Pacioli Experiment (Logical Import Format)

Information from Excel files can be imported into Pacioli which will turn the Excel based logical information into XBRL, the report is uploaded to a repository, and then enable the user to verify the report located in the repository using Pacioli per the full constraints of the Seattle Method[1]. To do this:

Go to the **Pacioli Report Importer** page:

https://pacioli.auditchain.finance/reportImporter2

Upload a Report (no_session)

Please provide files with names ending in BaseInformation.csv (mandatory), Terms.csv, Labels.csv, Structures.csv, Associations.csv, Rules.csv, Contexts.csv, Units.csv and Facts.csv... or a zip file.

Drop files here to upload, or click to open a file upload dialog

I am a human: ☑

Import!

Either create the Excel files you desire to import or you can use this set of examples files which can be downloaded here:

http://xbrlsite.azurewebsites.net/2021/luca/ae2-import.zip

Name	Type	Compressed size	Password ...	Size	Ratio	Date modified
ae-associations.xlsx	Microsoft Excel Worksheet	7 KB	No	10 KB	27%	9/20/2021 12:04 PM
ae-baseinformation.xlsx	Microsoft Excel Worksheet	8 KB	No	10 KB	27%	8/30/2021 9:01 AM
ae-facts.xlsx	Microsoft Excel Worksheet	7 KB	No	10 KB	27%	11/24/2021 9:53 AM
ae-rules.xlsx	Microsoft Excel Worksheet	7 KB	No	10 KB	27%	11/24/2021 9:49 AM
ae-structures.xlsx	Microsoft Excel Worksheet	7 KB	No	9 KB	28%	9/20/2021 12:02 PM
ae-terms.xlsx	Microsoft Excel Worksheet	7 KB	No	10 KB	27%	9/20/2021 12:01 PM

Unzip the file. Drag and drop each file individually, all the files at once, or you can even simply upload the single ZIP file, that will work also.

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

After the files have been uploaded, check the "I am a human" checkbox and then press the Import button:

Upload a SBRM Report in logic format (no_session)

Please provide an Excel workbook with sheets named exactly: BaseInformation, Terms, Labels, References, Structures, Associations, Rules-Consistency, Rules-Nonstandard, Rules-RollForward, Rules-Variance, Rules-Adjustment, Rules-MemberAggregation, Facts, Facts-Parenthetical, Facts-Dimensions
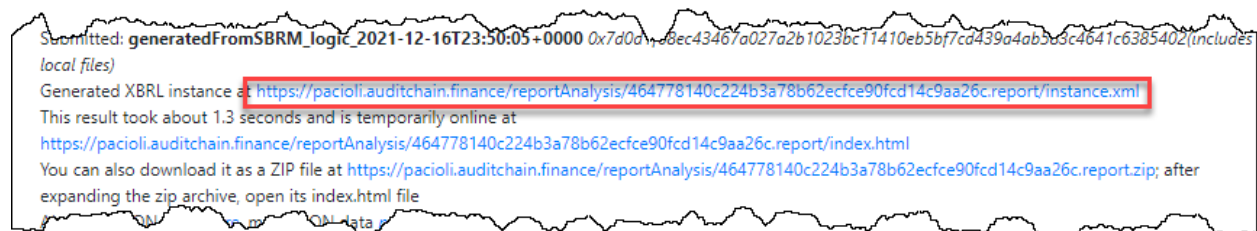
42.2 KB

ae-import.zip

I am a human: ☑
Import!

Once the processing is completed, a Pacioli validation results page will be generated (see the example below).

https://pacioli.auditchain.finance/reportAnalysis/464778140c224b3a78b62ecfce90fcd14c9aa26c.report/index.html

On the main page of the validation results, a link to an XBRL instance will be shown. That XBRL instance is the report and is linked to the report model for the report which has been placed on the Pacioli web site. You can click on the link or copy the link:

Submitted: **generatedFromSBRM_logic_2021-12-16T23:50:05+0000** *0x7d0d...8ec43467a027a2b1023bc11410eb5bf7cd439a4ab5d3c4641c6385402(includes local files)*
Generated XBRL instance at https://pacioli.auditchain.finance/reportAnalysis/464778140c224b3a78b62ecfce90fcd14c9aa26c.report/instance.xml
This result took about 1.3 seconds and is temporarily online at
https://pacioli.auditchain.finance/reportAnalysis/464778140c224b3a78b62ecfce90fcd14c9aa26c.report/index.html
You can also download it as a ZIP file at https://pacioli.auditchain.finance/reportAnalysis/464778140c224b3a78b62ecfce90fcd14c9aa26c.report.zip; after expanding the zip archive, open its index.html file

Four files are created per the import: instance.xml, reports.xsd, linbases.xml, formulas.xml

https://pacioli.auditchain.finance/reportAnalysis/464778140c224b3a78b62ecfce90fcd14c9aa26c.report/instance.xml

https://pacioli.auditchain.finance/reportAnalysis/464778140c224b3a78b62ecfce90fcd14c9aa26c.report/report.xsd

https://pacioli.auditchain.finance/reportAnalysis/464778140c224b3a78b62ecfce90fcd14c9aa26c.report/linkbases.xml

Accounting Equation

https://pacioli.auditchain.finance/reportAnalysis/464778140c224b3a78b62ecfce90fcd14c9aa26c.report/formulas.xml

Use the link for the XBRL instance which was generated above in the Pacioli Power User Tool and you can now verify that XBRL-based report in consistent with the rules specified for the report including:

1. XBRL technical syntax rules.
2. Model structure rules (XBRL presentation relations logic which is not verified by XBRL syntax rules).
3. Fundamental accounting concept relations (accounting relations not verified by XBRL syntax rules).
4. Disclosure mechanics rules (logical relations not verified by XBRL syntax rules).
5. Reporting checklist rules (logical reportability rules not verified by XBRL syntax rules).
6. Type-subtype rules (logically permitted type-subtype or also known as wider-narrower rules or general-special relations rules).
7. Manual verification of logic not enforced by machine-readable rules or for which machine-readable rules have not been made available.

These rules can be verified individually or together as a set. All rules are made available in the XBRL technical syntax. All XBRL-based rules can be found here:

http://xbrlsite.azurewebsites.net/2020/intermediate/ae/ae_ModelStructure.html

ae

Entry Point (Associations) | Terms | Structures | Rules | Type-subtype | Disclosures |Dislosure Rules (Reporting Checklist) Download all

#	Report Element Label	Report Element Category	Period Type	Balance Type	Report Element Name
1	01-Balance Sheet	Network			http://www.xbrlsite.com/ae/role/BalanceSheet
2	Balance Sheet [Hypercube]	Hypercube			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

Accounting Equation

Get to the **Pacioli Power User Tool** here:

https://pacioli.auditchain.finance/tools/PowerUserTool.swinb
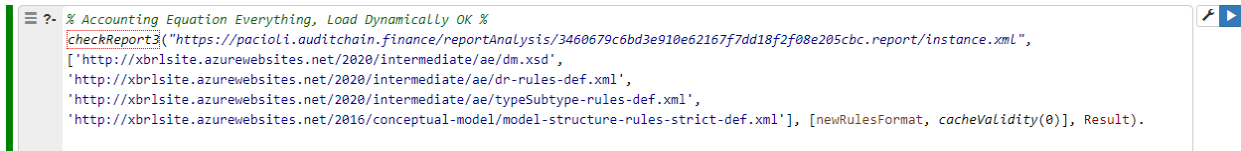
Copy and then past the script below into the Pacioli Power User Tool:

% Accounting Equation Everything, Load Dynamically OK %
checkReport3("https://pacioli.auditchain.finance/reportAnalysis/464778140c224b3a78b62ecfce90fcd14
c9aa26c.report/instance.xml",
['http://xbrlsite.azurewebsites.net/2020/intermediate/ae/dm.xsd',
'http://xbrlsite.azurewebsites.net/2020/intermediate/ae/dr-rules-
def.xml','http://xbrlsite.azurewebsites.net/2020/intermediate/ae/typeSubtype-rules-def.xml',
'http://xbrlsite.azurewebsites.net/2016/conceptual-model/model-structure-rules-strict-def.xml'],
[newRulesFormat, cacheValidity(0)], Result).

You should see something that looks like the following:

```
% Accounting Equation Everything, Load Dynamically OK %
checkReport3("https://pacioli.auditchain.finance/reportAnalysis/3460679c6bd3e910e62167f7dd18f2f08e205cbc.report/instance.xml",
['http://xbrlsite.azurewebsites.net/2020/intermediate/ae/dm.xsd',
'http://xbrlsite.azurewebsites.net/2020/intermediate/ae/dr-rules-def.xml',
'http://xbrlsite.azurewebsites.net/2020/intermediate/ae/typeSubtype-rules-def.xml',
'http://xbrlsite.azurewebsites.net/2016/conceptual-model/model-structure-rules-strict-def.xml'], [newRulesFormat, cacheValidity(0)], Result).
```

Press the blue run button next to where you pasted in the script to validate the XBRL-based report and a verification results page will be generated:

https://pacioli.auditchain.finance/reportAnalysis/1fa11991d8f30495119a5a8afcb0dc49ff7d8e7d.report/
index.html

Note that the errors reported are, in fact, actual inconsistencies between the imported report and the expected report. Both issues related to the balance sheet.

Report

Submitted: **https://pacioli.auditchain.finance/reportAnalysis/464778140c224b3a78b62ecfce90fcd14c9aa26c.report/instance.xml** *0x65cdac7498bb1b0df437fdd3a7dccd29def1fe78577fc321b4*

This result took about 16.3 seconds and is temporarily online at https://pacioli.auditchain.finance/reportAnalysis/2eabff3192571175fc6e909c63a3a28170655518.report/index.html

You can also download it as a ZIP file at https://pacioli.auditchain.finance/reportAnalysis/2eabff3192571175fc6e909c63a3a28170655518.report.zip; after expanding the zip archive, cml file
Abridged JSON trace here, more JSON data *maybe here.*

For more information: http://accounting.auditchain.finance/index.html

DISCLAIMER: this analysis is provided by software still under development, and likely incomplete or even erroneous; do NOT use it other than for experimental, inconsequential purposes

User Alterations

Options: [newRulesFormat,cacheValidity(0)]

Additional linkbases and schemas:

[http://xbrlsite.azurewebsites.net/2020/intermediate/ae/dm.xsd,http://xbrlsite.azurewebsites.net/2020/intermediate/ae/dr-rules-def.xml,http://xbrlsite.azurewebsites.net/2020/intermediate/ae/typeSubtype-rules-def.xml,http://xbrlsite.azurewebsites.net/2016/conceptual-model/model-structure-rules-strict-def.xml]

Table of Contents

		TERMS
		Mappings
		All FACTS (technical listing)
		Type-subtype graph
		Type-subtype table
		Model Structure Validation
1	01-Balance Sheet	Structures	Facts	Pivots
		Graph of reasoning
		Blocks
		Blocks Graph
		Value Assertions
	All Rules	Disclosure Mechanics rules
		Report Checklist Rules
		Messages

Messages

NONE.

For more information: http://accounting.auditchain.finance/index.html

DISCLAIMER: this analysis is provided by software still under development, and likely incomplete or even erroneous; do NOT use it other than for experimental, inconsequential purposes

You can open the XBRL instance using Arelle: (Arelle is free open source and can be downloaded from, https://arelle.org/arelle/)

https://pacioli.auditchain.finance/reportAnalysis/464778140c224b3a78b62ecfce90fcd14c9aa26c.report/instance.xml

Note that Arelle does not support processing of Seattle Method rules but can read all of those XBRL-based rules.

Accounting Equation

The XBRL instance can be opened using Pesseract: (Pesseract can be downloaded and used for noncommercial use for free, http://pesseract.azurewebsites.net/)

https://pacioli.auditchain.finance/reportAnalysis/464778140c224b3a78b62ecfce90fcd14c9aa26c.report/instance.xml

Note that Pesseract can also process Seattle Method logical rules and read them.

Report can be validated using XBRL Cloud XRun: (XRun is no longer a product of XBRL Cloud, alternative cloud-based solutions can be acquired from XBRL Cloud, see https://www.xbrlcloud.com/)

Report generated using software from Coyote Reporting, LLC at 2021-12-15T03:25:01.585-0800

XBRL Validation Report

Severity	Count
Error	0
Warning	0
Inconsistency	0
Best Practice	0
Information	0
Total	**0**

No Errors!

XBRL Cloud performs XBRL technical syntax validation and the Seattle Method for US GAAP. However, XBRL Cloud currently does not have the flexibility to report any reporting scheme that is created that uses the Seattle Method, ONLY US GAAP is supported.

Report can be validated using UBmatrix XPE 4.0: (A free open-source version of XPE 2.5 version can be downloaded, https://sourceforge.net/projects/ubmatrix-xbrl/files/UBmatrix%20Processing%20Engine%202.5/2.500/)

Business rules:

Business Rules Results

Thu Dec 16 16:15:23 PST 2021

XBRL Processor Version:4.0.0.2125

Report name: Detailed Output

Summary

Formulas Compiled	Formula Fired	Assertions Compiled	Assertions Fired	Assertions Satisfied	Assertions Not Satisfied
0	0	1	1	1	0

Assertion Report

Value Assertions

id	satisfied	message
BS1 (evaluation 1)	satisfied	$Assets=3500 = $Liabilities=500 + $Equity=3000

XBRL Calculations:

Line	Concept	Weight	Balance	Decimals	Precision	Reported	Calculated	Source	Message

* * *

Alternatively, could us Luca to <u>manually input information to create report</u>:

Alternatively, could us Luca API to <u>feed information into Luca to create report</u>:

Alternatively, could us Luca to <u>import information from Excel to create report</u>: