1. Compilation, Review, and Audit Working Papers and Schedules

Below are a set of accounting working papers and compilation, review, and/or audit working papers and schedules that provide examples of the possibility of representing such schedules logically using the XBRL global standard.

Effectively, these can be seen as "modern spreadsheets" or "professional spreadsheets" or "semantic spreadsheets". I will group all of these together using the term logical spreadsheets[1].

1.1. Chart of Accounts and Trial Balance of Accounts from Accounting System

The starting point of a set of schedules is a set of transactions that is summarized within a trial balance from a set of general ledger transactions that had been posted to an accounting system.

http://www.xbrlsite.com/seattlemethod/golden/coa/base-taxonomy/coa_ModelStructure.html

Line		Object Class	Period Type	Balance	Report Element
1	10-COA-Real Accounts	Network			http://www.xbrlsite.com/coa/role/Real
2	Real Accounts [Abstract]	Abstract			coa:RealAccountsAbstract
3	000-1100-00 - BofA Checking	Concept (Monetary)	As Of	Debit	coa:BankOfAmericaGeneralChecking
4	000-1105-00 - Payroll imprest account - B of A	Concept (Monetary)	As Of	Debit	coa:PayrollImprest
5	000-1107-00 - Petty cash on hand	Concept (Monetary)	As Of	Debit	coa:PettyCash
6	000-1200-00 - AR	Concept (Monetary)	As Of	Debit	coa:AccountsReceivable
7	000-1300-00 - Inventory on hand	Concept (Monetary)	As Of	Debit	coa:InventoriesOnHand
8	000-1500-00 - Furniture and fixtures	Concept (Monetary)	As Of	Debit	coa:FurnitureAndFixtures
9	000-2150-00 - AP	Concept (Monetary)	As Of	Credit	coa:AccountsPayable
10	000-2300-00 - Note payable Bank of America	Concept (Monetary)	As Of	Credit	coa:NotePayableToBankOfAmerica
11	000-3200-00 - RE	Concept (Monetary)	As Of	Credit	coa:RetainedEarnings
12	20-COA-Nominal Accounts	Network			http://www.xbrlsite.com/coa/role/Nominal
13	Nominal Accounts [Abstract]	Abstract			coa:NominalAccountsAbstract
14	000-4100-00 - Sales on account	Concept (Monetary)	For Period	Credit	coa:SalesOnAccount
15	000-5100-00 - COGS	Concept (Monetary)	For Period	Debit	coa:CostsOfGoodsSold
16	000-6100-00 - Provision for Income taxes	Concept (Monetary)	For Period	Debit	coa:ProvisionForIncomeTaxes
17	000-5500-00 - Other nonoperating expenses	Concept (Monetary)	For Period	Debit	coa:OtherNonoperatingExpenses
18	000-4100-00 - Depreciation expense	Concept (Monetary)	For Period	Debit	coa:DepreciationAndAmortizationExpenses
19	000-1500-00 - PPE written off	Concept (Monetary)	For Period	Debit	coa:PropertyAndEquipmentWrittenOff

1.2. Compilation, Review, and Audit Lead Schedules

The following is an example of lead schedules created using XBRL that could be used for compilations, reviews, or audits. Could also be used for internal audits. (Note that all the necessary negated label roles have not been added.)

https://auditchain.infura-ipfs.io/ipfs/Qmebo8rwo2B5sreuDrNfJuPULDA4wxfaSboNZgWsYPqwLB/9faddf8fc176c8337024.html#f86a84c6800ca73559f3

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[1] Logical spreadsheets, https://digitalfinancialreporting.blogspot.com/2023/05/universal-global-standard-logical.html

| Concept | Period | 2022-12-31 | | |
	Status [Dimension]	Adjusted [Member]	Adjustments [Member]	Prepared by Client [Member]
Cash and Cash Equivalents [Roll Up]				
000-1100-00 - BofA Checking		40,000	0	40,000
000-1105-00 - Payroll imprest account - B of A		15,000	0	15,000
000-1107-00 - Petty cash on hand		5,000	0	5,000
Cash and Cash Equivalents		60,000	0	60,000
Trade Accounts Receivable [Roll Up]				
000-1200-00 - AR		230,000	50,000	180,000
Trade Accounts Receivable		230,000	50,000	180,000
Inventories [Roll Up]				
000-1300-00 - Inventory on hand		300,000	0	300,000
Inventories		300,000	0	300,000
Property, Plant and Equipment [Roll Up]				
000-1500-00 - Furniture and fixtures		210,000	0	210,000
Property, Plant and Equipment		210,000	0	210,000
Trade Accounts Payable [Roll Up]				
000-2150-00 - AP		90,000	0	90,000
Trade Payables		90,000	0	90,000
Long-term Debt [Roll Up]				
000-2300-00 - Note payable Bank of America		75,000	25,000	50,000
Long-term Debt		75,000	25,000	50,000
Retained Earnings [Roll Up]				
000-3200-00 - RE		350,000	0	350,000
Retained Earnings		350,000	0	350,000

Component: (Network and Hypercube)	
Network	10-Lead Schedules (http://luca.auditchain.finance/report/role/LeadSchedules)
Hypercube	Lead Schedule [Hypercube]

Reporting Entity [Aspect]	GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442
Unit [Aspect]	iso4217:USD

	Period [Aspect]		
	2022-12-31		
	Status [Dimension]		
Concept [Aspect]	Prepared by Client [Member]	Adjustments [Member]	Adjusted [Member]
Cash and Cash Equivalents [Roll Up]			
000-1100-00 - BofA Checking	40,000	0	40,000
000-1105-00 - Payroll imprest account - B of A	15,000	0	15,000
000-1107-00 - Petty cash on hand	5,000	0	5,000
Cash and Cash Equivalents (WTB)	60,000	0	60,000
Trade Accounts Receivable [Roll Up]			
000-1200-00 - AR	180,000	50,000	230,000
Trade Accounts Receivable (WTB)	180,000	50,000	230,000
Inventories [Roll Up]			
000-1300-00 - Inventory on hand	300,000	0	300,000
Inventories (WTB)	300,000	0	300,000
Property, Plant and Equipment [Roll Up]			
000-1500-00 - Furniture and fixtures	210,000	0	210,000
Property, Plant and Equipment (WTB)	210,000	0	210,000
Trade Accounts Payable [Roll Up]			
000-2150-00 - AP	90,000	0	90,000
Trade Payables (WTB)	90,000	0	90,000
Long-term Debt [Roll Up]			
000-2300-00 - Note payable Bank of America	50,000	25,000	75,000
Long-term Debt (WTB)	50,000	25,000	75,000
Retained Earnings [Roll Up]			
000-3200-00 - RE	350,000	0	350,000
Retained Earnings (WTB)	350,000	0	350,000

	Period [Aspect]		
	2022-12-31		
	Status [Dimension]		
Concept [Aspect]	Prepared by Client [Member]	Adjustments [Member]	Adjusted [Member]
Cash and Cash Equivalents [Roll Up]			
000-1100-00 - BofA Checking	40000	0	✓ 40000
000-1105-00 - Payroll imprest account - B of A	15000	0	✓ 15000
000-1107-00 - Petty cash on hand	5000	0	✓ 5000
Cash and Cash Equivalents (WTB)	✓ 60000	✓ 0	✓ 60000
Trade Accounts Receivable [Roll Up]			
000-1200-00 - AR	180000	50000	✓ 230000
Trade Accounts Receivable (WTB)	✓ 180000	✓ 50000	✓ 230000
Inventories [Roll Up]			
000-1300-00 - Inventory on hand	300000	0	✓ 300000
Inventories (WTB)	✓ 300000	✓ 0	✓ 300000
Property, Plant and Equipment [Roll Up]			
000-1500-00 - Furniture and fixtures	210000	0	✓ 210000
Property, Plant and Equipment (WTB)	✓ 210000	✓ 0	✓ 210000
Trade Accounts Payable [Roll Up]			
000-2150-00 - AP	90000	0	✓ 90000
Trade Payables (WTB)	✓ 90000	✓ 0	✓ 90000
Long-term Debt [Roll Up]			
000-2300-00 - Note payable Bank of America	50000	25000	✓ 75000
Long-term Debt (WTB)	✓ 50000	✓ 25000	✓ 75000
Retained Earnings [Roll Up]			
000-3200-00 - RE	350000	0	✓ 350000
Retained Earnings (WTB)	✓ 350000	✓ 0	✓ 350000

1.3. Working Trial Balance (Pre-Close)

Working pre-close trial balance used for creating compilations, reviews, or audits[2]:

Rendering	Model Structure	Fact Table	Business Rules Structure	Business Rules Validation Results	Elements

Component: (Network and Table)

Network	05 - Unknown - **Working Trial Balance**
Table	Working Trial Balance [Hypercube]

Reporting Entity [Axis]	GH259400TOMPUOLS65II http://standards.iso.org/iso/17442
Unit [Axis]	USD

Period [Axis] ▼	Dimension [Dimension] ▲		
	2022-01-01/2022-12-31		
Hypercube [Line Items]	Prepared by Client [Member]	Adjustments [Member]	Adjusted Balance [Member]
Working Trial Balance [Roll Up]			
Cash and Cash Equivalents	60,000	0	60,000
Trade Accounts Receivable	180,000	50,000	230,000
Inventories	300,000	0	300,000
Prepayments	0	0	0
Property, Plant and Equipment	210,000	0	210,000
(Trade Payables)	(90,000)	0	(90,000)
(Accruals)	(50,000)	25,000	(75,000)
(Long-term Debt)	(420,000)	0	(420,000)
(Retained Earnings)	(350,000)	0	(350,000)
(Current Period Net Income (Loss))	160,000	(75,000)	135,000
Check Sum	0	0	0
Net Income (Loss) [Roll Up]			
Revenues	400,000	50,000	450,000
(Cost of Revenues)	(290,000)	0	(290,000)
(Salaries)	(200,000)	(25,000)	(225,000)
(Payroll Taxes)	(20,000)	0	(20,000)
(Rent)	(35,000)	0	(35,000)
(Other Expenses)	(15,000)	0	(15,000)
Net Income (Loss)	(160,000)	25,000	(135,000)

https://auditchain.infura-ipfs.io/ipfs/QmX4RRvGuA47SjhfWeNyLKnQS2PfJRy36QUZy5H8k18Tcp/5c437c2a420f8ec3f760.html#7d143e5f8e68aa000ff0

Concept	Period	Dimension [Dimension]	Adjusted Balance [Member]	Adjustments [Member]	Prepared by Client [Member]
Working Trial Balance [Roll Up]					
Cash and Cash Equivalents	2022-12-31		60,000	0	60,000
Trade Accounts Receivable	2022-12-31		230,000	50,000	180,000
Inventories	2022-12-31		300,000	0	300,000
Prepayments	2022-12-31		0	0	0
Property, Plant and Equipment	2022-12-31		210,000	0	210,000
(Trade Payables)	2022-12-31		(90,000)	0	(90,000)
(Accruals)	2022-12-31		(75,000)	25,000	(50,000)
(Long-term Debt)	2022-12-31		(420,000)	0	(420,000)
(Retained Earnings)	2022-12-31		(350,000)	0	(350,000)
(Current Period Net Income (Loss))	2022-12-31		135,000	(75,000)	160,000
Check Sum	2022-12-31		0	0	0
Net Income (Loss) [Roll Up]					
Revenues	2022-01-01 to 2022-12-31		450,000	50,000	400,000
(Cost of Revenues)	2022-01-01 to 2022-12-31		(290,000)	0	(290,000)
(Salaries)	2022-01-01 to 2022-12-31		(225,000)	(25,000)	(200,000)
(Payroll Taxes)	2022-01-01 to 2022-12-31		(20,000)	0	(20,000)
(Rent)	2022-01-01 to 2022-12-31		(35,000)	0	(35,000)
(Other Expenses)	2022-01-01 to 2022-12-31		(15,000)	0	(15,000)
Net Income (Loss)	2022-01-01 to 2022-12-31		(135,000)	25,000	(160,000)

	Period [Aspect]		
	2022-12-31		
	Dimension [Dimension]		
Concept [Aspect]	Prepaired by Client [Member]	Adjustments [Member]	Adjusted Balance [Member]
Working Trial Balance [Roll Up]			
Cash and Cash Equivalents	$ 60,000	$ 0	$ 60,000
Trade Accounts Receivable	180,000	50,000	230,000
Inventories	300,000	0	300,000
Prepayments	0	0	0
Property, Plant and Equipment	210,000	0	210,000
(Trade Payables)	(90,000)	0	(90,000)
(Accruals)	(50,000)	25,000	(75,000)
(Long-term Debt)	(420,000)	0	(420,000)
(Retained Earnings)	(350,000)	0	(350,000)
(Current Period Net Income (Loss))	160,000	(75,000)	135,000
Check Sum	$ 0	$ 0	$ 0

	Period [Aspect]		
	2022-01-01 | 2022-12-31		
	Dimension [Dimension]		
Concept [Aspect]	Prepaired by Client [Member]	Adjustments [Member]	Adjusted Balance [Member]
Net Income (Loss) [Roll Up]			
Revenues	$ 400,000	$ 50,000	$ 450,000
(Cost of Revenues)	(290,000)	0	(290,000)
(Salaries)	(200,000)	(25,000)	(225,000)
(Payroll Taxes)	(20,000)	0	(20,000)
(Rent)	(35,000)	0	(35,000)
(Other Expenses)	(15,000)	0	(15,000)
Net Income (Loss)	$ (160,000)	$ 25,000	$ (135,000)

1.4. Working Trial Balance (Post Close)

As part of a compilation, review, or audit; a certified public accountant generally creates a working trial balance that is used as the foundation for the financial report that is being created. This same process is used by many economic entities that create external financial reports. Below you see a small prototype of a working trial balance (post close) represented in XBRL and then rendered by off-the-shelf XBRL software:

Concept [Aspect]	Period [Aspect]		
	2022-12-31		
	Dimension [Dimension]		
	Prepaired by Client [Member]	Adjustments [Member]	Adjusted Balance [Member]
Working Trial Balance [Roll Up]			
Cash and Cash Equivalents	$ 60,000	$ 0	$ 60,000
Trade Accounts Receivable	180,000	50,000	230,000
Inventories	300,000	0	300,000
Prepayments	0	0	0
Property, Plant and Equipment	210,000	0	210,000
(Trade Payables)	(90,000)	0	(90,000)
(Accruals)	(50,000)	(25,000)	(75,000)
(Long-term Debt)	(420,000)	0	(420,000)
(Retained Earnings)	(190,000)	(25,000)	(215,000)
Check Sum	$ 0	$ 0	$ 0

1.5. *Trade Accounts Receivable Aging Schedule*

A fairly straight forward accounting working paper is a trade accounts receivable aging. Here is an example of such a trade accounts receivable aging if someone created this report in Excel:

CustomerNumber	CustomerName	Total	Portion Current	Portion 30 to 60	Portion 61 to 90	Portion 91 to 120	Portion 120 Plus
AARONFIT0001	Aaron Fitz Electrical	17,198.04	14,573.55	-	-	2,155.79	468.70
ATMORERE0001	Atmore Retirement Center	13,104.14	1,569.74	6,764.32	1,333.10	867.58	2,569.40
CRAWFORD0001	Crawfords, Inc.	9,514.65	3,946.66	5,567.99	-	-	-
	Total	39,816.83	20,089.95	12,332.31	1,333.10	3,023.37	3,038.10

The same information represented in XBRL and then loaded into off-the-shelf XBRL software might look as follows:

An advantage of XBRL is that the view can be pivoted just like an Excel pivot table if you prefer a different orientation:

The trade accounts receivable aging is part of the next example that I will show which is accounting working papers for say a compilation, review, or audit. Here is the section of the trade accounts receivable aging that is part of that larger group of auditing working papers:

81	61-Schedules-Trade Receivable Aging	Network			http://www.xbrlsite.com/role/TradeReceivablesAging
82	**Trade Receivables Aging [Hypercube]**	Hypercube			wp:TradeReceivablesAgingHypercube
83	**Customer [Dimension]**	Dimension			wp:CustomerDimension
84	All Customers [Member]	Member			wp:AllCustomersMember
85	**Trade Receivables Aging [Line Items]**	LineItems			wp:TradeReceivablesAgingLineItems
86	Customer Information [Set]	Abstract			wp:CustomerInformationSet
87	Customer Identifier	Concept (Text/String)	For Period		wp:CustomerIdentifier
88	Customer Name	Concept (Text/String)	For Period		wp:CustomerName
89	Trade Recivables [Roll Up]	Abstract			wp:TradeRecivablesRollUp
90	Current Portion of Trade Receivables	Concept (Monetary)	As Of	Debit	wp:CurrentPortionOfTradeReceivables
91	Trade Receivables 31 to 60 Days	Concept (Monetary)	As Of	Debit	wp:TradeReceivables31To60Days
92	Trade Receivables 61 to 90 Days	Concept (Monetary)	As Of	Debit	wp:TradeReceivables61To90Days
93	Trade Receivables 91 to 120 Days	Concept (Monetary)	As Of	Debit	wp:TradeReceivables91To120Days
94	Trade Receivables 121 or More Days	Concept (Monetary)	As Of	Debit	wp:TradeReceivables121OrMoreDays
95	Trade Receivables	Concept (Monetary)	As Of	Debit	wp:TradeReceivables

Effectively what you see is a model of the report. This model paradigm is in contrast to the table layout paradigm that is used in Excel.

1.6. Debt Audit Schedule

The following is a debt audit schedule represented using XBRL[3]:

24	03-Interest	Network			http://www.xbrlsite.com/debt/role/Interest
25	**Debt [Hypercube]**	Hypercube			debt:DebtHypercube
26	**Instrument [Dimension]**	Dimension			debt:InstrumentDimension
27	All Instruments [Member]	Member			debt:AllInstrumentsMember
28	**Hypercube [Line Items]**	LineItems			debt:HypercubeLineItems
29	Interest Expense [Roll Up]	Abstract			debt:InterestExpenseRollUp
30	Interest Paid	Concept (Monetary)	For Period	Debit	debt:InterestPaid
31	Interest Accrued	Concept (Monetary)	For Period	Debit	debt:InterestAccrued
32	Interest Accrual Reversed	Concept (Monetary)	For Period	Credit	debt:InterestAccrualReversed
33	Interest Expense	Concept (Monetary)	For Period	Debit	debt:InterestExpense
34	04-Maturities	Network			http://www.xbrlsite.com/debt/role/Maturities
35	**Debt [Hypercube]**	Hypercube			debt:DebtHypercube
36	**Instrument [Dimension]**	Dimension			debt:InstrumentDimension
37	All Instruments [Member]	Member			debt:AllInstrumentsMember
38	**Hypercube [Line Items]**	LineItems			debt:HypercubeLineItems
39	Debt Maturities [Roll Up]	Abstract			debt:DebtMaturitiesRollUp
40	Current Maturities	Concept (Monetary)	As Of	Credit	debt:CurrentMaturities
41	Maturities in Year Two	Concept (Monetary)	As Of	Credit	debt:MaturitiesInYearTwo
42	Maturities in Year Three	Concept (Monetary)	As Of	Credit	debt:MaturitiesInYearThree
43	Maturities in Year Four	Concept (Monetary)	As Of	Credit	debt:MaturitiesInYearFour
44	Maturities in Year Five	Concept (Monetary)	As Of	Credit	debt:MaturitiesInYearFive
45	Maturities Thereafter	Concept (Monetary)	As Of	Credit	debt:MaturitiesThereafter
46	Debt Amount	Concept (Monetary)	As Of	Credit	debt:DebtAmount

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[3] Debt, http://www.xbrlsite.com/seattlemethod/golden/debt/base-taxonomy/debt_ModelStructure.html

Long Term Debt
Audit Schedule
2004

Lendor	Security	Interest Rate	12/31/2003 Balance	Repaid Debt	Additional Borrowed	12/31/2004 Balance	Maturities (Current) 2005	Year 2 2006	Year 3 2007	Year 4 2008	Year 5 2009	There After	Total	Date Last Interest Paid	Interest Paid	Interest Accrual	Reverse Prior Year	Interest Expense
West-One	Equipment	14%	46,080	(22,600)	0	23,480	23,480	0	0	0	0	0	23,480	2004-12-31	4,641	0	0	4,641
Bank of Tacoma	Truck	8%	0	0	85,000	85,000	13,600	20,400	20,400	20,400	10,200	0	85,000	2004-11-30	2,273	578	0	2,850
MCM	Equipment	13%	45,000	(45,000)	0	0	0	0	0	0	0	0	0	2004-12-31	2,081	0	0	2,081
Provident Capital	Vehicle	13.23%	43,782	(10,481)	0	33,301	10,555	12,003	10,743	0	0	0	33,301	2004-12-31	5,124	0	0	5,124
Security Pacific Bank	Vehicle	10.61%	11,991	(4,036)	0	7,955	4,447	3,508	0	0	0	0	7,955	2004-12-31	1,115	0	0	1,115
Hyster 1	Forklift	11.75%	3,707	(3,707)	0	0	0	0	0	0	0	0	0	2004-12-31	149	0	0	149
Hyster 3	Forklift	7.759%	0	(3,453)	14,437	10,984	4,682	5,085	1,217	0	0	0	10,984	2004-12-31	625	0	0	625
Provident Capital	Truck	15.91%	32,979	(15,044)	0	17,936	17,390	546	0	0	0	0	17,936	2004-12-31	4,393	0	0	4,393
Growers	Unsecured	10%	57,500	(5,000)	0	52,500	0	0	0	0	0	52,500	52,500	2004-10-25	5,515	964	(443)	6,036
			241,040	(109,321)	99,437	231,155	74,153	41,542	32,360	20,400	10,200	52,500	231,155		25,916	1,541	(443)	27,015

Callout boxes:
- **Explanatory Disclosures**, Details of components of long term debt
- **Explanatory Disclosures**, Maturities of long term debt for next five years and thereafter
- **Balance Sheet**, beginning and ending balances; current and non current portions segregated
- **Cash Flows**, Financing activities, additional borrowings and repayment of borrowings
- **Cash Flow Statement**, Cash interest paid
- **Balance Sheet**, Accrued Interest for period; reversal of prior accrual
- **Income Statement**, Interest expense for period

1.7. Work in Progress Schedule

The following is a work in progress accounting schedule represented using XBRL[4]:

#	Name	Type	Period	Balance	Element
17	02-Detail	Network			http://www.xbrlsite.com/wip/role/Detail
18	**Work in Process [Hypercube]**	Hypercube			wip:WorkInProcessHypercube
19	**Contract [Dimension]**	Dimension			wip:ContractDimension
20	All Contracts [Member]	Member			wip:AllContractsMember
21	**Hypercube [Line Items]**	LineItems			wip:HypercubeLineItems
22	Contract Details [Set]	Abstract			wip:ContractDetailsSet
23	Contract Number	Concept (xbrli:tokenItemType)	For Period		wip:ContractNumber
24	Contract Name	Concept (Text/String)	For Period		wip:ContractName
25	Gross Profit [Roll Up]	Abstract			wip:GrossProfitRollUp
26	Revenues	Concept (Monetary)	For Period	Credit	wip:Revenues
27	Cost of Revenue	Concept (Monetary)	For Period	Debit	wip:CostOfRevenue
28	Gross Profit	Concept (Monetary)	For Period	Credit	wip:GrossProfit
29	Estimated Revenues, Costs, and Gross Profit for Total Contract [Roll Up]	Abstract			wip:EstimatedRevenuesCostsAndGrossProfitForTotalContractRollUp
30	Contract Revenue, Estimated Revenue	Concept (Monetary)	As Of	Credit	wip:ContractRevenueEstimatedRevenue
31	Contract Costs, Estimated Cost	Concept (Monetary)	As Of	Debit	wip:ContractCostsEstimatedCost
32	Contract Gross Profit Total Contract	Concept (Monetary)	As Of	Credit	wip:ContractGrossProfitTotalContract
33	Revenues, Costs, and Gross Profit from Inception [Roll Up]	Abstract			wip:RevenuesCostsAndGrossProfitFromInceptionRollUp
34	Contract Revenue, Earned to Date	Concept (Monetary)	As Of	Credit	wip:ContractRevenueEarnedToDate
35	Contract Costs, Incurred to Date	Concept (Monetary)	As Of	Debit	wip:ContractCostsIncurredToDate
36	Contract Gross Profit from Inception to Date	Concept (Monetary)	As Of	Credit	wip:ContractGrossProfitFromInceptionToDate
37	Billings from Inception [Set]	Abstract			wip:BillingsFromInceptionSet
38	Contract Billings from Inception to Date	Concept (Monetary)	As Of	Debit	wip:ContractBillingsFromInceptionToDate
39	Completion Information [Set]	Abstract			wip:CompletionInformationSet
40	Contract Costs, Estimated Cost to Complete	Concept (Monetary)	As Of	Debit	wip:ContractCostsEstimatedCostToComplete
41	Percentage Complete	Concept (Percent)	As Of		wip:PercentageComplete
42	Costs and Estimated Earnings in Excess of Billings, Net	Concept (Monetary)	As Of	Debit	wip:CostsAndEstimatedEarningsInExcessOfBillingsNet
43	03-Summary	Network			http://www.xbrlsite.com/wip/role/Summary
44	**Work in Process [Hypercube]**	Hypercube			wip:WorkInProcessHypercube
45	**Hypercube [Line Items]**	LineItems			wip:HypercubeLineItems

Sample Construction Compani, Inc.
Construction Contracts in Progress
For the year ended December 31, 2022

Contract No	Contract Description	Total contract: Estimated Revenue	Estimated Costs	Estimated Gross Profit	From Inception to December 31, 2022: Estimated Contract Revenue	Contract Costs	Gross Profit	Contract Billings	At December 31, 2022: Estimated Costs to Complete	Percent Complete	Under (Over) Billings	For the Year Ended December 31, 2022: Earned Contract Revenue	Contract Costs	Gross Profit
201	Highland Center	10,585,000	9,965,000	620,000	10,388,000	9,780,000	608,000	10,663,000	185,000	98%	(275,000)	7,618,000	7,155,000	463,000
202	WT Plaza	18,986,000	18,136,000	850,000	18,230,000	17,414,000	816,000	18,656,000	722,000	96%	(426,000)	14,610,000	13,938,000	672,000
203	Plaza Center	13,872,000	13,392,000	480,000	10,492,000	10,127,000	365,000	10,498,000	3,265,000	76%	(6,000)	10,492,000	10,127,000	365,000
204	Commerce Center	10,986,000	10,556,000	430,000	619,000	619,000	0	513,000	9,937,000	6%	106,000	619,000	619,000	0
205	Silver Lake Center	14,020,000	13,443,000	577,000	0	0	0	0	13,443,000	0%	0	0	0	0
	Miscellaneous contracts in progress under $10,000,000	49,809,000	47,683,000	2,126,000	35,877,000	34,376,000	1,501,000	37,602,000	13,307,000	72%	(1,725,000)	35,864,000	34,363,000	1,501,000
	Total all contracts	118,258,000	113,175,000	5,083,000	75,606,000	72,316,000	3,290,000	77,932,000	40,859,000		(2,326,000)	69,203,000	66,202,000	3,001,000

Costs and estimated gross profit in excess of billings on contracts in progress	106,000
Billings in excess of costs and estimated gross profit on contracts in progress	(2,432,000)
Total under (over) billings all contracts	(2,326,000)

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[4] Work in Progress Schedule, http://www.xbrlsite.com/seattlemethod/golden/wip/base-taxonomy/wip_ModelStructure.html

1.8. Discounted Cash Flow Model, Unlevered, Model

The following is an unlevered discounted cash flow model represented using XBRL[5]:

60	Levered Free Cash Flows	Concept (Monetary)	For Period		dcfm:UnleveredFreeCashFlows
61	Discount Rate (WACC)	Concept (Percent)	For Period		dcfm:WACC
62	Present Value of Free Cash Flows	Concept (Monetary)	As Of	Debit	dcfm:PresentValueOfFreeCashFlows
63	Sum of Present Values of FCFs	Concept (Monetary)	As Of		dcfm:SumPresentValuesFCFs
64	05-Terminal Value	Network			http://www.xbrlsite.com/dcfm/role/TerminalValue
65	**Terminal Value [Hypercube]**	Hypercube			dcfm:TerminalValueHypercube
66	**Hypercube [Line Items]**	LineItems			dcfm:HypercubeLineItems
67	Terminal Value [Set]	Abstract			dcfm:TerminalValueSet
68	Long Term Growth Rate	Concept (Percent)	For Period		dcfm:LongTermGrowthRate
69	WACC	Concept (Percent)	For Period		dcfm:WACC
70	Free Cash Flow	Concept (Monetary)	For Period		dcfm:FreeCashFlow
71	Terminal Value	Concept (Monetary)	For Period		dcfm:TerminalValue
72	Present Value of Terminal Value	Concept (Monetary)	As Of		dcfm:PresentValueOfTerminalValue
73	06-Weighted Average Cost of Capital (WACC)	Network			http://www.xbrlsite.com/dcfm/role/WACC
74	**Weighted Average Cost of Capital [Hypercube]**	Hypercube			dcfm:WeightedAverageCostCapitalHypercube
75	**Hypercube [Line Items]**	LineItems			dcfm:HypercubeLineItems

Discounted Cash Flow Model (Unlevered)

Valuation Date:		7/1/2018
Share Price on Valuation Date:		$112.33
Diluted Shares Outstanding		7,794,000,000

Select Operating Data

	Actual			Projected Annual Forecast				
	2016A	2017A	2018A	2019P	2020P	2021P	2022P	2023P
Revenue	$85,320,000,000	$89,950,000,000	$110,360,000,000	$121,396,000,000	$133,535,600,000	$146,889,160,000	$161,578,076,000	$177,735,883,600
Revenue Growth Rate (%)		5%	23%	10.0%	10.0%	10.0%	10.0%	10.0%
EBITDA	$27,616,000,000	$34,149,000,000	$49,468,000,000	$48,558,400,000	$53,414,240,000	$58,755,664,000	$64,631,230,400	$71,094,353,440
EBITDA Margin (%)	32.4%	38.0%	44.8%	40.0%	40.0%	40.0%	40.0%	40.0%
EBIT	26,373,000,000	31,927,000,000	46,735,000,000	$36,418,800,000	$40,060,680,000	$44,066,748,000	$48,473,422,800	$53,320,765,080
EBIT Margin (%)	30.9%	35.5%	42.3%	30.0%	30.0%	30.0%	30.0%	30.0%
Depreciation & Amortization	$6,622,000,000	$8,778,000,000	$10,261,000,000	$9,711,680,000	$10,682,848,000	$11,751,132,800	$12,926,246,080	$14,218,870,688
D&A as a % of revenue	7.8%	9.8%	9.3%	8.0%	8.0%	8.0%	8.0%	8.0%

Select Balance Sheet And Other Data

	Actual			Projected Annual Forecast				
	2016A	2017A	2018A	2019P	2020P	2021P	2022P	2023P
Cash	$6,510,000,000	$7,663,000,000	$11,946,000,000	$11,946,000,000	$11,946,000,000	$11,946,000,000	$11,946,000,000	$11,946,000,000
Accounts Receivable	18,277,000,000	19,792,000,000	26,481,000,000	29,129,100,000	32,333,301,000	36,213,297,120	40,921,025,746	46,240,759,093
Inventories	2,251,000,000	2,181,000,000	2,662,000,000	2,701,930,000	2,837,026,500	2,978,877,825	3,127,821,716	3,284,212,802
Prepaid Expenses	5,892,000,000	4,897,000,000	6,751,000,000	7,763,650,000	8,928,197,500	10,267,427,125	11,807,541,194	13,578,672,373
Accounts Payable	$6,898,000,000	$7,390,000,000	$8,617,000,000	$9,478,700,000	$10,426,570,000	$11,469,227,000	$12,616,149,700	$13,877,764,670
Accrued Expenses	5,264,000,000	5,819,000,000	6,103,000,000	6,713,300,000	7,384,630,000	8,123,093,000	8,935,402,300	9,828,942,530
Debt	40,949,000,000	77,837,000,000	76,898,000,000	76,898,000,000	76,898,000,000	76,898,000,000	76,898,000,000	76,898,000,000
Gross PP&E (increases annually be capex)	38,156,000,000	47,913,000,000	58,683,000,000	64,551,300,000	71,006,430,000	78,107,073,000	85,917,780,300	94,509,558,330
Accounts Receivable Growth (%)		7.7%	25.3%	10.0%	11.0%	12.0%	13.0%	13.0%
Inventories Growth (%)		-3.2%	18.1%	1.5%	5.0%	5.0%	5.0%	5.0%
Prepaid Expenses Growth (%)		-20.3%	27.5%	15.0%	15.0%	15.0%	15.0%	15.0%
Accounts Payable Growth (%)		6.7%	14.2%	10.0%	10.0%	10.0%	10.0%	10.0%
Accrued Expenses Growth (%)		9.5%	4.7%	10.0%	10.0%	10.0%	10.0%	10.0%
Capital Expenditures Growth (%)		20.4%	18.4%	10.0%	10.0%	10.0%	10.0%	10.0%

Free Cash Flow Buildup

	Actual			Projected Annual Forecast				
	2016A	2017A	2018A	2019P	2020P	2021P	2022P	2023P
Period				1	2	3	4	5
Total Revenues				$121,396,000,000	$133,535,600,000	$146,889,160,000	$161,578,076,000	$177,735,883,600

1.9. Basic Financial Analysis Model

The following is a financial analysis model represented using XBRL[6]:

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[5] Discounted Cash Flow Model,
http://www.xbrlsite.com/seattlemethod/golden/dcfm/base-taxonomy/dcfm_ModelStructure.html
[6] Financial Analysis Model,
http://www.xbrlsite.com/seattlemethod/golden/finance/base-taxonomy/finance_ModelStructure.html

Line	Object Class		Period Type	Balance	Report Element Name
1	10-Revenue Build / Unit Economics	Network			http://www.xbrlsite.com/finance/role/RevenueBuild
2	Revenue Build [Hypercube]	Hypercube			finance:RevenueBuildHypercube
3	Product [Dimension]	Dimension			finance:ProductDimension
4	All Products [Member]	Member			finance:AllProductsMember
5	Product 1 [Member]	Member			finance:Product1Member
6	Product 2 [Member]	Member			finance:Product2Member
7	Product 3 [Member]	Member			finance:Product3Member
8	Product 4 [Member]	Member			finance:Product4Member
9	Revenue Build [Line Items]	LineItems			finance:RevenueBuildLineItems
10	Revenue Build [Arithmetic]	Abstract			finance:RevenueBuildArithmetic
11	Quantity Sold	Concept (Integer)		For Period		finance:QuantitySold
12	Price per Unit	Concept (Monetary)		For Period		finance:PricePerUnit
13	Cost per Unit	Concept (Monetary)		For Period		finance:CostPerUnit
14	Unit Marketing Cost (CAC)	Concept (Monetary)		For Period		finance:UnitMarketingCostCAC
15	Revenue	Concept (Monetary)		For Period	Credit	finance:Revenue
16	As % of Revenue [Set]	Abstract			finance:AsRevenueSet
17	% of Total Revenue	Concept (Percent)		For Period		finance:PercentOfTotalRevenue

1-Page MBA: Financial Model, Key Ratios, & Valuation *Updated*

1.10. Accounting and Auditing Working Papers

All of the accounting and auditing schedules and working papers shown previously can be combined into one XBRL taxonomy to better organize and modularize the

information being represented. The example below is prototype of a complete set of auditing working papers[7].

Line	Label	Object Class	Period Type	Balance	Report Element
1	00-General Information	Network			http://www.xbrlsite.com/role/GeneralInformation
2	**General Information [Hypercube]**	Hypercube			wp:GeneralInformationHypercube
3	**Hypercube [Line Items]**	LineItems			wp:HypercubeLineItems
4	General Information [Set]	Abstract			wp:GeneralInformationSet
5	Audit Firm Identifier	Concept (Text/String)	For Period		wp:AuditFirmIdentifier
6	Economic Entity Identifier	Concept (Text/String)	For Period		wp:EconomicEntityIdentifier
7	Financial Report Balance Sheet Date	Concept (Date)	For Period		wp:FinancialReportBalanceSheetDate
8	Audit Result Information [Set]	Abstract			wp:AuditResultInformationSet
9	Audit Opinion Date	Concept (Date)	For Period		wp:AuditOpinionDate
10	Audit Opinion Issued Type	Concept (Text/String)	For Period		wp:AuditOpinionIssuedType
11	01-Audit Working Papers Index	Network			http://www.xbrlsite.com/role/AuditWorkingPapersInd
12	**Audit Working Papers Index [Hypercube]**	Hypercube			wp:AuditWorkingPapersIndexHypercube
13	**Hypercube [Line Items]**	LineItems			wp:HypercubeLineItems
14	Workpapers [Set]	Abstract			wp:WorkpapersSet
15	Cash and Cash Equivalents Section	Concept (Text/String)	For Period		wp:CashCashEquivalentsSection
16	Receivables Section	Concept (Text/String)	For Period		wp:ReceivablesSection
17	Property, Plant and Equipment Section	Concept (Text/String)	For Period		wp:PropertyPlantEquipmentSection
18	Payables Section	Concept (Text/String)	For Period		wp:PayablesSection
19	Accruals Section	Concept (Text/String)	For Period		wp:AccrualsSection
20	Long-term Debt Section	Concept (Text/String)	For Period		wp:Long-termDebtSection
21	Equity Section	Concept (Text/String)	For Period		wp:EquitySection
22	Revenues Section	Concept (Text/String)	For Period		wp:RevenuesSection
23	Expenses Section	Concept (Text/String)	For Period		wp:ExpensesSection
24	02-Audit Program	Network			http://www.xbrlsite.com/role/AuditProgram
25	**Audit Program [Hypercube]**	Hypercube			wp:AuditProgramHypercube
26	**Hypercube [Line Items]**	LineItems			wp:HypercubeLineItems
27	Background and Planning [Set]	Abstract			wp:BackgroundPlanningSet
28	Audit Program General [Set]	Abstract			wp:AuditProgramGeneralSet
29	Audit Objectives [Set]	Abstract			wp:AuditObjectivesSet
30	Audit Procedures [Set]	Abstract			wp:AuditProceduresSet
31	Information Systems [Set]	Abstract			wp:InformationSystemsSet

Keep in mind that the accounting and auditing working papers example that you see is a prototype that is still very much a work in progress. But it will give you an idea of the possibilities.

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[7] Accounting and Auditing Working Papers, http://www.xbrlsite.com/seattlemethod/golden/wp/base-taxonomy/wp_ModelStructure.html

2. Financial Reporting Schemes (Golden Examples)

Over the years (about 20 years) I have created many example XBRL taxonomies and reports. I have accumulated a specific set of those examples into a concise, high-quality set of examples that helps the reader wrap their head around XBRL-based taxonomies and reports.

Each of these golden examples was also created using the Seattle Method[8] and has a complete set of metadata that has been organized and tested. Working through these examples step-by-step will help you in your endeavour to master XBRL-based digital financial reporting.

You can create reports using these golden example XBRL base taxonomies using *Luca*[9] or the *Auditchain Suite*[10]. Excel import files are provided as samples for creating reports. Each of the reports, report models, and base taxonomies can be verified using the *Pacioli* logic/rules engine which can be used here[11] and is described here[12]. All examples can be viewed using *Pesseract*[13].

To get the best information out of these golden examples, you are encouraged to work through the document Essentials of XBRL-based Digital Financial Reporting[14].

All of the examples are laid out similarly. You can get to all of these examples from my The End (START HERE)[15] page.

2.1. Accounting Equation

A very small model that can be represented using XBRL is the **accounting equation**[16]. This very small, simple example lets you wrap your head around XBRL-based report models and reports.

Line	Label	Report Element Category	Period Type	Balance	Report Element Name
1	**01-Balance Sheet**	Network			http://xbrlsite.com/ae/role/BalanceSheet
2	**Balance Sheet [Hypercube]**	Table			ae:BalanceSheetHypercube
3	Balance Sheet [Line Items]	LineItems			ae:BalanceSheetLineItems
4	Balance Sheet [Arithmetic]	Abstract			ae:BalanceSheetArithmetic
5	Assets	Concept (Monetary)	As Of	Debit	ae:Assets
6	Liabilities	Concept (Monetary)	As Of	Credit	ae:Liabilities
7	Equity	Concept (Monetary)	As Of	Credit	ae:Equity

The accounting equation example has one structure, a balance sheet. That single balance sheet structure has four terms: Assets, Liabilities, Equity, and the abstract Balance Sheet [Arithmetic]. The first three terms are straight forward, the fourth

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[8] Seattle Method, http://xbrlsite.com/seattlemethod/

[9] Luca, http://xbrlsite.com/LucaJumpstart.html

[10] Auditchain Suite, http://xbrlsite.com/AuditchainSuite.html

[11] Pacioli Power User Tool, https://pacioli.auditchain.finance/tools/PowerUserTool.swinb

[12] Auditchain, Pacioli Logic and Rules Engine, https://docs.auditchain.finance/auditchain-protocol/pacioli-logic-and-rules-engine

[13] Pesseract, http://pesseract.azurewebsites.net/

[14] Essentials of XBRL-based Digital Financial Reporting, http://xbrlsite.azurewebsites.net/2021/essentials/EssentialsOfXBRLBasedDigitalFinancialReporting.pdf

[15] The End (Start Here), http://xbrl.squarespace.com/journal/2022/4/4/the-end-start-here.html

[16] Accounting Equation, Seattle Method, http://xbrlsite.com/seattlemethod/golden/ae/ae_ModelStructure.html

might throw you a little. The term Balance Sheet [Arithmetic] is abstract and is simply used to hang the other three concepts from.

The accounting equation has one rule which is "Assets = Liabilities + Equity".

The reference implementation report contains three facts, one each for Assets, Liabilities, and Equity.

Balance Sheet [Line Items]	Period [Axis]
	2022-12-31
Balance Sheet [Arithmetic]	
Assets	5,000
Liabilities	1,000
Equity	4,000

2.2. SFAC 6 Elements of Financial Statements

The **SFAC6**[17] example is still a very basic report model example but introduces the notion of a "structure". The SFAC6 example represents the ten concepts defined by SFAC 6 Elements of Financial Statements published by the FASB: Assets, Liabilities, Equity, Comprehensive Income, Investments by Owners, Distributions to Owners, Revenues, Expenses, Gains, Losses. It also represents the three structures into which those ten concepts are organized and rules that represent the relations between those concepts.

Line	Label	Object Class	Period Type	Balance	Report Element Name
1	**11-Statement of Financial Position**	Network			http://xbrlsite.com/seattlemethod/sfac6/role/BalanceSheet
2	**Balance Sheet [Hypercube]**	Table			sfac6:BalanceSheetHypercube
3	Balance Sheet [Line Items]	LineItems			sfac6:BalanceSheetLineItems
4	Balance Sheet [Arithmetic]	Abstract			sfac6:BalanceSheetArithmetic
5	Assets	Concept (Monetary)	As Of	Debit	sfac6:Assets
6	Liabilities	Concept (Monetary)	As Of	Credit	sfac6:Liabilities
7	Equity	Concept (Monetary)	As Of	Credit	sfac6:Equity
8	**21-Statement of Comprehensive Income**	Network			http://xbrlsite.com/seattlemethod/sfac6/role/ComprehensiveIncome
9	**Comprehensive Income Statement [Hypercube]**	Table			sfac6:ComprehensiveIncomeStatementHypercube
10	Comprehensive Income Statement [Line Items]	LineItems			sfac6:ComprehensiveIncomeStatementLineItems
11	Comprehensive Income [Roll Up]	Abstract			sfac6:ComprehensiveIncomeRollUp
12	Revenues	Concept (Monetary)	For Period	Credit	sfac6:Revenues
13	(Expenses)	Concept (Monetary)	For Period	Debit	sfac6:Expenses
14	Gains	Concept (Monetary)	For Period	Credit	sfac6:Gains
15	(Losses)	Concept (Monetary)	For Period	Debit	sfac6:Losses
16	Comprehensive Income	Concept (Monetary)	For Period	Credit	sfac6:ComprehensiveIncome
17	**31-Statement of Changes in Equity**	Network			http://xbrlsite.com/seattlemethod/sfac6/role/ChangesInEquity
18	**Changes in Equity [Hypercube]**	Table			sfac6:ChangesInEquityHypercube
19	Changes in Equity [Line Items]	LineItems			sfac6:ChangesInEquityLineItems
20	Changes in Equity [Roll Forward]	Abstract			sfac6:ChangesInEquityRollForward
21	Equity, Beginning Balance	Concept (Monetary)	As Of	Credit	sfac6:Equity
22	Comprehensive Income	Concept (Monetary)	For Period	Credit	sfac6:ComprehensiveIncome
23	Investments by Owners	Concept (Monetary)	For Period	Credit	sfac6:InvestmentsByOwners
24	(Distributions to Owners)	Concept (Monetary)	For Period	Debit	sfac6:DistributionsToOwners
25	Equity, Ending Balance	Concept (Monetary)	As Of	Credit	sfac6:Equity

2.3. SFAC 8 Elements of Financial Statements

The **SFAC8**[18] example is similar to the SFAC6 example except that the SFAC8 example introduces the notion of "alternative structures". By alternative structures I mean that two approaches are provided for to create a balance sheet and three different income statement formats are provided for. This also introduces the notion of "reporting styles" and helps you see how reporting styles are used to organize groups of structures.

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[17] SFAC6, http://www.xbrlsite.com/seattlemethod/golden/sfac6/sfac6_ModelStructure.html

[18] SFAC8, http://www.xbrlsite.com/seattlemethod/golden/sfac8/sfac8_ModelStructure.html

Line	Label	Report Element Category	Period Type	Balance	Report Element Name
1	11-Statement of Financial Position	Network			http://xbrlsite.com/seattlemethod/sfac8/role/BalanceSheet
2	Balance Sheet [Hypercube]	Table			sfac8:BalanceSheetHypercube
3	Balance Sheet [Line Items]	LineItems			sfac8:BalanceSheetLineItems
4	Balance Sheet [Arithmetic]	Abstract			sfac8:BalanceSheetArithmetic
5	Assets	Concept (Monetary)	As Of	Debit	sfac8:Assets
6	Liabilities	Concept (Monetary)	As Of	Credit	sfac8:Liabilities
7	Equity	Concept (Monetary)	As Of	Credit	sfac8:Equity
8	12-Statement of Net Assets	Network			http://xbrlsite.com/seattlemethod/sfac8/role/NetAssets
9	Fund Balance [Hypercube]	Table			sfac8:FundBalanceHypercube
10	Fund Balance [Line Items]	LineItems			sfac8:FundBalanceLineItems
11	Net Assets [Roll Up]	Abstract			sfac8:NetAssetsRollUp
12	Assets	Concept (Monetary)	As Of	Debit	sfac8:Assets
13	(Liabilities)	Concept (Monetary)	As Of	Credit	sfac8:Liabilities
14	Net Assets	Concept (Monetary)	As Of	Debit	sfac8:NetAssets
15	Fund Balance [Roll Up]	Abstract			sfac8:FundBalanceRollUp
16	Fund Balance, With Donor Restrictions	Concept (Monetary)	As Of	Credit	sfac8:FundBalanceWithDonorRestrictions
17	Fund Balance, Without Donor Restrictions	Concept (Monetary)	As Of	Credit	sfac8:FundBalanceWithoutDonorRestrictions
18	Fund Balance	Concept (Monetary)	As Of	Credit	sfac8:FundBalance
19	21-Statement of Comprehensive Income	Network			http://xbrlsite.com/seattlemethod/sfac8/role/ComprehensiveIncome
20	Comprehensive Income Statement [Hypercube]	Table			sfac8:ComprehensiveIncomeStatementHypercube
21	Comprehensive Income Statement [Line Items]	LineItems			sfac8:ComprehensiveIncomeStatementLineItems
22	Comprehensive Income [Roll Up]	Abstract			sfac8:ComprehensiveIncomeRollUp
23	Revenues	Concept (Monetary)	For Period	Credit	sfac8:Revenues
24	(Expenses)	Concept (Monetary)	For Period	Debit	sfac8:Expenses
25	Gains	Concept (Monetary)	For Period	Credit	sfac8:Gains
26	(Losses)	Concept (Monetary)	For Period	Debit	sfac8:Losses
27	Comprehensive Income	Concept (Monetary)	For Period	Credit	sfac8:ComprehensiveIncome
28	22-Statement of Comprehensive Income (Alternative)	Network			http://xbrlsite.com/seattlemethod/sfac8/role/ComprehensiveIncome2
29	Comprehensive Income Statement [Hypercube]	Table			sfac8:ComprehensiveIncomeStatementHypercube
30	Comprehensive Income Statement [Line Items]	LineItems			sfac8:ComprehensiveIncomeStatementLineItems
31	Comprehensive Income [Roll Up]	Abstract			sfac8:ComprehensiveIncomeRollUp
32	Income from Normal Activities of Entity	Concept (Monetary)	For Period	Credit	sfac8:IncomeFromNormalActivitiesOfEntity
33	Income from Peripheral or Incidental Transactions of Entity	Concept (Monetary)	For Period	Credit	sfac8:IncomeFromPeripheralOrIncidentalTransactionsOfEntity
34	Comprehensive Income	Concept (Monetary)	For Period	Credit	sfac8:ComprehensiveIncome
35	23-Statement of Changes in Net Assets	Network			http://xbrlsite.com/seattlemethod/sfac8/role/ChangeInNetAssets
36	Changes in Net Assets [Hypercube]	Table			sfac8:ChangesInNetAssetsHypercube

Also note that the XBRL taxonomies are getting too big to show the full set of information in the screen shots being provided.

2.4. Common Elements of Financial Report (common2)

The Common Elements of Financial Report (Common2) example[19] is an example of the four statement model (balance sheet, income statement, cash flow statement, statement of changes in equity) represented in XBRL as a small financial reporting scheme again to understand the fundamentals of financial reporting schemes creation using XBRL.

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[19] Common2, http://www.xbrlsite.com/seattlemethod/golden/common2/base-taxonomy/common_ModelStructure.html

Line	Label	Object Class	Period Type	Balance	Report Element Name
1	**01-Balance Sheet**	Network			http://www.xbrlsite.com/common/role/BalanceSheet
2	**Balance Sheet [Hypercube]**	Table			common:BalanceSheetHypercube
3	Balance Sheet [Line Items]	LineItems			common:BalanceSheetLineItems
4	Assets [Roll Up]	Abstract			common:AssetsRollUp
5	Current Assets	Concept (Monetary)	As Of	Debit	common:CurrentAssets
6	Noncurrent Assets	Concept (Monetary)	As Of	Debit	common:NoncurrentAssets
7	Assets	Concept (Monetary)	As Of	Debit	common:Assets
8	Liabilities and Equity [Roll Up]	Abstract			common:LiabilitiesAndEquityRollUp
9	Liabilities [Roll Up]	Abstract			common:LiabilitiesRollUp
10	Current Liabilities	Concept (Monetary)	As Of	Credit	common:CurrentLiabilities
11	Noncurrent Liabilities	Concept (Monetary)	As Of	Credit	common:NoncurrentLiabilities
12	Liabilities	Concept (Monetary)	As Of	Credit	common:Liabilities
13	Equity [Roll Up]	Abstract			common:EquityRollUp
14	Equity Attributable To Controlling Interests	Concept (Monetary)	As Of	Credit	common:EquityAttributableToControllingInterests
15	Equity Attributable to Noncontrolling Interests	Concept (Monetary)	As Of	Credit	common:EquityAttributableToNoncontrollingInterests
16	Equity	Concept (Monetary)	As Of	Credit	common:Equity
17	Liabilities and Equity	Concept (Monetary)	As Of	Credit	common:LiabilitiesAndEquity
18	**02-Net Assets**	Network			http://www.xbrlsite.com/common/role/NetAssets
19	**Net Assets [Hypercube]**	Table			common:NetAssetsHypercube
20	Net Assets [Line Items]	LineItems			common:NetAssetsLineItems
21	Net Assets [Roll Up]	Abstract			common:NetAssetsRollUp
22	Assets	Concept (Monetary)	As Of	Debit	common:Assets
23	Liabilities	Concept (Monetary)	As Of	Credit	common:Liabilities
24	Net Assets	Concept (Monetary)	As Of	Debit	common:NetAssets
25	**03-Comprehensive Income**	Network			http://www.xbrlsite.com/common/role/ComprehensiveIncome
26	**Comprehensive Income Statement [Hypercube]**	Table			common:ComprehensiveIncomeStatementHypercube
27	Comprehensive Income Statement [Line Items]	LineItems			common:ComprehensiveIncomeStatementLineItems
28	Comprehensive Income [Roll Up]	Abstract			common:ComprehensiveIncomeRollUp
29	Revenues	Concept (Monetary)	For Period	Credit	common:Revenues
30	(Expenses)	Concept (Monetary)	For Period	Debit	common:Expenses
31	Gains	Concept (Monetary)	For Period	Credit	common:Gains
32	(Losses)	Concept (Monetary)	For Period	Debit	common:Losses
33	Comprehensive Income	Concept (Monetary)	For Period	Credit	common:ComprehensiveIncome
34	**04-Comprehensive Income 2**	Network			http://www.xbrlsite.com/common/role/ComprehensiveIncome2
35	**Comprehensive Income Statement [Hypercube]**	Table			common:ComprehensiveIncomeStatementHypercube
36	Comprehensive Income Statement [Line Items]	LineItems			common:ComprehensiveIncomeStatementLineItems
37	Comprehensive Income [Roll Up]	Abstract			common:ComprehensiveIncomeRollUp
38	Income from Normal Activities of Entity	Concept (Monetary)	For Period	Credit	common:IncomeFromNormalActivitiesOfEntity
39	Income from Peripheral or Incidental Transactions of Entity	Concept (Monetary)	For Period	Credit	common:IncomeFromPeripheralOrIncidentalTransactionsOfEntity
40	Comprehensive Income	Concept (Monetary)	For Period	Credit	common:ComprehensiveIncome
41	**05-Comprehensive Income 3**	Network			http://www.xbrlsite.com/common/role/ComprehensiveIncome3
42	**Comprehensive Income Statement [Hypercube]**	Table			common:ComprehensiveIncomeStatementHypercube
43	Comprehensive Income Statement [Line Items]	LineItems			common:ComprehensiveIncomeStatementLineItems
44	Comprehensive Income [Roll Up]	Abstract			common:ComprehensiveIncomeRollUp
45	Net Income [Roll Up]	Abstract			common:NetIncomeRollUp
46	Income from Normal Activities of Entity	Concept (Monetary)	For Period	Credit	common:IncomeFromNormalActivitiesOfEntity
47	Income from Peripheral or Incidental Transactions of Entity	Concept (Monetary)	For Period	Credit	common:IncomeFromPeripheralOrIncidentalTransactionsOfEntity
48	Net Income	Concept (Monetary)	For Period	Credit	common:NetIncome
49	Other Comprehensive Income	Concept (Monetary)	For Period	Credit	common:OtherComprehensiveIncome

2.5. MINI Financial Reporting Scheme

The **MINI Financial Reporting Scheme**[20] example provides something that looks closer to what you would expect a real financial report to look like. The MINI example has a full set of the four core financial reports (balance sheet, income statement, cash flow statement, statement of changes in equity). It also includes a trial balance of accounts and introduces the notion of a roll forward grouping code.

This report has 35 structures and almost 500 associations in the XBRL base taxonomy machine readable representation. But it is actually still fairly straight forward in terms of examples because all of the structures follow only three information model patterns: Set, Roll Up, Roll Forward.

The MINI Financial Reporting Scheme introduces many ideas including model structure relations, type-subtype (a.k.a. wider-narrower) associations, blocks (a.k.a. information blocks), and other important ideas related to financial report logic.

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[20] MINI Financial Reporting Scheme, http://www.xbrlsite.com/seattlemethod/golden/mini/base-taxonomy/mini_ModelStructure.html

Line	Label	Object Class	Period Type	Balance	Report ElementName
1	1001 - Document - Document Information	Network			http://xbrlsite.com/mini/role/level4/DocumentInformation
2	**Document Information [Hypercube]**	Hypercube			mini:DocumentInformationHypercube
3	**Document Information [Line Items]**	LineItems			mini:DocumentInformationLineItems
4	Document Information [Set]	Abstract			mini:DocumentInformationSet
5	Reporting Style Code	Concept (xbrli:tokenItemType)	For Period		mini:ReportingStyleCode
6	Document Title	Concept (Text/String)	For Period		mini:DocumentTitle
7	Balance Sheet Date	Concept (Date)	For Period		mini:BalanceSheetDate
8	Income Statement Start Period	Concept (Date)	For Period		mini:IncomeStatementStartPeriod
9	Document Identifier	Concept (Text/String)	For Period		mini:DocumentIdentifier
10	Document Fiscal Period Focus	Concept (xbrli:tokenItemType)	For Period		mini:DocumentFiscalPeriodFocus
11	Document Fiscal Year Focus	Concept (xbrli:tokenItemType)	For Period		mini:DocumentFiscalYearFocus
12	1101 - Document - Entity Information	Network			http://xbrlsite.com/mini/role/level4/EntityInformation
13	**Entity Information [Hypercube]**	Hypercube			mini:EntityInformationHypercube
14	**Entity Information [Line Items]**	LineItems			mini:EntityInformationLineItems
15	Entity Information [Set]	Abstract			mini:EntityInformationSet
16	Economic Entity Name	Concept (xbrli:tokenItemType)	For Period		mini:EconomicEntityName
17	Economic Entity Identifier	Concept (xbrli:tokenItemType)	For Period		mini:EconomicEntityIdentifier
18	1102 - Statement - Balance Sheet	Network			http://xbrlsite.com/mini/role/level4/BalanceSheet
19	**Balance Sheet [Hypercube]**	Hypercube			mini:BalanceSheetHypercube
20	**Balance Sheet [Line Items]**	LineItems			mini:BalanceSheetLineItems
21	Assets [Roll Up]	Abstract			mini:AssetsRollUp
22	Current Assets [Roll Up]	Abstract			mini:CurrentAssetsRollUp
23	Cash and Cash Equivalents	Concept (Monetary)	As Of	Debit	mini:CashAndCashEquivalents
24	Receivables	Concept (Monetary)	As Of	Debit	mini:Receivables
25	Inventories	Concept (Monetary)	As Of	Debit	mini:Inventories
26	Current Assets	Concept (Monetary)	As Of	Debit	mini:CurrentAssets
27	Noncurrent Assets [Roll Up]	Abstract			mini:NoncurrentAssetsRollUp
28	Property, Plant and Equipment	Concept (Monetary)	As Of	Debit	mini:PropertyPlantAndEquipment
29	Noncurrent Assets	Concept (Monetary)	As Of	Debit	mini:NoncurrentAssets
30	Assets	Concept (Monetary)	As Of	Debit	mini:Assets
31	Liabilities and Equity [Roll Up]	Abstract			mini:LiabilitiesAndEquityRollUp
32	Liabilities [Roll Up]	Abstract			mini:LiabilitiesRollUp
33	Current Liabilities [Roll Up]	Abstract			mini:CurrentLiabilitiesRollUp
34	Accounts Payable	Concept (Monetary)	As Of	Credit	mini:AccountsPayable
35	Current Liabilities	Concept (Monetary)	As Of	Credit	mini:CurrentLiabilities

2.6. PROOF

The **PROOF**[21] example introduces additional information model complexity. While the overall size of the PROOF example gets smaller, the overall complexity increases several orders of magnitude.

The PROOF example starts to show examples of dimensional (a.k.a. Axis) information and common dimensions used in financial reporting. The PROOF example includes examples of every concept arrangement pattern and member arrangement pattern which forms the information model of an information block.

The PROOF example also can be used to show the notion of interrelationships and intersections between information structures.

The PROOF example also starts to bring up questions related to hypercube (a.k.a. Table) creation strategies.

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[21] PROOF, http://www.xbrlsite.com/seattlemethod/golden/proof/base-taxonomy/proof_ModelStructure.html

Line	Label	Report Element Category	Period Type	Balance	Report Element Name
1	01-Balance Sheet	Network			http://www.xbrlsite.com/seattlemethod/proof/role/BalanceSheet
2	**Balance Sheet [Hypercube]**	Hypercube			proof:BalanceSheetHypercube
3	**Balance Sheet [Line Items]**	LineItems			proof:BalanceSheetLineItems
4	Assets [Roll Up]	Abstract			proof:AssetsRollUp
5	Current Assets	Concept (Monetary)	As Of	Debit	proof:CurrentAssets
6	Noncurrent Assets	Concept (Monetary)	As Of	Debit	proof:NoncurrentAssets
7	Assets	Concept (Monetary)	As Of	Debit	proof:Assets
8	Liabilities and Equity [Roll Up]	Abstract			proof:LiabilitiesAndEquityRollUp
9	Liabilities [Roll Up]	Abstract			proof:LiabilitiesRollUp
10	Current Liabilities	Concept (Monetary)	As Of	Credit	proof:CurrentLiabilities
11	Noncurrent Liabilities	Concept (Monetary)	As Of	Credit	proof:NoncurrentLiabilities
12	Liabilities	Concept (Monetary)	As Of	Credit	proof:Liabilities
13	Equity [Roll Up]	Abstract			proof:EquityRollUp
14	Equity Attributable To Controlling Interests	Concept (Monetary)	As Of	Credit	proof:EquityAttributableToControllingInterests
15	Equity Attributable to Noncontrolling Interests	Concept (Monetary)	As Of	Credit	proof:EquityAttributableToNoncontrollingInterests
16	Equity	Concept (Monetary)	As Of	Credit	proof:Equity
17	Liabilities and Equity	Concept (Monetary)	As Of	Credit	proof:LiabilitiesAndEquity
18	02-Net Assets	Network			http://www.xbrlsite.com/seattlemethod/proof/role/NetAssets
19	**Net Assets [Hypercube]**	Hypercube			proof:NetAssetsHypercube
20	**Net Assets [Line Items]**	LineItems			proof:NetAssetsLineItems
21	Net Assets [Roll Up]	Abstract			proof:NetAssetsRollUp
22	Assets	Concept (Monetary)	As Of	Debit	proof:Assets
23	Liabilities	Concept (Monetary)	As Of	Credit	proof:Liabilities
24	Net Assets	Concept (Monetary)	As Of	Debit	proof:NetAssets
25	03-Income Statement	Network			http://www.xbrlsite.com/seattlemethod/proof/role/ComprehensiveIncome
26	**Comprehensive Income Statement [Hypercube]**	Hypercube			proof:ComprehensiveIncomeStatementHypercube
27	**Comprehensive Income Statement [Line Items]**	LineItems			proof:ComprehensiveIncomeStatementLineItems
28	Comprehensive Income [Roll Up]	Abstract			proof:ComprehensiveIncomeRollUp
29	Revenues	Concept (Monetary)	For Period	Credit	proof:Revenues
30	(Expenses)	Concept (Monetary)	For Period	Debit	proof:Expenses
31	Gains	Concept (Monetary)	For Period	Credit	proof:Gains
32	(Losses)	Concept (Monetary)	For Period	Debit	proof:Losses
33	Net Income	Concept (Monetary)	For Period	Credit	proof:NetIncome
34	04-Income Statement (Alternative)	Network			http://www.xbrlsite.com/seattlemethod/proof/role/ComprehensiveIncome2
35	**Comprehensive Income Statement [Hypercube]**	Hypercube			proof:ComprehensiveIncomeStatementHypercube
36	**Comprehensive Income Statement [Line Items]**	LineItems			proof:ComprehensiveIncomeStatementLineItems
37	Comprehensive Income [Roll Up]	Abstract			proof:ComprehensiveIncomeRollUp
38	Income from Normal Activities of Entity	Concept (Monetary)	For Period	Credit	proof:IncomeFromNormalActivitiesOfEntity
39	Income from Peripheral or Incidental Transactions of Entity	Concept (Monetary)	For Period	Credit	proof:IncomeFromPeripheralOrIncidentalTransactionsOfEntity
40	Net Income	Concept (Monetary)	For Period	Credit	proof:NetIncome
41	05-Comprehensive Income	Network			http://www.xbrlsite.com/seattlemethod/proof/role/ComprehensiveIncome3
42	**Comprehensive Income Statement [Hypercube]**	Hypercube			proof:ComprehensiveIncomeStatementHyper...

The PROOF can be used to help understand why the Seattle Method or something like the Seattle Method is not only necessary, but also quite useful when trying to work with XBRL-based digital financial reports logically. The nine different verification categories can be explained effectively using the PROOF example.

#	Verification Category	Result
1	XBRL Technical Syntax Verification	⚐
2	Report Mathematical Computations Verification (XBRL Calculations)	⚐
3	Report Mathematical Computations Verification (XBRL Formulas)	⚐
4	Report Model Structure Verification	⚐
5	Fundamental Accounting Concept Consistency Crosschecks Verification	⚐
6	Type-subtype (wider-narrower) Associations Verification	⚐
7	Disclosure Mechanics Verification	⚐
8	Report Disclosure Checklist Verification	⚐
9	Other	⚐

2.7. AASB 1060

The problem with each of the other examples is that they are "synthetic"; they are contrived in order to make a very specific point or demonstrate and discuss a very specific principle.

The AASB 1060[22] example is a real financial reporting scheme represented in XBRL using the principles and techniques of the Seattle Method but is still pretty easy to get your head around. AASB 1060 is fundamentally based on IFRS for SMEs. It is published by the Australian Accounting Standards Board (AASB) and is a reporting standard for creating general purpose financial statements using simplified disclosures for For-Profit and Not-for-Profit tier 2 entities within Australia.

The AASB 1060 example introduces additional realities related to representing a real financial reporting scheme in the XBRL format. The example provides references to make moving from the XBRL taxonomy to the standards; or from the standards to the XBRL taxonomy significantly easier.

Line	Label	Object Class	Period Type	Balance	Report Element Name	References
1	001-Documentation-Report Information	Network			http://www.xbrlsite.com/aasb1060/role/Documentation/ReportInformation	
2	Report Information [Hypercube]	Hypercube			aasb1060:ReportInformationHypercube	AASB 1060 31
3	Report Information [Line Items]	LineItems			aasb1060:ReportInformationLineItems	AASB 1060 31
4	Report Information [Set]	Abstract			aasb1060:ReportInformationSet	
5	Reporting Period End Date	Concept (Date)	For Period		aasb1060:ReportingPeriodEndDate	AASB 1060 31 c
6	Reporting Period	Concept (Date)	For Period		aasb1060:ReportingPeriod	AASB 1060 31 c
7	Presentation Currency	Concept (Text/String)	For Period		aasb1060:PresentationCurrency	AASB 1060 31 d
8	Level of Rounding	Concept (Text/String)	For Period		aasb1060:LevelOfRounding	AASB 1060 31 e
9	002-Documentation-Reporting Entity Information	Network			http://www.xbrlsite.com/aasb1060/role/Documentation/ReportingEntityInformation	
10	Reporting Entity Information [Hypercube]	Hypercube			aasb1060:ReportingEntityInformationHypercube	
11	Reporting Entity Information [Line Items]	LineItems			aasb1060:ReportingEntityInformationLineItems	
12	Reporting Entity [Set]	Abstract			aasb1060:ReportingEntitySet	AASB 1060 32
13	Reporting Entity Name	Concept (Text/String)	For Period		aasb1060:ReportingEntityName	AASB 1060 31 a
14	Reporting Entity Name Changes Information	Concept (Text/String)	For Period		aasb1060:ReportingEntityNameChangesInformation	AASB 1060 31 a
15	Type of Reporting Entity	Concept (Text/String)	For Period		aasb1060:TypeOfReportingEntity	AASB 1060 31 b
16	Domicile of Reporting Entity	Concept (Text/String)	For Period		aasb1060:DomicileOfReportingEntity	AASB 1060 32 a
17	Legal Form of Reporting Entity	Concept (Text/String)	For Period		aasb1060:LegalFormOfReportingEntity	AASB 1060 32 a
18	Country of Incorporation of Reporting Entity	Concept (Text/String)	For Period		aasb1060:CountryOfIncorporationOfReportingEntity	AASB 1060 32 a
19	Address of Registered Office of Reporting Entity	Concept (Text/String)	For Period		aasb1060:AddressOfRegisteredOfficeOfReportingEntity	AASB 1060 32 a
20	Reporting Entity Going Concern	Concept (Yes/No)	For Period		aasb1060:ReportingEntityGoingConcern	AASB 1060 14
21	100-Statement-Statement of Financial Position, Classified (Net Assets Approach)	Network			http://www.xbrlsite.com/aasb1060/role/Statement/StatementOfFinancialPositionCla	
22	Statement of Financial Position, Classified [Hypercube]	Hypercube			aasb1060:StatementOfFinancialPositionClassifiedHypercube	AASB 1060 25 a
23	Statement of Financial Position, Classified [Line Items]	LineItems			aasb1060:StatementOfFinancialPositionClassifiedLineItems	AASB 1060 35
24	Net Assets [Roll Up]	Abstract			aasb1060:NetAssetsRollUp	
25	Assets [Roll Up]	Abstract			aasb1060:AssetsRollUp	AASB 1060 9
26	Current Assets [Roll Up]	Abstract			aasb1060:CurrentAssetsRollUp	AASB 1060 37
27	Cash and Cash Equivalents	Concept (Monetary)	As Of	Debit	aasb1060:CashAndCashEquivalents	AASB 1060 35 a
28	Trade and Other Current Receivables	Concept (Monetary)	As Of	Debit	aasb1060:TradeAndOtherCurrentReceivables	AASB 1060 35 b
29	Current Tax Assets	Concept (Monetary)	As Of	Debit	aasb1060:CurrentTaxAssets	AASB 1060 35 m
30	Other Current Financial Assets	Concept (Monetary)	As Of	Debit	aasb1060:OtherCurrentFinancialAssets	AASB 1060 35 c
31	Current Inventories	Concept (Monetary)	As Of	Debit	aasb1060:CurrentInventories	AASB 1060 35 h
32	Current Biological Assets	Concept (Monetary)	As Of	Debit	aasb1060:CurrentBiologicalAssets	AASB 1060 36
33	Other Miscellaneous Current Assets	Concept (Monetary)	As Of	Debit	aasb1060:OtherMiscellaneousCurrentAssets	AASB 1060 36
34	Assets or Disposal Groups Classified as Held for Sale	Concept (Monetary)	As Of	Debit	aasb1060:AssetsOrDisposalGroupsClassifiedAsHeldForSale	AASB 1060 35 r
35	Current Assets	Concept (Monetary)	As Of	Debit	aasb1060:CurrentAssets	AASB 1060 37
36	Non-current Assets [Roll Up]	Abstract			aasb1060:NoncurrentAssetsRollUp	AASB 1060 39
37	Trade and Other Non-current Receivables	Concept (Monetary)	As Of	Debit	aasb1060:TradeAndOtherNoncurrentReceivables	AASB 1060 35 b
38	Non-current Inventories	Concept (Monetary)	As Of	Debit	aasb1060:NoncurrentInventories	
39	Deferred Tax Assets	Concept (Monetary)	As Of	Debit	aasb1060:DeferredTaxAssets	AASB 1060 35 n
40	Other Non-current Financial Assets	Concept (Monetary)	As Of	Debit	aasb1060:OtherNoncurrentFinancialAssets	AASB 1060 35 c
41	Property, Plant and Equipment, Net	Concept (Monetary)	As Of	Debit	aasb1060:PropertyPlantAndEquipmentNet	AASB 1060 35 e
42	Investment Property	Concept (Monetary)	As Of	Debit	aasb1060:InvestmentProperty	AASB 1060 35 f
43	Intangible Assets Other than Goodwill	Concept (Monetary)	As Of	Debit	aasb1060:IntangibleAssetsOtherThanGoodwill	AASB 1060 35 g
44	Goodwill	Concept (Monetary)	As Of	Debit	aasb1060:Goodwill	AASB 1060 35 g
45	Non-current Biological Assets	Concept (Monetary)	As Of	Debit	aasb1060:NoncurrentBiologicalAssets	AASB 1060 35 h
46	Investments in Associates	Concept (Monetary)	As Of	Debit	aasb1060:InvestmentsInAssociates	AASB 1060 35 i
47	Investments in Joint Ventures	Concept (Monetary)	As Of	Debit	aasb1060:InvestmentsInJointVentures	AASB 1...

In addition, the AASB 1060 example provides an alternative (prototype) and improved version of the interface into the XBRL taxonomy:

In addition, the AASB 1060 example can be used to discuss the notion of "Topics", "Disclosures", "Templates" and "Exemplars" in greater detail.