

Trial Balance XBRL Representation

Incremental step in mastering XBRL-based digital financial reporting

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

Last Revised – March 22, 2020 (DRAFT)

“The things that we should do are: the things that need to be done, the things you see that need to be done, and the things no one else thinks need to be done.” *Richard Buckminster Fuller*¹

Executive summary:

- This document supplements the Common Elements of Financial Statement XBRL representation by adding financial report line items, a roll forward of each balance sheet line item, type-subtype associations.

¹ WikiQuotes, Richard Buckminster Fuller, https://simple.wikiquote.org/wiki/Richard_Buckminster_Fuller

Copyright (full and complete release of copyright)

All content of this document is placed in the public domain. I hereby waive all claim of copyright in this work. This work may be used, altered or unaltered, in any manner by anyone without attribution or notice to me. To be clear, I am granting full permission to use any content in this work in any way you like. I fully and completely release all my rights to any copyright on this content. If you feel like distributing a copy of this work, you may do so without attribution or payment of any kind. All that said, attribution is appreciated should one feel so compelled. The copyrights of other works referenced by this document are established by the referenced work.

Before you work through this document, please read the SFAC 6 representation.

You can download a zip file that contains all of the XBRL examples or the human-readable representation of the example. The home page for this information can be found here. Files can be downloaded from here:

<http://xbrlsite.azurewebsites.net/2020/master/tb/>

Trial Balance

Coming soon!