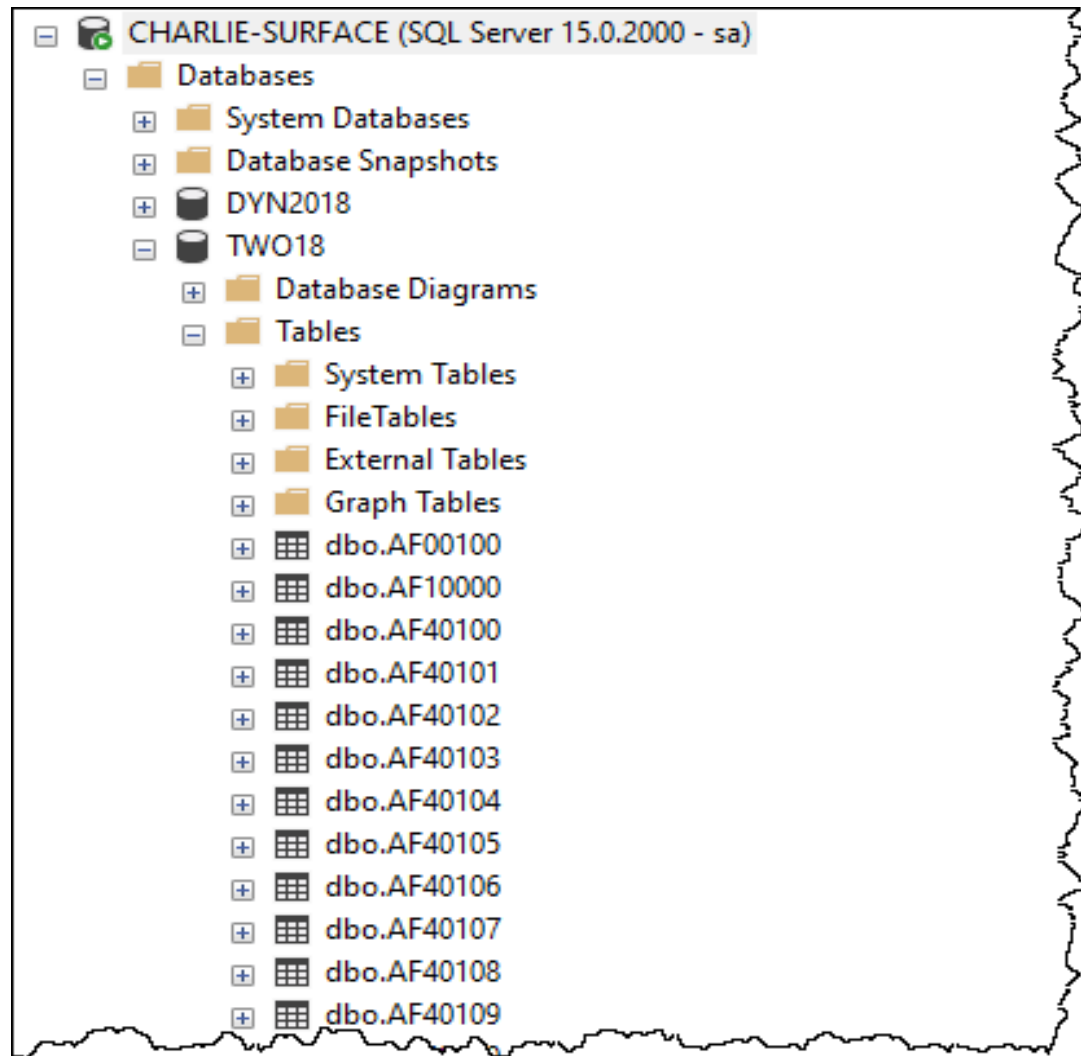# Effective Automation of Record to Report Process (Iteration #4)

By Charles Hoffman, CPA

January 25, 2021

STEP 1: Accounting system of an economic entity
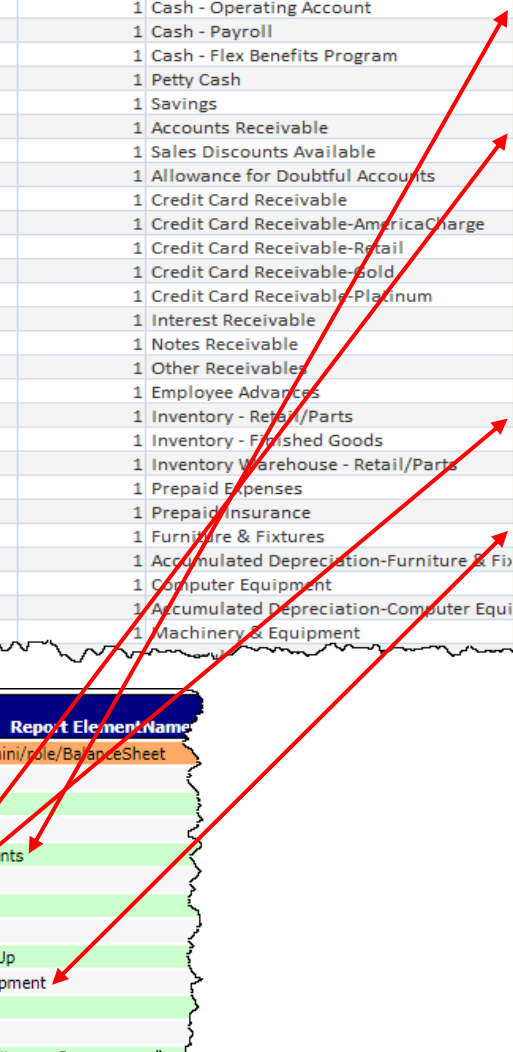
STEP 2: Create Complete XBRL Taxonomy

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

dbo_GL00100

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	RCTRXSEQ	SOURCDOC	REFRENCE	Tag	DSCRIPTN	TRXDATE	TRXSORCE	ACTINDX	POLLDTRX	LASTUSER	LSTDTEDT	USWHPSTD	ORGNTSRC
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	CMTRX00000001
2024	9	1	CMTRX	Bank Transaction Entry	mini:NetIncomeLoss	Bank Transaction Entry	1/15/2024	GLTRX00000001	441	0		1/1/1900	LESSON USER1	CMTRX00000001
2024	10	1	CMTRX	Bank Transaction Entry	mini:PaymentOfAccountsPayable	Bank Transaction Entry	1/15/2024	GLTRX00000001	1	0		1/1/1900	LESSON USER1	CMTRX00000001
2024	10	1	CMTRX	Bank Transaction Entry	mini:NetIncomeLoss	Bank Transaction Entry	1/15/2024	GLTRX00000001	441	0		1/1/1900	LESSON USER1	CMTRX00000001
2024	11	1	CMTRX	Bank Transaction Entry	mini:PaymentOfAccountsPayable	Bank Transaction Entry	1/30/2024	GLTRX00000001	1	0		1/1/1900	LESSON USER1	CMTRX00000001
2024	11	1	CMTRX	Bank Transaction Entry	mini:NetIncomeLoss	Bank Transaction Entry	1/30/2024	GLTRX00000001	441	0		1/1/1900	LESSON USER1	CMTRX00000001
2024	12	1	CMTRX	Bank Transaction Entry	mini:CollectionReceivables	Bank Transaction Entry	1/30/2024	GLTRX00000001	2	0		1/1/1900	LESSON USER1	CMTRX00000001
2024	12	1	CMTRX	Bank Transaction Entry	mini:NetIncomeLoss	Bank Transaction Entry	1/30/2024	GLTRX00000001	441	0		1/1/1900	LESSON USER1	CMTRX00000001
2024	13	1	CMTRX	Bank Transaction Entry	mini:PaymentOfAccountsPayable	Bank Transaction Entry	1/1/2024	GLTRX00000001	1	0		1/1/1900	LESSON USER1	CMTRX00000001
2024	13	1	CMTRX	Bank Transaction Entry	mini:PaymentOfAccountsPayable2	Bank Transaction Entry	1/1/2024	GLTRX00000001	95	0		1/1/1900	LESSON USER1	CMTRX00000001
2024	14	1	CMTRX	Bank Transaction Entry	mini:PaymentOfAccountsPayable	Bank Transaction Entry	1/15/2024	GLTRX00000001	1	0		1/1/1900	LESSON USER1	CMTRX00000001
2024	14	1	CMTRX	Bank Transaction Entry	mini:PaymentOfAccountsPayable2	Bank Transaction Entry	1/15/2024	GLTRX00000001	95	0		1/1/1900	LESSON USER1	CMTRX00000001
2024	15	1	CMTRX	Bank Transaction Entry	mini:PaymentOfAccountsPayable	Bank Transaction Entry	1/15/2024	GLTRX00000001	1	0		1/1/1900	LESSON USER1	CMTRX00000001
2024	15	1	CMTRX	Bank Transaction Entry	mini:PaymentOfAccountsPayable2	Bank Transaction Entry	1/15/2024	GLTRX00000001	99	0		1/1/1900	LESSON USER1	CMTRX00000001
2024	16	1	CMTRX	Bank Transaction Entry	mini:PaymentOfAccountsPayable	Bank Transaction Entry	1/15/2024	GLTRX00000001	1	0		1/1/1900	LESSON USER1	CMTRX00000001
2024	16	1	CMTRX	Bank Transaction Entry	mini:NetIncomeLoss	Bank Transaction Entry	1/15/2024	GLTRX00000001	441	0		1/1/1900	LESSON USER1	CMTRX00000001
2024	17	1	CMTRX	Bank Transaction Entry	mini:CollectionReceivables	Bank Transaction Entry	1/15/2024	GLTRX00000001	4	0		1/1/1900	LESSON USER1	CMTRX00000001
2024	17	1	CMTRX	Bank Transaction Entry	mini:NetIncomeLoss	Bank Transaction Entry	1/15/2024	GLTRX00000001	441	0		1/1/1900	LESSON USER1	CMTRX00000001
2024	18	1	CMTRX	Bank Transaction Entry	mini:PaymentOfAccountsPayable	Bank Transaction Entry	1/15/2024	GLTRX00000001	1	0		1/1/1900	LESSON USER1	CMTRX00000001

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 permissable sets of assocated terms per a logical conceptulization.

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_SY00302
- dbo_SY01400
- 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

Iternation #4

Step 1: Chart of Accounts and Journal Entries

Chart of Accounts - TWO	Journal Entries - TWO
Chart of Accounts - CDM	Journal Entries - CDM

Step 2: Grouping Information for Report

Check Sum, all journal entries	Balance Sheet, Beginning Balances
All Journal Entries by GL Account	Changes in Accounts
All Journal Entries XBRL Concept	Ending Balances, Pre Close
All Journal Entries XBRL Roll Forward Tag Concept	Trial Balance by General Ledger Account
All Journal Entries XBRL Concept and Roll Forward Tag Concept	Trial Balance by XBRL Concept

Step 3: Output CDM Information to XBRL

Output Chart of Accounts for CDM

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				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	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 (Iternation #4)

Edit:
- System
- 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)
- Rendered Inline XBRL

View:
- Facts and Dimensions Cartesien Product
- Facts and context and units references
- Contexts
- Units

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
- Associations 2
- Facts
- Render

Import:
- 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

STEP 11: Report Generation of XBRL-based Financial Reports

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		
Current Assets:		
Cash and cash equivalents	$-648551.94	$398937.76
Receivables	2035468.27	1231338.47
Inventories	451842.19	467010.20
Current assets	1838758.52	2097286.43
Noncurrent Assets:		
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

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	AP	Goods received from supplier information per accounts payable