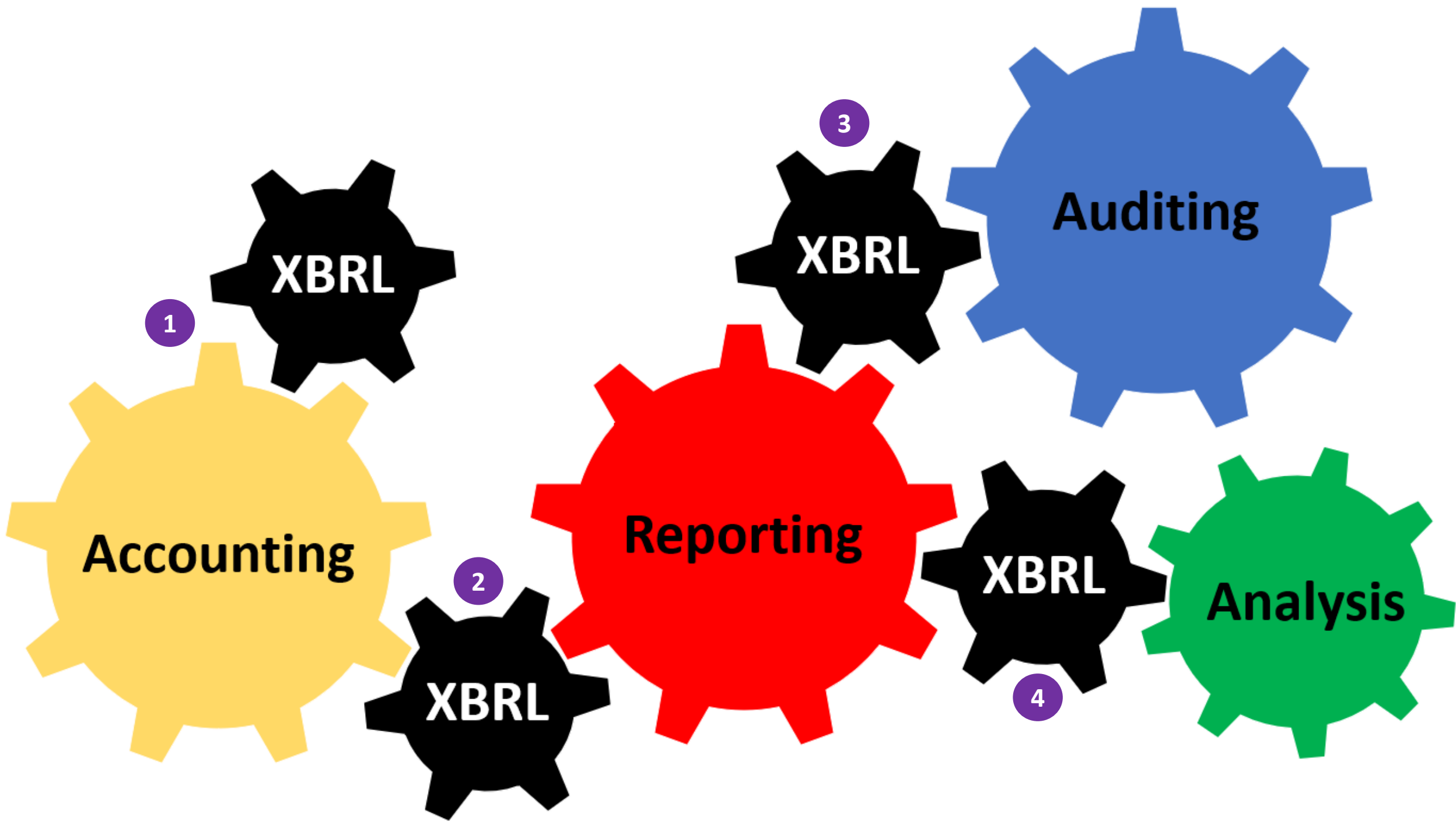
What is New?

- Many more transactions in this prototype.
- Imports transactions into a real accounting system (hledger and Ledger).
- Transactions come from multiple journals (other only used one).
- Pixel perfect Inline XBRL report auto-generated (other did not format report).
- Disclosure mechanics and reporting checklist validation.

- Enhanced version of the prior record to report working proof of concept.







From this...(general journal)

JournalEntryID	EconomicEntityIdentifier	TransactionPeriod	Account	GeneralLedgerAccountCode	TransactionDescriptionCode	Amount	Units	Rounding	Balance	EffectiveValue	Sequence	Key	TransactionDescription
JE-1002	30810137d58f76b84afd	2020-01-01	000-2300-00	tb:LongtermDebt	tb:AdditionalLongtermBorrowings	6000	iso4217:USD	2	C	-6000	2	148	Additional long-term borrowings for purchase of PPE.
JE-1002	30810137d58f76b84afd	2020-01-01	000-1100-00	tb:CashAndCashEquivalents	tb:AdditionalLongtermBorrowings2	6000	iso4217:USD	2	D	6000	1	147	Additional long-term borrowings for purchase of PPE.
JE-1009	30810137d58f76b84afd	2020-01-01	000-1200-00	tb:Receivables	tb:AdditionsToAllowanceForBadDebts	0	iso4217:USD	2	C	0	2	164	Closing entry. Bad debts write offs.
JE-1009	30810137d58f76b84afd	2020-01-01	000-1200-00	tb:Receivables	tb:BadDebtsWrittenOff	0	iso4217:USD	2	D	0	1	163	Closing entry. Bad debts write offs.
JE-1003	30810137d58f76b84afd	2020-01-01	000-1500-00	tb:PropertyPlantAndEquipment	tb:CapitalAdditionsPropertyPlantAndEquipment	5000	iso4217:USD	2	D	5000	1	149	Purchase of PPE using cash from additional borrowings.
JE-1003	30810137d58f76b84afd	2020-01-01	000-1100-00	tb:CashAndCashEquivalents	tb:CapitalAdditionsPropertyPlantAndEquipment2	5000	iso4217:USD	2	C	-5000	2	150	Purchase of PPE using cash from additional borrowings.
JE-1006	30810137d58f76b84afd	2020-01-01	000-1100-00	tb:CashAndCashEquivalents	tb:CollectionReceivables	3000	iso4217:USD	2	D	3000	1	157	Collection of accounts receivable.
JE-1006	30810137d58f76b84afd	2020-01-01	000-1200-00	tb:Receivables	tb:CollectionReceivables2	3000	iso4217:USD	2	C	-3000	2	158	Collection of accounts receivable.
JE-1005	30810137d58f76b84afd	2020-01-01	000-1300-00	tb:Inventories	tb:CostsOfSales2	2000	iso4217:USD	2	C	-2000	4	156	Sales on account.
JE-1011	30810137d58f76b84afd	2020-01-01	000-1500-00	tb:PropertyPlantAndEquipment	tb:DepreciationAndAmortization2	0	iso4217:USD	2	C	0	2	168	Closing entry. Depreciation and amortization expensed.
JE-1010	30810137d58f76b84afd	2020-01-01	000-1300-00	tb:Inventories	tb:InventoryWrittenOff	0	iso4217:USD	2	C	0	2	166	Closing entry. Inventory write offs, adjust to physical.
JE-1005	30810137d58f76b84afd	2020-01-01	000-4100-00	tb:Sales	tb:NetIncomeLoss	4000	iso4217:USD	2	C	-4000	2	154	Sales on account.
JE-1005	30810137d58f76b84afd	2020-01-01	000-5100-00	tb:CostsOfSales	tb:NetIncomeLoss	2000	iso4217:USD	2	D	2000	3	155	Sales on account.
JE-1010	30810137d58f76b84afd	2020-01-01	000-1300-00	tb:CostsOfSales	tb:NetIncomeLoss	0	iso4217:USD	2	D	0	1	165	Closing entry. Inventory write offs, adjust to physical.
JE-1011	30810137d58f76b84afd	2020-01-01	000-1500-00	tb:DepreciationAndAmortization	tb:NetIncomeLoss	0	iso4217:USD	2	D	0	1	167	Closing entry. Depreciation and amortization expensed.
JE-1013	30810137d58f76b84afd	2020-01-01	000-6100-00	tb:IncomeTaxExpenseBenefit	tb:NetIncomeLoss	0	iso4217:USD	2	D	0	1	172	Closing entry. Book taxes.
JE-1014	30810137d58f76b84afd	2020-01-01	000-5500-00	tb:NonoperatingIncomeExpenses	tb:NetIncomeLoss	0	iso4217:USD	2	D	0	1	174	Closing entry. Other.
JE-1001	30810137d58f76b84afd	2019-12-31	000-1100-00	tb:CashAndCashEquivalents	tb:OpeningBalance	3000	iso4217:USD	2	D	3000	1	140	Opening balance.
JE-1001	30810137d58f76b84afd	2019-12-31	000-1200-00	tb:Receivables	tb:OpeningBalance	1000	iso4217:USD	2	D	1000	2	141	Opening balance.
JE-1001	30810137d58f76b84afd	2019-12-31	000-1300-00	tb:Inventories	tb:OpeningBalance	1000	iso4217:USD	2	D	1000	3	142	Opening balance.
JE-1001	30810137d58f76b84afd	2019-12-31	000-1500-00	tb:PropertyPlantAndEquipment	tb:OpeningBalance	1000	iso4217:USD	2	D	1000	4	143	Opening balance.
JE-1001	30810137d58f76b84afd	2019-12-31	000-2150-00	tb:AccountsPayable	tb:OpeningBalance	1000	iso4217:USD	2	C	-1000	5	144	Opening balance.
JE-1001	30810137d58f76b84afd	2019-12-31	000-2300-00	tb:LongtermDebt	tb:OpeningBalance	1000	iso4217:USD	2	C	-1000	6	145	Opening balance.
JE-1001	30810137d58f76b84afd	2019-12-31	000-3200-00	tb:RetainedEarnings	tb:OpeningBalance	4000	iso4217:USD	2	C	-4000	7	146	Opening balance.
JE-1007	30810137d58f76b84afd	2020-01-01	000-1100-00	tb:CashAndCashEquivalents	tb:PaymentOfAccountsPayable	2000	iso4217:USD	2	C	-2000	2	160	Payment of accounts payable.
JE-1007	30810137d58f76b84afd	2020-01-01	000-2150-00	tb:AccountsPayable	tb:PaymentOfAccountsPayable2	2000	iso4217:USD	2	D	2000	1	159	Payment of accounts payable.
JE-1012	30810137d58f76b84afd	2020-01-01	000-1500-00	tb:PropertyPlantAndEquipment	tb:PropertyPlantAndEquipmentWrittenOff	0	iso4217:USD	2	D	0	1	170	Closing entry. Write of of PPE.
JE-1012	30810137d58f76b84afd	2020-01-01	000-1500-00	tb:PropertyPlantAndEquipmentWrit	tb:PropertyPlantAndEquipmentWrittenOff	0	iso4217:USD	2	C	0	2	171	Closing entry. Write of of PPE.
JE-1004	30810137d58f76b84afd	2020-01-01	000-1300-00	tb:Inventories	tb:PurchasesOffInventoryForSale	2000	iso4217:USD	2	D	2000	1	151	Purchase inventory on account.
JE-1004	30810137d58f76b84afd	2020-01-01	000-2150-00	tb:AccountsPayable	tb:PurchasesOffInventoryForSale2	2000	iso4217:USD	2	C	-2000	2	152	Purchase inventory on account.
JE-1013	30810137d58f76b84afd	2020-01-01	000-2150-00	tb:AccountsPayable	tb:PurchasesOffInventoryForSale2	0	iso4217:USD	2	C	0	2	173	Closing entry. Book taxes.
JE-1014	30810137d58f76b84afd	2020-01-01	000-2150-00	tb:AccountsPayable	tb:PurchasesOffInventoryForSale2	0	iso4217:USD	2	C	0	2	175	Closing entry. Other.
JE-1008	30810137d58f76b84afd	2020-01-01	000-2300-00	tb:LongtermDebt	tb:RepaymentLongtermBorrowings	1000	iso4217:USD	2	D	1000	1	161	Payment of long term debt.
JE-1008	30810137d58f76b84afd	2020-01-01	000-1100-00	tb:CashAndCashEquivalents	tb:RepaymentLongtermBorrowings2	1000	iso4217:USD	2	C	-1000	2	162	Payment of long term debt.
JE-1005	30810137d58f76b84afd	2020-01-01	000-1200-00	tb:Receivables	tb:Sales2	4000	iso4217:USD	2	D	4000	1	153	Sales on account.

To this...(report)

Variance from Budget

ABC Company, Inc.

PDF: (US Dollars) As of December 31, 2020

	Budgeted	Variance	Actual
VARIANCE FROM BUDGET			
Revenue	\$6,000	\$1,000	\$7,000
Expenses	-2,000	-1,000	-3,000
Gains	750	250	1,000
Losses	-1,000	-1,000	-2,000
Comprehensive income	\$3,750	-\$750	\$3,000

Variance from Budget

ABC Company, Inc.

HTML: (in US Dollars) As of December 31, 2020

	Budgeted	Variance	Actual
VARIANCE FROM BUDGET			
Revenues	\$6,000	\$1,000	\$7,000
Expenses	(2,000)	(1,000)	(3,000)
Gains	750	250	1,000
Losses	(1,000)	(1,000)	(2,000)
Comprehensive income	\$3,750	\$(750)	\$3,000

XBRL:

Variance Analysis [Line Items]	Period [Axis]		
	2020-01-01 - 2020-12-31		
	Scenario [Axis]		
	Budgeted [Member]	Variance [Member]	Actual [Member]
Variance Analysis [Roll Up]			
Revenues	6,000	1,000	7,000
(Expenses)	(2,000)	(1,000)	(3,000)
Gains	750	250	1,000
(Losses)	(1,000)	(1,000)	(2,000)
Comprehensive Income	3,750	(750)	3,000

To this... (four statement model)

Yes, even a complete and correct cash flow statement!

Balance Sheet [Abstract]	Period [Axis]	
	2020-12-31	2019-12-31
Balance Sheet [Abstract]		
Assets [Roll Up]		
Current Assets [Roll Up]		
Cash and Cash Equivalents	4,000.00	3,000.00
Receivables	2,000.00	1,000.00
Inventories	1,000.00	1,000.00
Current Assets	7,000.00	5,000.00
Noncurrent Assets [Roll Up]		
Property, Plant and Equipment	6,000.00	1,000.00
Noncurrent Assets	6,000.00	1,000.00
Assets	13,000.00	6,000.00
Liabilities and Equity [Roll Up]		
Liabilities [Roll Up]		
Current Liabilities [Roll Up]		
Accounts Payable	1,000.00	1,000.00
Current Liabilities	1,000.00	1,000.00
Noncurrent Liabilities [Roll Up]		
Long-term Debt	6,000.00	1,000.00
Noncurrent Liabilities	6,000.00	1,000.00
Liabilities	7,000.00	2,000.00
Equity [Roll Up]		
Retained Earnings	6,000.00	4,000.00
Equity	6,000.00	4,000.00
Liabilities and Equity	13,000.00	6,000.00

Cash Flow Statement [Roll Forward]	Period [Axis]
	2020-01-01 - 2020-12-31
Cash Flow Statement [Roll Forward]	
Net Cash Flow [Roll Up]	
Net Cash Flow Operating Activities [Roll Up]	
Collection of Receivables	3,000.00
Payment of Accounts Payable	(2,000.00)
Net Cash Flow Operating Activities	1,000.00
Net Cash Flow Financing Activities [Roll Up]	
Additional Long-term Borrowings 2	6,000.00
Repayment of Long-term Borrowings 2	(1,000.00)
Net Cash Flow Financing Activities	5,000.00
Net Cash Flow Investing Activities [Roll Up]	
Capital Additions of Property, Plant and Equipment 2	(5,000.00)
Net Cash Flow Investing Activities	(5,000.00)
Net Cash Flow	1,000.00
Cash and Cash Equivalents, Beginning Balance	3,000.00
Cash and Cash Equivalents, Ending Balance	4,000.00

Equity [Roll Forward]	Period [Axis]
	2020-01-01 - 2020-12-31
Equity [Roll Forward]	
Equity, Beginning Balance	4,000.00
Net Income (Loss)	2,000.00
Equity, Ending Balance	6,000.00

Net Income (Loss) [Roll Up]	Period [Axis]
	2020-01-01 - 2020-12-31
Net Income (Loss) [Roll Up]	
Income (Loss) from Continuing Operations Before Tax [Roll Up]	
Operating Income (Loss) [Roll Up]	
Gross Profit [Roll Up]	
Sales	4,000.00
Costs of Sales	2,000.00
Gross Profit (Loss)	2,000.00
Operating Expenses [Roll Up]	
Depreciation and Amortization	.00
Operating Expenses	.00
Operating Income (Loss)	2,000.00
Nonoperating Income (Expenses)	.00
Income (Loss) from Continuing Operations Before Tax	2,000.00
Income Tax Expense (Benefit)	.00
Net Income (Loss)	2,000.00

And with this...

Roll forward of every real account (balance sheet account)!

Cash and Cash Equivalents [Roll Forward]	Period [Axis]
	2020-01-01 - 2020-12-31
Cash and Cash Equivalents [Roll Forward]	
Cash and Cash Equivalents, Beginning Balance	3,000.00
Collection of Receivables	3,000.00
Payment of Accounts Payable	(2,000.00)
Additional Long-term Borrowings 2	6,000.00
Repayment of Long-term Borrowings 2	(1,000.00)
Capital Additions of Property, Plant and Equipment 2	(5,000.00)
Cash and Cash Equivalents, Ending Balance	4,000.00

Receivables [Roll Forward]	Period [Axis]
	2020-01-01 - 2020-12-31
Receivables [Roll Forward]	
Receivables, Beginning Balance	1,000.00
Sales 2	4,000.00
Collection of Receivables 2	(3,000.00)
Additions to Allowance for Bad Debts	.00
Bad Debts Written Off	.00
Receivables, Ending Balance	2,000.00

Inventories [Roll Forward]	Period [Axis]
	2020-01-01 - 2020-12-31
Inventories [Roll Forward]	
Inventories, Beginning Balance	1,000.00
Purchases of Inventory for Sale	2,000.00
Costs of Sales 2	(2,000.00)
Inventory Written Off	.00
Inventories, Ending Balance	1,000.00

Property, Plant and Equipment [Roll Forward]	Period [Axis]
	2020-01-01 - 2020-12-31
Property, Plant and Equipment [Roll Forward]	
Property, Plant and Equipment, Beginning Balance	1,000.00
Capital Additions of Property, Plant and Equipment	5,000.00
Depreciation and Amortization 2	.00
Property, Plant and Equipment Written Off	.00
Property, Plant and Equipment, Ending Balance	6,000.00

Accounts Payable [Roll Forward]	Period [Axis]
	2020-01-01 - 2020-12-31
Accounts Payable [Roll Forward]	
Accounts Payable, Beginning Balance	1,000.00
Purchases of Inventory for Sale 2	2,000.00
Payment of Accounts Payable 2	(2,000.00)
Accounts Payable, Ending Balance	1,000.00

Long-term Debt [Roll Forward]	Period [Axis]
	2020-01-01 - 2020-12-31
Long-term Debt [Roll Forward]	
Long-term Debt, Beginning Balance	1,000.00
Additional Long-term Borrowings	6,000.00
Repayment of Long-term Borrowings	(1,000.00)
Long-term Debt, Ending Balance	6,000.00

Retained Earnings [Roll Forward]	Period [Axis]
	2020-01-01 - 2020-12-31
Retained Earnings [Roll Forward]	
Retained Earnings, Beginning Balance	4,000.00
Net Income (Loss)	2,000.00
Retained Earnings, Ending Balance	6,000.00

And with this...

Every mathematical computation in report verified to be correct.

#	Label	Result	Rule
1	$\$Equity_BalanceStart + \$NetIncomeLoss = \$Equity_BalanceEnd$ (RollForward_RF2)	Pass	$\$Equity_BalanceStart + \$NetIncomeLoss = \$Equity_BalanceEnd$
2	$\$Assets = (\$CurrentAssets + \$NoncurrentAssets)$ (Arithmetic_BS02)	Pass	$\$Assets = (\$CurrentAssets + \$NoncurrentAssets)$
3	$\$Assets = (\$CurrentAssets + \$NoncurrentAssets)$ (Arithmetic_BS02)	Pass	$\$Assets = (\$CurrentAssets + \$NoncurrentAssets)$
4	$\$Inventories_BalanceStart + \$PurchasesOfInventoryForSale - \$CostsOfSales - \$InventoryWrittenOff = \$Inventories_BalanceEnd$ (RollForward_RF5)	Pass	$\$Inventories_BalanceStart + \$PurchasesOfInventoryForSale - \$CostsOfSales - \$InventoryWrittenOff = \$Inventories_BalanceEnd$
5	$\$CashAndCashEquivalents_BalanceStart + \$NetCashFlow = \$CashAndCashEquivalents_BalanceEnd$ (RollForward_RF1)	Pass	$\$CashAndCashEquivalents_BalanceStart + \$NetCashFlow = \$CashAndCashEquivalents_BalanceEnd$
6	$\$NetCashFlow = (\$NetCashFlowOperatingActivities + \$NetCashFlowFinancingActivities + \$NetCashFlowInvestingActivities)$ (Arithmetic_CF01)	Pass	$\$NetCashFlow = (\$NetCashFlowOperatingActivities + \$NetCashFlowFinancingActivities + \$NetCashFlowInvestingActivities)$
7	$\$CashAndCashEquivalents_BalanceStart + \$CollectionReceivables - \$PaymentOfAccountsPayable + \$AdditionalLongtermBorrowings - \$RepaymentLongtermBorrowings - \$CapitalAdditionsPropertyPlantAndEquipment = \$CashAndCashEquivalents_BalanceEnd$ (RollForward_RF3)	Pass	$\$CashAndCashEquivalents_BalanceStart + \$CollectionReceivables - \$PaymentOfAccountsPayable + \$AdditionalLongtermBorrowings - \$RepaymentLongtermBorrowings - \$CapitalAdditionsPropertyPlantAndEquipment = \$CashAndCashEquivalents_BalanceEnd$
8	$\$PropertyPlantAndEquipment_BalanceStart + \$CapitalAdditionsPropertyPlantAndEquipment - \$DepreciationAndAmortization - \$PropertyPlantAndEquipmentWrittenOff = \$PropertyPlantAndEquipment_BalanceEnd$ (RollForward_RF6)	Pass	$\$PropertyPlantAndEquipment_BalanceStart + \$CapitalAdditionsPropertyPlantAndEquipment - \$DepreciationAndAmortization - \$PropertyPlantAndEquipmentWrittenOff = \$PropertyPlantAndEquipment_BalanceEnd$
9	$\$AccountsPayable_BalanceStart + \$PurchasesOfInventoryForSale - \$PaymentOfAccountsPayable = \$AccountsPayable_BalanceEnd$ (RollForward_RF7)	Pass	$\$AccountsPayable_BalanceStart + \$PurchasesOfInventoryForSale - \$PaymentOfAccountsPayable = \$AccountsPayable_BalanceEnd$
10	$\$LongtermDebt_BalanceStart + \$AdditionalLongtermBorrowings - \$RepaymentLongtermBorrowings = \$LongtermDebt_BalanceEnd$ (RollForward_RF8)	Pass	$\$LongtermDebt_BalanceStart + \$AdditionalLongtermBorrowings - \$RepaymentLongtermBorrowings = \$LongtermDebt_BalanceEnd$
11	$\$RetainedEarnings_BalanceStart + \$NetIncomeLoss = \$RetainedEarnings_BalanceEnd$ (RollForward_RF9)	Pass	$\$RetainedEarnings_BalanceStart + \$NetIncomeLoss = \$RetainedEarnings_BalanceEnd$
12	$\$Assets = (\$Liabilities + \$Equity)$ (Arithmetic_BS01)	Pass	$\$Assets = (\$Liabilities + \$Equity)$
13	$\$Assets = (\$Liabilities + \$Equity)$ (Arithmetic_BS01)	Pass	$\$Assets = (\$Liabilities + \$Equity)$
14	$\$Receivables_BalanceStart + \$Sales - \$CollectionReceivables - \$AdditionsToAllowanceForBadDebts - \$BadDebtsWrittenOff = \$Receivables_BalanceEnd$ (RollForward_RF4)	Pass	$\$Receivables_BalanceStart + \$Sales - \$CollectionReceivables - \$AdditionsToAllowanceForBadDebts - \$BadDebtsWrittenOff = \$Receivables_BalanceEnd$
15	$\$Liabilities = (\$CurrentLiabilities + \$NoncurrentLiabilities)$ (Arithmetic_BS03)	Pass	$\$Liabilities = (\$CurrentLiabilities + \$NoncurrentLiabilities)$
16	$\$Liabilities = (\$CurrentLiabilities + \$NoncurrentLiabilities)$ (Arithmetic_BS03)	Pass	$\$Liabilities = (\$CurrentLiabilities + \$NoncurrentLiabilities)$

And with this...

Every disclosure mechanically functioning correctly.

Primary Information										
#	Disclosure	Category	Level	Pattern	Disclosure Found	Disclosure Consistent	Applicable	Representation Concept [TEXT ...	Representation Concept DETAIL	
+	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 2	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Net Income (Loss)
+	9	Inventories Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Inventories
+	10	Liabilities and Equity Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Assets
+	11	Long Term Debt Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Long-term Debt
+	12	Net Cash Flow Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Net Cash Flow
+	13	Property, Plant, and Equipment Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Property, Plant and Equipment
+	14	Receivables Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Receivables
+	15	Retained Earnings Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Retained Earnings
+	16	Transactions Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Check Sum Changes
+	17	Trial Balance Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Check Sum

Example Disclosure Mechanics Rules for a Disclosure:

Rules: disclosures:InventoryNetRollUp

Disclosure mechanics validation for disclosure: disclosures:InventoryNetRollUp

Roll up of details of components of current inventory, net.

This disclosure:

- **MUST** be represented by the networks with the SEC Category: **DISCLOSURE**
- **MUST** be represented as an **SEC Level 4 Disclosure Detail** with the concept arrangement pattern: **ROLL UP**
 - ROLL UP REQUIRES the total concept `us-gaap:InventoryNet`
 - or alternative concept: `us-gaap:InventoryNetOfAllowancesCustomerAdvancesAndProgressBillings`
 - or alternative concept: `us-gaap:PublicUtilitiesInventory`
 - or alternative concept: `us-gaap:AirlineRelatedInventory`
 - or alternative concept: `us-gaap:RetailRelatedInventory`
 - or alternative concept: `us-gaap:EnergyRelatedInventory`
 - or alternative concept: `us-gaap:AgriculturalRelatedInventory`
- **MUST** be represented using the **SEC Level 3/2 Disclosure Text Block**: `us-gaap:ScheduleOfInventoryCurrentTableTextBlock`
 - or alternative concept: `us-gaap:ScheduleOfUtilityInventoryTextBlock`
- Requires the note to be reported using the **SEC Level 1 Note Text Block**: `us-gaap:InventoryDisclosureTextBlock`
- Requires the policy to be reported using the **SEC Level 2 Policy Text Block**: `us-gaap:InventoryPolicyTextBlock`
 - or alternative concept: `us-gaap:InventoryMajorClassesPolicy`
 - or alternative concept: `us-gaap:InventorySuppliesPolicy`
 - or alternative concept: `us-gaap:InventoryWorkInProgressPolicy`
 - or alternative concept: `us-gaap:InventoryFinishedGoodsPolicy`

Ok

And with this...

Every disclosure that is required to be reported is verified to have been provided.

#	Disclosure	Checklist Category	Reason Disclosure Must Exist	Discovered	Expectation Met	Link to Disclosure Mechanics
0	Reporting Checklist					
1	Balance Sheet	Required disclosure	Disclosure always required, satisfied by Assets Roll Up and Liabilities and Equity Roll...	True	CONSISTENT	Balance Sheet
2	Assets Roll Up	Part of disclosure	Satisfies Balance Sheet disclosure	True	CONSISTENT	Assets Roll Up
3	Liabilities and Equity Roll Up	Part of disclosure	Satisfies Balance Sheet disclosure	True	CONSISTENT	Liabilities and Equity Roll Up
4	Cash Flow Statement	Required disclosure	Disclosure always required, satisfied by Net Cash Flow Roll Up and Cash Flow Roll F...	True	CONSISTENT	Cash Flow Statement
5	Net Cash Flow Roll Up	Part of disclosure	Satisfies Cash Flow Statement disclosure	True	CONSISTENT	Net Cash Flow Roll Up
6	Cash Flow Roll Forward	Part of disclosure	Satisfies Cash Flow Statement disclosure	True	CONSISTENT	Cash Flow Roll Forward
7	Comprehensive Income 2	Required disclosure	Disclosure always required	True	CONSISTENT	Comprehensive Income 2
8	Changes in Equity	Required disclosure	Disclosure always required	True	CONSISTENT	Changes in Equity
9	Cash and Cash Equivalents Roll Forward	Possible disclosure	Disclosure is present	True	CONSISTENT	Cash and Cash Equivalents Roll Forward
10	Receivables Roll Forward	Possible disclosure	Disclosure is present	True	CONSISTENT	Receivables Roll Forward
11	Inventories Roll Forward	Possible disclosure	Disclosure is present	True	CONSISTENT	Inventories Roll Forward
12	Property, Plant, and Equipment Roll Forward	Possible disclosure	Disclosure is present	True	CONSISTENT	Property, Plant, and Equipment Roll Forward
13	Accounts Payable Roll Forward	Possible disclosure	Disclosure is present	True	CONSISTENT	Accounts Payable Roll Forward
14	Long Term Debt Roll Forward	Possible disclosure	Disclosure is present	True	CONSISTENT	Long Term Debt Roll Forward
15	Retained Earnings Roll Forward	Possible disclosure	Disclosure is present	True	CONSISTENT	Retained Earnings Roll Forward
16	Trial Balance Roll Up	Possible disclosure	Disclosure is present	True	CONSISTENT	Trial Balance Roll Up
17	Transactions Roll Up	Possible disclosure	Disclosure is present	True	CONSISTENT	Transactions Roll Up

And with this...

Reported information
crosschecked with universally
applicable financial rules.

id	satisfied	message
FAC_BS1_BalanceSheetBalances (evaluation 1)	satisfied	$\$Assets=13000 = \$LiabilitiesAndEquity=13000$
FAC_BS1_BalanceSheetBalances (evaluation 2)	satisfied	$\$Assets=6000 = \$LiabilitiesAndEquity=6000$
FAC_BS4_LiabilitiesAndEquityEqualsLiabilitiesPlusEquity (evaluation 1)	satisfied	$\$LiabilitiesAndEquity=13000 = \$Liabilities=7000 + \$Equity=6000$
FAC_BS4_LiabilitiesAndEquityEqualsLiabilitiesPlusEquity (evaluation 2)	satisfied	$\$LiabilitiesAndEquity=6000 = \$Liabilities=2000 + \$Equity=4000$
FAC_CF1_NetCashFlowEqualsOperatingInvestingAndFinancing (evaluation 1)	satisfied	$\$CashFlowNet=1000 = \$CashFlowProvidedByUsedInOperatingActivitiesNet=1000 + \$CashFlowsProvidedByUsedInInvestingActivitiesNet=-5000 + \$CashFlowsProvidedByUsedInFinancingActivitiesNet=5000$

And with this...

Additional facts used for analysis automatically created from reported information.

analysis:WorkingCapital	4000	U-USD	4000	false	I-2019
analysis:WorkingCapital	6000	U-USD	6000	false	I-2020
analysis:ReturnOnAssets	0.153846153846153846	U-USD	0.15	false	D-2020
analysis:ReturnOnEquity	0.333333333333333333	U-USD	0.33	false	D-2020
analysis:ReturnOnSales	0.5	U-USD	0.5	false	D-2020

Summary

1. Human-readable and machine-readable XBRL-based report either
 - a) Raw XBRL
 - b) Inline XBRL
 - c) Both
2. 100% of mathematical computations rules verified
3. 100% of disclosures mechanics rules verified
4. 100% of disclosure rules (reporting checklist) verified
5. 100% of consistency cross check rules verified
6. Effective extraction from and reuse of reported information

How did I do this?

1. Method is 100% global standard XBRL and existing software
2. Import/export (i.e. ETL) of general journal entries using XBRL Global Ledger or XBRL Typed Dimensions
3. Processes uses XBRL Taxonomies to configure both the report and the report writer
4. Added (or mapped) XBRL concept to general ledger chart of accounts
5. Added “transaction roll forward description code” either (a) to the accounting system or (b) to supplemental process because it could not be added to the accounting system
6. XBRL Formula rules and XBRL definition relations rules to control the entire process
7. XBRL Formula chaining to derive values used in analysis (i.e. Working Capital, Return on Assets, Return on Equity, Return of Sales)

Tools

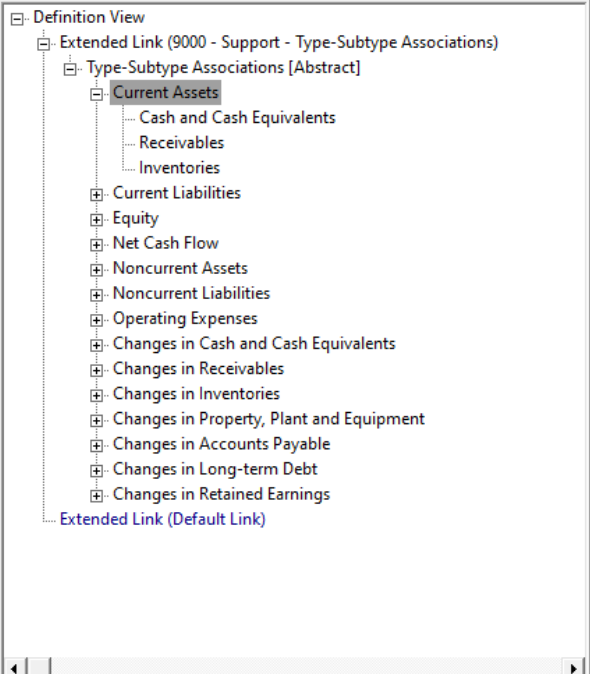
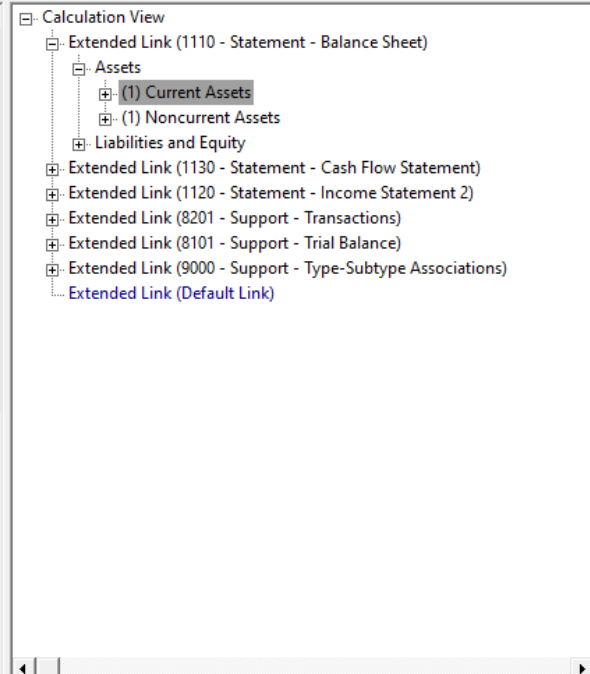
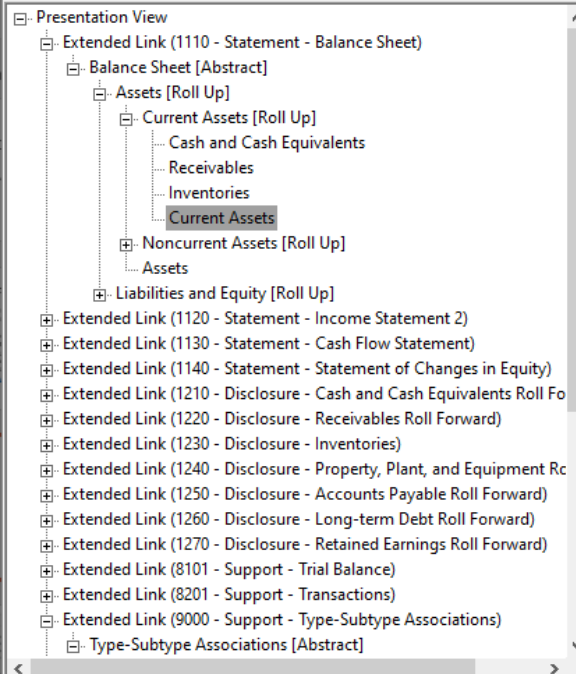
UBmatrix Taxonomy Designer

UBmatrix™ XBRL Taxonomy Designer

File Edit View Tools Window Help

(show all arc roles)

tb (Definition)



All elements Count: 87

Prefix	Label/	Name	Data Type	Abstr...	Substitutio...	Balance	Period Type	Nilla...	Flag	Date Last Changed	Typed Do...
tb	Current Assets	CurrentAssets	Monetary	False	xbrli:item	Debit	Instant	True	False	2020-03-31T16:14:35	
tb	Current Assets [Roll Up]	CurrentAssetsRollUp	String	True	xbrli:item		Duration		False	2020-03-31T16:14:35	
tb	Current Liabilities	CurrentLiabilities	Monetary	False	xbrli:item	Credit	Instant	True	False		
tb	Current Liabilities [Roll Up]	CurrentLiabilitiesRollUp	String	True	xbrli:item		Duration		False		
tb	Depreciation and Amortization	DepreciationAndAmortiz...	Monetary	False	xbrli:item	Debit	Duration	True	False		
tb	Depreciation and Amortization 2	DepreciationAndAmortiz...	Monetary	False	xbrli:item	Credit	Duration	True	False		
tb	Equity	Equity	Monetary	False	xbrli:item	Credit	Instant	True	False		
tb	Equity [Roll Forward]	EquityRollForward	String	True	xbrli:item		Duration		False		
tb	Equity [Roll Up]	EquityRollUp	String	True	xbrli:item		Duration		False		
tb	Gross Profit (Loss)	GrossProfitLoss	Monetary	False	xbrli:item	Credit	Duration	True	False		
tb	Gross Profit [Roll Up]	GrossProfitRollUp	String	True	xbrli:item		Duration		False		
tb	Income (Loss) from Continuing ...	IncomeLossFromContinu...	String	True	xbrli:item		Duration		False		
tb	Income (Loss) from Continuing O...	IncomeLossFromContinu...	Monetary	False	xbrli:item	Credit	Duration	True	False		
tb	Income Tax Expense (Benefit)	IncomeTaxExpenseBenefit	Monetary	False	xbrli:item	Debit	Duration	True	False		
tb	Inventories	Inventories	Monetary	False	xbrli:item	Debit	Instant	True	False	2020-03-31T16:14:35	
tb	Inventories [Roll Forward]	InventoriesRollForward	String	True	xbrli:item		Duration		False	2020-03-31T16:14:35	
tb	Inventories Written Off	InventoriesWrittenOff	Monetary	False	xbrli:item	Credit	Duration	True	False	2020-03-31T16:14:35	

XBRL Taxonomy Creation

Taxonomy - tb

Taxonomy Information

Name	
Description	
NamespacePrefix	tb
NamespaceIdentifier	http://www.xbrl.org/tb
Profile	General
XbrlDimensions	Version 1 (2005-11)
FormulaType	UBmatrix
ReferencedTaxonomies	(Collection - 6)
Linkbases	(Collection - 7)
ReferencePartDefinitions	(Collection - empty)
ExtraXML	<import namespace="http://www.xbrl.org/2003/linkbase" sch
ExtraXMLAppInfo	
NumberOfElements	87

Taxonomy Saving

FilePath	C:\Users\Charlie\Documents\CurrentVersions\2020\Mastering\
SaveStrategy	Normal
SaveReferencedTaxonomies	False

User Environment

ShowLanguage	en English
ShowLabelRole	Standard Label
DefaultType	String
Notes	(Collection - empty)
DisplayColor	Black

Utility Information

ReadOnly	True
CheckedOut	False
Encoding	utf-8
WriteExtendedAppinfo	False
NestingDepth	0

XBRL Metadata

DataTypes	(Collection - 42)
LabelRoles	(Collection - 23)
ReferenceRoles	(Collection - 10)
LinkbaseRoles	(Collection - 10)
ExtendedLinkRoles	(Collection - 15)
ArcRoles	(Collection - 11)
FootnoteRoles	(Collection - 1)

Name
The namespace prefix used in instance documents and fully qualified references to names defined in this taxonomy.

Taxonomy - tb Element - tb

Trial Balance

XBRL Taxonomy
Creation

Edit:

- Base information
- Terms-Report elements
- Term property-Labels
- Term property-References
- Structures-Networks
- Associations
- Assertions-Consistency
- Assertions-Derivation (Impute)
- Assertions-Roll Forward
- Assertions-Adjustment
- Assertions-Variance
- Assertions-Member Aggregation
- Assertions-Nonstandard
- Facts

Output:

- XBRL Cloud and UBmatrix XPE Batch Files
- XBRL Taxonomy (schema, linkbases)
- XBRL Formulas
- XBRL Instance (Raw XBRL and Inline XBRL)

View:

- Facts and Dimensions Cartesien Product
- Facts and context and units references
- Contexts
- Units (Temporary table)

Lists:

- Data types
- List association types
- List report element types
- List roles

Validate:

- Validate using this application
- Validate all using UBmatrix XPE
- Validate all using XBRL Cloud XRun
- Generate Model Structure HTML
- Generate Index File

Extract:

- Extract Fact from Raw XBRL Instance
- Extract Facts from Inline XBRL

Forms:

- Report elements
- Associations
- Facts

Import:

- Import

Microsoft Access
Database



Associations

Open Structure

Reset

Expand all

Collapse all

Calculation

Associations for Structure

IncomeStatement2

- tb:NetIncomeLoss
 - tb:IncomeLossFromContinuingOperationsBeforeTax
 - tb:OperatingIncomeLoss
 - tb:GrossProfitLoss
 - tb:Sales
 - tb:CostsOfSales
 - tb:OperatingExpenses
 - tb:DepreciationAndAmortization
 - tb:NonoperatingIncomeExpenses
 - tb:IncomeTaxExpenseBenefit

IncomeStatement2	
Calculation	BalanceSheet
Calculation	CashFlowStatement
Calculation	IncomeStatement2
Calculation	Transactions
Calculation	TrialBalance
Calculation	TypeSubtypeAssociations
Definition	TypeSubtypeAssociations
Presentation	AccountsPayable
Presentation	BalanceSheet
Presentation	CashAndCashEquivalents
Presentation	CashFlowStatement
Presentation	ChangesInEquity
Presentation	IncomeStatement2
Presentation	Inventories
Presentation	LongTermDebt
Presentation	PropertyPlantAndEquipment
Presentation	Receivables
Presentation	RetainedEarnings
Presentation	Transactions
Presentation	TrialBalance
Presentation	TypeSubtypeAssociations

- 0-FROM: tb:NetIncomeLoss ARCRULE: Total-Item TO: tb:IncomeLossFromContinuingOperationsBeforeTax
- 1-FROM: tb:IncomeLossFromContinuingOperationsBeforeTax ARCRULE: Total-Item TO: tb:OperatingIncomeLoss
- 2-FROM: tb:OperatingIncomeLoss ARCRULE: Total-Item TO: tb:GrossProfitLoss
- 3-FROM: tb:GrossProfitLoss ARCRULE: Total-Item TO: tb:Sales
- 4-FROM: tb:GrossProfitLoss ARCRULE: Total-Item TO: tb:CostsOfSales
- 5-FROM: tb:OperatingIncomeLoss ARCRULE: Total-Item TO: tb:OperatingExpenses
- 6-FROM: tb:OperatingExpenses ARCRULE: Total-Item TO: tb:DepreciationAndAmortization
- 7-FROM: tb:IncomeLossFromContinuingOperationsBeforeTax ARCRULE: Total-Item TO: tb:NonoperatingIncomeExpenses
- 8-FROM: tb:NetIncomeLoss ARCRULE: Total-Item TO: tb:IncomeTaxExpenseBenefit

**XBRL Taxonomy
Creation**

**Microsoft Access
Database**

Close

Search for specific text in disclosure:

Filter Reset

Definition View

Extended Link (TypeSubtypeAssociations)

Thing

General Ledger Account Code

- ... Cash and Cash Equivalents
- ... Receivables
- ... Inventories
- ... Property, Plant and Equipment
- ... Accounts Payable
- ... Long-term Debt
- ... Retained Earnings
- ... Sales
- ... Costs of Sales
- ... Depreciation and Amortization
- Income Tax Expense (Benefit)
- ... Net Income (Loss)

Transaction Description Code

- ... Collection of Receivables
- ... Payment of Accounts Payable
- ... Additional Long-term Borrowings 2
- ... Repayment of Long-term Borrowings 2
- ... Capital Additions of Property, Plant and Equipment 2
- ... Sales 2
- ... Collection of Receivables 2
- ... Additions to Allowance for Bad Debts
- ... Bad Debts Written Off
- ... Purchases of Inventory for Sale
- ... Costs of Sales 2
- ... Inventory Written Off
- ... Capital Additions of Property, Plant and Equipment
- ... Depreciation and Amortization 2
- ... Property, Plant and Equipment Written Off
- ... Purchases of Inventory for Sale 2
- ... Payment of Accounts Payable 2
- ... Additional Long-term Borrowings
- ... Repayment of Long-term Borrowings
- ... Net Income (Loss)

Extended Link (Default Link)

Extended Link (9000 - Support - Type-Subtype Associations)

XBRL Taxonomy
Creation

UBmatrix Taxonomy
Designer

	Arcrole	Order
Definition View		
9000 - Support - Type-Subtype Associations		
TypeSubtypeAssociations		
[Thing]		0
General Ledger Account Code	http://www.xbrl.org/2003/arcrole/general-special	1
1 Cash and Cash Equivalents	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/account-real	2
1 Receivables	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/account-real	3
1 Inventories	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/account-real	4
1 Property, Plant and Equipment	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/account-real	5
1 Accounts Payable	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/account-real	6
1 Long-term Debt	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/account-real	7
1 Retained Earnings	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/account-real	8
1 Sales	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/account-temporary	9
1 Costs of Sales	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/account-temporary	10
1 Depreciation and Amortization	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/account-temporary	11
1 Income Tax Expense (Benefit)	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/account-temporary	12
1 Net Income (Loss)	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/account-temporaryNet	13
Transaction Description Code	http://www.xbrl.org/2003/arcrole/general-special	14
1 Collection of Receivables	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/transactions-code	15
1 Payment of Accounts Payable	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/transactions-code	16
1 Additional Long-term Borrowings 2	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/transactions-code	17
1 Repayment of Long-term Borrowings 2	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/transactions-code	18
1 Capital Additions of Property, Plant and Equipmen...	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/transactions-code	19
1 Sales 2	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/transactions-code	20
1 Collection of Receivables 2	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/transactions-code	21
1 Additions to Allowance for Bad Debts	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/transactions-code	22
1 Bad Debts Written Off	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/transactions-code	23
1 Purchases of Inventory for Sale	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/transactions-code	24
1 Costs of Sales 2	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/transactions-code	25
1 Inventory Written Off	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/transactions-code	26
1 Capital Additions of Property, Plant and Equipment	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/transactions-code	27
1 Depreciation and Amortization 2	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/transactions-code	28
1 Property, Plant and Equipment Written Off	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/transactions-code	29
1 Purchases of Inventory for Sale 2	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/transactions-code	30
1 Payment of Accounts Payable 2	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/transactions-code	31
1 Additional Long-term Borrowings	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/transactions-code	32
1 Repayment of Long-term Borrowings	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/transactions-code	33
1 Net Income (Loss)	http://xbrlsite.azurewebsites.net/2020/apa/arcrole/transactions-code	34

XBRL Taxonomy
Creation

Pesseract

Accounting System

JournalEntryID	EconomicEntityIdentifier	TransactionPeriod	Account	GeneralLedgerAccountCode	TransactionDescriptionCode	Amount	Units	Rounding	Balance	EffectiveValue	Sequence	Key	TransactionDescription
JE-1002	30810137d58f76b84afd	2020-01-01	000-2300-00	tb:LongtermDebt	tb:AdditionalLongtermBorrowings	6000	iso4217:USD	2	C	-6000	2	148	Additional long-term borrowings for purchase of PPE.
JE-1002	30810137d58f76b84afd	2020-01-01	000-1100-00	tb:CashAndCashEquivalents	tb:AdditionalLongtermBorrowings2	6000	iso4217:USD	2	D	6000	1	147	Additional long-term borrowings for purchase of PPE.
JE-1009	30810137d58f76b84afd	2020-01-01	000-1200-00	tb:Receivables	tb:AdditionsToAllowanceForBadDebts	0	iso4217:USD	2	C	0	2	164	Closing entry. Bad debts write offs.
JE-1009	30810137d58f76b84afd	2020-01-01	000-1200-00	tb:Receivables	tb:BadDebtsWrittenOff	0	iso4217:USD	2	D	0	1	163	Closing entry. Bad debts write offs.
JE-1003	30810137d58f76b84afd	2020-01-01	000-1500-00	tb:PropertyPlantAndEquipment	tb:CapitalAdditionsPropertyPlantAndEquipment	5000	iso4217:USD	2	D	5000	1	149	Purchase of PPE using cash from additional borrowings.
JE-1003	30810137d58f76b84afd	2020-01-01	000-1100-00	tb:CashAndCashEquivalents	tb:CapitalAdditionsPropertyPlantAndEquipment2	5000	iso4217:USD	2	C	-5000	2	150	Purchase of PPE using cash from additional borrowings.
JE-1006	30810137d58f76b84afd	2020-01-01	000-1100-00	tb:CashAndCashEquivalents	tb:CollectionReceivables	3000	iso4217:USD	2	D	3000	1	157	Collection of accounts receivable.
JE-1006	30810137d58f76b84afd	2020-01-01	000-1200-00	tb:Receivables	tb:CollectionReceivables2	3000	iso4217:USD	2	C	-3000	2	158	Collection of accounts receivable.
JE-1005	30810137d58f76b84afd	2020-01-01	000-1300-00	tb:Inventories	tb:CostsOfSales2	2000	iso4217:USD	2	C	-2000	4	156	Sales on account.
JE-1011	30810137d58f76b84afd	2020-01-01	000-1500-00	tb:PropertyPlantAndEquipment	tb:DepreciationAndAmortization2	0	iso4217:USD	2	C	0	2	168	Closing entry. Depreciation and amortization expensed.
JE-1010	30810137d58f76b84afd	2020-01-01	000-1300-00	tb:Inventories	tb:InventoryWrittenOff	0	iso4217:USD	2	C	0	2	166	Closing entry. Inventory write offs, adjust to physical.
JE-1005	30810137d58f76b84afd	2020-01-01	000-4100-00	tb:Sales	tb:NetIncomeLoss	4000	iso4217:USD	2	C	-4000	2	154	Sales on account.
JE-1005	30810137d58f76b84afd	2020-01-01	000-5100-00	tb:CostsOfSales	tb:NetIncomeLoss	2000	iso4217:USD	2	D	2000	3	155	Sales on account.
JE-1010	30810137d58f76b84afd	2020-01-01	000-1300-00	tb:CostsOfSales	tb:NetIncomeLoss	0	iso4217:USD	2	D	0	1	165	Closing entry. Inventory write offs, adjust to physical.
JE-1011	30810137d58f76b84afd	2020-01-01	000-1500-00	tb:DepreciationAndAmortization	tb:NetIncomeLoss	0	iso4217:USD	2	D	0	1	167	Closing entry. Depreciation and amortization expensed.
JE-1013	30810137d58f76b84afd	2020-01-01	000-6100-00	tb:IncomeTaxExpenseBenefit	tb:NetIncomeLoss	0	iso4217:USD	2	D	0	1	172	Closing entry. Book taxes.
JE-1014	30810137d58f76b84afd	2020-01-01	000-5500-00	tb:NonoperatingIncomeExpenses	tb:NetIncomeLoss	0	iso4217:USD	2	D	0	1	174	Closing entry. Other.
JE-1001	30810137d58f76b84afd	2019-12-31	000-1100-00	tb:CashAndCashEquivalents	tb:OpeningBalance	3000	iso4217:USD	2	D	3000	1	140	Opening balance.
JE-1001	30810137d58f76b84afd	2019-12-31	000-1200-00	tb:Receivables	tb:OpeningBalance	1000	iso4217:USD	2	D	1000	2	141	Opening balance.
JE-1001	30810137d58f76b84afd	2019-12-31	000-1300-00	tb:Inventories	tb:OpeningBalance	1000	iso4217:USD	2	D	1000	3	142	Opening balance.
JE-1001	30810137d58f76b84afd	2019-12-31	000-1500-00	tb:PropertyPlantAndEquipment	tb:OpeningBalance	1000	iso4217:USD	2	D	1000	4	143	Opening balance.
JE-1001	30810137d58f76b84afd	2019-12-31	000-2150-00	tb:AccountsPayable	tb:OpeningBalance	1000	iso4217:USD	2	C	-1000	5	144	Opening balance.
JE-1001	30810137d58f76b84afd	2019-12-31	000-2300-00	tb:LongtermDebt	tb:OpeningBalance	1000	iso4217:USD	2	C	-1000	6	145	Opening balance.
JE-1001	30810137d58f76b84afd	2019-12-31	000-3200-00	tb:RetainedEarnings	tb:OpeningBalance	4000	iso4217:USD	2	C	-4000	7	146	Opening balance.
JE-1007	30810137d58f76b84afd	2020-01-01	000-1100-00	tb:CashAndCashEquivalents	tb:PaymentOfAccountsPayable	2000	iso4217:USD	2	C	-2000	2	160	Payment of accounts payable.
JE-1007	30810137d58f76b84afd	2020-01-01	000-2150-00	tb:AccountsPayable	tb:PaymentOfAccountsPayable2	2000	iso4217:USD	2	D	2000	1	159	Payment of accounts payable.
JE-1012	30810137d58f76b84afd	2020-01-01	000-1500-00	tb:PropertyPlantAndEquipment	tb:PropertyPlantAndEquipmentWrittenOff	0	iso4217:USD	2	D	0	1	170	Closing entry. Write of of PPE.
JE-1012	30810137d58f76b84afd	2020-01-01	000-1500-00	tb:PropertyPlantAndEquipmentWrit	tb:PropertyPlantAndEquipmentWrittenOff	0	iso4217:USD	2	C	0	2	171	Closing entry. Write of of PPE.
JE-1004	30810137d58f76b84afd	2020-01-01	000-1300-00	tb:Inventories	tb:PurchasesOfInventoryForSale	2000	iso4217:USD	2	D	2000	1	151	Purchase inventory on account.
JE-1004	30810137d58f76b84afd	2020-01-01	000-2150-00	tb:AccountsPayable	tb:PurchasesOfInventoryForSale2	2000	iso4217:USD	2	C	-2000	2	152	Purchase inventory on account.
JE-1013	30810137d58f76b84afd	2020-01-01	000-2150-00	tb:AccountsPayable	tb:PurchasesOfInventoryForSale2	0	iso4217:USD	2	C	0	2	173	Closing entry. Book taxes.
JE-1014	30810137d58f76b84afd	2020-01-01	000-2150-00	tb:AccountsPayable	tb:PurchasesOfInventoryForSale2	0	iso4217:USD	2	C	0	2	175	Closing entry. Other.
JE-1008	30810137d58f76b84afd	2020-01-01	000-2300-00	tb:LongtermDebt	tb:RepaymentLongtermBorrowings	1000	iso4217:USD	2	D	1000	1	161	Payment of long term debt.
JE-1008	30810137d58f76b84afd	2020-01-01	000-1100-00	tb:CashAndCashEquivalents	tb:RepaymentLongtermBorrowings2	1000	iso4217:USD	2	C	-1000	2	162	Payment of long term debt.
JE-1005	30810137d58f76b84afd	2020-01-01	000-1200-00	tb:Receivables	tb:Sales2	4000	iso4217:USD	2	D	4000	1	153	Sales on account.

Microsoft Access
Database

Supports but I am not using XBRL dimensions in this prototype

Key	Sequence	ReportingEntityAspect		CalendarPeriodAspect	ConceptAspect	FactValue	Units	UnitsRef
1484	0	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2018-12-31	tb:CashAndCashEquivalents	4000	iso4217:USD	U-Monetary
		Dimension	Member	Sequence	Click to Add			
1485	1	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2017-12-31	tb:CashAndCashEquivalents	3000	iso4217:USD	U-Monetary
1486	2	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2018-12-31	tb:Receivables	2000	iso4217:USD	INF I-2018 U-Monetary
1487	3	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2017-12-31	tb:Receivables	1000	iso4217:USD	INF I-2017 U-Monetary
1488	4	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2018-12-31	tb:Inventories	1000	iso4217:USD	INF I-2018 U-Monetary
1489	5	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2017-12-31	tb:Inventories	1000	iso4217:USD	INF I-2017 U-Monetary
1490	6	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2018-12-31	tb:CurrentAssets	7000	iso4217:USD	INF I-2018 U-Monetary
1491	7	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2017-12-31	tb:CurrentAssets	5000	iso4217:USD	INF I-2017 U-Monetary
1492	8	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2018-12-31	tb:PropertyPlantAndEquipment	6000	iso4217:USD	INF I-2018 U-Monetary
1493	9	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2017-12-31	tb:PropertyPlantAndEquipment	1000	iso4217:USD	INF I-2017 U-Monetary
1494	10	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2018-12-31	tb:NoncurrentAssets	6000	iso4217:USD	INF I-2018 U-Monetary
1495	11	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2017-12-31	tb:NoncurrentAssets	1000	iso4217:USD	INF I-2017 U-Monetary
1496	12	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2018-12-31	tb:Assets	13000	iso4217:USD	INF I-2018 U-Monetary
1497	13	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2017-12-31	tb:Assets	6000	iso4217:USD	INF I-2017 U-Monetary
1498	14	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2018-12-31	tb:AccountsPayable	1000	iso4217:USD	INF I-2018 U-Monetary
1499	15	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2017-12-31	tb:AccountsPayable	1000	iso4217:USD	INF I-2017 U-Monetary
1500	16	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2018-12-31	tb:CurrentLiabilities	1000	iso4217:USD	INF I-2018 U-Monetary
1501	17	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2017-12-31	tb:CurrentLiabilities	1000	iso4217:USD	INF I-2017 U-Monetary
1502	18	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2018-12-31	tb:LongtermDebt	6000	iso4217:USD	INF I-2018 U-Monetary
1503	19	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2017-12-31	tb:LongtermDebt	1000	iso4217:USD	INF I-2017 U-Monetary
1504	20	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2018-12-31	tb:NoncurrentLiabilities	6000	iso4217:USD	INF I-2018 U-Monetary
1505	21	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2017-12-31	tb:NoncurrentLiabilities	1000	iso4217:USD	INF I-2017 U-Monetary
1506	22	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2018-12-31	tb:Liabilities	7000	iso4217:USD	INF I-2018 U-Monetary
1507	23	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2017-12-31	tb:Liabilities	2000	iso4217:USD	INF I-2017 U-Monetary
1508	24	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2018-12-31	tb:RetainedEarnings	6000	iso4217:USD	INF I-2018 U-Monetary
1509	25	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2017-12-31	tb:RetainedEarnings	4000	iso4217:USD	INF I-2017 U-Monetary
1510	26	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2018-12-31	tb:Equity	6000	iso4217:USD	INF I-2018 U-Monetary
1511	27	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2017-12-31	tb:Equity	4000	iso4217:USD	INF I-2017 U-Monetary
1512	28	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2018-12-31	tb:LiabilitiesAndEquity	13000	iso4217:USD	INF I-2018 U-Monetary
1513	29	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2017-12-31	tb:LiabilitiesAndEquity	6000	iso4217:USD	INF I-2017 U-Monetary
1514	30	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2018-01-01 2018-12-31	tb:GrossProfitLoss	2000	iso4217:USD	INF D-2018 U-Monetary
1515	31	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2018-01-01 2018-12-31	tb:OperatingExpenses	0	iso4217:USD	INF D-2018 U-Monetary
1516	32	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2018-01-01 2018-12-31	tb:OperatingIncomeLoss	2000	iso4217:USD	INF D-2018 U-Monetary
1517	33	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2018-01-01 2018-12-31	tb:NonoperatingIncomeExpenses	0	iso4217:USD	INF D-2018 U-Monetary
1518	34	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2018-01-01 2018-12-31	tb:IncomeLossFromContinuingOperationsBeforeTax	2000	iso4217:USD	INF D-2018 U-Monetary
1519	35	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2018-01-01 2018-12-31	tb:IncomeTaxExpenseBenefit	0	iso4217:USD	INF D-2018 U-Monetary
1520	36	30810137d58f76b84afd	http://standards.iso.org/iso/17442	2018-01-01 2018-12-31	tb:NetCashFlowOperatingActivities	1000	iso4217:USD	INF D-2018 U-Monetary

Microsoft Access Database

id	satisfied	message
Arithmetic_BS01 (evaluation 1)	satisfied	$\$Assets=6000 = (\$Liabilities=2000 + \$Equity=4000)$
Arithmetic_BS01 (evaluation 2)	satisfied	$\$Assets=13000 = (\$Liabilities=7000 + \$Equity=6000)$
Arithmetic_BS02 (evaluation 1)	satisfied	$\$Assets=6000 = (\$CurrentAssets=5000 + \$NoncurrentAssets=1000)$
Arithmetic_BS02 (evaluation 2)	satisfied	$\$Assets=13000 = (\$CurrentAssets=7000 + \$NoncurrentAssets=6000)$
Arithmetic_BS03 (evaluation 1)	satisfied	$\$Liabilities=2000 = (\$CurrentLiabilities=1000 + \$NoncurrentLiabilities=1000)$
Arithmetic_BS03 (evaluation 2)	satisfied	$\$Liabilities=7000 = (\$CurrentLiabilities=1000 + \$NoncurrentLiabilities=6000)$
Arithmetic_CF01 (evaluation 1)	satisfied	$\$NetCashFlow=1000 = (\$NetCashFlowOperatingActivities=1000 + \$NetCashFlowFinancingActivities=5000 + \$NetCashFlowInvestingActivities=-5000)$
RollForward_RF1 (evaluation 1)	satisfied	$\$CashAndCashEquivalents_BalanceStart=3000 + \$NetCashFlow=1000 = \$CashAndCashEquivalents_BalanceEnd=4000$
RollForward_RF2 (evaluation 1)	satisfied	$\$Equity_BalanceStart=4000 + \$NetIncomeLoss=2000 = \$Equity_BalanceEnd=6000$
RollForward_RF3 (evaluation 1)	satisfied	$\$CashAndCashEquivalents_BalanceStart=3000 + \$CollectionReceivables=3000 - \$PaymentOfAccountsPayable=2000 + \$AdditionalLongtermBorrowings=6000 - \$RepaymentLongtermBorrowings=1000 - \$CapitalAdditionsPropertyPlantAndEquipment=5000 = \$CashAndCashEquivalents_BalanceEnd=4000$
RollForward_RF4 (evaluation 1)	satisfied	$\$Receivables_BalanceStart=1000 + \$Sales=4000 - \$CollectionReceivables=3000 - \$AdditionsToAllowanceForBadDebts=0 - \$BadDebtsWrittenOff=0 = \$Receivables_BalanceEnd=2000$
RollForward_RF5 (evaluation 1)	satisfied	$\$Inventories_BalanceStart=1000 + \$PurchasesOfInventoryForSale=2000 - \$CostsOfSales=2000 - \$InventoryWrittenOff=0 = \$Inventories_BalanceEnd=1000$
RollForward_RF6 (evaluation 1)	satisfied	$\$PropertyPlantAndEquipment_BalanceStart=1000 + \$CapitalAdditionsPropertyPlantAndEquipment=5000 - \$DepreciationAndAmortization=0 - \$PropertyPlantAndEquipmentWrittenOff=0 = \$PropertyPlantAndEquipment_BalanceEnd=6000$
RollForward_RF7 (evaluation 1)	satisfied	$\$AccountsPayable_BalanceStart=1000 + \$PurchasesOfInventoryForSale=2000 - \$PaymentOfAccountsPayable=2000 = \$AccountsPayable_BalanceEnd=1000$
RollForward_RF8 (evaluation 1)	satisfied	$\$LongtermDebt_BalanceStart=1000 + \$AdditionalLongtermBorrowings=6000 - \$RepaymentLongtermBorrowings=1000 = \$LongtermDebt_BalanceEnd=6000$
RollForward_RF9 (evaluation 1)	satisfied	$\$RetainedEarnings_BalanceStart=4000 + \$NetIncomeLoss=2000 = \$RetainedEarnings_BalanceEnd=6000$

UBmatrix XPE 4.0

Validation

Pesseract

Validation

Instance (instance-WithRules.xml) Taxonomy (tb.xsd) Disclosure Mechanics Taxonomy Disclosure Mechanics Validation Result × Reporting Checklist Taxonomy Reporting Checklist Validation Result

Show more information

Primary Information									
#	Disclosure	Category	Level	Pattern	Disclosure Found	Disclosure Consistent	Applicable	Representation Concept [TEXT BLOCK]	Representation Concept DETAIL
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	Inventories Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Inventories
11	Liabilities and Equity Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Assets
12	Long Term Debt Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Long-term Debt
13	Net Cash Flow Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Net Cash Flow
14	Property, Plant, and Equipment Roll Forw...	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Property, Plant and Equipment
15	Receivables Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Receivables
16	Retained Earnings Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Retained Earnings
17	Transactions Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Check Sum Changes
18	Trial Balance Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Check Sum

Pesseract

Validation

#	Disclosure	Checklist Category	Reason Disclosure Must Exist	Discovered	Expectation Met	Link to D
0	Reporting Checklist					
1	Balance Sheet	Required disclosure	Disclosure always required, satisfied by Assets Roll Up and Liabilities and Equity...	True	CONSISTENT	Balance Sheet
2	Assets Roll Up	Part of disclosure	Satisfies Balance Sheet disclosure	True	CONSISTENT	Assets Roll Up
3	Liabilities and Equity Roll Up	Part of disclosure	Satisfies Balance Sheet disclosure	True	CONSISTENT	Liabilities and Equity Roll Up
4	Cash Flow Statement	Required disclosure	Disclosure always required, satisfied by Net Cash Flow Roll Up and Cash Flow R...	True	CONSISTENT	Cash Flow Statement
5	Net Cash Flow Roll Up	Part of disclosure	Satisfies Cash Flow Statement disclosure	True	CONSISTENT	Net Cash Flow Roll Up
6	Cash Flow Roll Forward	Part of disclosure	Satisfies Cash Flow Statement disclosure	True	CONSISTENT	Cash Flow Roll Forward
7	Comprehensive Income	Required disclosure	Disclosure always required	True	CONSISTENT	Comprehensive Income
8	Comprehensive Income 2	Required disclosure	Disclosure always required	True	CONSISTENT	Comprehensive Income 2
9	Changes in Equity	Required disclosure	Disclosure always required	True	CONSISTENT	Changes in Equity
10	Cash and Cash Equivalents Roll Forward	Possible disclosure	Disclosure is present	True	CONSISTENT	Cash and Cash Equivalents Roll Forward
11	Receivables Roll Forward	Possible disclosure	Disclosure is present	True	CONSISTENT	Receivables Roll Forward
12	Inventories Roll Forward	Possible disclosure	Disclosure is present	True	CONSISTENT	Inventories Roll Forward
13	Property, Plant, and Equipment Roll Forward	Possible disclosure	Disclosure is present	True	CONSISTENT	Property, Plant, and Equipment Roll Forward
14	Accounts Payable Roll Forward	Possible disclosure	Disclosure is present	True	CONSISTENT	Accounts Payable Roll Forward
15	Long Term Debt Roll Forward	Possible disclosure	Disclosure is present	True	CONSISTENT	Long Term Debt Roll Forward
16	Retained Earnings Roll Forward	Possible disclosure	Disclosure is present	True	CONSISTENT	Retained Earnings Roll Forward
17	Trial Balance Roll Up	Possible disclosure	Disclosure is present	True	CONSISTENT	Trial Balance Roll Up
18	Transactions Roll Up	Possible disclosure	Disclosure is present	True	CONSISTENT	Transactions Roll Up

UBmatrix XPE 4.0, XBRL
processor

Validation

id	satisfied	message
FAC_BS1_BalanceSheetBalances (evaluation 1)	satisfied	$\$Assets=13000 = \$LiabilitiesAndEquity=13000$
FAC_BS1_BalanceSheetBalances (evaluation 2)	satisfied	$\$Assets=6000 = \$LiabilitiesAndEquity=6000$
FAC_BS4_LiabilitiesAndEquityEqualsLiabilitiesPlusEquity (evaluation 1)	satisfied	$\$LiabilitiesAndEquity=13000 = \$Liabilities=7000 + \$Equity=6000$
FAC_BS4_LiabilitiesAndEquityEqualsLiabilitiesPlusEquity (evaluation 2)	satisfied	$\$LiabilitiesAndEquity=6000 = \$Liabilities=2000 + \$Equity=4000$
FAC_CF1_NetCashFlowEqualsOperatingInvestingAndFinancing (evaluation 1)	satisfied	$\$CashFlowNet=1000 = \$CashFlowProvidedByUsedInOperatingActivitiesNet=1000 + \$CashFlowsProvidedByUsedInInvestingActivitiesNet=-5000 + \$CashFlowsProvidedByUsedInFinancingActivitiesNet=5000$

XBRL Cloud Evidence
PackageHuman-readable
report

Rendering

Component: (Network and Table)

Network	1120 - Statement - Income Statement (http://www.xbrlsite.com/tb/role/IncomeStatement2)
Table	(Implied)

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	30810137d58f76b84afd (http://standards.iso.org/iso/17442)
-------------------------	---

Net Income (Loss) [Roll Up]	Period [Axis]
	2020-01-01 - 2020-12-31
Net Income (Loss) [Roll Up]	
Income (Loss) from Continuing Operations Before Tax [Roll Up]	
Operating Income (Loss) [Roll Up]	
Gross Profit [Roll Up]	
Sales	4,000.00
Costs of Sales	2,000.00
Gross Profit (Loss)	2,000.00
Operating Expenses [Roll Up]	
Depreciation and Amortization	.00
Operating Expenses	.00
Operating Income (Loss)	2,000.00
Nonoperating Income (Expenses)	.00
Income (Loss) from Continuing Operations Before Tax	2,000.00
Income Tax Expense (Benefit)	.00
Net Income (Loss)	2,000.00

Statements - Detail (5)

Notes - Level 4 Detail (12)

1210 - Disclosure - Cash and Cash
Equivalents Roll ForwardRendering | Model Structure | Fact Table
Business Rules | Combined1220 - Disclosure - Receivables Roll
ForwardRendering | Model Structure | Fact Table
Business Rules | Combined

1230 - Disclosure - Inventories

Rendering | Model Structure | Fact Table
Business Rules | Combined1240 - Disclosure - Property, Plant, and
Equipment Roll ForwardRendering | Model Structure | Fact Table
Business Rules | Combined1250 - Disclosure - Accounts Payable Roll
ForwardRendering | Model Structure | Fact Table
Business Rules | Combined1260 - Disclosure - Long-term Debt Roll
ForwardRendering | Model Structure | Fact Table
Business Rules | Combined1270 - Disclosure - Retained Earnings
Roll ForwardRendering | Model Structure | Fact Table
Business Rules | Combined2101 - Disclosure - Inventories
Subclassifications

Rendering | Model Structure | Fact Table

XBRL Cloud Evidence Package

Human-readable
report

Label	Rendered	Reported	Calculated	Balance	Decimals	
Check Sum Changes [Roll Up]						
Collection of Receivables	3,000 +	3,000	3,000	DR	2	
Payment of Accounts Payable	(2,000) -	2,000	2,000	CR	2	
Additional Long-term Borrowings 2	6,000 +	6,000	6,000	DR	2	
Repayment of Long-term Borrowings 2	(1,000) -	1,000	1,000	CR	2	
Capital Additions of Property, Plant and Equipment 2	(5,000) -	5,000	5,000	CR	2	
Sales 2	4,000 +	4,000	4,000	DR	2	
Collection of Receivables 2	(3,000) -	3,000	3,000	CR	2	
Additions to Allowance for Bad Debts	0 -	0	0	CR	2	
Bad Debts Written Off	0 -	0	0	CR	2	
Purchases of Inventory for Sale	2,000 +	2,000	2,000	DR	2	
Costs of Sales 2	(2,000) -	2,000	2,000	CR	2	
Inventory Written Off	0 -	0	0	CR	2	
Capital Additions of Property, Plant and Equipment	5,000 +	5,000	5,000	DR	2	
Depreciation and Amortization 2	0 -	0	0	CR	2	
Property, Plant and Equipment Written Off	0 -	0	0	CR	2	
Purchases of Inventory for Sale 2	(2,000) -	2,000	2,000	CR	2	
Payment of Accounts Payable 2	2,000 +	2,000	2,000	DR	2	
Additional Long-term Borrowings	(6,000) -	6,000	6,000	CR	2	
Repayment of Long-term Borrowings	1,000 +	1,000	1,000	DR	2	
Net Income (Loss)	(2,000) -	2,000	2,000	CR	2	
Check Sum Changes	0	0	0	DR	2	OK

XBRL Cloud Clean Score

Component: (Network and Table)	
Network	1130 - Statement - Cash Flow Statement (http://www.xbrlsite.com/tb/role/CashFlowStatement)
Table	(Implied)

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	30810137d58f76b84afd (http://standards.iso.org/iso/17442)
-------------------------	--

Cash Flow Statement [Roll Forward]	Period [Axis]
	2018-01-01 - 2018-12-31
Cash Flow Statement [Roll Forward]	
Net Cash Flow [Roll Up]	
Net Cash Flow Operating Activities [Roll Up]	
Collection of Receivables	3,000
Payment of Accounts Payable	(2,000)
Net Cash Flow Operating Activities	1,000
Net Cash Flow Financing Activities [Roll Up]	
Additional Long-term Borrowings 2	6,000
Repayment of Long-term Borrowings 2	(1,000)
Net Cash Flow Financing Activities	5,000
Net Cash Flow Investing Activities [Roll Up]	
Capital Additions of Property, Plant and Equipment 2	(5,000)
Net Cash Flow Investing Activities	(5,000)
Net Cash Flow	1,000
Cash and Cash Equivalents, Beginning Balance	3,000
Cash and Cash Equivalents, Ending Balance	4,000

Autogenerated
Inline XBRL
(machine-readable
and human-
readable)

Instance (instance-WithRules.xml) - Pesseract

File Home Options and Preferences Tools View Knowledge Base Debugging Windows Help

Get Started New Open Save

XBRL-based general business reports

XBRL Syntax Disclosure Mechanics Reporting Checklist To Do List

Report Properties Referenced Taxonomies Viewer

File Report Profile Report Validation Status Properties Application Mode

Instance (instance-WithRules.xml) Taxonomy (tb.xsd) Disclosure Mechanics Taxonomy Disclosure Mechanics Validation Result Reporting Checklist Taxonomy Reporting Checklist Validation Result

Components (14)

Network View Component View Block View

Filter Type Filter Level Filter Status

Enter text to filter ... Clear

- 1110 - Statement - Balance Sheet Implied [Table]
- 1120 - Statement - Income Statement 2 Implied [Table]
- 1130 - Statement - Cash Flow Statement Implied [Table]
- 1140 - Statement - Statement of Changes in Equity Implied [Table]
- 1210 - Disclosure - Cash and Cash Equivalents Roll Forward Implied [Table]
- 1220 - Disclosure - Receivables Roll Forward Implied [Table]
- 1230 - Disclosure - Inventories Implied [Table]
- 1240 - Disclosure - Property, Plant, and Equipment Roll Forward Implied [Table]
- 1250 - Disclosure - Accounts Payable Roll Forward Implied [Table]
- 1260 - Disclosure - Long-term Debt Roll Forward Implied [Table]
- 1270 - Disclosure - Retained Earnings Roll Forward Implied [Table]
- 8101 - Support - Trial Balance Implied [Table]
- 8201 - Support - Transactions Implied [Table]
- 9000 - Support - Type-Subtype Associations Implied [Table]

1110 - Statement - Balance Sheet Implied [Table]

disclosures:BalanceSheet

MEDIUM

InProgress

Collections

Advanced

Message List Console

Rendering Model Structure Fact Table Business Rules Structure Business Rules Validation Results Elements

Component: (Network and Table)

Network 1110 - Statement - Balance Sheet

Table Implied [Table]

Reporting Entity [Axis] 30810137d58f76b84afd http://standards.iso.org/iso/17442

Unit [Axis] USD

Period [Axis]

Implied [Line Items]	2020-12-31	2019-12-31
Balance Sheet [Abstract]		
Assets [Roll Up]		
Current Assets [Roll Up]		
Cash and Cash Equivalents	4,000	3,000
Receivables	2,000	1,000
Inventories	1,000	1,000
Current Assets	7,000	5,000
Noncurrent Assets [Roll Up]		
Property, Plant and Equipment	6,000	1,000
Noncurrent Assets	6,000	1,000
Assets	13,000	6,000
Liabilities and Equity [Roll Up]		
Liabilities [Roll Up]		
Current Liabilities [Roll Up]		
Accounts Payable		
Noncurrent Liabilities [Roll Up]		
Long-term Debt		
Equity [Roll Up]		
Retained Earnings		

Report Element Properties

Properties Labels References Occurrences To Do

Report Standard Label Assets

Base Standard Label

Documentation No definition provided.

Properties

Class [Concept] Monetary

Prefix tb

Name tb:Assets

Other

Balance Type Debit

Period Type As Of (instant)

Data Type Monetary (xbrli:monetaryItemType)

ID tb_Assets

Human-readable report review tool

Pesseract

Rules_RollForward

Key	RuleCode	Rule	Sequence	Network	InstanceConcept																				
14	RF1	\$CashAndCashEquivalents_BalanceStart + \$NetCashFlow = \$CashAndCashEquivalents_BalanceEnd		1 CashFlowStatement	tb:CashAndCashEquivalents																				
<table border="1"> <thead> <tr> <th>Key</th> <th>VariableName</th> <th>Sequence</th> <th>Flag</th> <th>Click to Add</th> </tr> </thead> <tbody> <tr> <td>9</td> <td>tb:CashAndCashEquivalents</td> <td>1</td> <td><input type="checkbox"/></td> <td></td> </tr> <tr> <td>10</td> <td>tb:NetCashFlow</td> <td>2</td> <td><input type="checkbox"/></td> <td></td> </tr> <tr> <td>*</td> <td>(New)</td> <td></td> <td><input type="checkbox"/></td> <td></td> </tr> </tbody> </table>						Key	VariableName	Sequence	Flag	Click to Add	9	tb:CashAndCashEquivalents	1	<input type="checkbox"/>		10	tb:NetCashFlow	2	<input type="checkbox"/>		*	(New)		<input type="checkbox"/>	
Key	VariableName	Sequence	Flag	Click to Add																					
9	tb:CashAndCashEquivalents	1	<input type="checkbox"/>																						
10	tb:NetCashFlow	2	<input type="checkbox"/>																						
*	(New)		<input type="checkbox"/>																						
15	RF2	\$Equity_BalanceStart + \$NetIncomeLoss = \$Equity_BalanceEnd		2 ChangesInEquity	tb:Equity																				
16	RF3	\$CashAndCashEquivalents_BalanceStart + \$CollectionReceivables - \$PaymentOfAccountsPayable + \$AdditionalLongtermBorrowings - \$RepaymentLongtermBorrowings - \$CapitalAdditionsPropertyPlantAndEquipment =		3 CashAndCashEquivalents	tb:CashAndCashEquivalents																				
17	RF4	\$Receivables_BalanceStart + \$Sales - \$CollectionReceivables - \$AdditionsToAllowanceForBadDebts - \$BadDebtsWrittenOff = \$Receivables_BalanceEnd		4 Receivables	tb:Receivables																				
18	RF5	\$Inventories_BalanceStart + \$PurchasesOfInventoryForSale - \$CostsOfSales - \$InventoryWrittenOff = \$Inventories_BalanceEnd		5 Inventories	tb:Inventories																				
19	RF6	\$PropertyPlantAndEquipment_BalanceStart + \$CapitalAdditionsPropertyPlantAndEquipment - \$DepreciationAndAmortization - \$PropertyPlantAndEquipmentWrittenOff = \$PropertyPlantAndEquipment_BalanceEnd		6 PropertyPlantAndEquipment	tb:PropertyPlantAndEquipment																				
20	RF7	\$AccountsPayable_BalanceStart + \$PurchasesOfInventoryForSale - \$PaymentOfAccountsPayable = \$AccountsPayable_BalanceEnd		7 AccountsPayable	tb:AccountsPayable																				
21	RF8	\$LongtermDebt_BalanceStart + \$AdditionalLongtermBorrowings - \$RepaymentLongtermBorrowings = \$LongtermDebt_BalanceEnd		8 LongTermDebt	tb:LongtermDebt																				
22	RF9	\$RetainedEarnings_BalanceStart + \$NetIncomeLoss = \$RetainedEarnings_BalanceEnd		9 RetainedEarnings	tb:RetainedEarnings																				

Impute_Tests

Key	RuleCode	Sequence	Network	Concept	Formula_ImputeFact	Formula_Source	Formula_Value	Precondition																									
1	BS-Impute-01	1	BalanceSheet	tb:Liabilities	tb:Liabilities	tb:Equity	$\$Liabilities = \$Assets - \$Equity$	exists(\$Assets) and exists(\$Equity) and (\$Liabilities eq null)																									
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Key	VariableName	Sequence	Flag	Click to Add																													
1	tb:Assets	1	<input type="checkbox"/>																														
2	tb:Liabilities	2	<input type="checkbox"/>																														
3	tb:Equity	3	<input type="checkbox"/>																														
*	(New)		<input type="checkbox"/>																														
2	BS-Impute-02	2	BalanceSheet	tb:Equity	tb:Equity	tb:Liabilities	$\$Equity = \$Assets - \$Liabilities$	exists(\$Assets) and exists(\$Liabilities) and (\$Equity eq null)																									
3	BS-Impute-03	3	BalanceSheet	tb:Assets	tb:Assets	tb:Equity	$\$Assets = \$Liabilities + \$Equity$	exists(\$Liabilities) and exists(\$Equity) and (\$Assets eq null)																									

Prototype Audit Schedule (i.e. needed for every account)

		Maturities					Date Last											
		12/31/2003	Repaid	Additional	12/31/2004	(Current)	Year 2	Year 3	Year 4	Year 5	There	Total	Interest	Interest	Interest	Reverse	Interest	
Lendor	Security	Balance	Debt	Borrowed	Balance	2005	2006	2007	2008	2009	After		Paid	Paid	Accrual	Prior Year	Expense	Narrative for disclosures
West-One	Equipment	46,080	(22,600)	0	23,480	23,480	0	0	0	0	0	23,480	2004-12-31	4,641	0	0	4,641	Note payable to a bank, principal
Bank of Tacoma	Truck	0	0	85,000	85,000	13,600	20,400	20,400	20,400	10,200	0	85,000	2004-11-30	2,273	578	0	2,850	Note payable to a bank, principal
MCM	Equipment	45,000	(45,000)	0	0	0	0	0	0	0	0	0	2004-12-31	2,081	0	0	2,081	Note payable to a related party, pa
Provident Capital	Vehicle	43,782	(10,481)	0	33,301	10,555	12,003	10,743	0	0	0	33,301	2004-12-31	5,124	0	0	5,124	Capital lease payable in monthly
Security Pacific Bank	Vehicle	11,991	(4,036)	0	7,955	4,447	3,508	0	0	0	0	7,955	2004-12-31	1,115	0	0	1,115	Capital lease payable in monthly
Hyster 1	Forklift	3,707	(3,707)	0	0	0	0	0	0	0	0	0	2004-12-31	149	0	0	149	Capital leases payable in monthly
Hyster 3	Forklift	0	(3,453)	14,437	10,984	4,682	5,085	1,217	0	0	0	10,984	2004-12-31	625	0	0	625	Capital lease payable in monthly
Provident Capital	Truck	32,979	(15,044)	0	17,936	17,390	546	0	0	0	0	17,936	2004-12-31	4,393	0	0	4,393	Capital lease payable in monthly
Growers	Unsecured	57,500	(5,000)	0	52,500	0	0	0	0	0	52,500	52,500	2004-10-25	5,515	964	(443)	6,036	Notes payable to various parties
		241,040	(109,321)	99,437	231,155	74,153	41,542	32,360	20,400	10,200	52,500	231,155		25,916	1,541	(443)	27,015	

Explanatory Disclosures, Details of components of long term debt

Balance Sheet, beginning and ending balances; current and non current portions segregated

Cash Flows, Financing activities, additional borrowings and repayment of borrowings

Explanatory Disclosures, Maturities of long term debt for next five years and thereafter

- Output XBRL
- View Taxonomy
- Generate Audit Information
- Clear Audit Information
- Initialize Data
- Populate Spreadsheet from XBRL

Cash Flow Statement, Cash interest paid

Balance Sheet, Accrued Interest for period; reversal of prior accrual

Income Statement, Interest expense for period