

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 Method¹. 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/common-import.zip>

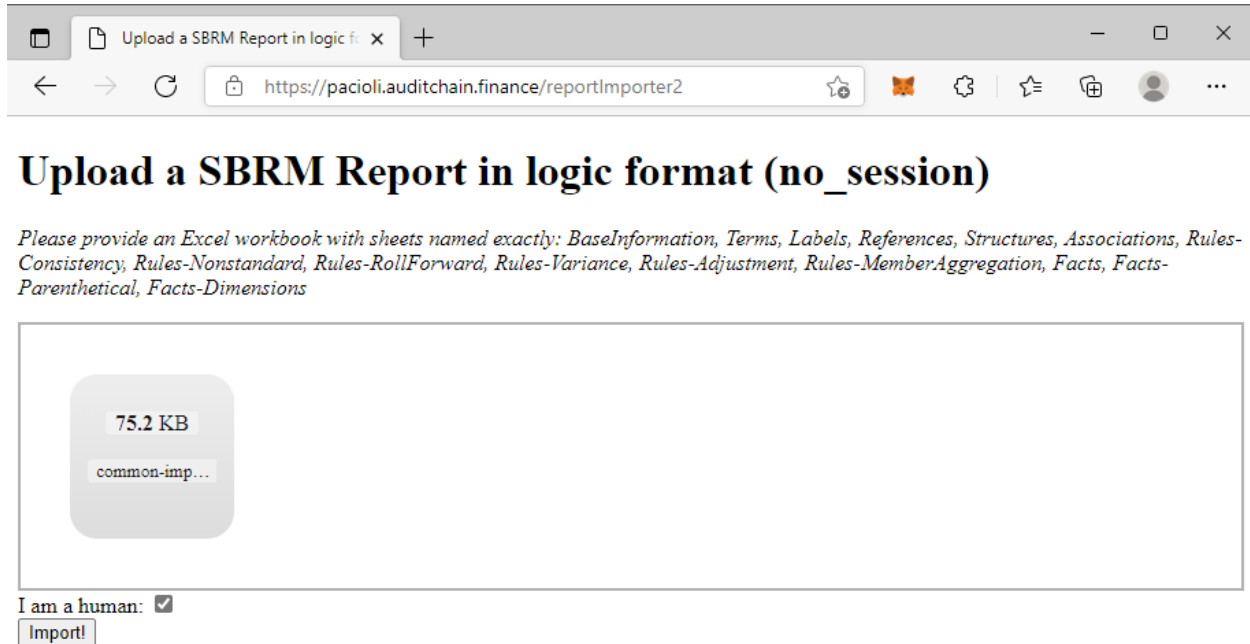
Name	Type	Compressed size	Password ...	Size	Ratio	Date modified
 common-associations.xlsx	Microsoft Excel Worksheet	12 KB	No	14 KB	19%	10/5/2021 8:34 AM
 common-baseinformation.xlsx	Microsoft Excel Worksheet	8 KB	No	10 KB	30%	10/4/2021 11:42 AM
 common-facts.xlsx	Microsoft Excel Worksheet	9 KB	No	12 KB	24%	11/16/2021 6:08 PM
 common-labels.xlsx	Microsoft Excel Worksheet	8 KB	No	11 KB	24%	8/31/2021 3:23 PM
 common-references.xlsx	Microsoft Excel Worksheet	8 KB	No	10 KB	27%	8/31/2021 3:21 PM
 common-rules-consistency.xlsx	Microsoft Excel Worksheet	8 KB	No	10 KB	26%	11/24/2021 9:37 AM
 common-rules-rollforward.xlsx	Microsoft Excel Worksheet	7 KB	No	10 KB	27%	11/24/2021 9:37 AM
 common-structures.xlsx	Microsoft Excel Worksheet	7 KB	No	10 KB	27%	8/30/2021 10:57 AM
 common-terms.xlsx	Microsoft Excel Worksheet	10 KB	No	13 KB	23%	10/5/2021 8:24 AM

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.

¹ Seattle Method, <http://xbrlsite.com/seattlemethod/>

COMMON

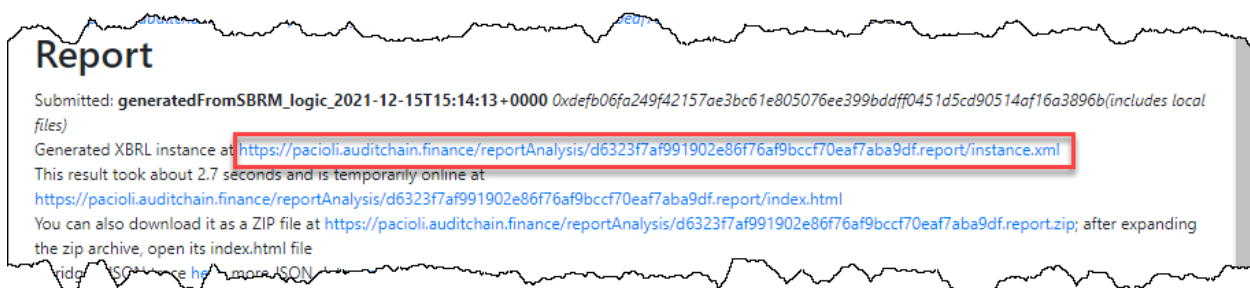
After the files have been uploaded, check the “I am a human” checkbox and then press the Import button:



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

<https://pacioli.auditchain.finance/reportAnalysis/d6323f7af991902e86f76af9bccf70eaf7aba9df.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:



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

<https://pacioli.auditchain.finance/reportAnalysis/d6323f7af991902e86f76af9bccf70eaf7aba9df.report/instance.xml>

<https://pacioli.auditchain.finance/reportAnalysis/d6323f7af991902e86f76af9bccf70eaf7aba9df.report/reports.xsd>

COMMON

<https://pacioli.auditchain.finance/reportAnalysis/d6323f7af991902e86f76af9bccf70eaf7aba9df.report/lnkbases.xml>

<https://pacioli.auditchain.finance/reportAnalysis/d6323f7af991902e86f76af9bccf70eaf7aba9df.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 is 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://xbrl.azurewebsites.net/2020/intermediate/common/common_ModelStructure.html

common						
Entry Point (Associations) Terms Structures Rules Type-subtype Disclosures Disclosure Mechanics Rules Disclosure 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.xbrl.azurewebsites.net/2020/intermediate/common/common_ModelStructure.html#01-BalanceSheet	
2	Balance Sheet [Hypercube]	Hypercube			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.xbrl.azurewebsites.net/2020/intermediate/common/common_ModelStructure.html#02-NetAssets	
19	Net Assets [Hypercube]	Hypercube			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.xbrl.azurewebsites.net/2020/intermediate/common/common_ModelStructure.html#03-ComprehensiveIncome	
26	Comprehensive Income Statement [Hypercube]	Hypercube			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	

COMMON

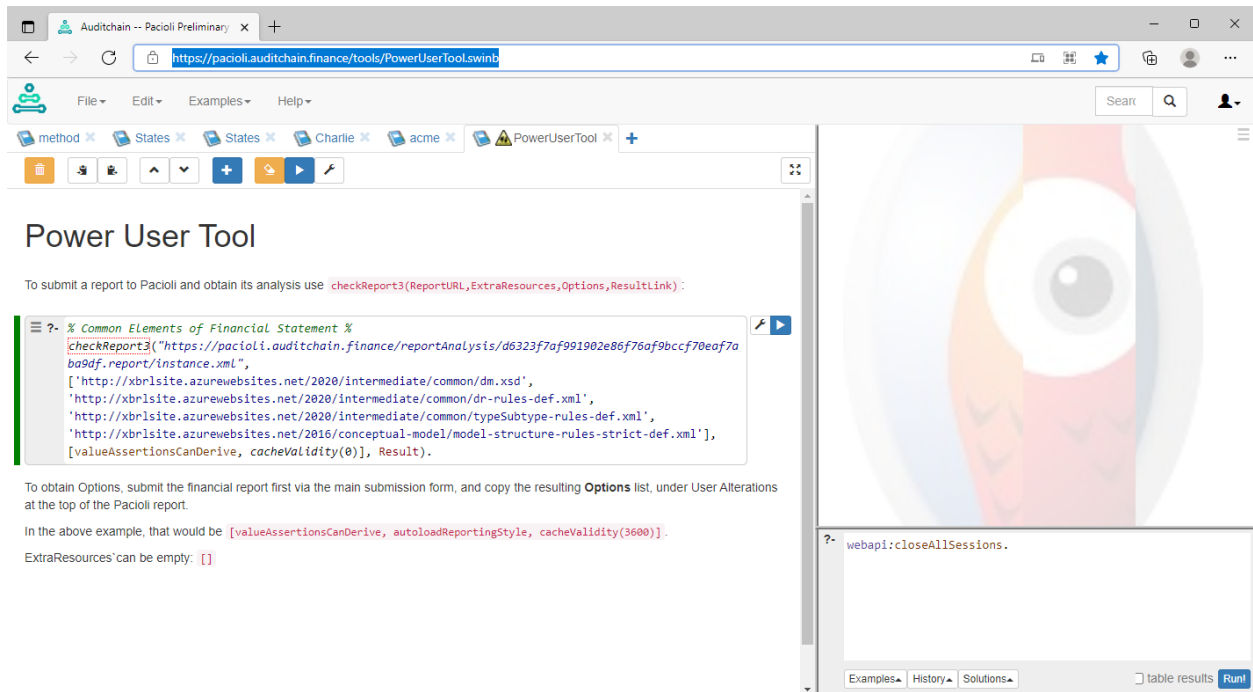
Get to the **Pacioli Power User Tool** here:

<https://pacioli.auditchain.finance/tools/PowerUserTool.swinb>

Copy and then past the script below into the Pacioli Power User Tool:

```
% Common Elements of Financial Statement %
checkReport3("https://pacioli.auditchain.finance/reportAnalysis/d6323f7af991902e86f76af9bccf70eaf7
aba9df.report/instance.xml",
['http://xbrlsite.azurewebsites.net/2020/intermediate/common/dm.xsd',
'http://xbrlsite.azurewebsites.net/2020/intermediate/common/dr-rules-
def.xml','http://xbrlsite.azurewebsites.net/2020/intermediate/common/typeSubtype-rules-def.xml',
'http://xbrlsite.azurewebsites.net/2016/conceptual-model/model-structure-rules-strict-def.xml'],
[valueAssertionsCanDerive, cacheValidity(0)], Result).
```

You should see something that looks like the following:



The screenshot shows a web browser window with the URL <https://pacioli.auditchain.finance/tools/PowerUserTool.swinb>. The page title is "Power User Tool". Below the title, there is a text box containing the script: `checkReport3(ReportURL,ExtraResources,Options,ResultLink):`. The script is pasted into a text area. Below the text area, there is a blue run button. The interface also shows a search bar, a menu, and a sidebar with a large eye icon.

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/9b8dc973bf5019e337971ee2a8c6c7e5057dd664.report/index.html>

COMMON

Generated by Paciolu version dc93b27 (updated 8 days ago). Analysis at 2021-12-15T15:45:44-0000 for perfectmile@gmail.com. This page will remain online at <https://paciolu.auditchain>



Report

Submitted: <https://paciolu.auditchain.finance/reportAnalysis/d9323f7a991902e86f76af9bccc70eaf7aba9df/report/instance.xml> On 09/42/2021 at 15:45:44-0000. This result took about 22.7 seconds and is temporarily online at <https://paciolu.auditchain.finance/reportAnalysis/068dc973bf5019e337971e2a8d6c7e5057dd864/report/index.html>. You can also download it as a ZIP file at <https://paciolu.auditchain.finance/reportAnalysis/068dc973bf5019e337971e2a8d6c7e5057dd864/report.zip>; after expanding the zip archive, 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: {valueAssertions:CanDenote,cacheValidity(0)}
Additional linkbases and schemas:
http://xbruite.azurewebsites.net/2003/intermediate/common/dm.xsd,http://xbruite.azurewebsites.net/2003/intermediate/common/dm-
rules-def.xml,http://xbruite.azurewebsites.net/2003/intermediate/common/typeSubtype-rules-
def.xml,http://xbruite.azurewebsites.net/2016/conceptual-model/model-structure-rules-strict-def.xml
```

Table of Contents

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3	03-Comprehensive Income	Structures Facts Pivots
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6	06-Cash Flow	Structures Facts Pivots
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8	Disclosures	Structures Facts Pivots
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		Report Checker Rules
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Messages

NONE.

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

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COMMON

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/d6323f7af991902e86f76af9bccf70eaf7aba9df.report/instance.xml>

The screenshot shows the Arelle XBRL viewer interface. The main window displays a balance sheet for two periods: 2019-12-31 and 2020-12-31. The interface includes a menu bar (File, Tools, Help), a toolbar, and several panes. The left pane shows a tree view of the instance files, with 'report.xsd - schema' selected. The right pane shows a table of concepts, with 'Assets [Roll Up]' selected. The bottom pane shows messages and concepts.

Concept	2019-12-31	2020-12-31
01-Balance Sheet		
Balance Sheet [Hypercube]		
Balance Sheet [Line Items]		
Assets [Roll Up]		
Current Assets	0	500
Noncurrent Assets	0	3,000
Assets	0	3,500
Liabilities and Equity [Roll Up]		
02-Net Assets		
03-Comprehensive Income		
04-Comprehensive Income 2		
05-Comprehensive Income 3		
06-Cash Flow		
07-Changes in Equity		

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

COMMON

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/d6323f7af991902e86f76af9bccf70eaf7aba9df.report/instance.xml>

The screenshot shows the Pesseract interface with a balance sheet table. The table is titled "Component: (Network and Table)" and "Table: Balance Sheet [Hypercube]". It displays data for the reporting entity GH259400TOMPUOL56511 (http://standards.iso.org/iso/17442) in USD. The table is structured as follows:

Balance Sheet [Line Items]	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

The screenshot shows the Pesseract interface with a taxonomy view table and an element properties panel. The taxonomy view table is titled "Presentation View" and shows the following data:

Prefix	Label	Name	Element Type	Data Type	Balance	Period Type
common	Current Assets	CurrentAssets	Element	Monetary	debit	instant
common	Current Liabilities	CurrentLiabilities	Element	Monetary	credit	instant
link	[definitionArc]	definitionArc	Element			

The element properties panel on the right shows the following details for the "CurrentAssets" element:

- Name:** CurrentAssets
- Type:** xbrl:monetaryItemType
- Substitution Group:** xbrl:item
- Period Type:** instant
- Balance:** debit
- Abstract:** False
- Nilable:** True
- Prefix:** common

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

COMMON

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 2021-12-15T08:05:46.064-0800

XBRL Validation Report

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

No Errors!

COMMON

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

Wed Dec 15 08:13:16 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	10	13	13	0

Assertion Report

Value Assertions

id	satisfied	message
BS01 (evaluation 1)	satisfied	\$Assets=3500 = \$Liabilities=0 + \$Equity=3500
BS01 (evaluation 2)	satisfied	\$Assets=0 = \$Liabilities=0 + \$Equity=0
IS01 (evaluation 1)	satisfied	\$ComprehensiveIncome=3000 = \$Revenues=7000 - \$Expenses=3000 + \$Gains=1000 - \$Losses=2000
IS01 (evaluation 2)	satisfied	\$ComprehensiveIncome=3750 = \$Revenues=6000 - \$Expenses=2000 + \$Gains=750 - \$Losses=1000
IS01 (evaluation 3)	satisfied	\$ComprehensiveIncome=-750 = \$Revenues=1000 - \$Expenses=1000 + \$Gains=250 - \$Losses=1000
SHE01 (evaluation 1)	satisfied	\$Equity_BalanceStart=0 + \$ComprehensiveIncome=3000 + \$InvestmentsByOwners=1000 - \$DistributionsToOwners=500 = \$Equity_BalanceEnd=3500
ADJ01 (evaluation 1)	satisfied	\$Restated=0 = \$OriginallyStated=2000 + \$CorrectionOfAnError=-500 + \$ChangesInAccountingPolicy=-1500
VAR01_Revenues (evaluation 1)	satisfied	\$Actual=7000 = \$Budget=6000 + \$Variance=1000
VAR02_Expenses (evaluation 1)	satisfied	\$Actual=3000 = \$Budget=2000 + \$Variance=1000
VAR03_Gains (evaluation 1)	satisfied	\$Actual=1000 = \$Budget=750 + \$Variance=250
VAR04_Losses (evaluation 1)	satisfied	\$Actual=2000 = \$Budget=1000 + \$Variance=1000
VAR05_ComprehensiveIncome (evaluation 1)	satisfied	\$Actual=3000 = \$Budget=3750 + \$Variance=-750
MA1 (evaluation 1)	satisfied	\$Total=7000 eq sum(\$Each=[2000 4000 1000])

XBRL Calculations:

Line	Concept	Weight	Balance	Decimals	Precision	Reported	Calculated	Source	Message
1 Extended Link [http://www.xbrl-site.com/proof/role/ComprehensiveIncome]									
2 Context D-2020 [2020-01-01 - 2020-12-31]									
c-equal									
3 Unit U-USD									
u-equal									
	Comprehensive Income		credit	INF	INF	3000	3,000	Instance	OK
	Revenues	1.0	credit	INF		7000	7,000	Instance	
	Expenses	-1.0	debit	INF		3000	3,000	Instance	
	Gains	1.0	credit	INF		1000	1,000	Instance	
	Losses	-1.0	debit	INF		2000	2,000	Instance	
2 Context D-2020-Budgeted [2020-01-01 - 2020-12-31]									
c-equal									
3 Unit U-USD									
u-equal									
	Comprehensive Income		credit	INF	INF	3750	3,750	Instance	OK
	Revenues	1.0	credit	INF		6000	6,000	Instance	
	Expenses	-1.0	debit	INF		2000	2,000	Instance	
	Gains	1.0	credit	INF		750	750	Instance	
	Losses	-1.0	debit	INF		1000	1,000	Instance	
2 Context D-2020-Variance [2020-01-01 - 2020-12-31]									
c-equal									
3 Unit U-USD									
u-equal									
	Comprehensive Income		credit	INF	INF	-750	-750	Instance	OK
	Revenues	1.0	credit	INF		1000	1,000	Instance	
	Expenses	-1.0	debit	INF		1000	1,000	Instance	
	Gains	1.0	credit	INF		250	250	Instance	
	Losses	-1.0	debit	INF		1000	1,000	Instance	
1 Extended Link [http://www.xbrl-site.com/proof/role/VarianceAnalysis]									
2 Context D-2020 [2020-01-01 - 2020-12-31]									
c-equal									
3 Unit U-USD									
	Comprehensive Income		credit	INF	INF	3000	3,000	Instance	OK

Alternatively, could us Luca to manually input information to create report:

<http://luca.yaxbri.com/>

Alternatively, could us Luca API to feed information into Luca to create report:

<http://luca.yaxbri.com/>

Alternatively, could us Luca to import information from Excel to create report:

<http://luca.yaxbri.com/>

<http://xbrlsite.azurewebsites.net/2021/luca/common-import.zip>