

Seattle Method Financial Statement Mechanics and Dynamics Capabilities

Charles Hoffman, CPA (Charles.Hoffman@me.com)

Articulation or Mathematical Interconnectedness

		Period [Axis]
Cash Flow [Line Items]		2020-01-01 - 2020-12-31
Net Cash Flow [Roll Up]		
Net Cash Flow Operating Activities		1,500
Net Cash Flow Investing Activities		1,000
Net Cash Flow Financing Activities		1,000
	Net Cash Flow	3,500
Assets Roll Forward [Roll Up]		
Assets, Beginning Balance		0
	Net Cash Flow	3,500
	Assets, Ending Balance	3,500

$$\text{\$NetCashFlow} = 3500 = (\text{\$NetCashFlowOperatingActivities} = 1500 + \text{\$NetCashFlowFinancingActivities} = 1000 + \text{\$NetCashFlowInvestingActivities} = 1000)$$
$$\text{\$Assets_BalanceStart}=0 + \text{\$NetCashFlow}=3500 = \text{\$Assets_BalanceEnd}=3500$$

Net Assets [Line Items]	Period [Axis]	
	2020-12-31	2019-12-31
Net Assets [Roll Up]		
Assets	3,500	0
Liabilities	0	0
Net Assets	3,500	0

$$\text{\$NetAssets} = 3500 = (\text{\$Assets} = 3500 - \text{\$Liabilities} = 0)$$
$$\text{\$NetAssets}=0 = (\text{\$Assets}=0 - \text{\$Liabilities}=0)$$

Balance Sheet [Line Items]	Period [Axis]	
	2020-12-31	2019-12-31
Assets [Roll-Up]		
Current Assets	500	0
Noncurrent Assets	3,000	0
Assets	3,500	0
Liabilities and Equity [Roll-Up]		
Liabilities [Roll-Up]		
Current Liabilities	0	0
Noncurrent Liabilities	0	0
Liabilities	0	0
Equity [Roll-Up]		
Equity Attributable To Controlling Interests	3,000	0
Equity Attributable To Noncontrolling Interests	500	0
Equity	3,500	0
Liabilities and Equity	3,500	0

$$\text{\$Assets}=3500 = (\text{\$Liabilities}=0 + \text{\$Equity}=3500)$$
$$\text{\$Assets}=0 = (\text{\$Liabilities}=0 + \text{\$Equity}=0)$$
$$\text{\$Liabilities}=0 = (\text{\$CurrentLiabilities}=0 + \text{\$NoncurrentLiabilities}=0)$$
$$\text{\$Liabilities}=0 = (\text{\$CurrentLiabilities}=0 + \text{\$NoncurrentLiabilities}=0)$$
$$\text{\$Equity} = 3500 = (\text{\$EquityAttributableToControllingInterests} = 3000 +$$

\$EquityAttributableToNoncontrollingInterests=500)

$$SE_{\text{Equity}} = 0 = (SE_{\text{EquityAttributableToControllingInterests}} = 0 + SE_{\text{EquityAttributableToNoncontrollingInterests}} = 0)$$

```
0 = (($Equity_BalanceStart=0 + (($Revenues=7000 - $Expenses=3000) + ($Gains=1000 - $Losses=2000))
($InvestmentsByOwners=1000 - $DistributionsToOwners=500)) + ($Liabilities_BalanceEnd=0 -
$Assets_BalanceEnd=3500))
```

$$\text{\$Restated} = 0 = (\text{\$Originally Stated} = 2000 + \text{\$Correction Of An Error} = -500 + \text{\$Changes In Accounting Policy} = -1500)$$

Prior Period Errors [Line Items]	Report Date [Axis]	Period [Axis] 2019-12-31
Prior Period Errors [Adjustment]		
Equity, Originally Stated	Prior Report [Member]	2,000
Changes in Accounting Policy	Current Report [Member]	(1,500)
Correction of an Error	Current Report [Member]	(500)
	Equity, Restated	0

	Period (Axis)
Changes in Equity [Line Items]	2020-01-01 2020-12-31
Changes in Equity (Roll Forward)	
Equity, Beginning Balance	
Comprehensive Income	3,00
Investments by Owners	1,00
(Distributions to Owners)	(50)
Equity, Ending Balance	3,50

Comprehensive Income Statement [Line Items]		Period [Axis]
Comprehensive Income [Roll Up]		2020-01-01 2020-12-31
Net Income		3,0
Other Comprehensive Income		
	Comprehensive Income	3,0

$$\text{\$Actual} = 7000 = (\text{\$Budget} = 6000 + \text{\$Variance} = 1000)$$
$$\text{\$Actual} = 3000 = (\text{\$Budget} = 2000 + \text{\$Variance} = 1000)$$
$$\text{\$Actual} = 1000 = (\text{\$Budget} = 750 + \text{\$Variance} = 250)$$
$$\text{\$Actual} = 2000 = (\text{\$Budget} = 1000 + \text{\$Variance} = 1000)$$
$$\text{\$Actual} = 3000 = (\text{\$Budget} = 3750 + \text{\$Variance} = -750)$$

	Period [Axis]				
	2019-12-31				
	Restatement [Axis]	Restatement [Axis]			
	Restated [Member]	Changes in Accounting Policy [Member]	Correction of Accounting Errors [Member]	Previously Stated [Member]	Restated [Member]
Prior Period Errors [Line Items]					
Prior Period Errors [Adjustment]					
Equity	3,500	(1,500)	(500)	2,000	

```
$Total=0 eq sum($Each=[2000 -1500 -500 ])
```

```
$Total=7000 eq sum($Each=[4000 1000 2000 ])
```

	Period [Axis]			
	2020-01-01 - 2020-12-31			
	Segments [Axis]			
	Segment Alpha [Member]	Segment Bravo [Member]	Segment Charlie [Member]	All Segments [Member]
	Segment Revenues [Line Items]			
Segment Revenues [Set]				
Revenues	1,000	4,000	2,000	7,000

$$\text{\$NetIncome} = 3000 = (\text{\$IncomeFromNormalActivitiesOfEntity} = 2000 + \text{\$IncomeFromPeripheralOrIncidentalTransactionsOfEntity} = 1000)$$

		Period [Axis]
Comprehensive Income Statement [Line Items]		2020-01-01 - 2020-12-31
Comprehensive Income [Roll Up]		
Income from Normal Activities of Entity		2,000
Income from Peripheral or Incidental Transactions of Entity		1,000
	Net Income	3,000

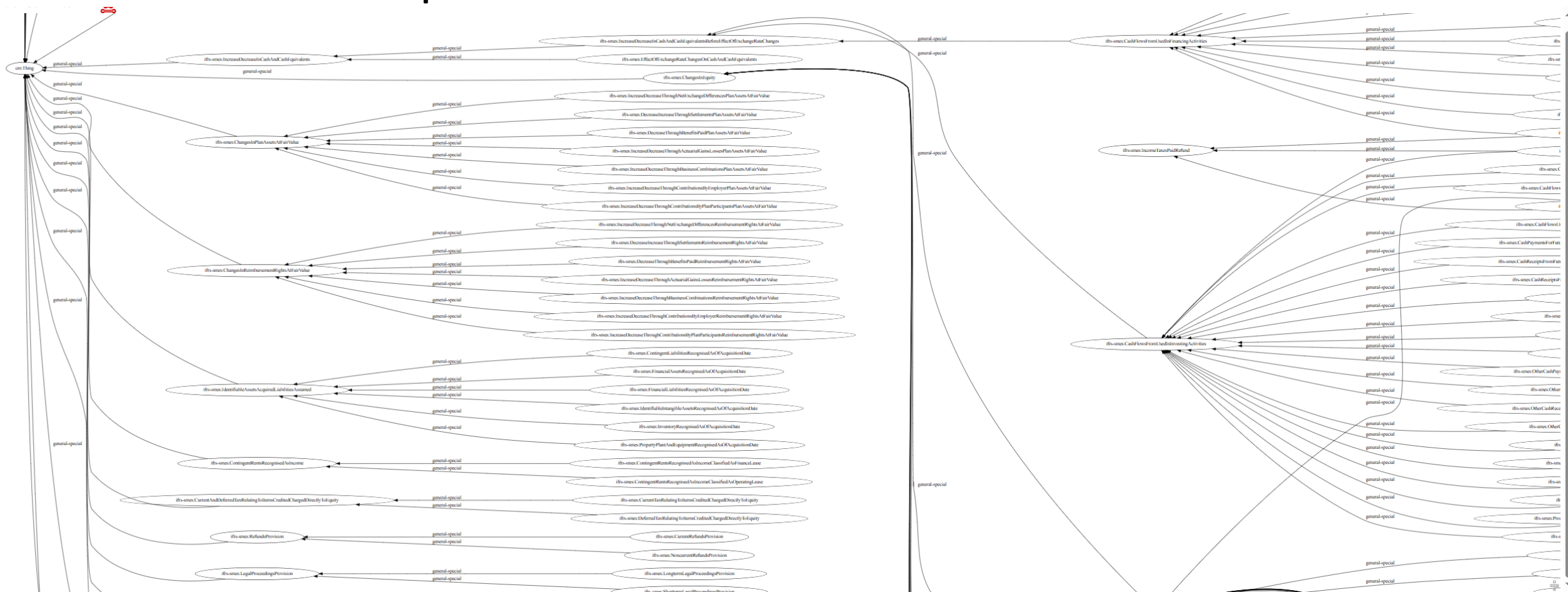
Comprehensive Income Statement [Line Items]		Period [Axis]
		2020-01-01 2020-12-31
Comprehensive Income [Roll Up]		
Revenues		7,000
(Expenses)		(3,000)
Gains		1,000
(Losses)		(2,000)
	Net Income	3,000

$$\text{\$NetIncome}=3000 = (\text{\$Revenues}=7000 - \text{\$Expenses}=3000 + \text{\$Gains}=1000 - \text{\$Losses}=2000)$$

Variance Analysis [Line Items]	Period [Axis]		
	2020-01-01 - 2020-12-31		
	Scenario [Axis]		
	Budgeted [Member]	Variance [Member]	Actual [Member]
Variance Analysis [Roll Up]			
Revenues	6,000	1,000	1,000
(Expenses)	(2,000)	(1,000)	3,000
Gains	750	250	1,000
(Losses)	(1,000)	(1,000)	(2,000)
Net Income	3,750	(750)	3,000

$$\text{\$NetIncome}=3750 = (\text{\$Revenues}=6000 - \text{\$Expenses}=2000 + \text{\$Gains}=750 - \text{\$Losses}=1000)$$
$$\text{\$NetIncome} = -750 = (\text{\$Revenues} = 1000 - \text{\$Expenses} = 1000 + \text{\$Gains} = 250 - \text{\$Losses} = 1000)$$
$$\text{\$NetIncome} = 3000 = (\text{\$Revenues} = 7000 - \text{\$Expenses} = 3000 + \text{\$Gains} = 1000 - \text{\$Losses} = 2000)$$

Financial Information has Rich Set of Relationships



Reporting Schemes

- Accounting Equation
- SFAC6
- SFAC8
- Common Elements
- MINI

Basic puzzle pieces

Introduces notion of multiple structures and different mathematical relations patterns

Introduces notion of reporting styles and fundamental accounting concepts

Introduces nothing new, just looks more like financial statement

Introduces nothing new, just looks more like financial statement

Add additional sophistication, complexity, logic patterns, volume

- PROOF

All logical patterns covered in a condensed set

- AASB 1060
- IFRS for SMEs
- *US GAAP*
- *IFRS Full*
- *GAS*
- *Etc.*

Reduces repetition of the same ideas

Reduces repetition of the same ideas

Reverse engineered 6,000 reports

Reverse engineered 400 reports

Reduce and condense duplication, volume

Financial Statement Mechanics and Dynamics

- Theory of Physical Format Independence
- Theory of Mathematical Integrity
- Theory of Model Structure
- Theory of Information Blocks
- Theory of Fundamental Accounting Concepts and Reporting Styles
- Theory of Disclosures and Disclosure Mechanics
- Theory of Types and Parts
- Theory of Reportability



SFAC6-Demonstration ▾



Rendering

Model

Facts

Rules

Verification

Terms



Edit

Reporting Entity [Aspect] GH259400TOMPUOLS65II | <http://standards.iso.org/iso/17442>

Concept [Aspect]	Period [Aspect]	
	2022-12-31	2021-12-31
Balance Sheet [Arithmetic]		
Assets	❗ 3500	✓ 0
Liabilities	1	0
Equity	3500	0

Tree

Details

Agenda



Search

Network ▾

Networks (3)

11-Statement of Financial Position

Balance Sheet [Hypercube]

21-Statement of Comprehensive Income

1-Statement of Changes in Equity

This is incorrect.

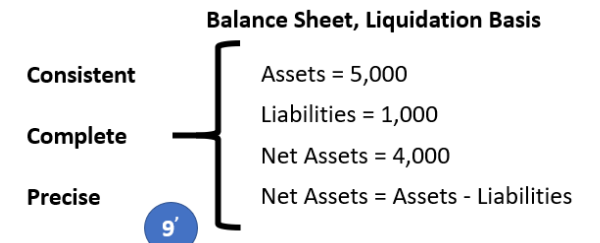
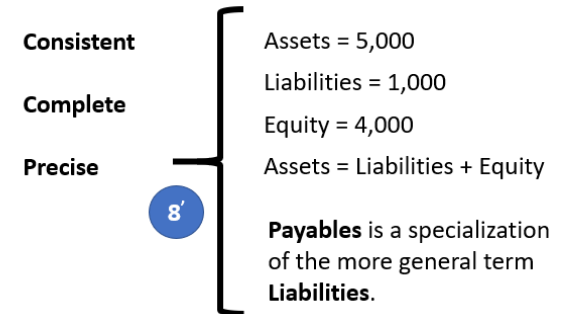
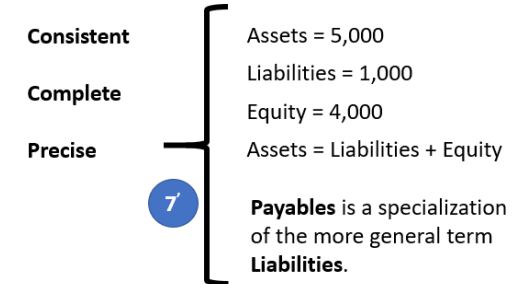
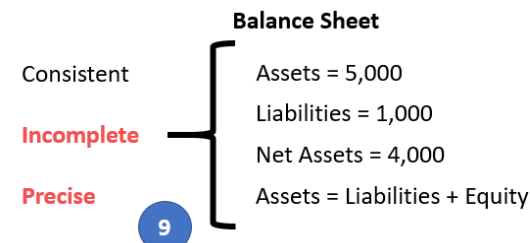
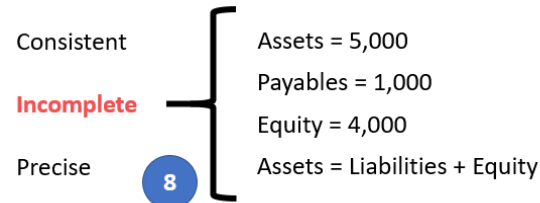
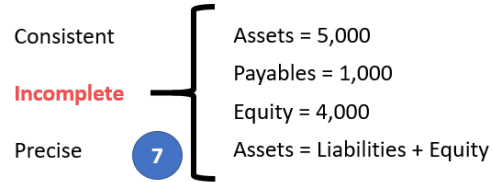
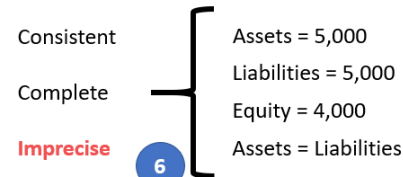
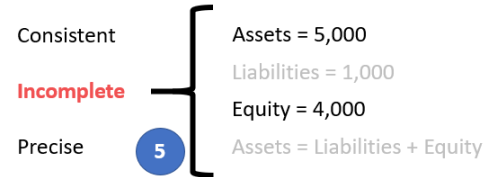
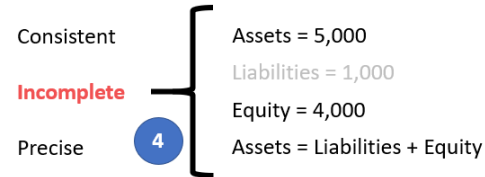
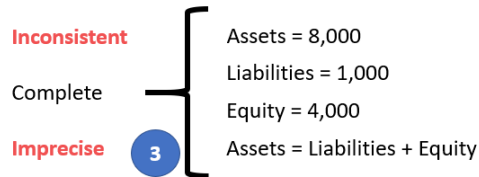
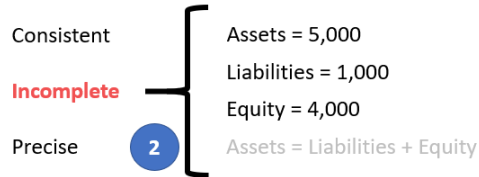
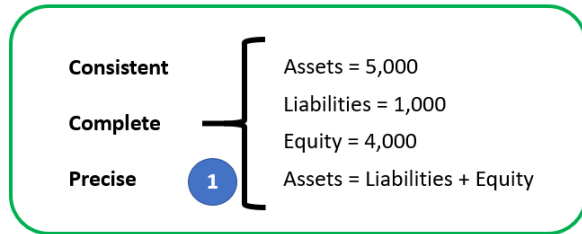
Software user is notified of inconsistency.



Understanding What Can Go Wrong Using the Accounting Equation

This simple financial reporting scheme can show most of the things that can go wrong when creating a model-driven financial statement. Rule help to (a) understand reporting rules, (b) software interpret rules and assist creators of reports, (c) verify that a report has been created per financial reporting scheme specification and (d) enable analysts to extract information from financial statements effectively.

AE: Understanding What Can Go Wrong



<http://www.xbrlsite.com/seattlemethod/platinum/ae/UnderstandingWhatCanGoWrong.pdf>

http://www.xbrlsite.com/seattlemethod/platinum-testcases/Testing_Impediments.pdf

Balance Sheet [Abstract]		Period [Axis]
		2020-12-31
Balance Sheet [Abstract]		
Assets		5,000
Liabilities		1,000
Equity		4,000

Result	Rule
Pass	$\$Assets = \$Liabilities + \$Equity$

		Balance Sheet
Consistent	1	Assets = 5,000
Complete		Liabilities = 1,000
		Equity = 4,000
Precise		Assets = Liabilities + Equity

Properly Functioning System

State 1

<https://auditchain.infura-ipfs.io/ipfs/QmTUA4HFtnD5sM6fn4UPboWp3x1RH6MWLCmVQYkk6VWYbE/>

https://luca.pacioli.ai/luca/view/0f24fd35e961e167a727b663c75a4c5ec9fb7eb86730d6292f46e6e180fc2018_m7jXVrP2-7I/index



ae-state1 ▾



Rendering

Model

Facts

Rules

Verification

Terms



Edit

Reporting Entity [Aspect] GH259400TOMPUOLS65II | <http://standards.iso.org/iso/17442>

Concept [Aspect]	Period [Aspect]
	2020-12-31
Balance Sheet [Arithmetic]	
Assets	✓ 5000
Liabilities	1000
Equity	4000

Tree

Details

Agenda



Search

Network ▾

Networks (1)

▾ 📁 01-Balance Sheet

🔗 Implied | Balance Sheet [Arithmetic]





ae-state1 ▾



Rendering

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Edit

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Reporting Style

(BSU) Balance Sheet ▾

☐ Show only those remaining



Search

Disclosure

Explanation

Add

disclosures:BalanceSheet A report REQUIRES a balance sheet.

Reporting Entity [Aspect] GH259400TOMPUOLS65II | <http://standards.iso.org/iso/17442>

Concept [Aspect]	Period [Aspect]	
	2020-12-31	
Balance Sheet [Arithmetic]		
Assets	✓	5000
Liabilities		1000
Equity		4000



Model Structure Validation



Child	Parent						
	Networks	Hypercube (a.k.a. Table)	Dimension (a.k.a. Axis)	Member	Line Items (a.k.a. Primary Items)	Abstract	Concept
Networks	0	0	0	0	0	0	0
Hypercube (a.k.a. Table)	0	0	0	0	0	0	0
Dimension (a.k.a. Axis)	0	0	0	0	0	0	0
Member	0	0	0	0	0	0	0
Line Items (a.k.a. Primary Items)	0	0	0	0	0	0	0
Abstract	1	0	0	0	0	0	0
Concept	0	0	0	0	0	3	0

Console



Notification



RuleType	Expression	Period	StructureIdentifier	Result
ConsistencyRule	$\$Assets = (\$Liabilities + \$Equity)$	2020-12-31	BalanceSheet	true

ae:Assets = 5,000.00

ae:Liabilities = 1,000.00

ae:Equity = 4,000.00



FAC



ae-state1 ▾



FAC Rendering

ConsistencyRule

DerivationRule

RollUpRule

Reporting Entity [Aspect] GH259400TOMPUOLS65II | <http://standards.iso.org/iso/17442>

Concept [Aspect]	Period [Aspect]
	2020-12-31
Balance Sheet [Arithmetic]	
Assets	5,000
Liabilities	1,000
Equity	4,000

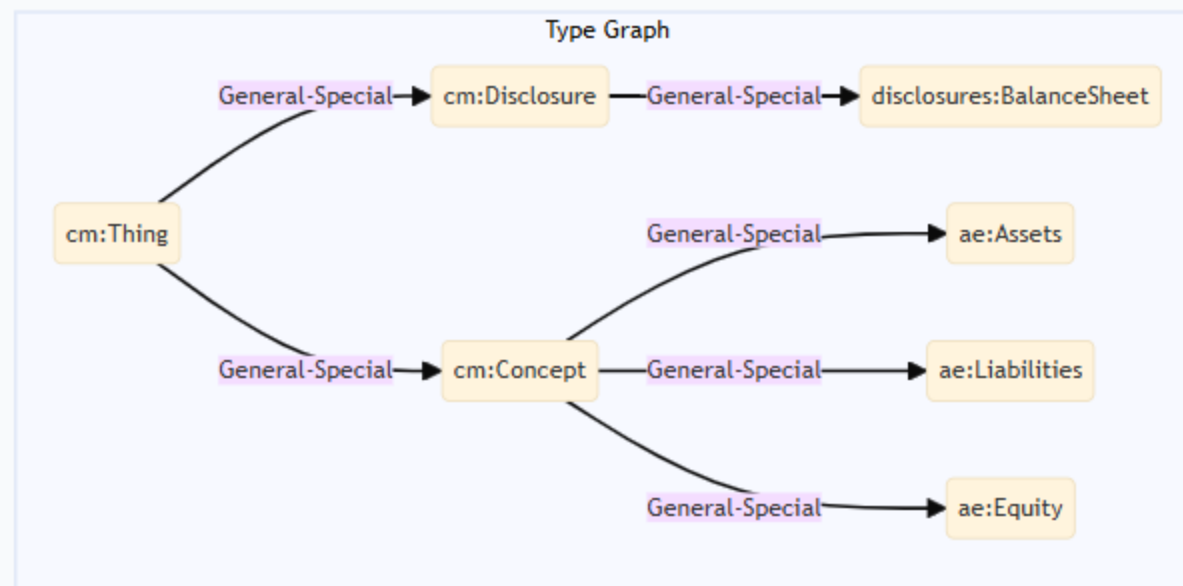


📁 FAC - 101-Balance Sheet Classified

📊 Balance Sheet Classified [Hypercube]



Type Graph



Fullscreen

Console



Disclosure Mechanics Verification



Disclosure	Pattern	Disclosure Found
Balance Sheet	Arithmetic	true

Rules

[Line of Reasoning](#)[Properties](#)

disclosures:BalanceSheet **requires:**

- Concept - ae:Assets
- Pattern - cm:Arithmetic
- **and** Concepts
 - ae:Liabilities
 - ae:Equity



[← Back](#)

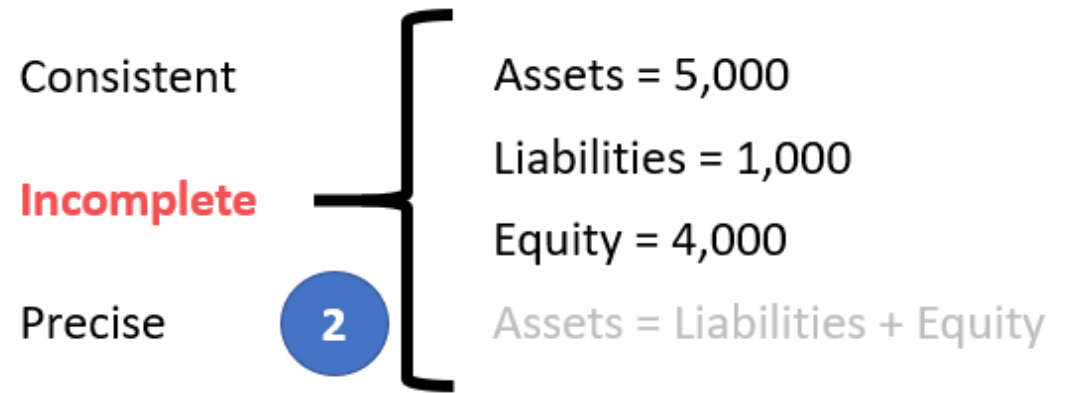
Internal Validation

Analysis [Report](#)

of:

#	Verification Category	Result
1	XBRL Technical Syntax Verification	✓
2	Report Mathematical Computations Verification (XBRL Calculations)	✓
3	Report Mathematical Computations Verification (XBRL Formula)	✓
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	✓





Incomplete Coverage by Rules

State 2

https://luca.pacioli.ai/luca/view/0f24fd35e961e167a727b663c75a4c5ec9fb7eb86730d6292f46e6e180fc2018_E6n2Db3S9pg/index

<https://auditchain.infura-ipfs.io/ipfs/QmUD3ijm51sUDp5NkNJot3CFDTt4vTbLBEub5rFUPiG9JV/>



ae-state2



Rendering

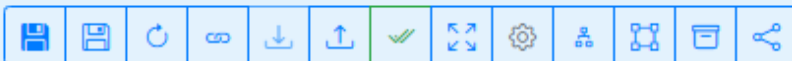
Model

Facts

Rules

Verification

Terms



Edit

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

Concept [Aspect]	Period [Aspect]
	2020-12-31
Balance Sheet [Arithmetic]	
Assets	5000
Liabilities	1000
Equity	4000

Tree

Details

Agenda



Search

Network

Networks (1)

01-Balance Sheet

Implied | Balance Sheet [Arithmetic]





ae-state2 ▾



Rendering

Model

Facts

Rules

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Terms



Edit

Tree

Details

Agenda

Reporting Style

(BSU) Balance Sheet ▾

☐ Show only those remaining


Search

Disclosure

Explanation

Add

A report REQUIRES a balance sheet.



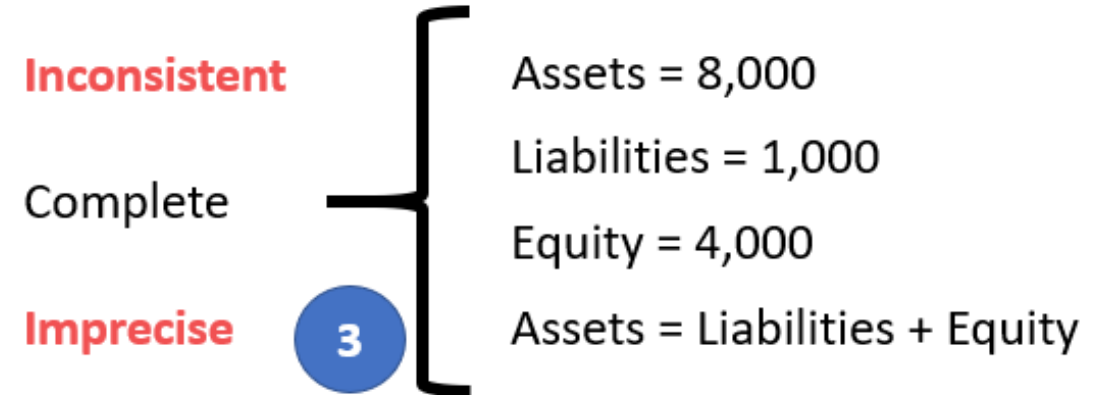
[← Back](#)

Internal Validation

Analysis [Report](#)

of:

#	Verification Category	Result
1	XBRL Technical Syntax Verification	✓
2	Report Mathematical Computations Verification (XBRL Calculations)	✓
3	Report Mathematical Computations Verification (XBRL Formula)	✓
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	✓



Inconsistent and Imprecise

State 3

https://luca.pacioli.ai/luca/view/0f24fd35e961e167a727b663c75a4c5ec9fb7eb86730d6292f46e6e180fc2018_fy-clBeJxbl/index

<https://auditchain.infura-ipfs.io/ipfs/QmVUCs5y7SVxtJGqgdibcPfbN8XGqdceAPmCoCQNdKNjJE>



ae-state3 ▾



Rendering Model Facts Rules Verification Terms



Edit

Reporting Entity [Aspect] GH259400TOMPUOLS65II | <http://standards.iso.org/iso/17442>

Concept [Aspect]	Period [Aspect]	
	2020-12-31	
Balance Sheet [Arithmetic]		
Assets	①	8000
Liabilities		1000
Equity		4000

Tree Details Agenda



Search

Network ▾

Networks (1)

▾ 01-Balance Sheet

Implied | Balance Sheet [Arithmetic]



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Internal Validation

Analysis [Report](#)

of:

#	Verification Category	Result
1	XBRL Technical Syntax Verification	✓
2	Report Mathematical Computations Verification (XBRL Calculations)	✓
3	Report Mathematical Computations Verification (XBRL Formula)	✗
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	✓



Notification



RuleType	Expression	Period	StructureIdentifier	Result
ConsistencyRule	$\$Assets = (\$Liabilities + \$Equity)$	2020-12-31	BalanceSheet	false

ae:Assets = 8,000.00

ae:Liabilities = 1,000.00

ae:Equity = 4,000.00

difference: 3000



FAC



ae-state3 ▾



FAC Rendering

ConsistencyRule

DerivationRule

RollUpRule

Reporting Entity [Aspect] GH259400TOMPUOLS65II | <http://standards.iso.org/iso/17442>

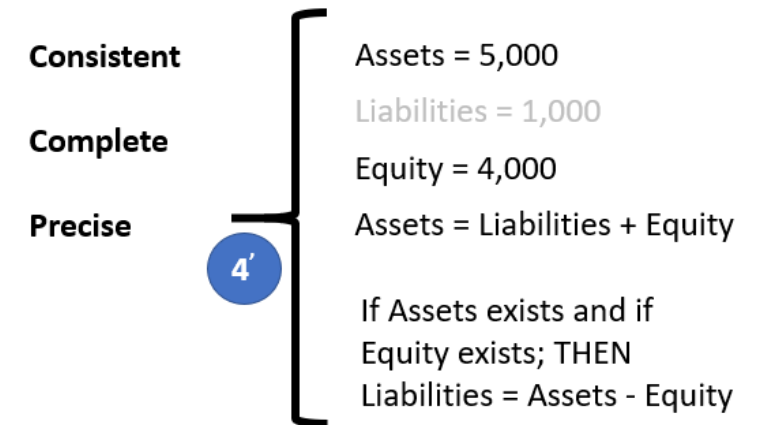
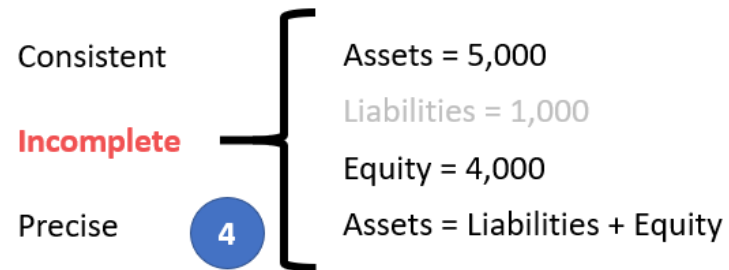
Concept [Aspect]	Period [Aspect]
	2020-12-31
Balance Sheet [Arithmetic]	
Assets	8,000
Liabilities	1,000
Equity	4,000



📁 FAC - 101-Balance Sheet Classified

📊 Balance Sheet Classified [Hypercube]





Unreported Fact

State 4

https://luca.pacioli.ai/luca/view/0f24fd35e961e167a727b663c75a4c5ec9fb7eb86730d6292f46e6e180fc2018_eUmlr0Bdoxl/index

<https://auditchain.infura-ipfs.io/ipfs/QmcvtSss21QYttjxpX65xUxsLxvx6ta8WEWNTVsZcSh1u9/>



ae-state4



Rendering Model Facts Rules Verification Terms



Edit

Reporting Entity [Aspect] GH259400TOMPUOLS65II | <http://standards.iso.org/iso/17442>

Concept [Aspect]	Period [Aspect]
	2020-12-31
Balance Sheet [Arithmetic]	
Assets	5000
Liabilities	
Equity	4000

Tree Details Agenda



Search

Network

Networks (1)

01-Balance Sheet

Implied | Balance Sheet [Arithmetic]



FAC



ae-state4 ▾



FAC Rendering

ConsistencyRule

DerivationRule

RollUpRule



RuleType	Expression	Period	Result
+ DerivationRule	\$Equity == \$Assets - \$Liabilities	2020-12-31	-
- DerivationRule	\$Liabilities == \$Assets - \$Equity	2020-12-31	false
Precondition: (\$Liabilities eq "null") and exists(\$Equity) and exists(\$Assets)			
fac:Assets = 5,000.00 fac:Equity = 4,000.00 fac:Liabilities = 0.00 difference: -1000			
+ DerivationRule	\$Assets == \$Equity - \$Liabilities	2020-12-31	

This is a bug. Derivation rules are not working correctly. Value of fac:Liabilities should have been calculated.

Pacioli.ai is deriving fac:Liabilities correctly, so the rules are correct.

Block Pivots (one per detected block)	
Network	FAC - 101-Balance Sheet Classified (http://xbrlsite.com/fac/BalanceSheetClassified)
Table	Balance Sheet Classified [Hypercube]

Concept arrangement pattern: **Balance Sheet [Arithmetic] [Set]**

Entity: GH259400TOMPUOLS65II (<http://standards.iso.org/iso/17442>)

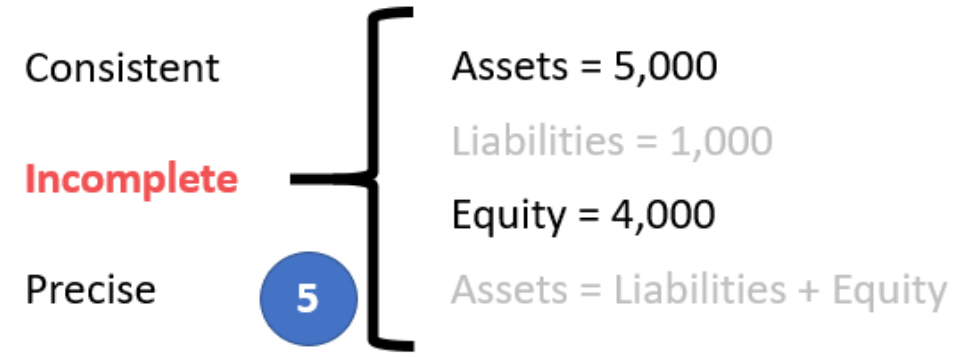
Unit: iso4217:USD

Table ▾																			
Balance Sheet Classified [Hypercube] ▾	Period ▾																		
Concept ▾	<table><tr><td></td><td>Period</td><td>2020-12-31</td></tr><tr><td>Concept</td><td></td><td></td></tr><tr><td>Balance Sheet [Arithmetic]</td><td></td><td></td></tr><tr><td>Assets</td><td></td><td>5,000</td></tr><tr><td>Liabilities</td><td></td><td>1,000</td></tr><tr><td>Equity</td><td></td><td>4,000</td></tr></table>		Period	2020-12-31	Concept			Balance Sheet [Arithmetic]			Assets		5,000	Liabilities		1,000	Equity		4,000
	Period	2020-12-31																	
Concept																			
Balance Sheet [Arithmetic]																			
Assets		5,000																	
Liabilities		1,000																	
Equity		4,000																	

Disclosure Mechanics rules

#	Type	Name	Rule Expression
1	disclosure	disclosures:BalanceSheet Added detections:0	<i>Balance Sheet</i> - disclosures:BalanceSheet requires: - Concept Arrangement Pattern cm:Arithmetic with ae:Assets - Concept ae:Liabilities - Concept ae:Equity

Note that there is also a flaw in the rules if you want to allow a reporting entity to not report Liabilities. If the concept [ae:Liabilities](#) is not provided, it could be derived by the FAC derivation rules.



Incomplete

State 5

https://luca.pacioli.ai/luca/view/0f24fd35e961e167a727b663c75a4c5ec9fb7eb86730d6292f46e6e180fc2018_xQl27wJnsM8/index

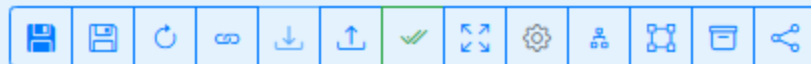
<https://auditchain.infura-ipfs.io/ipfs/QmYFqP51H7haHhi2r5X4Y1SFxUPQynfvskBTWNrhupyBYA/>



ae-state5 ▾



Rendering Model Facts Rules Verification Terms

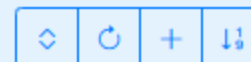


Edit

Reporting Entity [Aspect] GH259400TOMPUOLS65II | <http://standards.iso.org/iso/17442>

Concept [Aspect]	Period [Aspect]
	2020-12-31
Balance Sheet [Arithmetic]	
Assets	5000
Liabilities	
Equity	4000

Tree Details Agenda



Search

Network ▾

Networks (1)

▾ 01-Balance Sheet

Implied | Balance Sheet [Arithmetic]



← Back

Analysis of: [Report](#)

Internal Validation

#	Verification Category	Result
1	XBRL Technical Syntax Verification	✓
2	Report Mathematical Computations Verification (XBRL Calculations)	✓
3	Report Mathematical Computations Verification (XBRL Formula)	✓
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	✓

Showing Fundamental Accounting Concepts incorrect is a Luca Suite Bug. Note that Pacioli.ai shows the FAC validation (line 5) as correct, which is right.

#	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	✓

Disclosure Mechanics rules

#	Type	Name	Rule Expression
1	disclosure	disclosures:BalanceSheet Added • detections:0	<i>Balance Sheet</i> - disclosures:BalanceSheet requires: - Concept Arrangement Pattern cm:Arithmetic - with ae:Assets - Concept ae:Liabilities - Concept ae:Equity

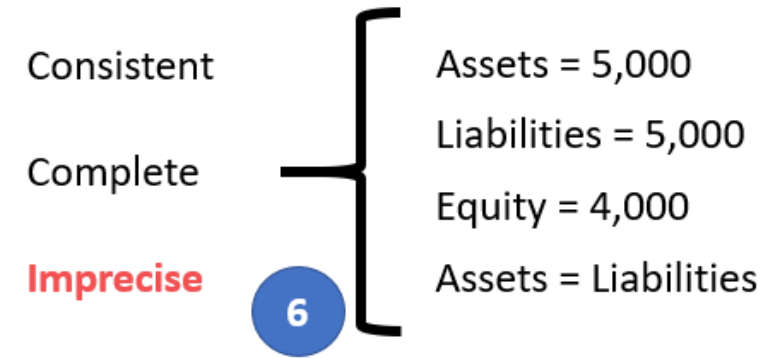
Because the rule “Assets = Liabilities + Equity” is missing; the Balance sheet is not recognized as [Arithmetic]; rather it is recognized as a [Set]. Therefore, the reporting checklist does not recognize the expected Balance Sheet.

Blocks

#	Network	Hypercube	Block	Pattern
1	01-Balance Sheet	(implied)	Balance Sheet [Arithmetic]	Set

Report Checklist Rules

#	Type	Name	Rule Expression
1	disclosureCheck	require [disclosures:BalanceSheet] Added • ok:0 • failed:1	Require disclosure: disclosures:BalanceSheet <i>1 instance:</i> <i>Did not detect [disclosures:BalanceSheet]</i>



Imprecise

State 6

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JIGS



ae-state6 ▾



Rendering

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Edit

Reporting Entity
[Aspect]

GH259400TOMPUOLS65II |
http://standards.iso.org/iso/17442

Concept [Aspect]	Period [Aspect]	
	2020-12-31	
Balance Sheet [Arithmetic]		
Assets	✓	5000
Liabilities		5000
Equity		4000

Tree

Details

Agenda



Search

Network ▾

Networks (1)

01-Balance Sheet



Implied | Balance Sheet [Arithmetic]



<https://auditchain.infura-ipfs.io/ipfs/QmWuUnJBomWFvWsmAcV5sb6igZeWLYcgEnJW6cKrfRmxYE/>

#	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	

<https://auditchain.infura-ipfs.io/ipfs/QmYiJnLdKUseZXfs7ZivQesYS2Z2hW5XKUNbziYfLUMhf/>

Note that the report APPEARS to be 100% valid per the first verification result which left out the Fundamental Accounting Concept Relations verification. But running the FAC verification shows that the report is actually in error.

#	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	

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JIGS

Notification



RuleType	Expression	Period	StructureIdentifier	Result
ConsistencyRule	\$Assets = \$Liabilities	2020-12-31	BalanceSheet	true

ae:Assets = 5,000.00

ae:Liabilities = 5,000.00

The verification rule in the report, "Assets = \$Liabilities" is IMPRECISE (i.e. does not represent reality); in reality, the rule is "Assets = Liabilities + Equity". The software with the rules detects this issue.

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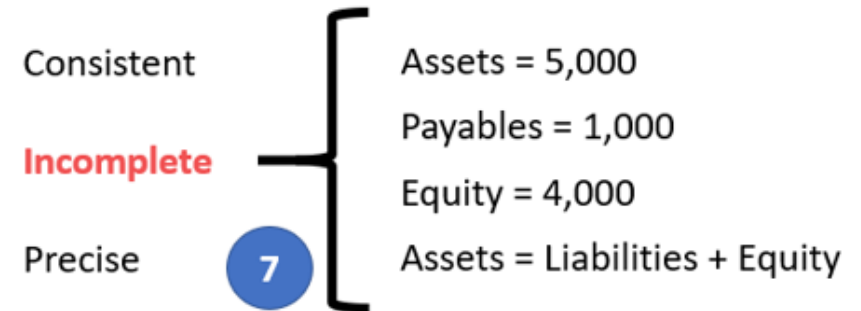


JIGS



#	Verification Category	Result
1	XBRL Technical Syntax Verification	✓
2	Report Mathematical Computations Verification (XBRL Calculations)	✓
3	Report Mathematical Computations Verification (XBRL Formula)	✓
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	✓





Extension Concept – **Without Anchoring**

State 7 (subdirectory state7a)

<https://luca.pacioli.ai/luca/view/0f24fd35e961e167a727b663c75a4c5ec9fb7eb86730d6292f46e6e180fc2018837acee9/index>

<https://auditchain.infura-ipfs.io/ipfs/Qmd67g3LWfNtkpoyCybzNnAWD5hepHGxq755nFSA3ju7eN/>

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ae-state7 ▾



Rendering

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Edit

Reporting Entity
[Aspect]

GH259400TOMPUOLS65II |
http://standards.iso.org/iso/17442

Concept [Aspect]		Period [Aspect]
		2020-12-31
Balance Sheet [Arithmetic]		
Assets		5000
Payables		1000
Equity		4000

Tree

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Network ▾

Networks (1)

01-Balance Sheet

Implied | Balance Sheet [Arithmetic]



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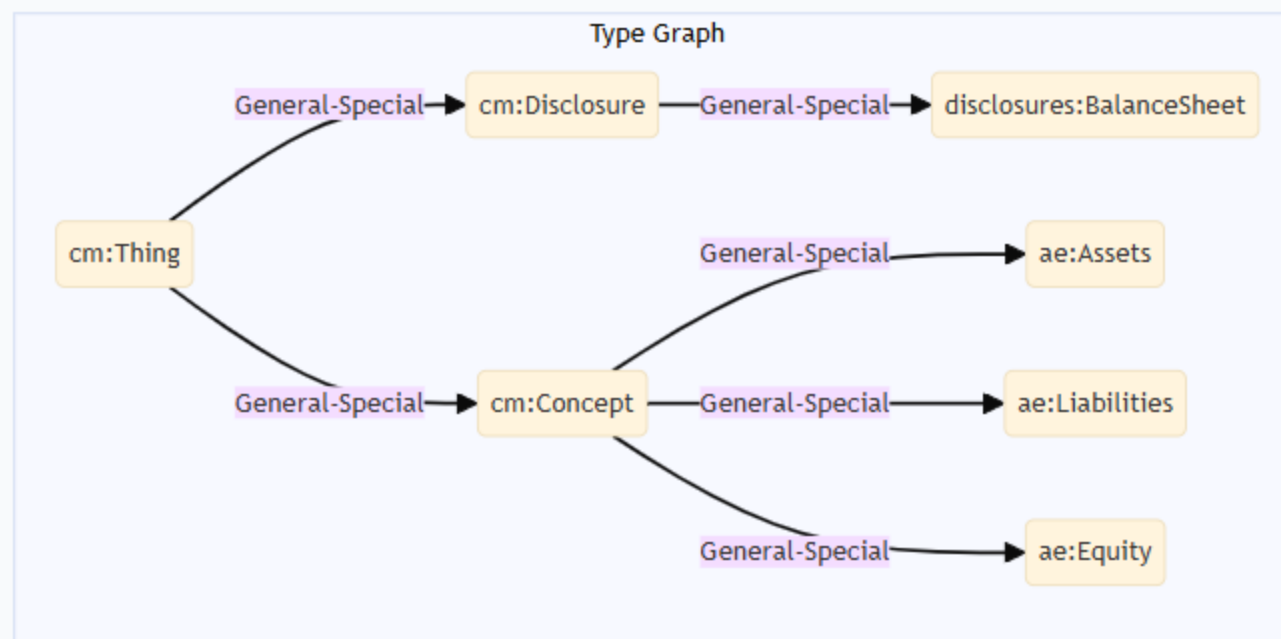
Beta

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JIGS

Type Graph



Fullscreen

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of:

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



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FAC



ae-state7a ▾



FAC Rendering

ConsistencyRule

DerivationRule

RollUpRule

Reporting Entity
[Aspect]

GH259400TOMPUOLS65II |
<http://standards.iso.org/iso/17442>

Concept [Aspect]	Period [Aspect]
	2020-12-31
Balance Sheet [Arithmetic]	
Assets	5,000
Liabilities	
Equity	4,000



FAC - 101-Balance Sheet Classified
Balance Sheet Classified [Hyperc

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JIGS

FAC



ae-state7a ▾



FAC Rendering

ConsistencyRule

DerivationRule

RollUpRule

Search



RuleType

Expression

Period

Result

DerivationRule

\$Liabilities == \$Assets - \$Equity 2020-12-31

false

Precondition: (\$Liabilities eq "null") and exists(\$Equity) and exists(\$Assets)

fac:Assets = 5,000.00

fac:Equity = 4,000.00

fac:Liabilities = 0.00

difference: -1000

+ DerivationRule

\$Equity == \$Assets - \$Liabilities 2020-12-31

-

+ DerivationRule

\$Assets == \$Equity - \$Liabilities 2020-12-31

-





ae-state7a



Rendering Model Facts Rules Verification Terms



Edit

Reporting Entity [Aspect] GH259400TOMPUOLS65II | <http://standards.iso.org/iso/17442>

Concept [Aspect]	Period [Aspect]	
	2020-12-31	
Balance Sheet [Arithmetic]		
Assets	①	5000
Payables		1000
Equity		4000

Tree Details Agenda



Search

Network

Networks (1)

- 01-Balance Sheet
- Implied | Balance Sheet [Arithmetic]





ae-state7a



Rendering Model Facts Rules Verification Terms

Search



RuleType	Expression	Period	StructureIdentifier	Result
ConsistencyRule	ae:Assets = (report:Payables + ae:Equity)	2020-12-31	BalanceSheet	false

ae:Assets = 5,000.00

ae:Equity = 4,000.00

difference: Variable "report" is not valid around position 17 for expression `(ae_Assets)-((report:Payables + ae_Ec

Tree Details Agenda



Search

Network

Networks (1)

01-Balance Sheet

Implied | Balance Sheet [Arithmetic]



Consistent
Incomplete
 Precise

Assets = 5,000
 Payables = 1,000
 Equity = 4,000
 Assets = Liabilities + Equity

7

Consistent
Complete
 Precise

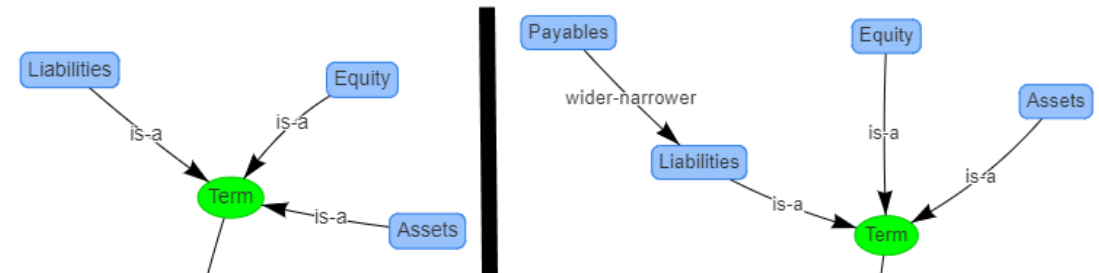
Assets = 5,000
 Liabilities = 1,000
 Equity = 4,000
 Assets = Liabilities + Equity

7'

Payables is a specialization of the more general term **Liabilities**.

Extension Concept – With Anchoring

State 7' (subdirectory state7)



https://luca.pacioli.ai/luca/view/0f24fd35e961e167a727b663c75a4c5ec9fb7eb86730d6292f46e6e180fc2018_Gd_QJQeEvrs/index

<https://auditchain.infura-ipfs.io/ipfs/Qmck65WJ1rGJTtWDqmmF7qy1UGmiquwMPidbeyhzSnhGHt/>

Associations



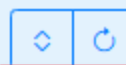
ae-state7 ▾



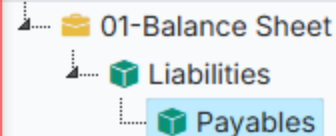
+ Add



Search



Definition ▾



StructureType	StructureIdentifier	AssociationFromName	AssociationRole	AssociationToName	CalculationPolarity
Presentation	BalanceSheet	ae:BalanceSheetArithmetic	Parent-Child	ae:Assets	
Presentation	BalanceSheet	ae:BalanceSheetArithmetic	Parent-Child	report:Payables	
Presentation	BalanceSheet	ae:BalanceSheetArithmetic	Parent-Child	ae:Equity	
Definition	BalanceSheet	ae:Liabilities	General-Special	report:Payables	

Details

Terms Labels References Structures Associations Rules

StructureIdentifier	BalanceSheet
AssociationFromName	ae:Liabilities
AssociationRole	General-Special
AssociationToName	report:Payables
CalculationPolarity	
PreferredLabelRole	
Sequence	1

Close

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 Validated reports**Beta** Lookup List > JIGS

Verification Category Result

1	XBRL Technical Syntax Verification	✓
2	Report Mathematical Computations Verification (XBRL Calculations)	✓
3	Report Mathematical Computations Verification (XBRL Formula)	✓
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	✓

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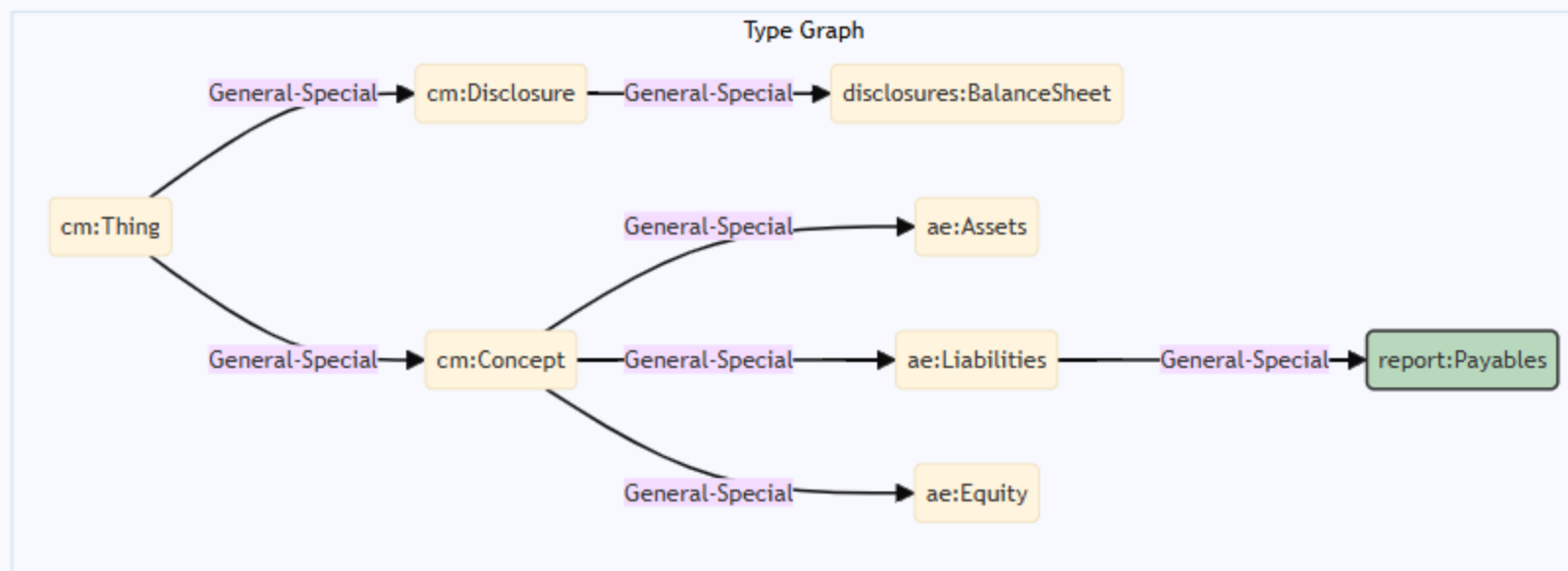
Beta

Lookup List



JIGS

Type Graph



Fullscreen

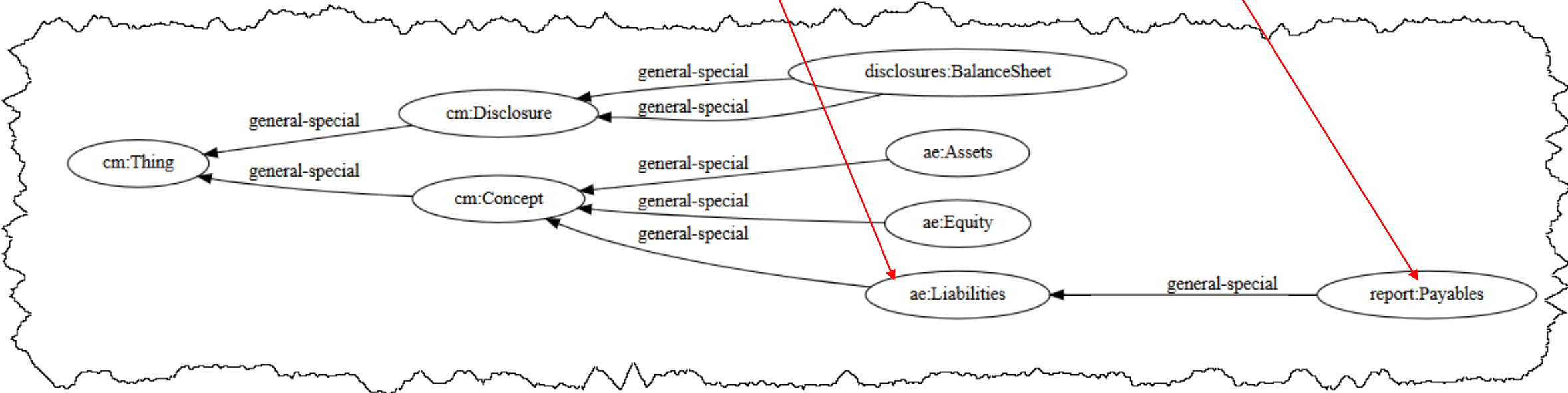
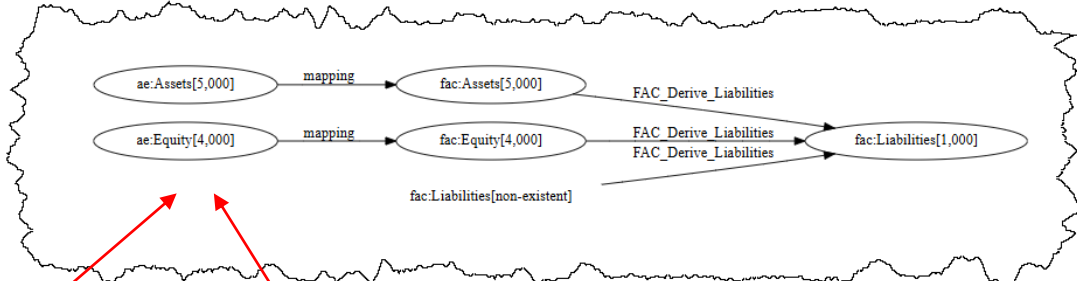
— ◆ +

Console



Disclosure Mechanics rules

#	Type	Name	Rule Expression
1	disclosure	<code>disclosures:BalanceSheet</code> Added <code>detections:0</code>	<i>Balance Sheet</i> <code>disclosures:BalanceSheet</code> requires: - Concept Arrangement Pattern <code>cm:Arithmetic</code> with <code>ae:Assets</code> - Concept <code>ae:Liabilities</code> - Concept <code>ae:Equity</code>

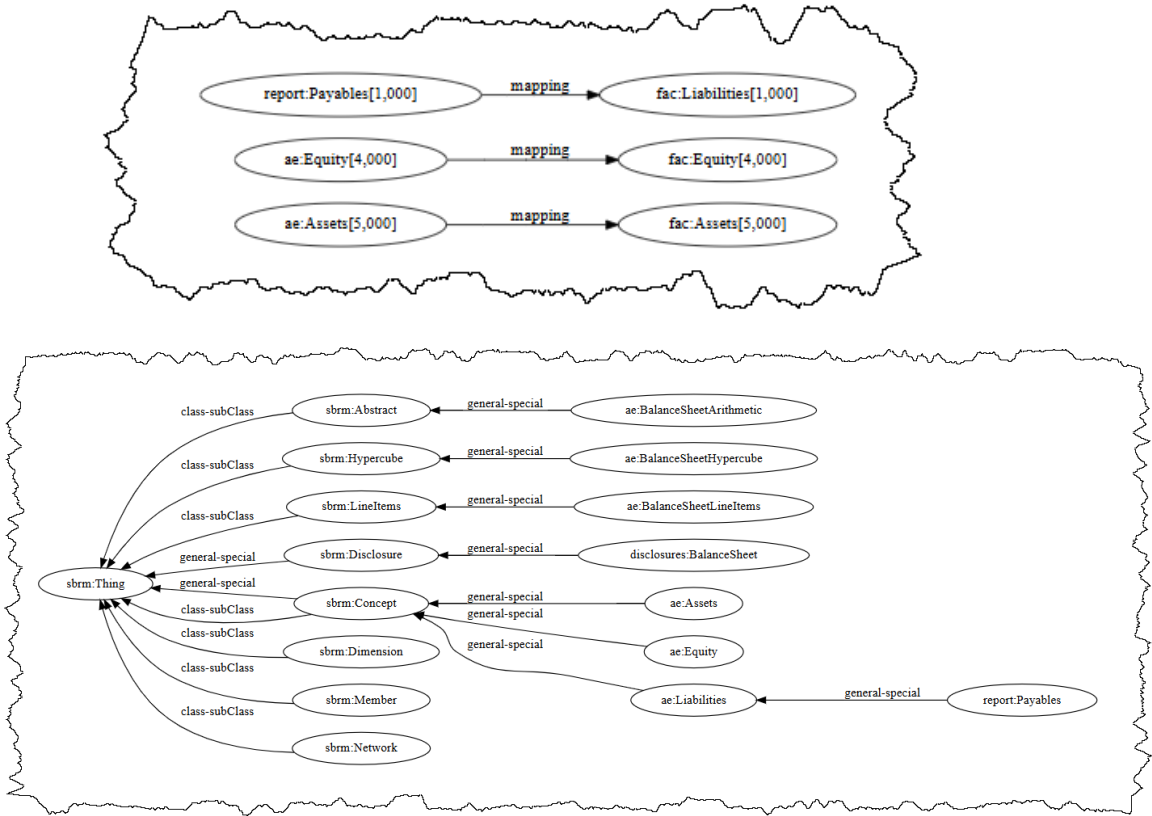


This configuration works; but I am pretty sure it is not desirable

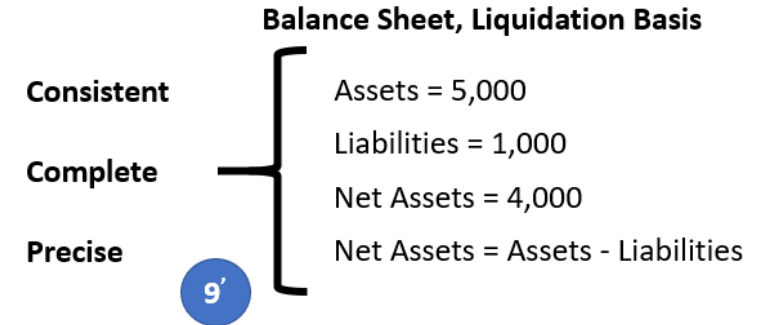
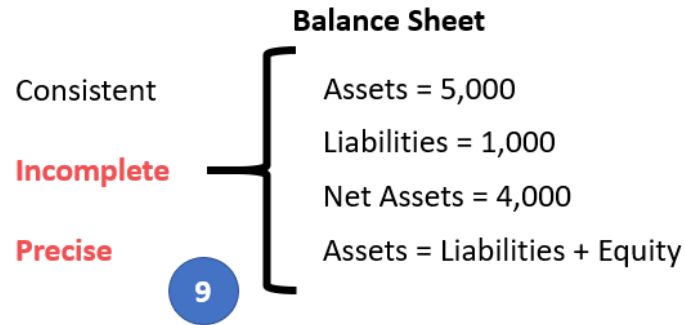
<https://auditchain.infura-ipfs.io/ipfs/QmdNjhFvoik5KFcA9PBEYdWCRZht6MtaWGVDqg3go5qYf1/>

#	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	

```
% Accounting Equation, State 7' %
checkReport3("http://www.xbrlsite.com/seattlemethod/golden/reports/ae/state7/instance.xml",
['http://xbrlsite.com/site1/sbrm/sbrm-structure-rules-strict-def.xml',
'http://xbrlsite.com/seattlemethod/golden/ae/fac.xsd', 'http://xbrlsite.com/seattlemethod/golden/ae/dm-
BalanceSheet-rules2-def.xml', 'http://xbrlsite.com/seattlemethod/golden/ae/dr-rules-def.xml',
'http://xbrlsite.com/seattlemethod/golden/ae/typeSubtype-rules-def.xml',
'http://www.xbrlsite.com/seattlemethod/golden/reports/ae/state7/dm-BalanceSheet-with-payables-rules-
def.xml', 'http://www.xbrlsite.com/seattlemethod/golden/reports/ae/state7/fac-mapping-definition.xml',
'http://www.xbrlsite.com/seattlemethod/golden/reports/ae/state7/typeSubtype-rules-def.xml'],
[newRulesFormat, auditchainTestUI, saveToIPFS, extendedJSON, cacheValidity(0)], Result, IPFSlink).
```



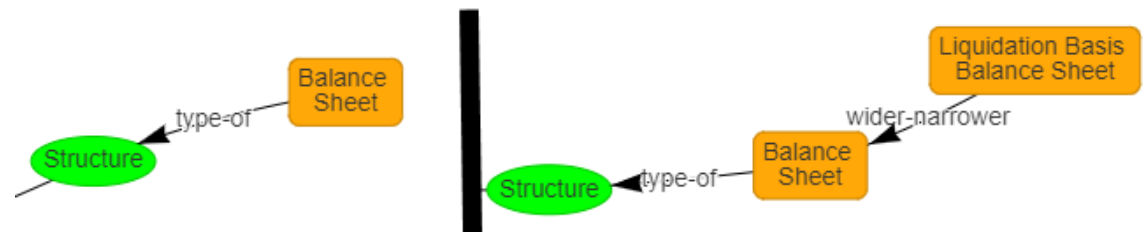
#	Type	Name	Rule Expression
1	valueAssertion	FAC_CONSISTENCY_Assets Added - ok:1 - failed:0	Assets=Liabilities+Equity 1 instance: <i>fac:Assets[5,000] = fac:Liabilities[1,000] + fac:Equity[4,000]</i>
2	valueAssertion	REPORT_Arithmetic_BS01 - ok:1 - failed:0	Assets=Payables+Equity 1 instance: <i>ae:Assets[5,000] = report:Payables[1,000] + ae:Equity[4,000]</i>



Defining Completely New Structure

State 9

*Defining a completely new structure and **anchoring** that new structure to an existing structure*



https://luca.pacioli.ai/luca/view/0f24fd35e961e167a727b663c75a4c5ec9fb7eb86730d6292f46e6e180fc2018_C56wIKKsNGg/index

<https://auditchain.infura-ipfs.io/ipfs/QmdQ8UE5TThWCXygSsa2urMgK4doKuxFUv7ZKhK87HGdJX/>

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A completely new structure was defined, a different but allowed type of balance sheet



ae-state9



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Edit

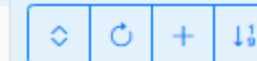
Reporting Entity [Aspect] GH259400TOMPUOLS65II | <http://standards.iso.org/iso/17442>

Concept [Aspect]	Period [Aspect]
	2020-12-31
Balance Sheet [Arithmetic]	
Assets	5000
Liabilities	1000
Net Assets	4000

Tree

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Networks (1)

01-Net Assets Statement

Implied | Balance Sheet [Arithmetic]

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ae-state9



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Edit

Reporting Entity
[Aspect]

GH259400TOMPUOLS65II |
http://standards.iso.org/iso/17442

Concept [Aspect]	Period [Aspect]	
	2020-12-31	
Balance Sheet [Arithmetic]		
Assets		5000
Liabilities		1000
Net Assets	✓	4000

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Search

Disclosure



Disclosure (1)

Unrecognized Disclosure | disclosures:BalanceSheet

A disclosure and disclosure mechanics rules need to be created.

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ae-state9



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Edit

Reporting Entity
[Aspect]

GH259400TOMPUOLS65II |
http://standards.iso.org/iso/17442

Concept [Aspect]	Period [Aspect]	
	2020-12-31	
Balance Sheet [Arithmetic]		
Assets		5000
Liabilities		1000
Net Assets	✓	4000

Tree

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Reporting Style

(BSU) Balance Sheet

☐ Show only those remaining



Search

Disclosure

Explanation

Add

A report REQUIRES a balance sheet.



That way, the reporting checklist can be modified for that new disclosure.

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ae-state9



Rendering

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Verification

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Search



RuleType

Expression

Period

StructureIdentifier

RollUpRule Net Assets==+Assets-Liabilities 2020-12-31 NetAssetsStatement

report:NetAssets = 4,000.00

ae:Assets = 5,000.00

ae:Liabilities = 1,000.00

Tree

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Search

Network

Networks (1)

01-Net Assets Statement



Implied | Balance Sheet [Arithmetic]

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Analysis Report

of:

#	Verification Category	Result
1	XBRL Technical Syntax Verification	✓
2	Report Mathematical Computations Verification (XBRL Calculations)	✓
3	Report Mathematical Computations Verification (XBRL Formula)	✓
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	✓

Messages

#	Type	Stage	Message
		2025-06-16 13:48:27,935 [info] loaded in 0.07 secs at 2025-06-	



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FAC



ae-state9



FAC Rendering

ConsistencyRule

DerivationRule

RollUpRule

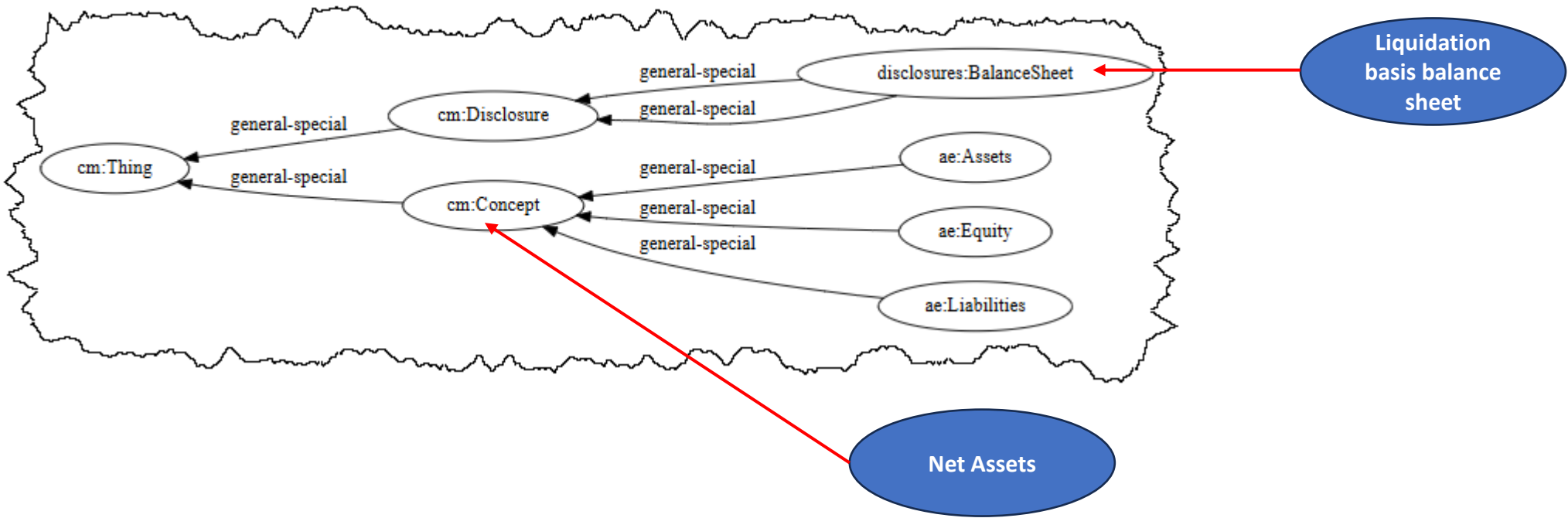
Reporting Entity
[Aspect]

GH259400TOMPUOLS65II |
http://standards.iso.org/iso/17442

Concept [Aspect]	Period [Aspect]
	2020-12-31
Balance Sheet [Arithmetic]	
Assets	5,000
Liabilities	1,000
Equity	



FAC - 101-Balance Sheet Classified
Balance Sheet Classified [Hypercube]



Disclosure Mechanics rules

#	Type	Name	Rule Expression
1	disclosure	<code>disclosures:BalanceSheet</code> Added <code>detections:0</code>	<i>Balance Sheet</i> <code>disclosures:BalanceSheet</code> requires: - Concept Arrangement Pattern <code>cm:Arithmetic</code> with <code>ae:Assets</code> - Concept <code>ae:Liabilities</code> - Concept <code>ae:Equity</code>

- Balance sheet liquidation basis**
- `Disclosure:BalanceSheetLiquidationBasis` requires:
 - Concept Arrangement Pattern `cm:RollUp`
 - with `ae:NetAssets`
 - Concept `ae:Assets`
 - Concept `ae:Liabilities`

		Balance Sheet
Consistent	1	Assets = 5,000
Complete		Liabilities = 1,000
Precise		Equity = 4,000
		Assets = Liabilities + Equity

Improper Report Model Structure

State 10

https://luca.pacioli.ai/luca/view/0f24fd35e961e167a727b663c75a4c5ec9fb7eb86730d6292f46e6e180fc2018_m2hZB0XEP_A/index

<https://auditchain.infura-ipfs.io/ipfs/QmPpNVA7t1ax7axTYRS388M57YXyCBSV2HEwmPNgvRVyz7/>

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ae-state10



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Concept [Aspect]	Period [Aspect]	
	2020-12-31	
Balance Sheet [Arithmetic]		
Assets	✓	5000
Liabilities		1000
Equity		4000

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Networks (1)

01-Balance Sheet

Implied | Balance Sheet [Arithmetic]



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Internal Validation

Analysis [Report](#)

of:

#	Verification Category	Result
1	XBRL Technical Syntax Verification	✓
2	Report Mathematical Computations Verification (XBRL Calculations)	✓
3	Report Mathematical Computations Verification (XBRL Formula)	✓
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	✓



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Model Structure Validation



Child	Parent						
	Networks	Hypercube (a.k.a. Table)	Dimension (a.k.a. Axis)	Member	Line Items (a.k.a. Primary Items)	Abstract	Concept
Networks	0	0	0	0	0	0	0
Hypercube (a.k.a. Table)	0	0	0	0	0	0	0
Dimension (a.k.a. Axis)	0	0	0	0	0	0	0
Member	0	0	0	0	0	0	0
Line Items (a.k.a. Primary Items)	0	0	0	0	0	0	0
Abstract	1	0	0	0	0	0	0
Concept	0	0	0	0	0	1	2

Console



<https://auditchain.infura-ipfs.io/ipfs/QmPpNVA7t1ax7axTYRS388M57YXyCBSV2HEwmPNgvRVyz7/>

Messages

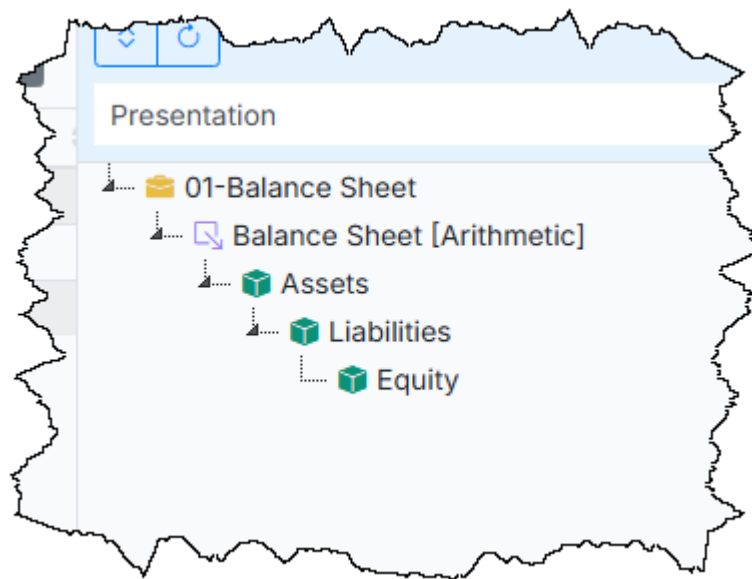
xbrlValidation messages courtesy of Arelle (version 93b79b11de7cf66030650e9034918c1133927dce)

#	Type	Stage	Message
1	info	xbrlValidation(done)	XBRL syntax was verified
2	error	Model structure violation	In presentation network BalanceSheet the report element ae:Assets has an impermissible child report element ae:Liabilities . Details: discouraged(https://luca.pacioli.ai/storage/aa03cb7b-e95e-405e-b3e1-9fe4e893e5a5/bb5d9444/report-pre.xml ,Concept,Concept))
3	error	Model structure violation	In presentation network BalanceSheet the report element ae:Liabilities has an impermissible child report element ae:Equity . Details: discouraged(https://luca.pacioli.ai/storage/aa03cb7b-e95e-405e-b3e1-9fe4e893e5a5/bb5d9444/report-pre.xml ,Concept,Concept))

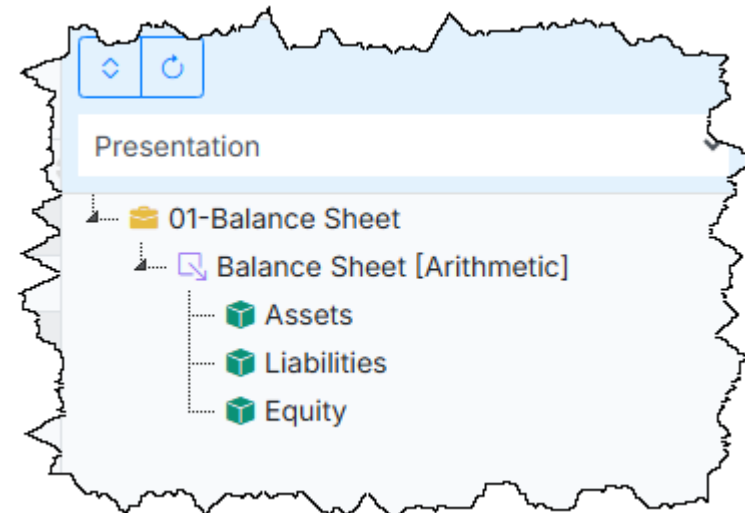
<https://auditchain.infura-ipfs.io/ipfs/QmPpNVA7t1ax7axTYRS388M57YXyCBSV2HEwmPNgvRVyz7/modelStructure.html>

Child	Parent						
	Network	Hypercube (a.k.a. Table)	Dimension (a.k.a. Axis)	Member	Line Items (a.k.a. Primary Items)	Abstract	Concept
Network	0	0	0	0	0	0	0
Hypercube (a.k.a. Table)	1	0	0	0	0	0	0
Dimension (a.k.a. Axis)	0	0	0	0	0	0	0
Member	0	0	0	0	0	0	0
Line Items (a.k.a. Primary Items)	0	1	0	0	0	0	0
Abstract	1	0	0	0	1	1	0
Concept	0	0	0	0	0	4	2

Pathological example to make a point:



Good practice:



What exactly is the logical difference between the LEFT and the RIGHT?

		Balance Sheet
Consistent	1	Assets = 5,000
Complete		Liabilities = 1,000
Precise		Equity = 4,000
		Assets = Liabilities + Equity

Improper XBRL Technical Syntax

State 11

https://luca.pacioli.ai/luca/view/0f24fd35e961e167a727b663c75a4c5ec9fb7eb86730d6292f46e6e180fc2018_KNmSv85eL4Q/index

<https://auditchain.infura-ipfs.io/ipfs/QmYgdoGJyZgBZaLv59wKqnj9kKAs76FxxBNYnFi9cJKPcw/>

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	2020-12-31	
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Assets	✓	5000
Liabilities		1000
Equity		4000

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Networks (1)

01-Balance Sheet

Implied | Balance Sheet [Arithmetic]



#	Type	Stage	Message
1	info	xbrlValidation(done)	XBRL syntax was verified
2	error	xbrlValidation(xbrl.3.5.2.4:missingRoleRef)	[xbrl.3.5.2.4:missingRoleRef] Role http://www.xbrlsite.com/report/role/BalanceSheet is missing a roleRef - http://www.xbrlsite.com/seattlemethod/golden/reports/ae/state11/report-pre.xml 6

Summary

#	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	