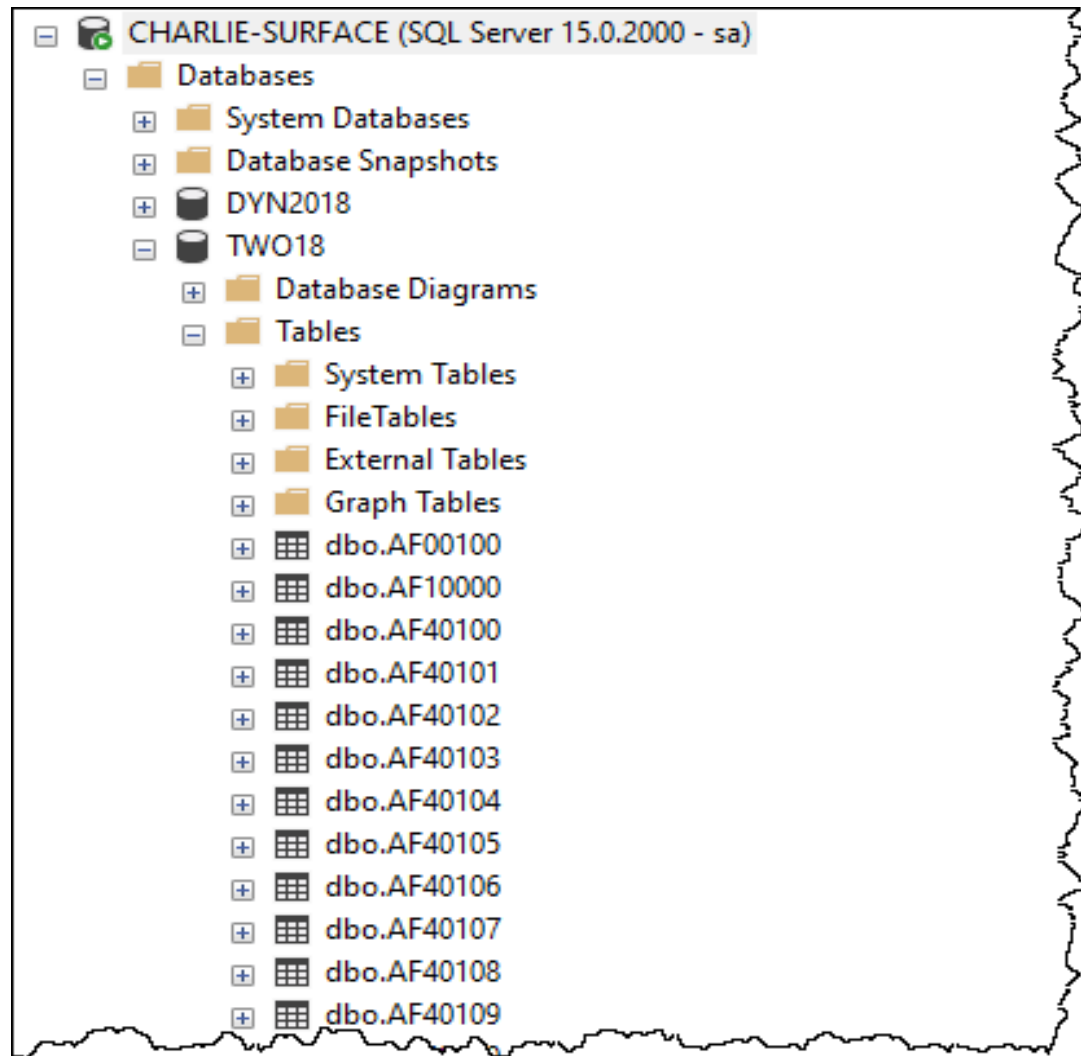


Effective Automation of Record to Report Process (Iteration #4)

By Charles Hoffman, CPA

January 25, 2021

STEP 1: Accounting system of an economic entity



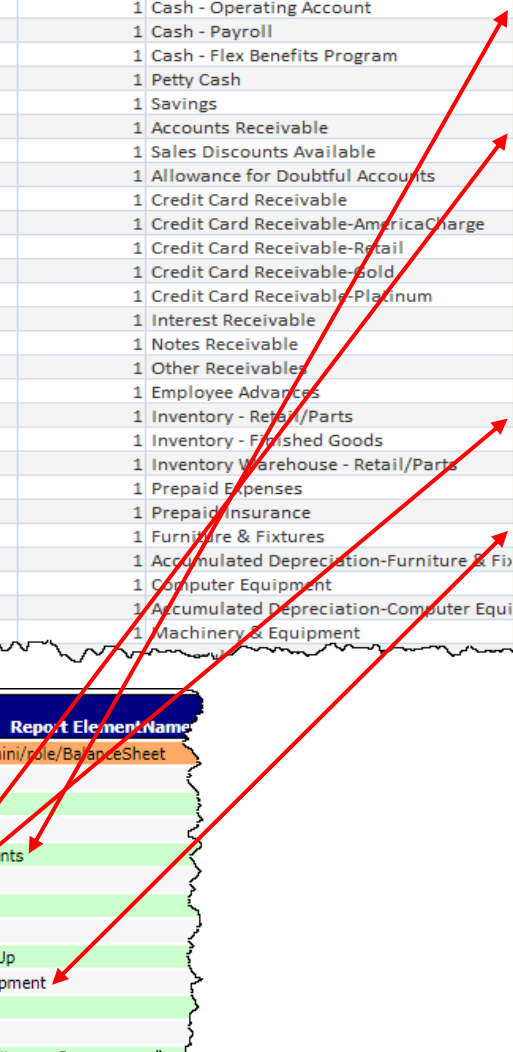
STEP 2: Create Complete XBRL Taxonomy

Line	Label	Object Class	Period Type	Balance	Report ElementName
1	1110 - Statement - Balance Sheet	Network			http://www.xbrlsite.com/mini/role/BalanceSheet
2	Balance Sheet [Abstract]	Abstract			mini:BalanceSheetAbstract
3	Assets [Roll Up]	Abstract			mini:AssetsRollUp
4	Current Assets [Roll Up]	Abstract			mini:CurrentAssetsRollUp
5	Cash and Cash Equivalents	Concept (Monetary)	As Of	Debit	mini:CashAndCashEquivalents
6	Receivables	Concept (Monetary)	As Of	Debit	mini:Receivables
7	Inventories	Concept (Monetary)	As Of	Debit	mini:Inventories
8	Current Assets	Concept (Monetary)	As Of	Debit	mini:CurrentAssets
9	Noncurrent Assets [Roll Up]	Abstract			mini:NoncurrentAssetsRollUp
10	Property, Plant and Equipment	Concept (Monetary)	As Of	Debit	mini:PropertyPlantAndEquipment
11	Noncurrent Assets	Concept (Monetary)	As Of	Debit	mini:NoncurrentAssets
12	Assets	Concept (Monetary)	As Of	Debit	mini:Assets
13	Liabilities and Equity [Roll Up]	Abstract			mini:LiabilitiesAndEquityRollUp
14	Liabilities [Roll Up]	Abstract			mini:LiabilitiesRollUp
15	Current Liabilities [Roll Up]	Abstract			mini:CurrentLiabilitiesRollUp
16	Accounts Payable	Concept (Monetary)	As Of	Credit	mini:AccountsPayable
17	Current Liabilities	Concept (Monetary)	As Of	Credit	mini:CurrentLiabilities
18	Noncurrent Liabilities [Roll Up]	Abstract			mini:NoncurrentLiabilitiesRollUp
19	Long-term Debt	Concept (Monetary)	As Of	Credit	mini:LongtermDebt
20	Noncurrent Liabilities	Concept (Monetary)	As Of	Credit	mini:NoncurrentLiabilities
21	Liabilities	Concept (Monetary)	As Of	Credit	mini:Liabilities
22	Equity [Roll Up]	Abstract			mini:EquityRollUp
23	Retained Earnings	Concept (Monetary)	As Of	Credit	mini:RetainedEarnings
24	Equity	Concept (Monetary)	As Of	Credit	mini:Equity
25	Liabilities and Equity	Concept (Monetary)	As Of	Credit	mini:LiabilitiesAndEquity
26	1120 - Statement - Income Statement	Network			http://www.xbrlsite.com/mini/role/IncomeStatement
27	Net Income (Loss) [Roll Up]	Abstract			mini:NetIncomeLossRollUp
28	Income (Loss) from Continuing Operations Before Tax [Roll Up]	Abstract			mini:IncomeLossFromContinuingOperationsBeforeTaxRollUp
29	Operating Income (Loss) [Roll Up]	Abstract			mini:OperatingIncomeLossRollUp
30	Gross Profit [Roll Up]	Abstract			mini:GrossProfitRollUp
31	Sales	Concept (Monetary)	For Period	Credit	mini:Sales
32	Costs of Sales	Concept (Monetary)	For Period	Debit	mini:CostsOfSales
33	Gross Profit (Loss)	Concept (Monetary)	For Period	Credit	mini:GrossProfitLoss
34	Operating Expenses [Roll Up]	Abstract			mini:OperatingExpensesRollUp
35	Sales, General, and Administrative Expenses	Concept (Monetary)	For Period	Debit	mini:SalesGeneralAndAdministrativeExpenses
36	Depreciation and Amortization	Concept (Monetary)	For Period	Debit	mini:DepreciationAndAmortization
37	Operating Expenses	Concept (Monetary)	For Period	Debit	mini:OperatingExpenses
38	Operating Income (Loss)	Concept (Monetary)	For Period	Credit	mini:OperatingIncomeLoss
39	Nonoperating Income (Expenses)	Concept (Monetary)	For Period	Credit	mini:NonoperatingIncomeExpenses
40	Income (Loss) from Continuing Operations Before Tax	Concept (Monetary)	For Period	Credit	mini:IncomeLossFromContinuingOperationsBeforeTax
41	Income Tax Expense (Benefit)	Concept (Monetary)	For Period	Debit	mini:IncomeTaxExpenseBenefit

STEP 3: Mapping Accounting System Accounts to XBRL Taxonomy Concepts

ACTINDX	ACTNUMBR_1	ACTNUMBR_2	ACTNUMBR_3	ACTNUMBR_4	ACTNUMBR_5	ACTALIAS	MNACSGMT	ACCTTYPE	ACTDESCR	USERDEF1
1	000	1100	00			\$OA	1100	1	Cash - Operating Account	mini:CashAndCashEquivalents
2	000	1110	00			\$PR	1110	1	Cash - Payroll	mini:CashAndCashEquivalents
3	000	1120	00			\$FB	1120	1	Cash - Flex Benefits Program	mini:CashAndCashEquivalents
4	000	1130	00			\$PC	1130	1	Petty Cash	mini:CashAndCashEquivalents
5	000	1140	00			\$S	1140	1	Savings	mini:CashAndCashEquivalents
6	000	1200	00			AR	1200	1	Accounts Receivable	mini:Receivables
7	000	1205	00			SDA	1205	1	Sales Discounts Available	mini:Receivables
8	000	1210	00			ADA	1210	1	Allowance for Doubtful Accounts	mini:Receivables
9	000	1220	00			CCR	1220	1	Credit Card Receivable	mini:Receivables
10	000	1220	01			CCR-AE	1220	1	Credit Card Receivable-AmericaCharge	mini:Receivables
11	000	1220	02			CCR-D	1220	1	Credit Card Receivable-Retail	mini:Receivables
12	000	1220	03			CCR-M	1220	1	Credit Card Receivable-Gold	mini:Receivables
13	000	1220	04			CCR-V	1220	1	Credit Card Receivable-Platinum	mini:Receivables
14	000	1230	00			IR	1230	1	Interest Receivable	mini:Receivables
15	000	1240	00			NR	1240	1	Notes Receivable	mini:Receivables
16	000	1250	00			OR	1250	1	Other Receivables	mini:Receivables
17	000	1260	00			EA	1260	1	Employee Advances	mini:Receivables
18	000	1300	01			I-RP	1300	1	Inventory - Retail/Parts	mini:Inventories
19	000	1300	02			I-FG	1300	1	Inventory - Finished Goods	mini:Inventories
20	000	1310	01			IW-RP	1310	1	Inventory Warehouse - Retail/Parts	mini:Inventories
21	000	1400	00			PEX	1400	1	Prepaid Expenses	mini:Inventories
22	000	1410	00			PI	1410	1	Prepaid Insurance	mini:Inventories
23	000	1500	00			FF	1500	1	Furniture & Fixtures	mini:PropertyPlantAndEquipment
24	000	1505	00			AD-FF	1505	1	Accumulated Depreciation-Furniture & Fix	mini:PropertyPlantAndEquipment
25	000	1510	00			CE	1510	1	Computer Equipment	mini:PropertyPlantAndEquipment
26	000	1515	00			AD-CE	1515	1	Accumulated Depreciation-Computer Equi	mini:PropertyPlantAndEquipment
27	000	1520	00			M&E	1520	1	Machinery & Equipment	mini:PropertyPlantAndEquipment

Line	Label	Object Class	Period Type	Balance	Report Element Name
1	1110 - Statement - Balance Sheet	Network			http://www.xbrlsite.com/mini/role/BalanceSheet
2	Balance Sheet [Abstract]	Abstract			mini:BalanceSheetAbstract
3	Assets [Roll Up]	Abstract			mini:AssetsRollUp
4	Current Assets [Roll Up]	Abstract			mini:CurrentAssetsRollUp
5	Cash and Cash Equivalents	Concept (Monetary)	As Of	Debit	mini:CashAndCashEquivalents
6	Receivables	Concept (Monetary)	As Of	Debit	mini:Receivables
7	Inventories	Concept (Monetary)	As Of	Debit	mini:Inventories
8	Current Assets	Concept (Monetary)	As Of	Debit	mini:CurrentAssets
9	Noncurrent Assets [Roll Up]	Abstract			mini:NoncurrentAssetsRollUp
10	Property, Plant and Equipment	Concept (Monetary)	As Of	Debit	mini:PropertyPlantAndEquipment
11	Noncurrent Assets	Concept (Monetary)	As Of	Debit	mini:NoncurrentAssets
12	Assets	Concept (Monetary)	As Of	Debit	mini:Assets






STEP 4: Understanding Work Tags

FINANCE

Tales of the Cloud: The Story of Worktags

We talk a lot in our industry about how consumer technologies drive innovation in enterprise technologies. My own favorite example of this is Worktags, just one of our inspirations from the consumer world. Worktags play a supporting role in how our customers will leverage innovations we announced today for Financial Management in Workday 18, as they did in many of the 17 updates that came before it. That's why Worktags deserve their very own blog post as to what they are and why they're special.

 **Mark Nittler**
November 05, 2012

<https://blog.workday.com/en-us/2012/tales-of-the-cloud-the-story-of-worktags.html>

STEP 5: Apply Work Tags to General Ledger Transactions

OPENYEAR	JRNENTRY	RCTRSEQ	SOURCDOC	REFERENCE	Tag	DISCRIPTN	TRXDATE	TRXSORCE	ACTINDX	POLLDTRX	LASTUSER	LSTDTEDT	USWHPSTD	ORGNTRSRC
2024	8	1	BBF	Beginning Balances for 1998	mini:OpeningBalance		12/31/2023	GLTHS00000002	429	0	LESSON USER1	1/1/1990	LESSON USER1	MCBBAL
2024	8	1	BBF	Beginning Balances for 1998	mini:OpeningBalance		12/31/2023	GLTHS00000002	430	0	LESSON USER1	1/1/1990	LESSON USER1	MCBBAL
2024	9	1	CMTRX	Bank Transaction Entry	mini:CollectionReceivables	Bank Transaction Entry	1/15/2024	GLTRX00000001	2	0		1/1/1900	LESSON USER1	CMTRX000000001
2024	9	1	CMTRX	Bank Transaction Entry	mini:NetIncomeLoss	Bank Transaction Entry	1/15/2024	GLTRX00000001	441	0		1/1/1900	LESSON USER1	CMTRX000000001
2024	10	1	CMTRX	Bank Transaction Entry	mini:PaymentOfAccountsPayable	Bank Transaction Entry	1/15/2024	GLTRX00000001	1	0		1/1/1900	LESSON USER1	CMTRX000000001
2024	10	1	CMTRX	Bank Transaction Entry	mini:NetIncomeLoss	Bank Transaction Entry	1/15/2024	GLTRX00000001	441	0		1/1/1900	LESSON USER1	CMTRX000000001
2024	11	1	CMTRX	Bank Transaction Entry	mini:PaymentOfAccountsPayable	Bank Transaction Entry	1/30/2024	GLTRX00000001	1	0		1/1/1900	LESSON USER1	CMTRX000000001
2024	11	1	CMTRX	Bank Transaction Entry	mini:NetIncomeLoss	Bank Transaction Entry	1/30/2024	GLTRX00000001	441	0		1/1/1900	LESSON USER1	CMTRX000000001
2024	12	1	CMTRX	Bank Transaction Entry	mini:CollectionReceivables	Bank Transaction Entry	1/30/2024	GLTRX00000001	2	0		1/1/1900	LESSON USER1	CMTRX000000001
2024	12	1	CMTRX	Bank Transaction Entry	mini:NetIncomeLoss	Bank Transaction Entry	1/30/2024	GLTRX00000001	441	0		1/1/1900	LESSON USER1	CMTRX000000001
2024	13	1	CMTRX	Bank Transaction Entry	mini:PaymentOfAccountsPayable	Bank Transaction Entry	1/1/2024	GLTRX00000001	1	0		1/1/1900	LESSON USER1	CMTRX000000001
2024	13	1	CMTRX	Bank Transaction Entry	mini:PaymentOfAccountsPayable2	Bank Transaction Entry	1/1/2024	GLTRX00000001	95	0		1/1/1900	LESSON USER1	CMTRX000000001
2024	14	1	CMTRX	Bank Transaction Entry	mini:PaymentOfAccountsPayable	Bank Transaction Entry	1/15/2024	GLTRX00000001	1	0		1/1/1900	LESSON USER1	CMTRX000000001
2024	14	1	CMTRX	Bank Transaction Entry	mini:PaymentOfAccountsPayable2	Bank Transaction Entry	1/15/2024	GLTRX00000001	95	0		1/1/1900	LESSON USER1	CMTRX000000001
2024	15	1	CMTRX	Bank Transaction Entry	mini:PaymentOfAccountsPayable	Bank Transaction Entry	1/15/2024	GLTRX00000001	1	0		1/1/1900	LESSON USER1	CMTRX000000001
2024	15	1	CMTRX	Bank Transaction Entry	mini:PaymentOfAccountsPayable2	Bank Transaction Entry	1/15/2024	GLTRX00000001	99	0		1/1/1900	LESSON USER1	CMTRX000000001
2024	16	1	CMTRX	Bank Transaction Entry	mini:PaymentOfAccountsPayable	Bank Transaction Entry	1/15/2024	GLTRX00000001	1	0		1/1/1900	LESSON USER1	CMTRX000000001
2024	16	1	CMTRX	Bank Transaction Entry	mini:NetIncomeLoss	Bank Transaction Entry	1/15/2024	GLTRX00000001	441	0		1/1/1900	LESSON USER1	CMTRX000000001
2024	17	1	CMTRX	Bank Transaction Entry	mini:CollectionReceivables	Bank Transaction Entry	1/15/2024	GLTRX00000001	4	0		1/1/1900	LESSON USER1	CMTRX000000001
2024	17	1	CMTRX	Bank Transaction Entry	mini:NetIncomeLoss	Bank Transaction Entry	1/15/2024	GLTRX00000001	441	0		1/1/1900	LESSON USER1	CMTRX000000001
2024	18	1	CMTRX	Bank Transaction Entry	mini:PaymentOfAccountsPayable	Bank Transaction Entry	1/15/2024	GLTRX00000001	1	0		1/1/1900	LESSON USER1	CMTRX000000001

LN	DESCRIPTION	CONCEPT	PERIOD	DEBIT	CREDIT	MINI
75	Receivables [Roll Forward]	Abstract				mini:ReceivablesRollForward
76	Receivables, Beginning Balance	Concept (Monetary)	As Of	Debit		mini:Receivables
77	Sales 2	Concept (Monetary)	For Period	Debit		mini:Sales2
78	Collection of Receivables 2	Concept (Monetary)	For Period	Credit		mini:CollectionReceivables2
79	Receivables, Ending Balance	Concept (Monetary)	As Of	Debit		mini:Receivables
80	1230 - Disclosure - Inventories Roll Forward	Network				http://www.xbrlsite.com/mini/role/Inventories
81	Inventories [Roll Forward]	Abstract				mini:InventoriesRollForward
82	Inventories, Beginning Balance	Concept (Monetary)	As Of	Debit		mini:Inventories
83	Purchases of Inventory for Sale	Concept (Monetary)	For Period	Debit		mini:PurchasesOfInventoryForSale
84	Costs of Sales 2	Concept (Monetary)	For Period	Credit		mini:CostsOfSales2
85	Inventories, Ending Balance	Concept (Monetary)	As Of	Debit		mini:Inventories
86	1240 - Disclosure - Property, Plant, and Equipment Roll Forward	Network				http://www.xbrlsite.com/mini/role/PropertyPlantAndEquipment
87	Property, Plant and Equipment [Roll Forward]	Abstract				mini:PropertyPlantEquipmentRollForward
88	Property, Plant and Equipment, Beginning Balance	Concept (Monetary)	As Of	Debit		mini:PropertyPlantAndEquipment
89	Capital Additions of Property, Plant and Equipment 2	Concept (Monetary)	For Period	Debit		mini:CapitalAdditionsPropertyPlantAndEquipment2
90	Depreciation and Amortization 2	Concept (Monetary)	For Period	Credit		mini:DepreciationAndAmortization2
91	Property, Plant and Equipment, Ending Balance	Concept (Monetary)	As Of	Debit		mini:PropertyPlantAndEquipment
92	1250 - Disclosure - Accounts Payable Roll Forward	Network				http://www.xbrlsite.com/mini/role/AccountsPayable
93	Accounts Payable [Roll Forward]	Abstract				mini:AccountsPayableRollForward
94	Accounts Payable, Beginning Balance	Concept (Monetary)	As Of	Credit		mini:AccountsPayable
95	Purchases of Inventory for Sale 2	Concept (Monetary)	For Period	Credit		mini:PurchasesOfInventoryForSale2
96	Payment of Accounts Payable 2	Concept (Monetary)	For Period	Debit		mini:PaymentOfAccountsPayable2

STEP 6: Trial Balance Generation (starting point)

glAccountNumber	glAccountName	SumOfamount	Count
000-1100-00	Cash - Operating Account	747531.15	530
000-1101-00	Cash in Bank - Canada	8957.84	3
000-1102-00	Cash in Bank - Australia	18302.17	6
000-1103-00	Cash in Bank - New Zealand	6007.94	2
000-1105-00	Cash in Bank - United Kingdom	12697.77	4
000-1106-00	Cash in Bank - South Africa	7501.9	4
000-1107-00	Cash in Bank - Singapore	6963.24	4
000-1110-00	Cash - Payroll	-1372491.9	1,808
000-1120-00	Cash - Flex Benefits Program	345.32	4
000-1130-00	Petty Cash	-100683.49	39
000-1140-00	Savings	16316.12	2
000-1200-00	Accounts Receivable	1990465.97	948
000-1205-00	Sales Discounts Available	3664.04	24
000-1210-00	Allowance for Doubtful Accounts	-45963.3	2
000-1220-01	Credit Card Receivable-AmericaCharge	22500	1
000-1230-00	Interest Receivable	250	1
000-1240-00	Notes Receivable	5000	1
000-1260-00	Employee Advances	250	1
000-1271-00	Accounts Receivable - Canada	26757.58	5
000-1272-00	Accounts Receivables - Australia	11164.46	5
000-1273-00	Accounts Receivable - New Zealand	9381.79	1
000-1275-00	Accounts Receivable - United Kingdom	2003.24	5
000-1276-00	Accounts Receivable - South Africa	6772.78	5

STEP 6: Trial Balance Generation (intermediate result)

userDefined2	tags	SumOfamount	Count
mini:AccountsPayable	mini:OpeningBalance	-1,595,349.42	49
mini:AccountsPayable	mini:PaymentOfAccountsPayable2	1,889,636.81	418
mini:AccountsPayable	mini:PurchasesOfInventoryForSale2	-2,983,739.70	8,434
mini:CashAndCashEquivalents	mini:CollectionReceivables	2,072,035.32	402
mini:CashAndCashEquivalents	mini:OpeningBalance	398,937.76	11
mini:CashAndCashEquivalents	mini:PaymentOfAccountsPayable	-3,119,525.02	1,993
mini:CostsOfSales	mini:NetIncomeLoss	886,041.18	568
mini:DepreciationAndAmortization	mini:NetIncomeLoss	21,428.16	5
mini:Inventories	mini:CostsOfSales2	-1,543,602.24	549
mini:Inventories	mini:OpeningBalance	467,010.20	5
mini:Inventories	mini:PurchasesOfInventoryForSale	1,528,434.23	344
mini:LongtermDebt	mini:AdditionalLongtermBorrowings2	-11,458.10	2
mini:LongtermDebt	mini:OpeningBalance	-361,285.69	5
mini:LongtermDebt	mini:RepaymentLongtermBorrowings2	34,394.74	16
mini:NonoperatingIncomeExpenses	mini:NetIncomeLoss	-2,165.93	22
mini:PropertyPlantAndEquipment	mini:DepreciationAndAmortization2	-21,428.16	5
mini:PropertyPlantAndEquipment	mini:OpeningBalance	1,266,995.32	10
mini:Receivables	mini:CollectionReceivables2	-2,038,347.91	459
mini:Receivables	mini:OpeningBalance	1,231,338.47	9
mini:Receivables	mini:Sales2	2,842,477.71	536
mini:RetainedEarnings	mini:OpeningBalance	-1,407,646.64	9
mini:Sales	mini:NetIncomeLoss	-2,604,048.36	615
mini:SalesGeneralAndAdministrativeExpenses	mini:NetIncomeLoss	3,049,867.27	7,822
		0.00	22,288

STEP 6: Trial Balance Generation (final result)

Trial Balance [Roll Up]	Period [Axis]	
	2020-12-31	2019-12-31
Trial Balance [Roll Up]		
Cash and Cash Equivalents	(648,551.94)	398,937.76
Receivables	2,035,468.27	1,231,338.47
Inventories	451,842.19	467,010.20
Property, Plant and Equipment	1,245,567.16	1,266,995.32
Accounts Payable	(2,689,452.31)	(1,595,349.42)
Long-term Debt	(338,349.05)	(361,285.69)
Retained Earnings	(56,524.32)	(1,407,646.64)
Check Sum	.00	.00

Changes Summary [Roll Up]	Period [Axis]
	2020-01-01 - 2020-12-31
Changes Summary [Roll Up]	
Collection of Receivables	2,072,035.32
Payment of Accounts Payable	(3,096,588.38)
Additional Long-term Borrowings 2	10,554.36
Repayment of Long-term Borrowings 2	(33,491.00)
Capital Additions of Property, Plant and Equipment 2	.00
Sales 2	2,604,048.36
Collection of Receivables 2	(1,799,918.56)
Purchases of Inventory for Sale	870,873.17
Costs of Sales 2	(886,041.18)
Capital Additions of Property, Plant and Equipment	.00
Depreciation and Amortization 2	(21,428.16)
Purchases of Inventory for Sale 2	(2,983,739.70)
Payment of Accounts Payable 2	1,889,636.81
Additional Long-term Borrowings	(10,554.36)
Repayment of Long-term Borrowings	33,491.00
Net Income (Loss)	1,351,122.32
Check Sum Changes	.00

STEP 7: Common Data Model (CDM)

Structures

Structures (entities) define permissible sets of associated terms per a logical conceptualization.

Information about defined structures: ([List of all Structures](#)) | ([Machine Readable](#))

GL

#	Category	Entity	Process (Standard)	Description
3	Entity	bankAccountMasterData	GL	Bank account master data by bank account.
4	Entity	businessUnit	GL	Business unit master data by business unit.
5	Entity	chartOfAccounts	GL	Chart of accounts information by general ledger account.
13	Entity	glDetail	GL	General ledger detail transactions by journal entry for each general journal entry.
23	Entity	segmentListing	GL	Segment listing
24	Entity	sourceListing	GL	Transaction source listing master data for each accounting subsystem.
26	Entity	taxTable	GL	Tax table master data by tax table identifier.
27	Entity	trialBalance	GL	Trial balance information per general ledger subsystem.
28	Entity	userListing	GL	User master data by system user.

Last updated: 11/20/2020 12:53:24 PM

STEP 8: Accounting System Data in CDM Database

All Access Objects

Tables

- dbo_CM00100
- dbo_GL00100
- dbo_GL20000
- dbo_PM00200
- dbo_POP10100
- dbo_RM00101
- dbo_RM30101
- dbo_SV00302
- dbo_SV01400
- dbo_UPR00100
- zSystem

Queries

- __qryGLEntryQuery
- _qryIteration2GeneralJournal_BeginningBal
- _qryIteration2GeneralJournal_Changes
- _qryIteration2GeneralJournal_Changes2
- _qryIteration2GeneralJournal_EndingBal
- _qryIteration2GeneralJournalEntries_NetIncomeLoss
- _qryJE_BBF
- _qryJE_Changes
- _qryJE_EB
- _qryJE_SummaryByAccount
- _qryJE_SummaryByAccount_GroupedByConcept
- _qryJE_Tags
- _qryJournalEntries_ByAccount
- _qryJournalEntries_ByTag
- _qryJournalEntries_ByXBRLConcept
- _qryJournalEntries_CheckSum
- _qryJournalEntries_XBRLConceptAndByTag
- bankAccountMasterData
- chartOfAccounts
- customerMasterData
- employeeMasterData
- glDetail

Main

Iteration #4

Step 1: Chart of Accounts and Journal Entries

<input type="checkbox"/> Chart of Accounts - TWO	<input type="checkbox"/> Journal Entries - TWO
<input type="checkbox"/> Chart of Accounts - CDM	<input type="checkbox"/> Journal Entries - CDM

Step 2: Grouping Information for Report

<input type="checkbox"/> Check Sum, all journal entries	<input type="checkbox"/> Balance Sheet, Beginning Balances
<input type="checkbox"/> All Journal Entries by GL Account	<input type="checkbox"/> Changes in Accounts
<input type="checkbox"/> All Journal Entries XBRL Concept	<input type="checkbox"/> Ending Balances, Pre Close
<input type="checkbox"/> All Journal Entries XBRL Roll Forward Tag Concept	<input type="checkbox"/> Trial Balance by General Ledger Account
<input type="checkbox"/> All Journal Entries XBRL Concept and Roll Forward Tag Concept	<input type="checkbox"/> Trial Balance by XBRL Concept

Step 3: Output CDM Information to XBRL

<input type="checkbox"/> Output Chart of Accounts for CDM
<input type="checkbox"/> Output Journal Entries by Account for CDM

STEP 9: Report Writer

Line	Label	Object Class	Period Type	Balance	Report ElementName
1	1110 - Statement - Balance Sheet	Network			http://www.xbrlsite.com/mini/role/BalanceSheet
2	Balance Sheet [Abstract]	Abstract			mini:BalanceSheetAbstract
3	Assets [Roll Up]	Abstract			mini:AssetsRollUp
4	Current Assets [Roll Up]	Abstract			mini:CurrentAssetsRollUp
5	Cash and Cash Equivalents	Concept (Monetary)			mini:CashAndCashEquivalents
6	Receivables	Concept (Monetary)			mini:Receivables
7	Inventories	Concept (Monetary)			mini:Inventories
8	Current Assets	Concept (Monetary)	As Of	Debit	mini:CurrentAssets
9	Noncurrent Assets [Roll Up]	Abstract			mini:NoncurrentAssetsRollUp
10	Property, Plant and Equipment	Concept (Monetary)	As Of	Debit	mini:PropertyPlantAndEquipment
11	Noncurrent Assets	Concept (Monetary)	As Of	Debit	mini:NoncurrentAssets
12	Assets	Concept (Monetary)			mini:Assets
13	Liabilities and Equity [Roll Up]	Abstract			mini:LiabilitiesAndEquityRollUp
14	Liabilities [Roll Up]	Abstract			mini:LiabilitiesRollUp
15	Current Liabilities [Roll Up]	Abstract			mini:CurrentLiabilitiesRollUp
16	Accounts Payable	Concept (Monetary)	As Of	Credit	mini:AccountsPayable
17	Current Liabilities	Concept (Monetary)	As Of	Credit	mini:CurrentLiabilities
18	Noncurrent Liabilities [Roll Up]	Abstract			mini:NoncurrentLiabilitiesRollUp
19	Long-term Debt	Concept (Monetary)	As Of	Credit	mini:LongtermDebt
20	Noncurrent Liabilities	Concept (Monetary)	As Of	Credit	mini:NoncurrentLiabilities
21	Liabilities	Concept (Monetary)	As Of	Credit	mini:Liabilities
22	Equity [Roll Up]	Abstract			mini:EquityRollUp
23	Retained Earnings	Concept (Monetary)	As Of	Credit	mini:RetainedEarnings
24	Equity	Concept (Monetary)	As Of	Credit	mini:Equity
25	Liabilities and Equity	Concept (Monetary)	As Of	Credit	mini:LiabilitiesAndEquity

Leafs

Branch

STEP 10: Import Leaves and Branches to XBRL Instance Creator


All Access Objects

- ConceptMap_General
- Consistency_Tests
- Consistency_Tests_Variables
- Contexts
- Contexts_Dimensions
- Facts
- Facts_Dimensions
- Impute_Tests
- Impute_Tests_Variables
- Labels
- Languages
- ListAssociationArcroles
- ListDataTypes
- ListReportElementCategories
- ListRoles
- Networks
- References
- Render_Cells
- Render_Cells_LOCAL
- Render_Cells2_WithFO
- Render_Defaults
- Render_Flow
- Render_Headings
- ReportElements
- Rules_Adjustment
- Rules_Adjustment_Variables
- Rules_MemberAggregation
- Rules_Nonstandard

Main

MINI Reporting Scheme (Iteration #4)

Edit:	Output:	Validate:
<input type="checkbox"/> System	<input type="checkbox"/> XBRL Cloud and UBmatrix XPE Batch Files	<input type="checkbox"/> Validate using this application
<input type="checkbox"/> Base information	<input type="checkbox"/> XBRL Taxonomy (schema, linkbases)	<input type="checkbox"/> Validate all using UBmatrix XPE
<input type="checkbox"/> Terms-Report elements	<input type="checkbox"/> XBRL Formulas	<input type="checkbox"/> Validate all using XBRL Cloud XRun
<input type="checkbox"/> Term property-Labels	<input type="checkbox"/> XBRL Instance (Raw XBRL and Inline XBRL)	<input type="checkbox"/> Generate Model Structure HTML
<input type="checkbox"/> Term property-References	<input type="checkbox"/> Rendered Inline XBRL	<input type="checkbox"/> Generate Index File
<input type="checkbox"/> Structures-Networks	View:	Extract:
<input type="checkbox"/> Associations	<input type="checkbox"/> Facts and Dimensions Cartesien Product	<input type="checkbox"/> Extract Fact from Raw XBRL Instance
<input type="checkbox"/> Assertions-Consistency	<input type="checkbox"/> Facts and context and units references	<input type="checkbox"/> Extract Facts from Inline XBRL
<input type="checkbox"/> Assertions-Derivation (Impute)	<input type="checkbox"/> Contexts	
<input type="checkbox"/> Assertions-Roll Forward	<input type="checkbox"/> Units	Forms:
<input type="checkbox"/> Assertions-Adjustment	Lists:	<input type="checkbox"/> Report elements
<input type="checkbox"/> Assertions-Variance	<input type="checkbox"/> Data types	<input type="checkbox"/> Associations <input type="checkbox"/> Associations 2
<input type="checkbox"/> Assertions-Member Aggregation	<input type="checkbox"/> List association types	<input type="checkbox"/> Facts
<input type="checkbox"/> Assertions-Nonstandard	<input type="checkbox"/> List report element types	<input type="checkbox"/> Render
<input type="checkbox"/> Facts	<input type="checkbox"/> List roles	Import:
		<input type="checkbox"/> Import



STEP 10: Import Leaves and Branches to XBRL Instance Creator

Key	ReportingEntityAspect	CalendarPeriodAspect	ConceptAspect	FactValue	Units	Rounding	ContextRef
5567	30810137d58f76b84afd http://standards.iso.org/iso/17442	2019-12-31	mini:AccountsPayable	1595349.42	iso4217:USD	2	I-2019
5568	30810137d58f76b84afd http://standards.iso.org/iso/17442	2019-12-31	mini:CashAndCashEquivalents	398937.76	iso4217:USD	2	I-2019
5569	30810137d58f76b84afd http://standards.iso.org/iso/17442	2019-12-31	mini:Inventories	467010.20	iso4217:USD	2	I-2019
5570	30810137d58f76b84afd http://standards.iso.org/iso/17442	2019-12-31	mini:LongtermDebt	361285.69	iso4217:USD	2	I-2019
5571	30810137d58f76b84afd http://standards.iso.org/iso/17442	2019-12-31	mini:PropertyPlantAndEquipment	1266995.32	iso4217:USD	2	I-2019
5572	30810137d58f76b84afd http://standards.iso.org/iso/17442	2019-12-31	mini:Receivables	1231338.47	iso4217:USD	2	I-2019
5573	30810137d58f76b84afd http://standards.iso.org/iso/17442	2019-12-31	mini:RetainedEarnings	1407646.64	iso4217:USD	2	I-2019
5574	30810137d58f76b84afd http://standards.iso.org/iso/17442	2020-12-31	mini:AccountsPayable	2689452.31	iso4217:USD	2	I-2020
5575	30810137d58f76b84afd http://standards.iso.org/iso/17442	2020-12-31	mini:CashAndCashEquivalents	-648551.94	iso4217:USD	2	I-2020
5576	30810137d58f76b84afd http://standards.iso.org/iso/17442	2020-12-31	mini:Inventories	451842.19	iso4217:USD	2	I-2020
5577	30810137d58f76b84afd http://standards.iso.org/iso/17442	2020-12-31	mini:LongtermDebt	338349.05	iso4217:USD	2	I-2020
5578	30810137d58f76b84afd http://standards.iso.org/iso/17442	2020-12-31	mini:PropertyPlantAndEquipment	1245567.16	iso4217:USD	2	I-2020
5579	30810137d58f76b84afd http://standards.iso.org/iso/17442	2020-12-31	mini:Receivables	2035468.27	iso4217:USD	2	I-2020
5580	30810137d58f76b84afd http://standards.iso.org/iso/17442	2020-12-31	mini:RetainedEarnings	56524.32	iso4217:USD	2	I-2020
5581	30810137d58f76b84afd http://standards.iso.org/iso/17442	2020-01-01 2020-12-31	mini:AdditionalLongtermBorrowings	10554.36	iso4217:USD	2	D-2020
5582	30810137d58f76b84afd http://standards.iso.org/iso/17442	2020-01-01 2020-12-31	mini:AdditionalLongtermBorrowings2	10554.36	iso4217:USD	2	D-2020
5585	30810137d58f76b84afd http://standards.iso.org/iso/17442	2020-01-01 2020-12-31	mini:CapitalAdditionsPropertyPlantAndEquipment	0	iso4217:USD	2	D-2020
5586	30810137d58f76b84afd http://standards.iso.org/iso/17442	2020-01-01 2020-12-31	mini:CapitalAdditionsPropertyPlantAndEquipment2	0	iso4217:USD	2	D-2020
5587	30810137d58f76b84afd http://standards.iso.org/iso/17442	2020-01-01 2020-12-31	mini:CollectionReceivables	2072035.32	iso4217:USD	2	D-2020
5588	30810137d58f76b84afd http://standards.iso.org/iso/17442	2020-01-01 2020-12-31	mini:CollectionReceivables2	1799918.56	iso4217:USD	2	D-2020
5589	30810137d58f76b84afd http://standards.iso.org/iso/17442	2020-01-01 2020-12-31	mini:CostsOfSales2	886041.18	iso4217:USD	2	D-2020
5590	30810137d58f76b84afd http://standards.iso.org/iso/17442	2020-01-01 2020-12-31	mini:DepreciationAndAmortization2	21428.16	iso4217:USD	2	D-2020
5592	30810137d58f76b84afd http://standards.iso.org/iso/17442	2020-01-01 2020-12-31	mini:PaymentOfAccountsPayable	3096588.38	iso4217:USD	2	D-2020

STEP 10: Import Leaves and Branches to XBRL Instance Creator

The screenshot displays the XBRL Instance Creator interface. The main window shows a balance sheet table for the reporting entity 30810137d58f76b84afd. The table is structured as follows:

Reporting Entity [Axis]	30810137d58f76b84afd http://standards.iso.org/iso/17442	
Unit [Axis]	USD	
Implied [Line Items]	Period [Axis]	
	2020-12-31	2019-12-31
Balance Sheet [Abstract]		
Assets [Roll Up]		
Current Assets [Roll Up]		
Cash and Cash Equivalents	(648,552)	398,938
Receivables	2,035,468	1,231,338
Inventories	451,842	467,010
Current Assets	1,838,759	2,097,286
Noncurrent Assets [Roll Up]		
Property, Plant and Equipment	1,245,567	1,266,995
Noncurrent Assets	1,245,567	1,266,995
Assets	3,084,326	3,364,282
Liabilities and Equity [Roll Up]		
Liabilities [Roll Up]		
Current Liabilities [Roll Up]		
Accounts Payable	2,689,452	1,595,349
Current Liabilities	2,689,452	1,595,349
Noncurrent Liabilities [Roll Up]		
Long-term Debt	338,349	361,286
Noncurrent Liabilities	338,349	361,286
Liabilities	3,027,801	1,956,635
Equity [Roll Up]		
Retained Earnings	56,524	1,407,647
Equity	56,524	1,407,647
Liabilities and Equity	3,084,326	3,364,282

The interface also includes a left-hand pane with a component list, a top menu bar with options like File, Home, and Tools, and a bottom status bar with Message List and Console.

STEP 11: Report Generation of XBRL-based Financial Reports

Component Perspective	Overview Perspective																																																																							
<ul style="list-style-type: none"> Statements - Detail (4) <ul style="list-style-type: none"> 1110 - Statement - Balance Sheet <input checked="" type="checkbox"/> <ul style="list-style-type: none"> Rendering Model Structure Fact Table Business Rules Combined 1120 - Statement - Income Statement <input checked="" type="checkbox"/> <ul style="list-style-type: none"> Rendering Model Structure Fact Table Business Rules Combined 1130 - Statement - Cash Flow Statement <input checked="" type="checkbox"/> <ul style="list-style-type: none"> Rendering Model Structure Fact Table Business Rules Combined 1140 - Statement - Statement of Changes in Equity <input checked="" type="checkbox"/> <ul style="list-style-type: none"> Rendering Model Structure Fact Table Business Rules Combined Notes - Level 4 Detail (10) All Components (14) 	<p>Rendering</p> <p>Component: (Network and Table)</p> <table border="1"> <tr> <td>Network</td> <td>1110 - Statement - Balance Sheet (http://www.xbrlsite.com/mini/role/BalanceSheet)</td> </tr> <tr> <td>Table</td> <td>(Implied)</td> </tr> </table> <p>Slicers (applies to each fact value in each table cell)</p> <table border="1"> <tr> <td>Reporting Entity [Axis]</td> <td>30810137d58f76b84afd (http://standards.iso.org/iso/17444)</td> </tr> </table> <table border="1"> <thead> <tr> <th rowspan="2">Balance Sheet [Abstract]</th> <th colspan="2">Period [Axis]</th> </tr> <tr> <th>2020-12-31</th> <th>2019-12-31</th> </tr> </thead> <tbody> <tr> <td>Balance Sheet [Abstract]</td> <td></td> <td></td> </tr> <tr> <td>Assets [Roll Up]</td> <td></td> <td></td> </tr> <tr> <td>Current Assets [Roll Up]</td> <td></td> <td></td> </tr> <tr> <td>Cash and Cash Equivalents</td> <td>(648,551.94)</td> <td>398,937.76</td> </tr> <tr> <td>Receivables</td> <td>2,035,468.27</td> <td>1,231,338.47</td> </tr> <tr> <td>Inventories</td> <td>451,842.19</td> <td>467,010.20</td> </tr> <tr> <td>Current Assets</td> <td>1,838,758.52</td> <td>2,097,286.43</td> </tr> <tr> <td>Noncurrent Assets [Roll Up]</td> <td></td> <td></td> </tr> <tr> <td>Property, Plant and Equipment</td> <td>1,245,567.16</td> <td>1,266,995.32</td> </tr> <tr> <td>Noncurrent Assets</td> <td>1,245,567.16</td> <td>1,266,995.32</td> </tr> <tr> <td>Assets</td> <td>3,084,325.68</td> <td>3,364,281.75</td> </tr> <tr> <td>Liabilities and Equity [Roll Up]</td> <td></td> <td></td> </tr> <tr> <td>Liabilities [Roll Up]</td> <td></td> <td></td> </tr> <tr> <td>Current Liabilities [Roll Up]</td> <td></td> <td></td> </tr> <tr> <td>Accounts Payable</td> <td>2,689,452.31</td> <td>1,595,349.42</td> </tr> <tr> <td>Current Liabilities</td> <td>2,689,452.31</td> <td>1,595,349.42</td> </tr> <tr> <td>Noncurrent Liabilities [Roll Up]</td> <td></td> <td></td> </tr> <tr> <td>Long-term Debt</td> <td>338,349.05</td> <td>361,285.69</td> </tr> <tr> <td>Noncurrent Liabilities</td> <td>338,349.05</td> <td>361,285.69</td> </tr> <tr> <td>Liabilities</td> <td>3,027,801.36</td> <td>1,956,635.11</td> </tr> </tbody> </table>	Network	1110 - Statement - Balance Sheet (http://www.xbrlsite.com/mini/role/BalanceSheet)	Table	(Implied)	Reporting Entity [Axis]	30810137d58f76b84afd (http://standards.iso.org/iso/17444)	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	(648,551.94)	398,937.76	Receivables	2,035,468.27	1,231,338.47	Inventories	451,842.19	467,010.20	Current Assets	1,838,758.52	2,097,286.43	Noncurrent Assets [Roll Up]			Property, Plant and Equipment	1,245,567.16	1,266,995.32	Noncurrent Assets	1,245,567.16	1,266,995.32	Assets	3,084,325.68	3,364,281.75	Liabilities and Equity [Roll Up]			Liabilities [Roll Up]			Current Liabilities [Roll Up]			Accounts Payable	2,689,452.31	1,595,349.42	Current Liabilities	2,689,452.31	1,595,349.42	Noncurrent Liabilities [Roll Up]			Long-term Debt	338,349.05	361,285.69	Noncurrent Liabilities	338,349.05	361,285.69	Liabilities	3,027,801.36	1,956,635.11
Network	1110 - Statement - Balance Sheet (http://www.xbrlsite.com/mini/role/BalanceSheet)																																																																							
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Concept Aspect	Period Aspect	Fact Value
mini:CollectionReceivables2	2020-01-01 2020-12-31	1,799,919
mini:PropertyPlantAndEquipment	2020-12-31	1,245,567
mini:Receivables	2020-12-31	2,035,468
mini:RetainedEarnings	2020-12-31	56,524
mini:AdditionalLongtermBorrowings	2020-01-01 2020-12-31	10,554
mini:AdditionalLongtermBorrowings2	2020-01-01 2020-12-31	10,554
mini:CapitalAdditionsPropertyPlantAndEquipment	2020-01-01 2020-12-31	0
mini:RepaymentLongtermBorrowings	2020-01-01 2020-12-31	33,491
mini:CollectionReceivables	2020-01-01 2020-12-31	2,072,035
mini:CashAndCashEquivalents	2020-12-31	(648,552)
mini:CostsOfSales2	2020-01-01 2020-12-31	886,041
mini:DepreciationAndAmortization2	2020-01-01 2020-12-31	21,428
mini:PaymentOfAccountsPayable	2020-01-01 2020-12-31	3,096,588
mini:PaymentOfAccountsPayable2	2020-01-01 2020-12-31	1,889,637

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	(648,551.94)	398,937.76
Receivables	2,035,468.27	1,231,338.47
Inventories	451,842.19	467,010.20
Current Assets	1,838,758.52	2,097,286.43
Noncurrent Assets [Roll Up]		
Property, Plant and Equipment	1,245,567.16	1,266,995.32
Noncurrent Assets	1,245,567.16	1,266,995.32
Assets	3,084,325.68	3,364,281.75

STEP 11: Report Generation of XBRL-based Financial Reports

Balance Sheet		
ABC Company, Inc.		
(See accompanying notes to the financial statements.)		
(in US Dollars)	As of December 31, 2020	As of December 31, 2019
ASSETS		
<i>Current Assets:</i>		
Cash and cash equivalents	\$-648551.94	\$398937.76
Receivables	2035468.27	1231338.47
Inventories	451842.19	467010.20
Current assets	1838758.52	2097286.43
<i>Noncurrent Assets:</i>		
Property, plant, and equipment	1245567.16	1266995.32
Noncurrent assets	1245567.16	1266995.32
Assets	\$3084325.68	\$3364281.75

STEP 12: XBRL-based Financial Report Verification



Line	Type	Message ID	Message	Location
2	Info	Report.Validation.ReportingChecklist	Reporting Checklist Validation: Validated successfully.	Filename: instance_WithDisclosureRules.xml
1	Info	Report.Validation.DisclosureMechanics	Disclosure Semantic Validation: Validated successfully.	Filename: instance_WithDisclosureRules.xml
0	Info	Report.Load	Loading was successful: no errors or warnings.	Filename: instance_WithDisclosureRules.xml

Child	Network	Table	Axis	Member	LineItems	Abstract	Concept
[Network]	0	0	0	0	0	0	0
[Table]	0	0	0	0	0	0	0
[Axis]	0	0	0	0	0	0	0
[Member]	0	0	0	0	0	0	0
[LineItems]	0	0	0	0	0	0	0
[Abstract]	14	0	0	0	0	16	0
[Concept]	0	0	0	0	0	109	32

Account	Unit	Debit	Credit	Balance	Instance	OK	
Assets							
Current Assets	1.0	debit	2	0	3364281.75	3,364,281.75	Instance OK
Cash and Cash Equivalents	1.0	debit	2	0	2097286.43	2,097,286.43	Instance OK
Receivables	1.0	debit	2	0	398937.76	398,937.76	Instance OK
Inventory	1.0	debit	2	0	123138.47	1,231,388.47	Instance OK
Noncurrent Assets	1.0	debit	2	0	46702.20	467,010.20	Instance OK
Property, Plant and Equipment	1.0	debit	2	0	1266995.32	1,266,995.32	Instance OK
Liabilities and Equity							
Liabilities	1.0	credit	2	0	3364281.75	3,364,281.75	Instance OK
Current Liabilities	1.0	credit	2	0	1956335.11	1,956,335.11	Instance OK
Accounts Payable	1.0	credit	2	0	3393349.42	1,993,349.42	Instance OK
Noncurrent Liabilities	1.0	credit	2	0	1595349.42	1,595,349.42	Instance OK
Long-term Debt	1.0	credit	2	0	361285.69	361,285.69	Instance OK
Equity	1.0	credit	2	0	361285.69	361,285.69	Instance OK
Retained Earnings	1.0	credit	2	0	1407646.04	1,407,646.04	Instance OK

RollForward_RF1 (evaluation 1)	satisfied	$\$CashAndCashEquivalents_BalanceStart=398937.76 + \$NetCashFlow=-1047489.70 = \$CashAndCashEquivalents_BalanceEnd=-648551.94$
RollForward_RF2 (evaluation 1)	satisfied	$\$Equity_BalanceStart=1407646.64 + \$NetIncomeLoss=-1351122.32 = \$Equity_BalanceEnd=56524.32$
RollForward_RF3 (evaluation 1)	satisfied	$\$CashAndCashEquivalents_BalanceStart=398937.76 + \$CollectionReceivables=2072035.32 - \$PaymentOfAccountsPayable=3096588.38 + \$AdditionalLongtermBorrowings=10554.36 - \$RepaymentLongtermBorrowings=33491.00 - \$CapitalAdditionsPropertyPlantAndEquipment=0 = \$CashAndCashEquivalents_BalanceEnd=-648551.94$
RollForward_RF4 (evaluation 1)	satisfied	$\$Receivables_BalanceStart=123138.47 + \$Sales=2604048.36 - \$CollectionReceivables2=1799918.56 = \$Receivables_BalanceEnd=2035468.27$
RollForward_RF5 (evaluation 1)	satisfied	$\$Inventories_BalanceStart=467010.20 + \$PurchasesOfInventoryForSale=870873.17 - \$CostsOfSales=886041.18 = \$Inventories_BalanceEnd=451842.19$
RollForward_RF6 (evaluation 1)	satisfied	$\$PropertyPlantAndEquipment_BalanceStart=1266995.32 + \$CapitalAdditionsPropertyPlantAndEquipment=0 - \$DepreciationAndAmortization=21428.16 = \$PropertyPlantAndEquipment_BalanceEnd=1245567.16$
RollForward_RF7 (evaluation 1)	satisfied	$\$AccountsPayable_BalanceStart=1595349.42 + \$PurchasesOfInventoryForSale2=2983739.70 - \$PaymentOfAccountsPayable2=1899636.81 = \$AccountsPayable_BalanceEnd=2689452.31$
RollForward_RF8 (evaluation 1)	satisfied	$\$LongtermDebt_BalanceStart=361285.69 + \$AdditionalLongtermBorrowings2=10554.36 - \$RepaymentLongtermBorrowings2=33491.00 = \$LongtermDebt_BalanceEnd=338349.05$
RollForward_RF9 (evaluation 1)	satisfied	$\$RetainedEarnings_BalanceStart=1407646.64 + \$NetIncomeLoss=-1351122.32 = \$RetainedEarnings_BalanceEnd=56524.32$

#	Disclosure	Category	Level	Pattern	Disclosure Found	Disclosure Consistent
1	Accounts Payable Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT
2	Assets Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT
3	Balance Sheet, Classified	Statement	UNKNOWN	Component	True	CONSISTENT
4	Cash and Cash Equivalents Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT
5	Cash and Cash Equivalents Summary Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT
6	Cash Flow Statement, Direct Method	Statement	UNKNOWN	Component	True	CONSISTENT
7	Income Statement	Unknown	Level4Detail	RollUp	True	CONSISTENT
8	Inventories Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT
9	Liabilities and Equity Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT
10	Long-Term Debt Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT
11	Net Cash Flow Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT
12	Property, Plant, and Equipment, Net Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT
13	Receivables Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT
14	Retained Earnings Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT
15	Statement of Changes in Equity	Unknown	Level4Detail	RollForward	True	CONSISTENT
16	Transactions Groupings	Unknown	Level4Detail	RollUp	True	CONSISTENT
17	Trial Balance	Unknown	Level4Detail	RollUp	True	CONSISTENT

#	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, Classified	Statement	UNKNOWN	Component	True	CONSISTENT	True		
4	Cash and Cash Equivalents Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Cash and Cash Equivalents
5	Cash and Cash Equivalents Summary Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Cash and Cash Equivalents
6	Cash Flow Statement, Direct Method	Statement	UNKNOWN	Component	True	CONSISTENT	True		
7	Income Statement	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Net Income (Loss)
8	Inventories Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Inventories
9	Liabilities and Equity Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Liabilities and Equity
10	Long-Term Debt Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Long-term Debt
11	Net Cash Flow Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Net Cash Flow
12	Property, Plant, and Equipment, Net Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Property, Plant and Equipment
13	Receivables Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Receivables
14	Retained Earnings Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Retained Earnings
15	Statement of Changes in Equity	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Equity
16	Transactions Groupings	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Check Sum Changes
17	Trial Balance	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Check Sum

STEP 13: Common Audit Data Schedules

#	Category	Entity	Process (Standard)	Description
1	Entity	apPaymentData	AP	Accounts payable payment details by payment made to supplier.
2	Entity	arPaymentData	AR	Accounts receivable payment details by customer payment received by customer.
3	Entity	bankAccountMasterData	GL	Bank account master data by bank account.
4	Entity	businessUnit	GL	Business unit master data by business unit.
5	Entity	chartOfAccounts	GL	Chart of accounts information by general ledger account.
6	Entity	customerMasterData	AR	Customer master data by customer record per accounts receivable subsystem.
7	Entity	employeeMasterData	HR	Employee master data by employee record.
8	Entity	fixedAssetAdditions	FA	Fixed asset additions schedule for each fixed asset addition by fixed asset identifier per fixed asset master data.
9	Entity	fixedAssetDepreciation	FA	Fixed asset depreciation schedule by fixed asset identifier per fixed asset master data.
10	Entity	fixedAssetMasterData	FA	Fixed asset master data by fixed asset record.
11	Entity	fixedAssetRemovals	FA	Fixed asset removals schedule for each fixed asset removal by fixed asset identifier per fixed asset master data.
12	Entity	fixedAssetValuation	FA	Fixed asset valuation
13	Entity	glDetail	GL	General ledger detail transactions by journal entry for each general journal entry.
14	Entity	goodsReceivedData	AR	Goods received from supplier information per accounts payable