

Digital Information Organism

Seattle Method

<https://seattlemethod.blogspot.com/>

Semantic Web for the Working Ontologist

by Dean Allemang, Jim Hendler

“Without the model, there is an undifferentiated mass of data; there is no way to tell which data can or should be extracted with other data. The model itself has no significance without data to describe it. Put the two together, however, and you have a dynamic web of information, where data flow from one point to another in a principled, systematic fashion.”

“Models are used to organize human thought into the form of explanations.”

“Formal models are used in many human intellectual endeavors, wherever precision and objectivity are required.”

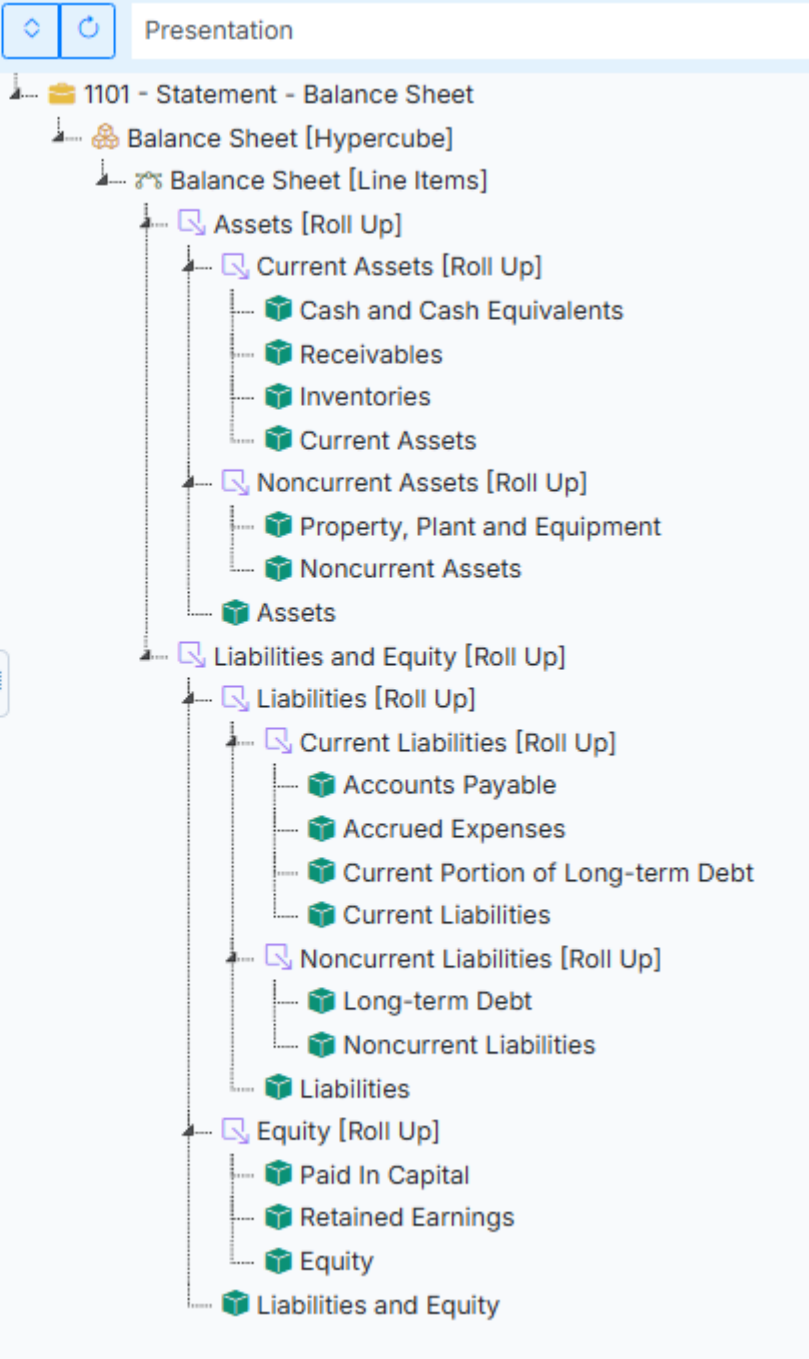
Information;
digital
information;
Represented
using a global
open industry
standard
model;
A graph (really
a hypergraph);
Skillfully
created by a
master
craftsman.

Reporting Entity [Aspect]	30810137d58f76b84afd http://standards.iso.org/iso/17442	
Unit [Aspect]	iso4217:USD	
Concept [Aspect]	Period [Aspect]	
	2024-12-31	2023-12-31
Assets [Roll Up]		
Current Assets [Roll Up]		
Cash and Cash Equivalents	\$ 10,850	\$ 0
Receivables	0	0
Inventories	2,700	0
Current Assets	13,550	0
Noncurrent Assets [Roll Up]		
Property, Plant and Equipment	900	0
Noncurrent Assets	900	0
Assets	\$ 14,450	\$ 0
Liabilities and Equity [Roll Up]		
Liabilities [Roll Up]		
Current Liabilities [Roll Up]		
Accounts Payable	\$ 1,000	\$ 0
Accrued Expenses	400	0
Current Portion of Long-term Debt	0	0
Current Liabilities	1,400	0
Noncurrent Liabilities [Roll Up]		
Long-term Debt	1,000	0
Noncurrent Liabilities	1,000	0
Liabilities	2,400	0
Equity [Roll Up]		
Paid In Capital	10,000	0
Retained Earnings	2,050	0
Equity	12,050	0
Liabilities and Equity	\$ 14,450	\$ 0

Editable,
extensible
model based
on global
standard XBRL,
OIM, SBRM

Reporting Entity [Aspect]	30810137d58f76b84afd http://standards.iso.org/iso/17442	
Unit [Aspect]	iso4217:USD	

Concept [Aspect]	Period [Aspect]	
	2024-12-31	2023-12-31
Assets [Roll Up]		
Current Assets [Roll Up]		
Cash and Cash Equivalents	\$ 10,850	\$ 0
Receivables	0	0
Inventories	2,700	0
Current Assets	13,550	0
Noncurrent Assets [Roll Up]		
Property, Plant and Equipment	900	0
Noncurrent Assets	900	0
Assets	\$ 14,450	\$ 0
Liabilities and Equity [Roll Up]		
Liabilities [Roll Up]		
Current Liabilities [Roll Up]		
Accounts Payable	\$ 1,000	\$ 0
Accrued Expenses	400	0
Current Portion of Long-term Debt	0	0
Current Liabilities	1,400	0
Noncurrent Liabilities [Roll Up]		
Long-term Debt	1,000	0
Noncurrent Liabilities	1,000	0
Liabilities	2,400	0
Equity [Roll Up]		
Paid In Capital	10,000	0
Retained Earnings	2,050	0
Equity	12,050	0
Liabilities and Equity	\$ 14,450	\$ 0



Read and write
hypercubes of
typed
information

(not two
separate sets
of information,
the rendering,
event the input
rendering, is a
projection of
the global
open standard
graph)

Concept [Aspect]	Period [Aspect]	
	2024-12-31	2023-12-31
Assets [Roll Up]		
Current Assets [Roll Up]		
Cash and Cash Equivalents	10850	0
Receivables	0	0
Inventories	2700	0
Current Assets	✓ 13550	✓ 0
Noncurrent Assets [Roll Up]		
Property, Plant and Equipment	900	0
Noncurrent Assets	✓ 900	✓ 0
Assets	✓ 14450	✓ 0
Liabilities and Equity [Roll Up]		
Liabilities [Roll Up]		
Current Liabilities [Roll Up]		
Accounts Payable	1000	0
Accrued Expenses	400	0
Current Portion of Long-term Debt	0	0
Current Liabilities	✓ 1400	✓ 0
Noncurrent Liabilities [Roll Up]		
Long-term Debt	1000	0
Noncurrent Liabilities	✓ 1000	✓ 0
Liabilities	✓ 2400	✓ 0
Equity [Roll Up]		
Paid In Capital	10000	0
Retained Earnings	2050	0
Equity	✓ 12050	✓ 0
Liabilities and Equity	✓ 14450	✓ 0

Multiple (all necessary) views of the information:

- Readable rendering
- Editable rendering
- Model
- Facts
- Rules
- Verification
- Terms

Rendering

Model

Facts

Rules

Verification

Terms

</

Pivotable and reconfigurable

Rendering

Model

Facts

Rules

Verification

Terms

Save

Open

Refresh

Link

Download

Upload

Checkmark

Fullscreen

Help

Diagram

Table

Share

Pivot

View

Filters (Slicers): Reporting Entity [Aspect], Unit [Aspect] · Rows: Concept [Aspect] · Columns: Period [Aspect]

Drag any aspect between filters, rows and columns.

FILTERS (SLICERS)

Reporting Entity [Aspect] R C

Unit [Aspect] R C

ROWS

Concept [Aspect] ▾ 18/18 F C

COLUMNS

Period [Aspect] ▾ 2/2 F R

Apply pivot

Cancel

Reporting Entity [Aspect]

30810137d58f76b84afd | <http://standards.iso.org/iso/17442>

Unit [Aspect]

iso4217:USD

Concept [Aspect]	Period [Aspect]	
	2024-12-31	2023-12-31
Assets [Roll Up]		
Current Assets [Roll Up]		
Cash and Cash Equivalents	\$ 10,850	\$ 0
Receivables	0	0
Inventories	2,700	0
Current Assets	13,550	0
Noncurrent Assets [Roll Up]		
Property, Plant and Equipment	900	0
Noncurrent Assets	900	0
Assets	\$ 14,450	\$ 0
Liabilities and Equity [Roll Up]		

Pivotable not only in read mode; but also in WRITE mode

Rendering

Model

Facts

Rules

Verification

Terms

Pivot

Edit

Filters (Slicers): Reporting Entity [Aspect], Unit [Aspect] · Rows: Concept [Aspect] · Columns: Period [Aspect]

Drag any aspect between filters, rows and columns.

FILTERS (SLICERS)

Reporting Entity [Aspect] R C

Unit [Aspect] R C

ROWS

Concept [Aspect] 18/18 F C

COLUMNS

Period [Aspect] 2/2 F R

Apply pivot

Cancel

Reporting Entity [Aspect]

30810137d58f76b84afd | <http://standards.iso.org/iso/17442>

Unit [Aspect]

iso4217:USD

Concept [Aspect]	Period [Aspect]	
	2024-12-31	2023-12-31
Assets [Roll Up]		
Current Assets [Roll Up]		
Cash and Cash Equivalents	10850	0
Receivables	0	0
Inventories	2700	0
Current Assets	✓ 13550	✓ 0
Noncurrent Assets [Roll Up]		
Property, Plant and Equipment	900	0
Noncurrent Assets	✓ 900	✓ 0
Assets	✓ 14450	✓ 0

All members
are fully
filterable
(excluded from
pivot view)

Rendering

Model

Facts

Rules

Verification

Terms

Save

Open

Refresh

Undo

Redo

Check

Zoom In

Zoom Out

Reset

Share

PivotEdit

Filters (Slicers): Reporting Entity [Aspect], Unit [Aspect] · Rows: Concept [Aspect] · Columns: Period [Aspect]

Drag any aspect between filters, rows and columns.

FILTERS (SLICERS)

Reporting Entity [Aspect] R C

Unit [Aspect] R C

ROWS

Concept [Aspect] 18/18 F C

COLUMNS

Period [Aspect] 2/2 F R

Period [Aspect]

2 of 2 members will be shown

Find a member

Select allClear

2024-12-31

18 cells

2023-12-31

18 cells

Apply pivot

Cancel

Reporting Entity [Aspect]

30810137d58f76b84afd | http://standards.iso.org/iso/17442

Unit [Aspect]

iso4217:USD

Concept [Aspect]	Period [Aspect]	
	2024-12-31	2023-12-31
Assets [Roll Up]		
Current Assets [Roll Up]		
Cash and Cash Equivalents	10850	0
Receivables	0	0
Inventories	2700	0
Current Assets	✓ 13550	✓ 0

Sets of information, all *globally oriented* and query able using familiar high-level terminology, not some cryptic technical syntax.

Reporting Entity [Aspect]		30810137d58f76b84afd http://standards.iso.org/iso/17442	
Unit [Aspect]		iso4217:USD	
Concept [Aspect]	Period [Aspect]		
	2024-12-31	2023-12-31	
Assets [Roll Up]			
Current Assets [Roll Up]			
Cash and Cash Equivalents	\$ 10,850	\$ 0	
Receivables	0	0	
Inventories	2,700	0	
Current Assets	13,550	0	
Noncurrent Assets [Roll Up]			
Property, Plant and Equipment	900	0	
Noncurrent Assets	900	0	
Assets	\$ 14,450	\$ 0	
Liabilities and Equity [Roll Up]			
Liabilities [Roll Up]			
Current Liabilities [Roll Up]			
Accounts Payable	\$ 1,000	\$ 0	
Accrued Expenses	400	0	
Current Portion of Long-term Debt	0	0	
Current Liabilities	1,400	0	
Noncurrent Liabilities [Roll Up]			
Long-term Debt	1,000	0	
Noncurrent Liabilities	1,000	0	
Liabilities	2,400	0	
Equity [Roll Up]			
Paid In Capital	10,000	0	
Retained Earnings	2,050	0	
Equity	12,050	0	
Liabilities and Equity	\$ 14,450	\$ 0	

High-level
typed
accounting
artifacts like
“lead
schedule” and
“reconciliation
” and “ledger”;
not low-level
artifacts like
“spreadsheet”.

Concept [Aspect]	Period [Aspect]		
	2024-12-31		
	Status [Dimension]		
	Prepared by Client [Member]	Adjustments [Member]	Adjusted [Member]
Cash and Cash Equivalents [Roll Up]			
000-1100-00 - BofA Checking	\$ 1,000	\$ 0	\$ 1,000
000-1105-00 - Payroll imprest account - B of A	9,000	0	9,000
000-1107-00 - Petty cash on hand	850	0	850
Cash and Cash Equivalents	\$ 10,850	\$ 0	\$ 10,850
Trade Accounts Receivable [Roll Up]			
000-1200-00 - AR	\$ 0	\$ 0	\$ 0
Trade Receivables	\$ 0	\$ 0	\$ 0
Inventories [Roll Up]			
000-1300-00 - Inventory on hand	\$ 2,700	\$ 0	\$ 2,700
Inventories	\$ 2,700	\$ 0	\$ 2,700
Property, Plant and Equipment [Roll Up]			
000-1500-00 - Furniture and fixtures	\$ 900	\$ 0	\$ 900
Property, Plant and Equipment	\$ 900	\$ 0	\$ 900
Trade Accounts Payable [Roll Up]			
000-2150-00 - AP	\$ 1,000	\$ 0	\$ 1,000
Trade Payables	\$ 1,000	\$ 0	\$ 1,000
Accrued Expenses [Roll Up]			
Accrued Expenses	\$ 400	\$ 0	\$ 400
Accrued Expenses	\$ (400)	\$ 0	\$ (400)
Long-term Debt [Roll Up]			
000-2300-00 - Note payable Bank of America	\$ 1,000	\$ 0	\$ 1,000
Long-term Debt	\$ 1,000	\$ 0	\$ 1,000
Paid in Capital [Roll Up]			
888-8888-88 - Paid in Capital	\$ (10,000)	\$ 0	\$ (10,000)
Paid In Capital	\$ 10,000	\$ 0	\$ 10,000
Retained Earnings [Roll Up]			
000-3200-00 - RE	\$ 2,050	\$ 0	\$ 2,050
Retained Earnings	\$ 2,050	\$ 0	\$ 2,050

Fails loudly
when a
mistake exists

Reporting Entity [Aspect]		30810137d58f76b84afd http://standards.iso.org/iso/17442	
Unit [Aspect]		iso4217:USD	

Concept [Aspect]	Period [Aspect]	
	2024-12-31	2023-12-31
Assets [Roll Up]		
Current Assets [Roll Up]		
Cash and Cash Equivalents	10850	1
Receivables	0	0
Inventories	2700	0
Current Assets	✓ 13550	ⓘ 0
Noncurrent Assets [Roll Up]		
Property, Plant and Equipment	900	0
Noncurrent Assets	✓ 900	✓ 0
Assets	✓ 14450	✓ 0
Liabilities and Equity [Roll Up]		
Liabilities [Roll Up]		
Current Liabilities [Roll Up]		
Accounts Payable	1000	0
Accrued Expenses	400	0
Current Liabilities	✓ 1400	✓ 0
Noncurrent Liabilities [Roll Up]		
Long-term Debt	1000	0
Noncurrent Liabilities	✓ 1000	✓ 0
Liabilities	✓ 2400	✓ 0
Equity [Roll Up]		
Paid In Capital	10000	0
Retained Earnings	2050	0
Equity	✓ 12050	✓ 0
Liabilities and Equity	✓ 14450	✓ 0

Every digital information block is sharable globally; when you have proper access rights; Both the human readable version of information or the digital knowledge graph.

<https://luca.pacioli.ai/luca/view/0f24fd35e961e167a727b663c75a4c5ec9fb7eb86730d6292f46e6e180fc201863860972/index?structure=BalanceSheet&reportElement=mini%3ABalanceSheetHypercube&focusFact=69d68aec6a6eb3c0a10d3e5b>

Concept [Aspect]	Period [Aspect]	
	2024-12-31	2023-12-31
Assets [Roll Up]		
Current Assets [Roll Up]		
Cash and Cash Equivalents	10850	0
Receivables	0	0
Inventories	2700	0
Current Assets	✓13550	✓0
Noncurrent Assets [Roll Up]		
Property, Plant and Equipment	900	0
Noncurrent Assets	✓900	✓0
Assets	✓14450	✓0
Liabilities and Equity [Roll Up]		
Liabilities [Roll Up]		
Current Liabilities [Roll Up]		
Accounts Payable	1000	0
Accrued Expenses	400	0
Current Liabilities	✓1400	✓0
Noncurrent Liabilities [Roll Up]		
Long-term Debt	1000	0
Noncurrent Liabilities	✓1000	✓0
Liabilities	✓2400	✓0
Equity [Roll Up]		
Paid In Capital	10000	0
Retained Earnings	2050	0
Equity	✓12050	✓0
Liabilities and Equity	✓14450	✓0

A rich “fenced boundary” can be created to assure high quality information; The fenced boundary is both readable by humans and readable by machines; The fenced boundary is declarative; The fenced boundary is accessible globally or when given the proper access

Reporting Frameworks															Conceptual Model		Accounting Semantics Sources		Lookup Tables		Search frameworks...			Tools
Name	Prefix	Terms	Associations	Types/ Parts	Structures	Topics	Disclosures	Disclosure Mechanics	Conditions	Fundamental Concepts	Reporting Checklist	Business Events	Model Structure Rules	Reporting Styles	Health Issues									
Accounting Equation	ae	14	34	5	1	0	1	1	5	3	2	0	49	1	0									
SFAC 6	sfac6	29	84	15	3	0	3	3	9	3	4	0	49	1	0									
SFAC8 Elements of Financial Statement	sfac8	74	246	29	7	0	8	8	52	12	8	0	49	4	0 +2									
Common Financial Reporting Framework	common	88	408	122	7	0	14	11	36	15	44	0	49	5	0									
Office of the Comptroller of Currency Financial Reporting Scheme	occ	24	75	15	1	0	3	3	10	2	4	0	49	1	0									
MINI	mini	341	1107	129	28	25	35	35	174	26	39	15	49	1	1 +9									
PROOF Financial Reporting Scheme	proof	193	490	30	14	35	20	20	76	27	18	0	49	7	0 +11									
AASB 1060 Financial Reporting Scheme	aasb1060	875	5356	470	134	81	95	193	771	44	195	0	49	7	0 +8									
IFRS for SMES Financial Reporting Scheme (ifrs-smes)	ifrs-smes	1648	4390	703	75	71	175	175	710	44	180	0	49	6	0 +21									
Sumrix FRS 102 Financial Reporting Scheme	sfrs102	8000	12495	0	1	0	0	0	0	0	0	0	49	1	0									
US GAAP Financial Reporting Scheme (working proof of concept)	us-gaap	21680	81682	3357	93	121	1033	626	6614	135	134	0	49	1	0 +128									
MINI Financial Reporting Scheme 2026 (MINI)	mini	344	1328	121	28	25	35	35	157	26	48	15	49	1	0 +16									

No vendor lock in because format is a global open industry standard and hundreds of software applications support the standard.

<https://software.xbrl.org/>

Concept [Aspect]	Period [Aspect]	
	2024-12-31	2023-12-31
Assets [Roll Up]		
Current Assets [Roll Up]		
Cash and Cash Equivalents	10850	0
Receivables	0	0
Inventories	2700	0
Current Assets	✓ 13550	✓ 0
Noncurrent Assets [Roll Up]		
Property, Plant and Equipment	900	0
Noncurrent Assets	✓ 900	✓ 0
Assets	✓ 14450	✓ 0

Reporting Entity [Axis]	30810137d58f76b84afd http://standards.iso.org/iso/17442	
Unit [Axis]	USD	
	Period [Axis]	
Balance Sheet [Line Items]	2024-12-31	
Assets [Roll Up]		
Current Assets [Roll Up]		
Cash and Cash Equivalents	10,850	
Receivables	0	
Inventories	2,700	
Current Assets	13,550	
Noncurrent Assets [Roll Up]		
Property, Plant and Equipment	900	
Noncurrent Assets	900	
Assets	14,450	
Liabilities and Equity [Roll Up]		
Liabilities [Roll Up]		
Current Liabilities [Roll Up]		
Accounts Payable	1,000	
Accrued Expenses	400	
Current Liabilities	1,400	
Noncurrent Liabilities [Roll Up]		
Long-term Debt	1,000	
Noncurrent Liabilities	1,000	
Liabilities	2,400	
Equity [Roll Up]		
Paid In Capital	10,000	
Retained Earnings	2,050	
Equity	12,050	
Liabilities and Equity	14,450	

Table		Period	
Balance Sheet [Hypercube]		Period	
Concept	Period	2024-12-31	2023-12-31
Assets [Roll Up]			
Current Assets [Roll Up]			
Cash and Cash Equivalents		10,850	0
Receivables		0	0
Inventories		2,700	0
Current Assets		13,550	0
Noncurrent Assets [Roll Up]			
Property, Plant and Equipment		900	0
Noncurrent Assets		900	0
Assets		14,450	0
Liabilities and Equity [Roll Up]			
Liabilities [Roll Up]			
Current Liabilities [Roll Up]			
Accounts Payable		1,000	0
Accrued Expenses		400	0
Current Liabilities		1,400	0
Noncurrent Liabilities [Roll Up]			
Long-term Debt		1,000	0
Noncurrent Liabilities		1,000	0
Liabilities		2,400	0
Equity [Roll Up]			
Paid In Capital		10,000	0
Retained Earnings		2,050	0
Equity		12,050	0
Liabilities and Equity		14,450	0

For more information please see:

Digital Information Organism

<https://seattlemethod.blogspot.com/2026/05/digital-information-organism.html>

Showcase of Capabilities

<https://seattlemethod.blogspot.com/p/showcase-of-capabilities.htm>

Executive Summary

<https://seattlemethod.blogspot.com/p/executive-summary.html>