

Topics and Disclosures

(From AASB 1060 Working Prototype, but all financial reporting standards are similar)

http://xbrlsite.azurewebsites.net/2021/reporting-scheme/aasb1060/base-taxonomy/aasb1060_ModelStructure2.html

Topics in the standards: (page 3)

https://xbrlsite.azurewebsites.net/2021/reporting-scheme/aasb1060/standards/AASB1060_Amendments_03-20.pdf

ACCOUNTING STANDARD	
AASB 1060 GENERAL PURPOSE FINANCIAL STATEMENTS – SIMPLIFIED DISCLOSURES FOR FOR- PROFIT AND NOT-FOR-PROFIT TIER 2 ENTITIES	
	<i>from paragraph</i>
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Disclosure in the standards: (one example, page 32)

https://xbrlsite.azurewebsites.net/2021/reporting-scheme/aasb1060/standards/AASB1060_Amendments_03-20.pdf

Intangible Assets other than Goodwill¹⁷

137 An entity shall disclose the following for each class of intangible assets:

- (a) the useful lives or the amortisation rates used;
- (b) the amortisation methods used;
- (c) the gross carrying amount and any accumulated amortisation (aggregated with accumulated impairment losses) at the beginning and end of the reporting period;
- (d) the line item(s) in the statement of profit or loss and other comprehensive income (if presented), the statement of profit or loss and the statement of comprehensive income (if presented), or the combined statement of income and retained earnings (if presented) in which any amortisation of intangible assets is included; and
- (e) a reconciliation of the carrying amount at the beginning and end of the reporting period, showing separately:
 - (i) additions;
 - (ii) assets classified as held for sale or included in a disposal group classified as held for sale in accordance with AASB 5 and other disposals;
 - (iii) acquisitions through business combinations;
 - (iv) increases or decreases resulting from revaluations under AASB 138 and from impairment losses recognised or reversed in other comprehensive income in accordance with AASB 136;
 - (v) amortisation;
 - (vi) impairment losses recognised or reversed in profit or loss in accordance with AASB 136; and
 - (vii) other changes.

This reconciliation need not be presented for prior periods.

Topics: (machine readable XBRL taxonomy schema)

<http://xbrlsite.azurewebsites.net/2021/reporting-scheme/aasb1060/disclosures-topics/topics.xsd>

Topics Hierarchy: (Human readable, generated from machine readable information)

https://xbrlsite.azurewebsites.net/2021/reporting-scheme/aasb1060/disclosures-topics/topics_ModelStructure.html

AASB 1060 Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities Topics				
Taxonomy scheme (elements) Presentation relations Definition relations Labels References XML Infoset				
Line	Label	Type	Reference	Name
1	Topics	Network		http://www.xbrlsite.com/aasb1060/topics/role/Topics
2	Complete Set of Financial Report	Heading	AASB 1060 25	topics:CompleteSetOfFinancialStatements
3	Financial Statement Presentation	Heading	AASB 1060	topics:FinancialStatementPresentation
4	Statement of Financial Position	Topic	AASB 1060 25 a	topics:StatementOfFinancialPosition
5	Statement of Profit or Loss and Other Comprehensive Income	Topic	AASB 1060 25 b(i)	topics:StatementOfProfitOrLossAndOtherComprehensiveIncome
6	Statement of Profit or Loss	Topic	AASB 1060 25 b(ii)	topics:StatementOfProfitOrLoss
7	Statement of Other Comprehensive Income	Topic	AASB 1060 25 b(ii)	topics:StatementOfOtherComprehensiveIncome
8	Statement of Income and Retained Earnings	Topic	AASB 1060 26	topics:StatementOfIncomeAndRetainedEarnings
9	Statement of Changes in Equity	Topic	AASB 1060 25 c	topics:StatementOfChangesInEquity
10	Statement of Cash Flows	Topic	AASB 1060 25 d	topics:StatementOfCashFlows
11	Basis of Reporting and Nature of Reporting Entity	Heading	AASB 1060	topics:BasisOfReportingAndNatureOfReportingEntity
12	Basis of Reporting	Topic	AASB 1060 31	topics:BasisOfReporting
13	Nature of Operations	Topic	AASB 1060 32	topics:NatureOfOperations
14	Significant Accounting Policies	Heading	AASB 1060 25 e	topics:SignificantAccountingPolicies
15	Measurement Basis	Topic	AASB 1060 95 a	topics:MeasurementBasis
16	Change in Accounting Policy	Topic	AASB 1060 106	topics:ChangeInAccountingPolicy
17	Change in Estimate	Topic	AASB 1060 109	topics:ChangeInEstimate
	Disc Period Error	Topic	AASB 1060	

Topics Hierarchy: (machine readable)

<http://xbrlsite.azurewebsites.net/2021/reporting-scheme/aasb1060/disclosures-topics/topics-def.xml>

Disclosures:

<https://xbrlsite.azurewebsites.net/2021/reporting-scheme/aasb1060/disclosures-topics/disclosures.xsd>

Disclosures within a hierarchy of Topics: (human readable)

https://xbrlsite.azurewebsites.net/2021/reporting-scheme/aasb1060/disclosures-topics/disclosures_ModelStructure.html

Disclosures (with topics)				
Taxonomy scheme (elements) Presentation relations (disclosures and topics) Definition relations (disclosures and topics) Labels References XML Infonet				
Line	Label	Type	Reference	Name
1	Disclosures	Network		http://www.xbrlsite.com/disclosures/role/Disclosures
2	Complete Set of Financial Report	Heading	AASB 1060 25	topics: CompleteSetOfFinancialStatements
3	Financial Statement Presentation	Heading	AASB 1060	topics: FinancialStatementPresentation
4	Statement of Financial Position	Topic	AASB 1060 25 a	topics: StatementOfFinancialPosition
5	Statement of Financial Position Classified	Disclosure	AASB 1060 35	disclosures: StatementOfFinancialPositionClassified
6	Statement of Financial Position Classified (Alternative)	Disclosure	AASB 1060 34	disclosures: StatementOfFinancialPositionClassifiedAlternative
7	Statement of Financial Position Liquidity	Disclosure	AASB 1060 37	disclosures: StatementOfFinancialPositionLiquidity
8	Net Assets Roll Up	Disclosure	AASB 1060 34	disclosures: NetAssetsRollUp
9	Equity Roll Up	Disclosure	AASB 1060 34	disclosures: EquityRollUp
10	Net Assets (Liquidity basis) Roll Up	Disclosure	AASB 1060 37	disclosures: NetAssetsLiquidityRollUp
11	Assets Roll Up	Disclosure	AASB 1060 34	disclosures: AssetsRollUp
12	Liabilities and Equity Roll Up	Disclosure	AASB 1060 34	disclosures: LiabilitiesAndEquityRollUp
13	Statement of Profit or Loss and Other Comprehensive Income	Topic	AASB 1060 25 b(i)	topics: StatementOfProfitOrLossAndOtherComprehensiveIncome
14	Statement of Cash Flows	Topic	AASB 1060 25 d	topics: StatementOfCashFlows
15	Net Increase (Decrease) in Cash and Cash Equivalents (Direct Method) Roll Up	Disclosure	AASB 1060 64	disclosures: NetIncreaseDecreaseInCashAndCashEquivalentsDirectMethodRollUp
16	Cash And Cash Equivalents Roll Forward	Disclosure	AASB 1060 65	disclosures: CashAndCashEquivalentsRollForward
17	Statement of Cash Flows Direct Method	Disclosure	AASB 1060 64	disclosures: StatementOfCashFlowsDirectMethod
18	Statement of Changes in Equity	Topic	AASB 1060 25 c	topics: StatementOfChangesInEquity
19	Statement of Changes in Equity	Disclosure	AASB 1060 59	disclosures: StatementOfChangesInEquity
20	Retrospective Restatement of Equity Adjustment	Disclosure	AASB 1060 61 b	disclosures: RetrospectiveRestatementOfEquityAdjustment
21	Statement of Profit or Loss	Topic	AASB 1060 25 b(ii)	topics: StatementOfProfitOrLoss
22	Statement of Income by Function	Disclosure	AASB 1060 58 b	disclosures: StatementOfIncomeByFunction
23	Statement of Income Summarized	Disclosure	AASB 1060	disclosures: StatementOfIncomeSummarized
24	Statement of Income by Nature	Disclosure	AASB 1060 58 a	disclosures: StatementOfIncomeByNature
25	Breakdown of Profit (Loss) by Nature	Disclosure	AASB 1060 58 a	disclosures: BreakdownOfProfitOrLossByNature

Disclosures within hierarchy of topics: (machine readable)

<http://xbrlsite.azurewebsites.net/2021/reporting-scheme/aasb1060/disclosures-topics/disclosures-with-topics-def.xml>

Improved arcroles used to define relationships; meaning oriented rather than presentation oriented

XBRL definition relations of topics and disclosures: (machine readable information)

<http://xbrlsite.azurewebsites.net/2021/reporting-scheme/aasb1060/disclosures-topics/disclosures-with-topics-def2.xml>

Run that through Pacioli, and you get a RENDERING of that GRAPH:

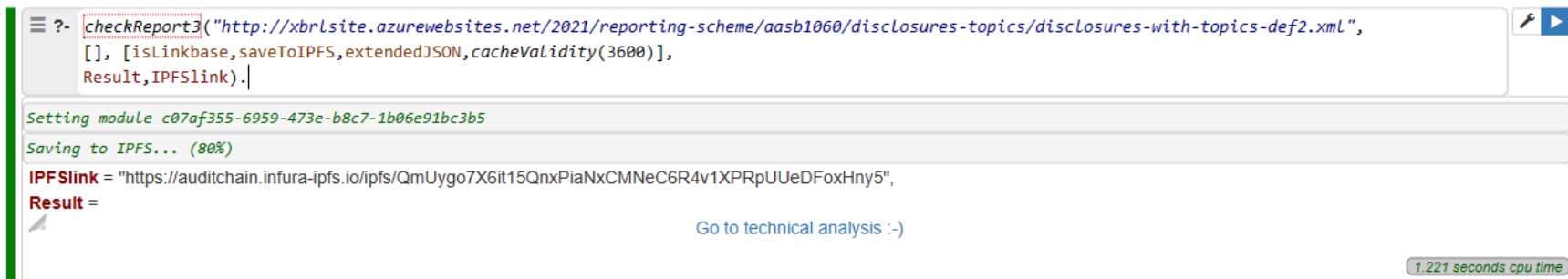
```
checkReport3("http://xbrlsite.azurewebsites.net/2021/reporting-scheme/aasb1060/disclosures-topics/disclosures-with-topics-def2.xml",  
[], [isLinkbase,saveToIPFS,extendedJSON,cacheValidity(3600)],  
Result,IPFSlink).
```

Pacioli software application which runs the script above: <https://pacioli.auditchain.finance/tools/PowerUserTool.swinb>

GUI that is used to run the script above and generates the result.

Seeing analysis via Auditchain's standard UI

For that one needs to use two extra options, `^auditchainTestUI` and `extendedJSON` :



```
?- checkReport3("http://xbrlsite.azurewebsites.net/2021/reporting-scheme/aasb1060/disclosures-topics/disclosures-with-topics-def2.xml",  
[], [isLinkbase,saveToIPFS,extendedJSON,cacheValidity(3600)],  
Result,IPFSlink).|  
  
Setting module c07af355-6959-473e-b8c7-1b06e91bc3b5  
Saving to IPFS... (80%)  
IPFSlink = "https://auditchain.infura-ipfs.io/ipfs/QmUygo7X6it15QnxPiaNxCMNeC6R4v1XPRpUUeDFoxHny5",  
Result =  
  
Go to technical analysis :-)  
  
1.221 seconds cpu time
```

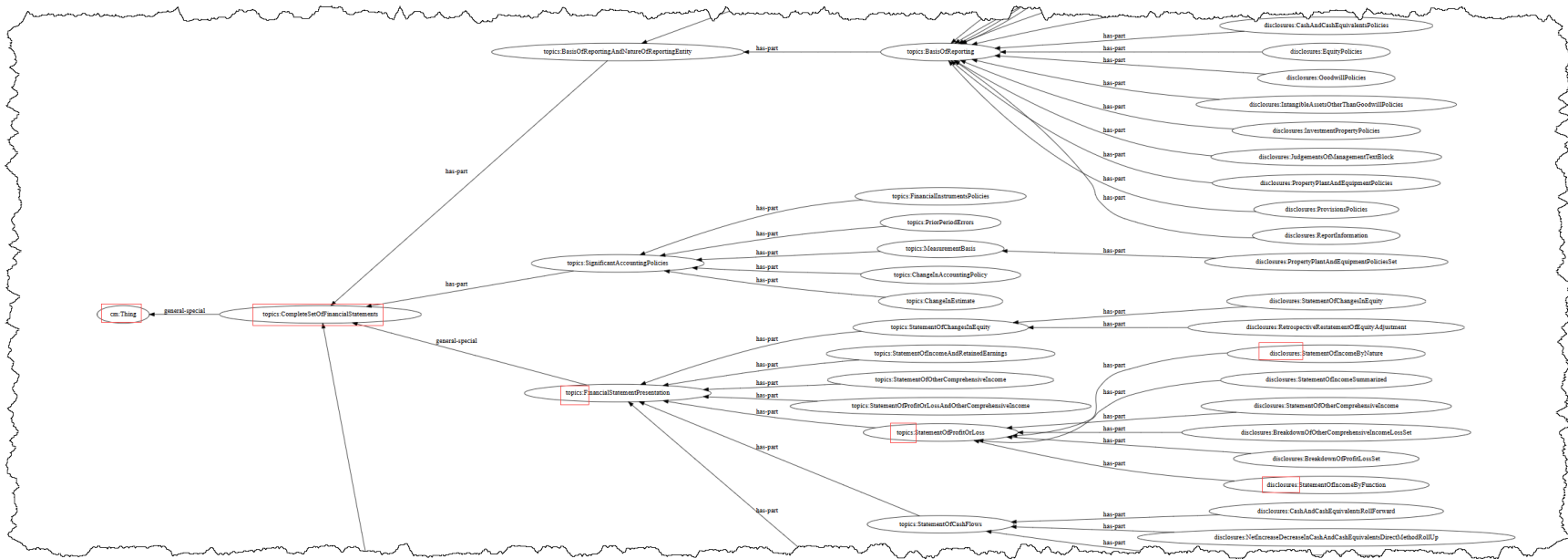
Overall result, placed on IPFS:

<https://auditchain.infura-ipfs.io/ipfs/QmUygo7X6it15QnxPiaNxCMNeC6R4v1XPRpUUeDFoxHny5>

GRAPH of DISCLOSURES within a hierarchy of TOPICS: This is the result:

<https://pacioli.auditchain.finance/reportAnalysis/10547a8e8ac6a61354376130f86b55a662af3080.report/typeSubTypeGraph.html>

HUMAN READABLE Graph of Information about Disclosures organized by Topic generated from the machine readable information. NOTE that this is not the GUI/UX that I wanted, it is what I have at the moment. You can click on the nodes and navigate to details that explains the node.

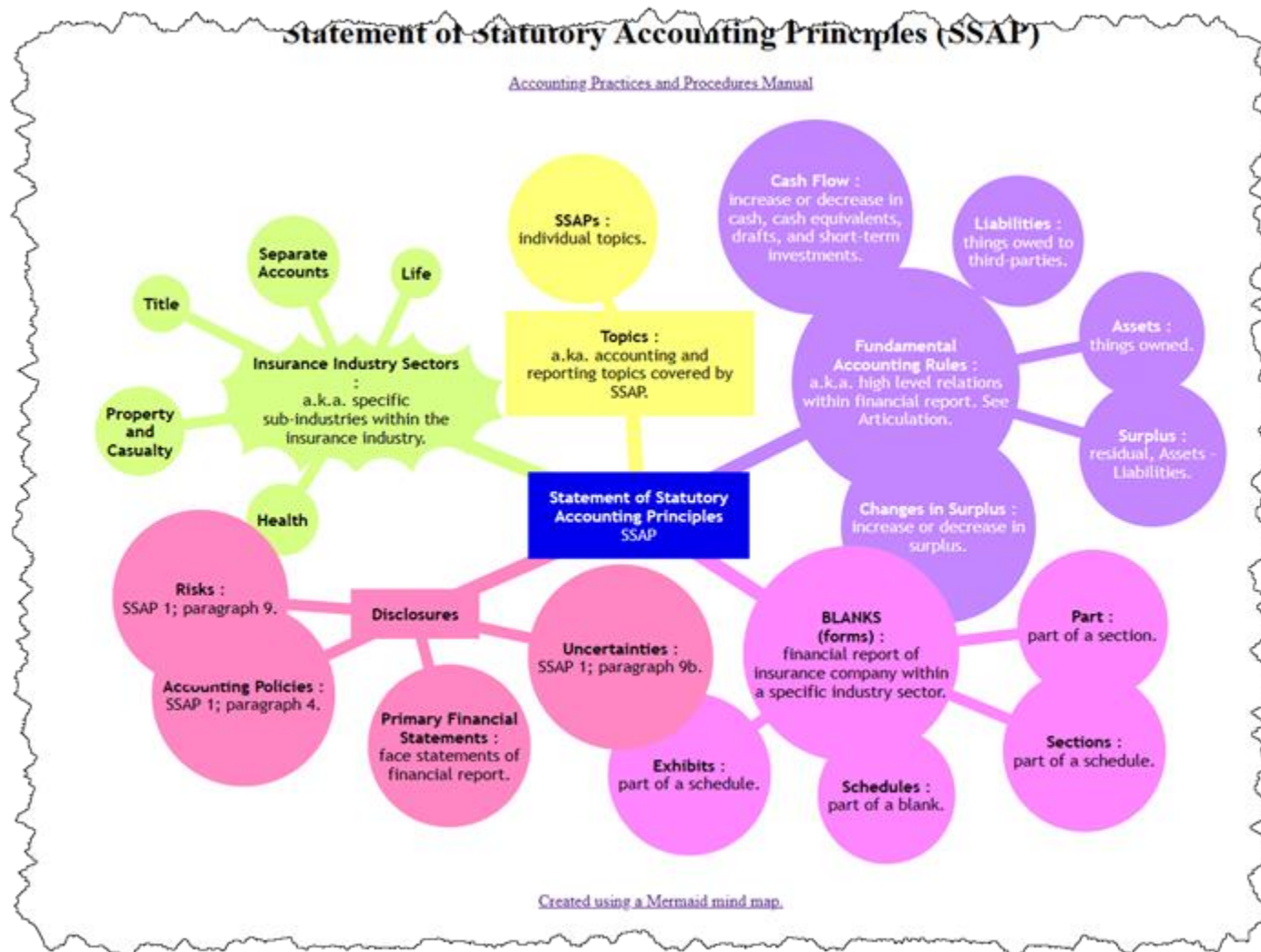


Mermaid is a set of libraries for generating GUI/UXs:

<https://mermaid.js.org/>

Mermaid Mind Map:

<https://mermaid.js.org/syntax/mindmap.html>



WHAT IF there were specific software libraries for financial accounting and XBRL-based information.

XBRL International Link Role Registry: (global standard meaning defined that software can leverage)

<https://specifications.xbrl.org/registries/lrr-2.0/>

- [fact-explanatoryFact](#)
- [instant-accrual](#)
- [instant-contra](#)
- [instant-inflow](#)
- [instant-outflow](#)
- [parent-child](#)
- [trait-concept](#)
- [trait-domain](#)
- [wider-narrower](#)

Seattle Method defines significantly more arcroles.

<http://xbrlsite.com/seattlemethod/Framework.pdf> (see page 10)

Reporting Checklist:

The following is reporting checklist logic:

Association Role	Definition
report-requiresDisclosure	Type of full-hasPart relation. Indicates that a financial report (full) is required to have a specific disclosure (hasPart). This disclosure MUST always be present.
report-possibleDisclosure	Indicates that a financial report might possibly provide a specific disclosure.
report-reportsConcept	Indicates that a financial report contains a specific reported fact which has a characteristic of a specific concept.
disclosure-allowedAlternativeDisclosure	Type of class-subClass relation. Allow for an alternative disclosure to be used in place of another disclosure.
reportingLineitem-requiresDisclosure	Indicates that if a specific line item is reported, then a financial report is required to have a specific disclosure. If the line item is present, the disclosure is required.
reportedDisclosure-requiresDisclosure	Indicates that if a specified disclosure exists, then another disclosure is also required to exist.
reportedFact-requiresReportedFact	Indicates that if a specified reported fact exist, then another reported fact is also required.
reportedFact-prohibitsReportedFact	Indicates that if a specified reported fact exist, then another reported fact is MUST NOT exist.