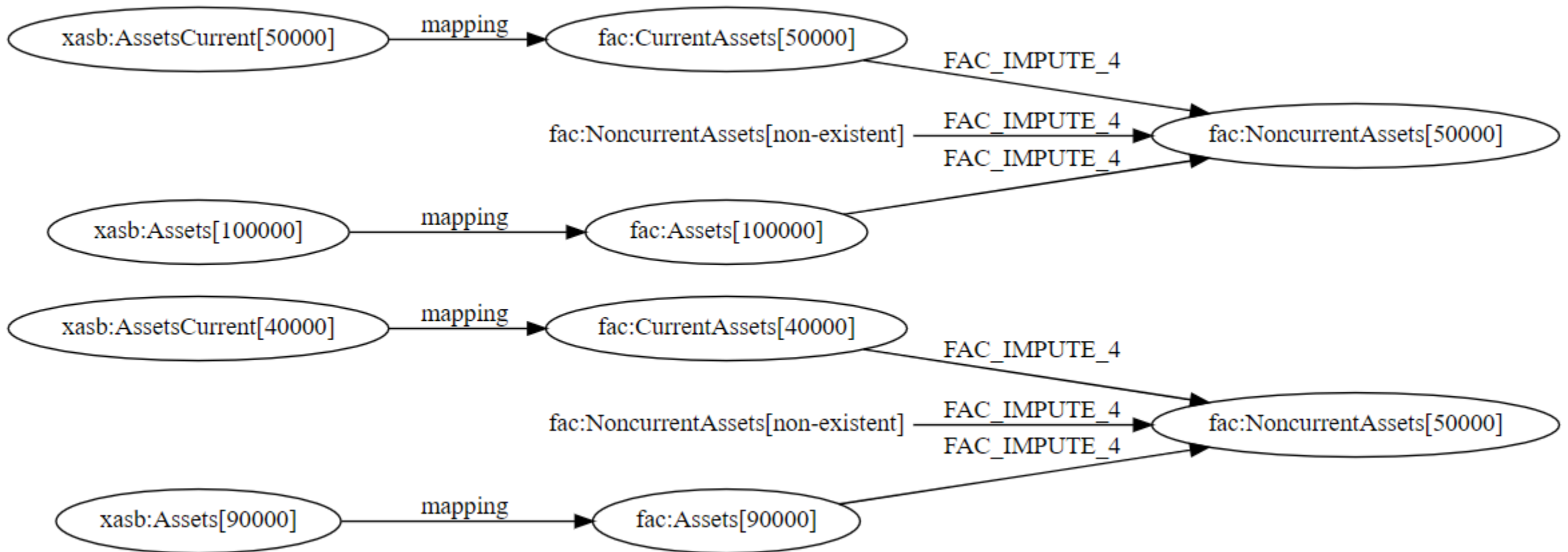


Derivation

One Step Derivation

Unreported value **Noncurrent Assets** is derived from the reported values Assets and Current Assets:

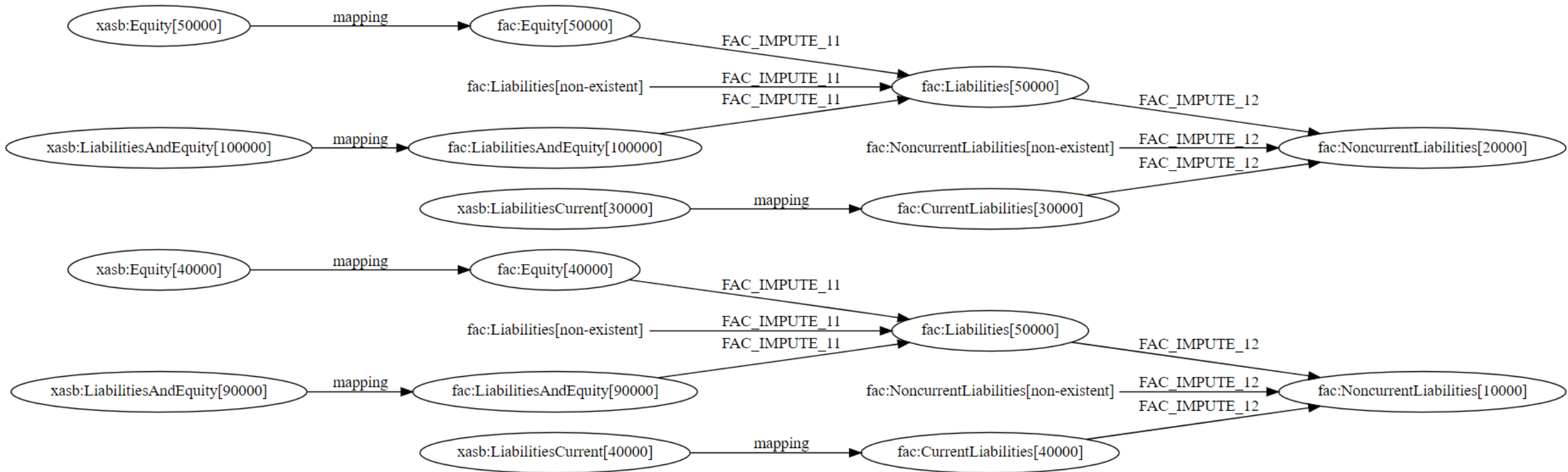
Graph has 12 nodes and 10 edges:



Two Step Derivation

Unreported values **Liabilities** and **Noncurrent Liabilities** are derived from the reported values Liabilities and Equity, Equity, and Current Liabilities:

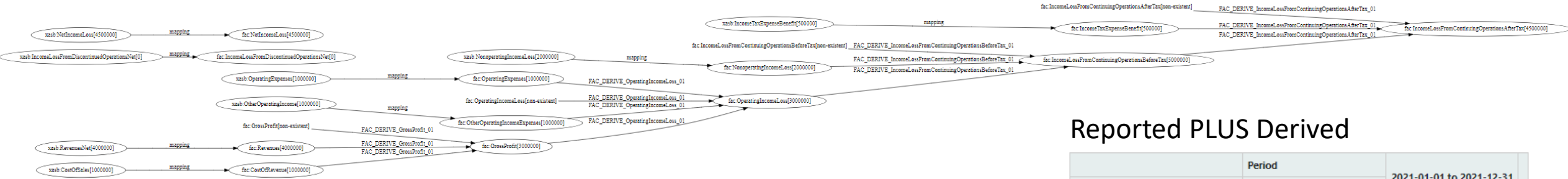
Graph has 32 nodes and 28 edges:



Multi Step Derivation (forward chaining)

Unreported values for **every income statement subtotal** is derived from reported values:

Graph has 24 nodes and 21 edges:



Reported

Concept	Period	2021-01-01 to 2021-12-31
Net Income (Loss) [Roll Up]		
Sales		4,000,000
Cost of sales		(1,000,000)
Operating expenses		(1,000,000)
Other operating income		1,000,000
Nonoperating income (loss)		2,000,000
Income tax expense (benefit)		(500,000)
Income (loss) from discontinued operations, net of tax		0
Net income (loss)		<u>4,500,000</u>

Reported PLUS Derived

Concept	Period	2021-01-01 to 2021-12-31
Net Income (Loss) [Roll Up]		
Income (Loss) from Continuing Operations After Tax [Roll Up]		
fac:IncomeLossFromContinuingOperationsBeforeTaxRollUp		
fac:OperatingIncomeLossRollUp		
Gross Profit [Roll Up]		
Revenues		4,000,000
Cost of Revenue		1,000,000
→ Gross Profit		<u>3,000,000</u>
fac:OperatingExpenses		1,000,000
fac:OtherOperatingIncomeExpenses		1,000,000
→ fac:OperatingIncomeLoss		<u>3,000,000</u>
fac:NonoperatingIncomeLoss		
→ Income (Loss) from Continuing Operations Before Tax		<u>5,000,000</u>
Income Tax Expense (Benefit)		500,000
→ Income (Loss) from Continuing Operations After Tax		<u>4,500,000</u>
Net Income (Loss)		4,500,000

Actual report: 44 nodes and 22 edges

Graph has 44 nodes and 22 edges:



With derivations: 64 nodes and 53 edges

Graph has 64 nodes and 53 edges:

