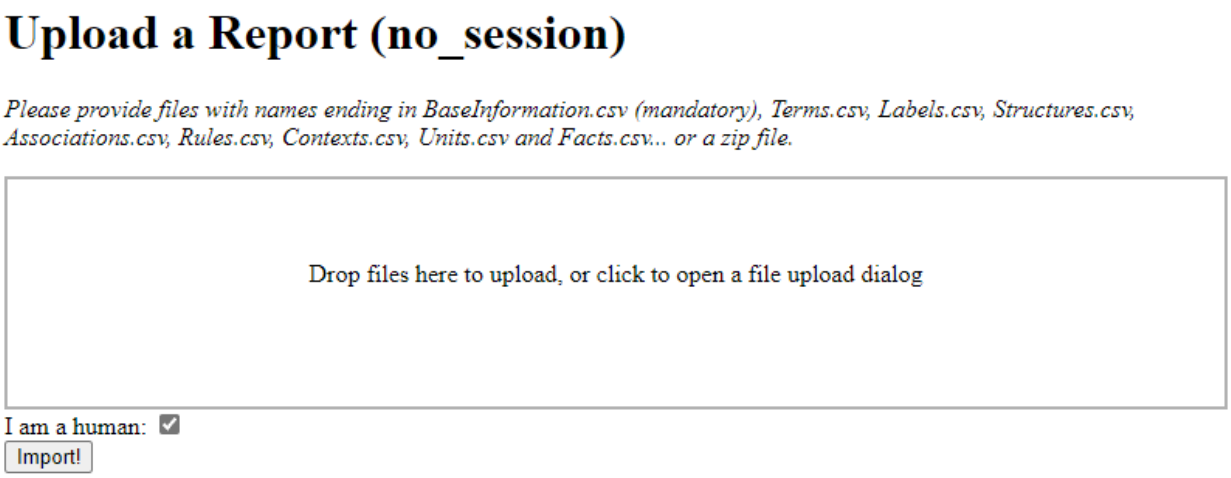
Pacioli Experiment (Logical Import Format)

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:

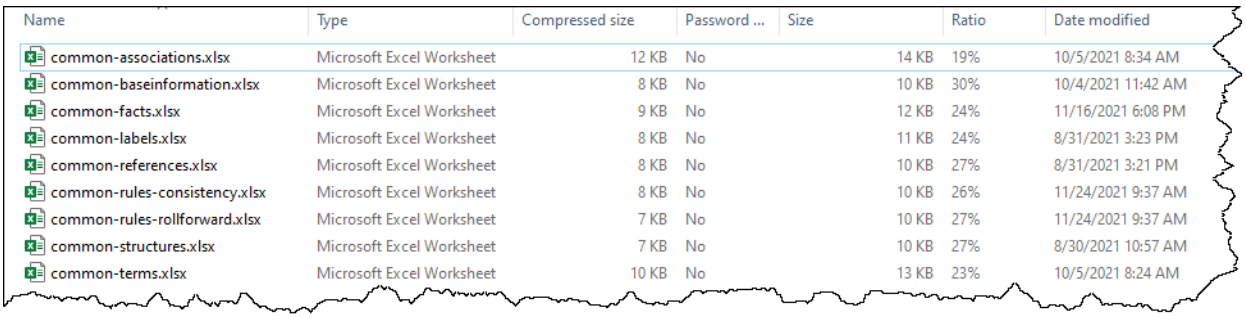
Go to the **Pacioli Report Importer** page:

https://pacioli.auditchain.finance/reportImporter2



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

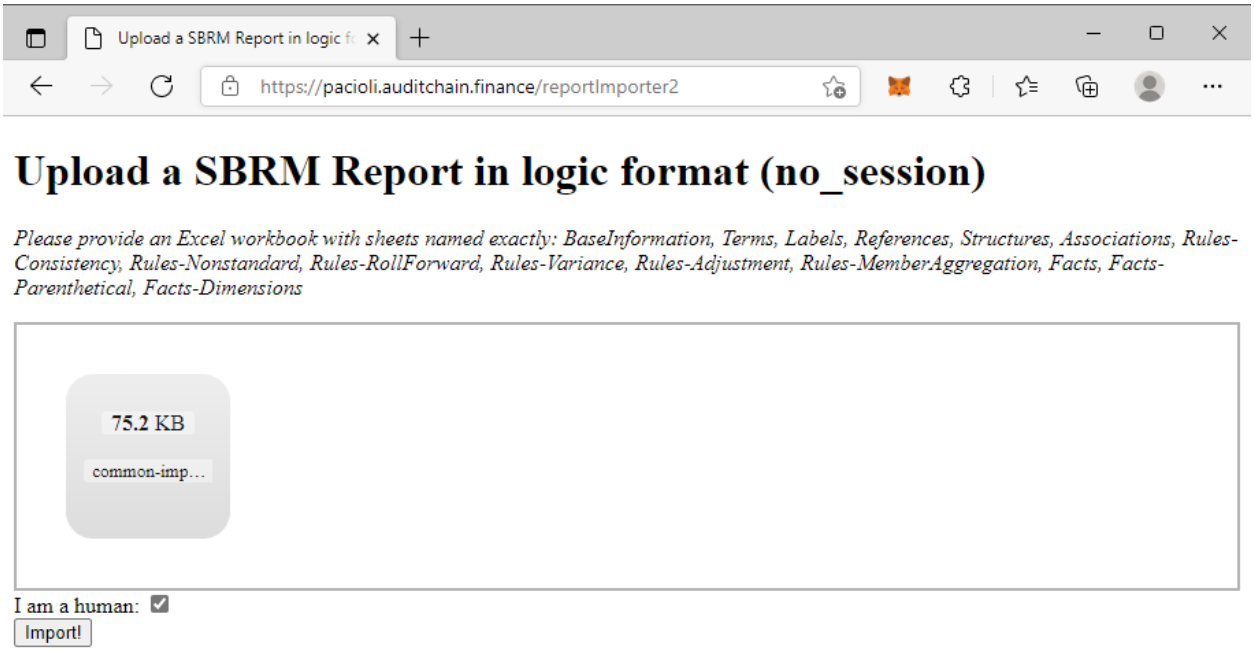


Name	Type	Compressed size	Password ...	Size	Ratio	Date modified
common-associations.xlsx	Microsoft Excel Worksheet	12 KB	No	14 KB	19%	10/5/2021 8:34 AM
common-baseinformation.xlsx	Microsoft Excel Worksheet	8 KB	No	10 KB	30%	10/4/2021 11:42 AM
common-facts.xlsx	Microsoft Excel Worksheet	9 KB	No	12 KB	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/

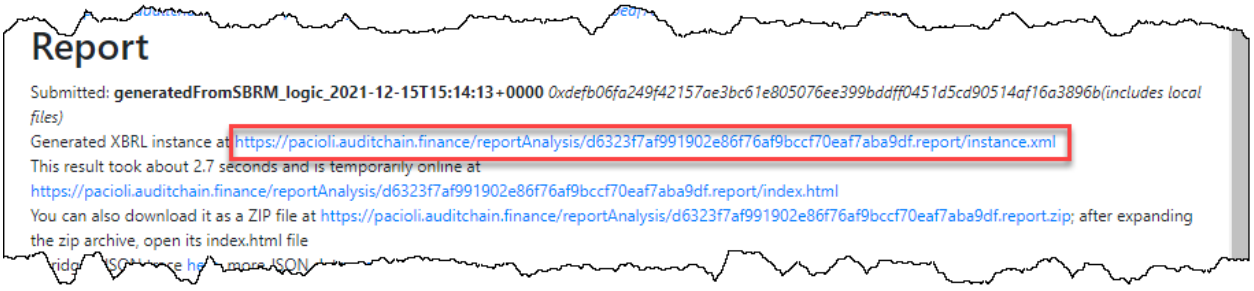
After the files have been uploaded, check the “I am a human” checkbox and then press the Import button:



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/report.xsd

https://pacioli.auditchain.finance/reportAnalysis/d6323f7af991902e86f76af9bccf70eaf7aba9df.report/linkbases.xml

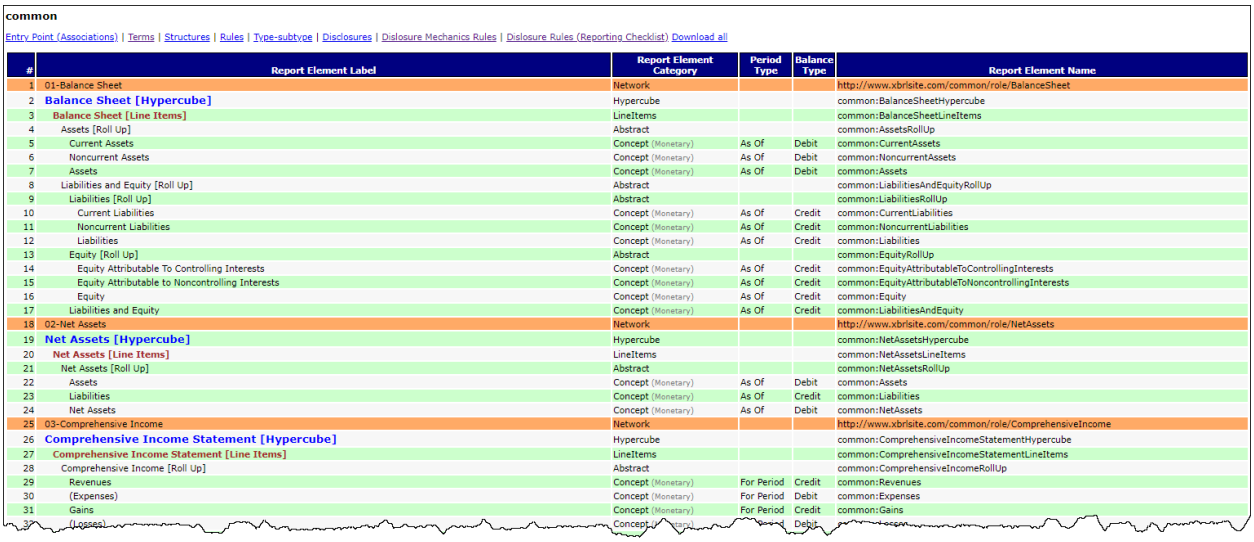
https://pacioli.auditchain.finance/reportAnalysis/d6323f7af991902e86f76af9bccf70eaf7aba9df.report/formulas.xml

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 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/common/common_ModelStructure.html



common

Entry Point (Associations) | Terms | Structures | Rules | Type-subtype | Disclosures | Dislosure Mechanics Rules | 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/common/role/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.xbrlsite.com/common/role/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.xbrlsite.com/common/role/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

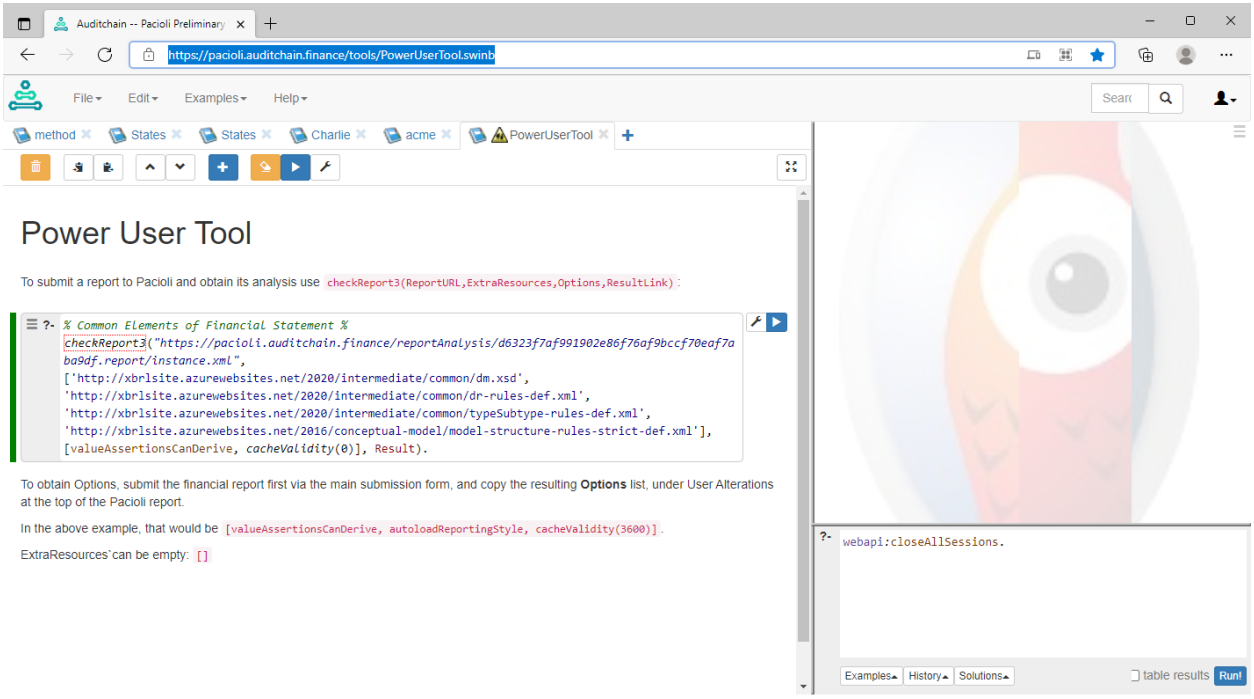
Get to the **Pacioli Power User Tool** here:

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/d6323f7af991902e86f76af9bccf70eaf7aba9df.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:



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

Generated by Pacioli version dcf5b21 (updated 8 days ago). Analysis at 2021-12-15T15:45:44+0000 for perfectmile@gmail.com. This page will remain online at https://pacioli.auditchai[illegible]

Report

Submitted: **https://pacioli.auditchain.finance/reportAnalysis/d6323f7af991902e86f76af9bccf70eaf7aba9df.report/instance.xml** *[illegible]*
This result took about 22.7 seconds and is temporarily online at https://pacioli.auditchain.finance/reportAnalysis/9b8dc973bf5019e337971ee2a8cbc7e5057dd6b4.report/index.html
You can also download it as a ZIP file at https://pacioli.auditchain.finance/reportAnalysis/9b8dc973bf5019e337971ee2a8cbc7e5057dd6b4.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: [valueAssertionsCanDerive,cacheValidity(0)]

Additional linkbases and schemas:

[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]

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
2	02-Net Assets	Structures	Facts	Pivots
3	03-Comprehensive Income	Structures	Facts	Pivots
4	04-Comprehensive Income 2	Structures	Facts	Pivots
5	05-Comprehensive Income 3	Structures	Facts	Pivots
6	06-Cash Flow	Structures	Facts	Pivots
7	07-Changes in Equity	Structures	Facts	Pivots
8	Disclosures	Structures	Facts	Pivots
		Graph of reasoning		
		Blocks		
		Blocks Graph		
	All Rules	Calculations		
		Value Assertions		
		Disclosure Mechanics rules		
		Report Checklist Rules		
		Messages		

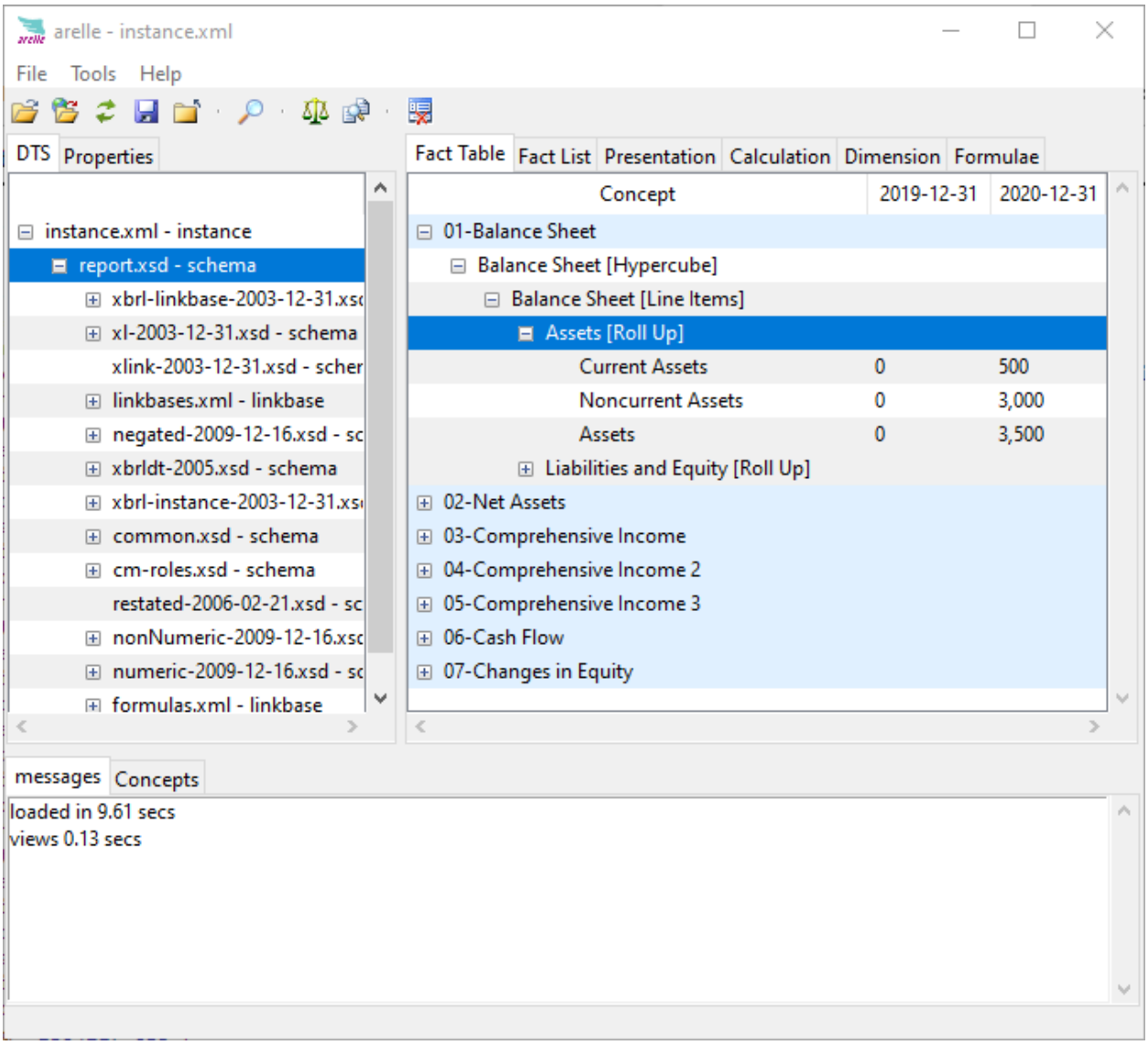
Messages

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/)

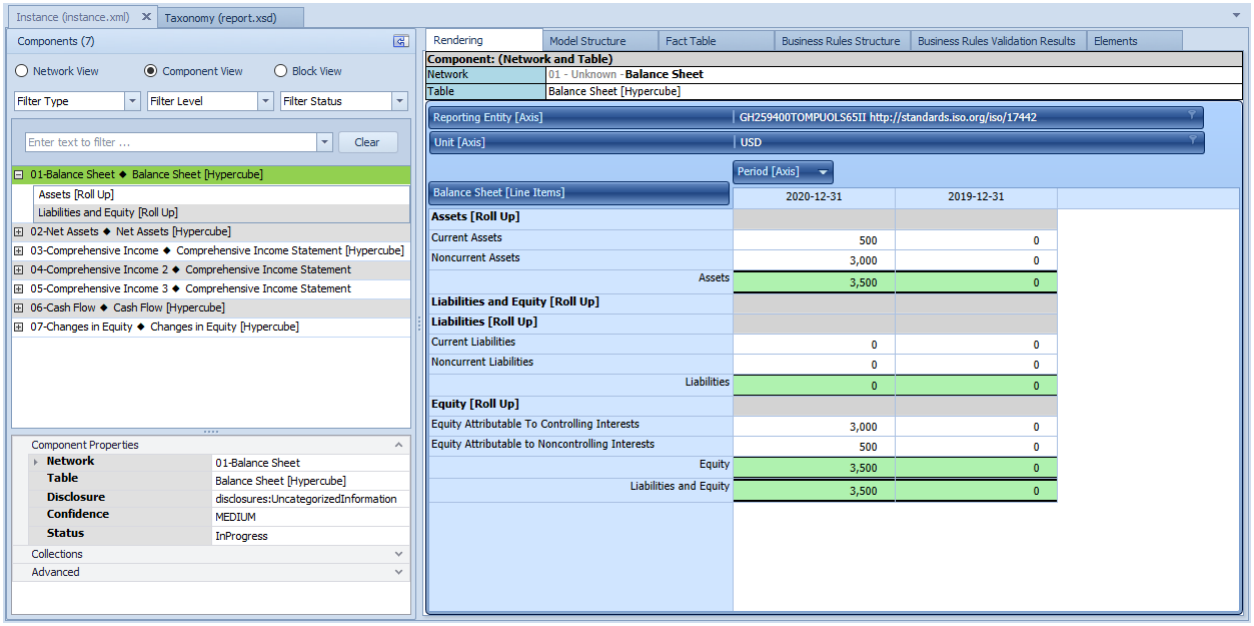
https://pacioli.auditchain.finance/reportAnalysis/d6323f7af991902e86f76af9bccf70eaf7aba9df.report/instance.xml

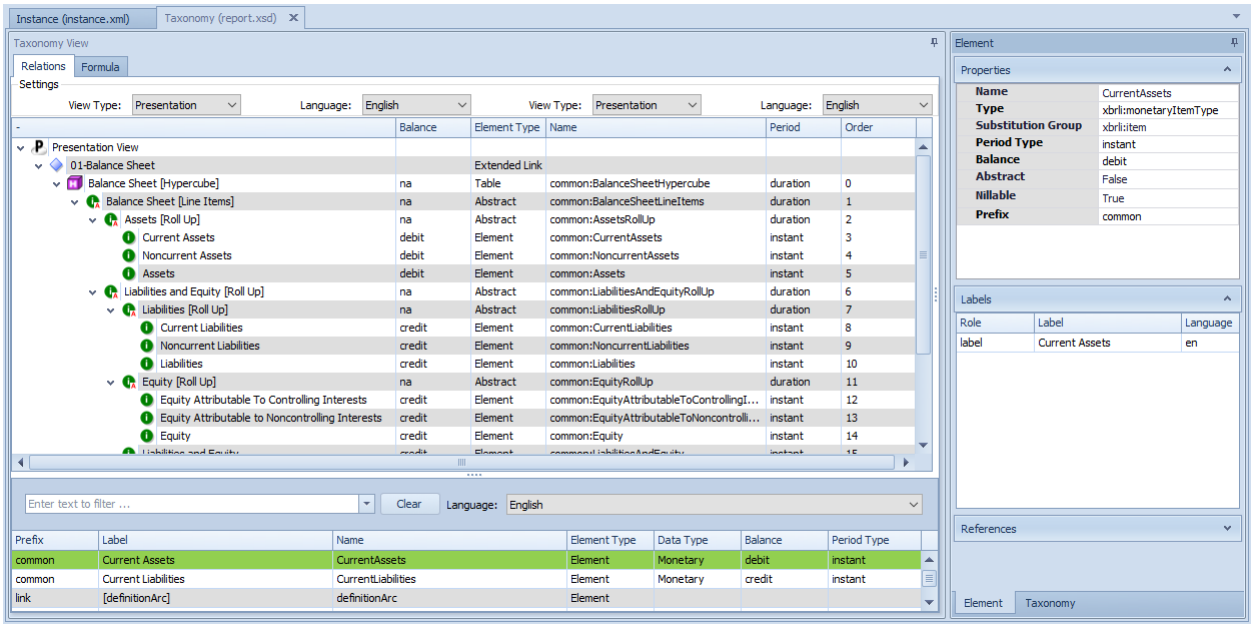


Note that Arelle does not support processing of Seattle Method rules but can read all of those XBRL-based rules.

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





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

XBRL Validation Report

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

No Errors!

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

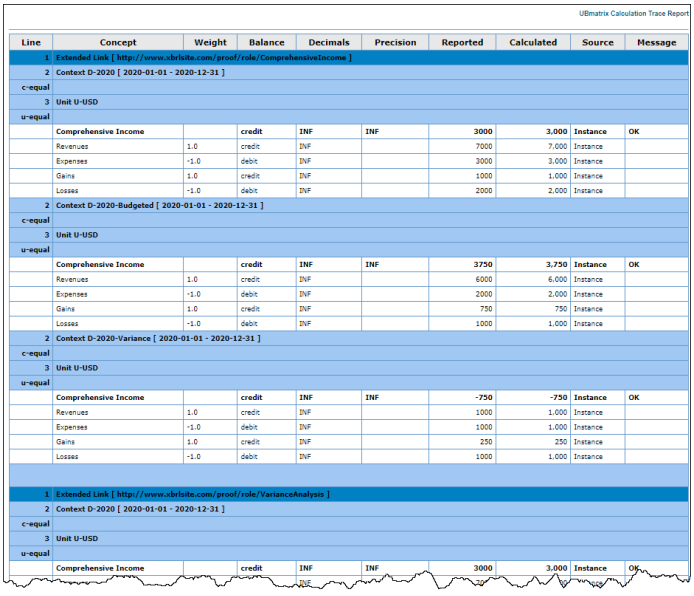
Formulas Compiled	Formula Fired	Assertions Compiled	Assertions Fired	Assertions Satisfied	Assertions Not Satisfied
0	0	10	13	13	0

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 = $OrigionallyStated=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:



UBmatrix Calculation Trace Report

Line	Concept	Weight	Balance	Decimals	Precision	Reported	Calculated	Source	Message
1	Extended Link [http://www.xbrlsite.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.xbrlsite.com/proof/role/VarianceAnalysis]								
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

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

http://luca.yaxbrl.com/

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

http://luca.yaxbrl.com/

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

http://luca.yaxbrl.com/

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