

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:

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/mini-import.zip>

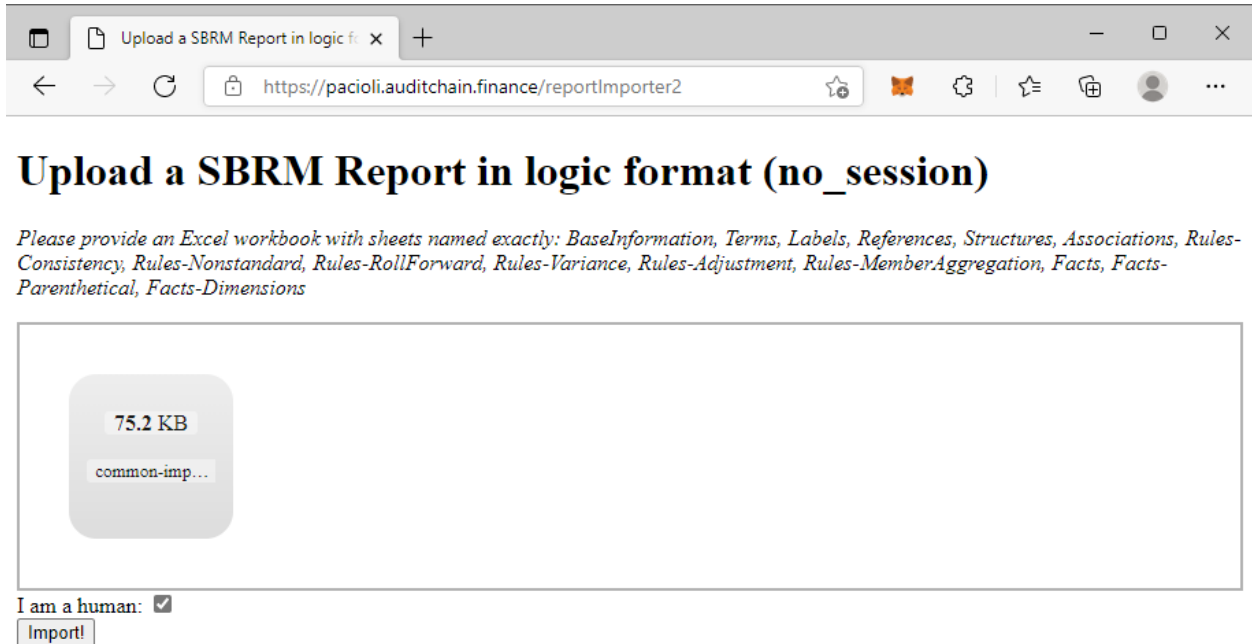
Name	Type	Compressed size	Password ...	Size	Ratio	Date modified
 mini-associations.xlsx	Microsoft Excel Worksheet	13 KB	No	16 KB	18%	10/5/2021 8:49 AM
 mini-baseinformation.xlsx	Microsoft Excel Worksheet	8 KB	No	10 KB	30%	8/31/2021 3:32 PM
 mini-facts.xlsx	Microsoft Excel Worksheet	11 KB	No	14 KB	21%	11/24/2021 9:19 AM
 mini-labels.xlsx	Microsoft Excel Worksheet	9 KB	No	11 KB	24%	10/1/2021 8:34 AM
 mini-references.xlsx	Microsoft Excel Worksheet	8 KB	No	10 KB	27%	8/30/2021 2:35 PM
 mini-rules-consistency.xlsx	Microsoft Excel Worksheet	8 KB	No	10 KB	26%	11/24/2021 9:28 AM
 mini-rules-rollforward.xlsx	Microsoft Excel Worksheet	8 KB	No	10 KB	25%	11/24/2021 9:29 AM
 mini-structures.xlsx	Microsoft Excel Worksheet	8 KB	No	10 KB	26%	10/1/2021 8:37 AM
 mini-terms.xlsx	Microsoft Excel Worksheet	11 KB	No	14 KB	21%	11/24/2021 9:29 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/>

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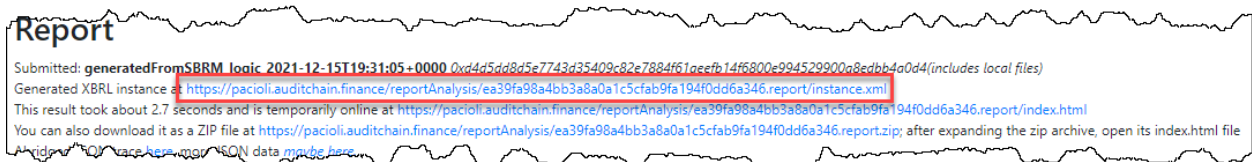
After the files have been uploaded, check the “I am a human” checkbox and then press the Import button:



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

<https://pacioli.auditchain.finance/reportAnalysis/ea39fa98a4bb3a8a0a1c5cfab9fa194f0dd6a346.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 Pacioi 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/ea39fa98a4bb3a8a0a1c5cfab9fa194f0dd6a346.report/instance.xml>

<https://pacioli.auditchain.finance/reportAnalysis/ea39fa98a4bb3a8a0a1c5cfab9fa194f0dd6a346.report/report.xsd>

<https://pacioli.auditchain.finance/reportAnalysis/ea39fa98a4bb3a8a0a1c5cfab9fa194f0dd6a346.report/linkbases.xml>

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<https://pacioli.auditchain.finance/reportAnalysis/ea39fa98a4bb3a8a0a1c5cfab9fa194f0dd6a346.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://accounting.auditchain.finance/reporting-scheme/mini/documentation/Index.html>

MINI Home Terms Structures Topics Disclosures Fundamental Concepts Reporting Styles Type/Subtypes Consistency Rules Derivation Rules Templates Exemplars AUDITCHAIN™

INDEX

Welcome to the human-readable and machine-readable knowledge graph for MINI. This free open source resource enables software engineers to understand how to create supercharged software applications related to MINI or other financial reporting schemes represented using XBRL. It is based on a proven, best-practices, global standard method.

The MINI Financial Reporting Scheme is a prototype XBRL-based digital financial reporting scheme that demonstrates a modern approach to creating a financial reporting scheme.

MINI Knowledge Graph

This XBRL-based machine-readable information essentially forms a knowledge graph. The MINI Knowledge Graph is a set of terms, structures, associations, and rules that are used to build models and report facts per those models.

The following is a quick reference to information provided within this human-readable and machine-readable knowledge graph.

- **XBRL Syntax Rules:** (Human | Machine)
- **Model Structure Rules:** (Human | Machine)
- **Fundamental Accounting Concept Rules:** (Human | Machine)
- **Disclosure Mechanics Rules:** (Human | Machine)
- **Reporting Checklist Rules:** (Human | Machine)
- **Type/Subtype Rules:** (Human | Machine)
- **Disclosures:** (Human | Machine) The financial reporting scheme requires specific disclosures.
- **Topics:** (Human | Machine) Those disclosures can be organized within specific topics.
- **Templates:** (Human | Machine) Templates provide examples of those disclosures.
- **Exemplars:** (Human | Machine) Examples (exemplars) exist in the form of how other economic entities reported these same disclosures.
- **Terms:** (Human | Machine) Terms are used to represent disclosures in a machine-readable XBRL taxonomy.
- **Structures:** (Human | Machine) Reported disclosures are represented using XBRL networks, XBRL hypercubes, and logical blocks which form a model.
- **Fundamental Concepts:** (Human | Machine) High-level fundamental accounting concepts exist within the conceptual framework for MINI
- **Reporting Styles:** (Human | Machine) Reporting styles are models of relations between fundamental accounting concepts that form an approach to creating a report.
- **Consistency Rules:** (Human | Machine) Consistency rules explain the relations between fundamental accounting concepts.
- **Derivation Rules:** (Human | Machine) When a fundamental accounting concept is not explicitly reported, derivation (a.k.a. impute) rules are used to use logical deduction to derive the value of the unreported high-level financial

MINI

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:

```
% MINI Financial Reporting Scheme %
checkReport3("https://pacioli.auditchain.finance/reportAnalysis/ea39fa98a4bb3a8a0a1c5cfab9fa194f0dd6a346.report/instance.xml",
['http://accounting.auditchain.finance/reporting-scheme/mini/fac/ReportingStyles/MINI-BSC-IS01-CF1_schema.xsd', 'http://accounting.auditchain.finance/reporting-scheme/mini/disclosure-mechanics2/disclosure-mechanics.xsd', 'http://accounting.auditchain.finance/reporting-scheme/mini/reporting-checklist/reporting-checklist2-rules-def.xml', 'http://accounting.auditchain.finance/reporting-scheme/mini/type-subtype/type-subtype.xsd', 'http://accounting.auditchain.finance/reporting-scheme/mini/model-structure/ModelStructure-rules-strict-def.xml'], [valueAssertionsCanDerive, cacheValidity(0)], Result).
```

You should see something that looks like the following:



```
?- % MINI Financial Reporting Scheme %
checkReport3("https://pacioli.auditchain.finance/reportAnalysis/ea39fa98a4bb3a8a0a1c5cfab9fa194f0dd6a346.report/instance.xml",
['http://accounting.auditchain.finance/reporting-scheme/mini/fac/ReportingStyles/MINI-BSC-IS01-CF1_schema.xsd',
'http://accounting.auditchain.finance/reporting-scheme/mini/disclosure-mechanics2/disclosure-mechanics.xsd',
'http://accounting.auditchain.finance/reporting-scheme/mini/reporting-checklist/reporting-checklist2-rules-def.xml',
'http://accounting.auditchain.finance/reporting-scheme/mini/type-subtype/type-subtype.xsd',
'http://accounting.auditchain.finance/reporting-scheme/mini/model-structure/ModelStructure-rules-strict-def.xml'], [valueAssertionsCanDerive,
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/204b62cb9168eff16fb1dccc4f3bc421e459133c.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. This is a known issue and is included in this form in order to help understand report verification.

MINI

Generated by Pacioli version dc5b71 (updated 9 days ago). Analysis of 2021-12-15T23:50:15+0000 for perfectrole@gmail.com. This page will remain online at <https://pacioli.auditchain.finance/>.



Report

Submitted: <https://pacioli.auditchain.finance/reportAnalysis/ea39fa98a4bb1a6da0c15cfab9fa194f0dd6a346-report/instance.xml> On 1b69046-4c9d80bad11ccf139105/65d7edbc2ba7
 This result took about 20.5 seconds and is temporarily online at <https://pacioli.auditchain.finance/reportAnalysis/2D4bb2cd9168ef16b1dccc4f3bc421e459133c-report/index.html>
 You can also download it as a ZIP file at <https://pacioli.auditchain.finance/reportAnalysis/2D4bb2cd9168ef16b1dccc4f3bc421e459133c-report.zip>; after expanding the zip archive, open its ind
 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: [valueAssertionsLanDenise.cacheValidity(0)]

Additional linkbases and schemas:

http://accounting.auditchain.finance/reporting-scheme/mini/ae/9/reportingStyle/MINI-BSC-ES01-
CF1_schema.xsd,http://accounting.auditchain.finance/reporting-scheme/mini/disclosure-mechanics2/disclosure-
mechanics.xsd,http://accounting.auditchain.finance/reporting-scheme/mini/reporting-checklist/reporting-
checklist2-rules-def.xml,http://accounting.auditchain.finance/reporting-scheme/mini/type-subtype/type-
subtype.xsd,http://accounting.auditchain.finance/reporting-scheme/mini/model-structure/ModelStructure-rules-
strict-def.xml]
```

Table of Contents

	TERMS
	Mappings
	All FACTS (technical listing)
	Type-subtype graph
	Type-subtype table
	Model Structure Validation
1	1110 - Statement - Balance Sheet
2	1110 - Statement - Balance Sheet
3	1120 - Statement - Income Statement
4	1130 - Statement - Cash Flow Statement
5	1140 - Statement - Statement of Changes in Equity
6	1210 - Disclosure - Cash and Cash Equivalents Roll Forward
7	1220 - Disclosure - Receivables Roll Forward
8	1230 - Disclosure - Inventories Roll Forward
9	1240 - Disclosure - Property, Plant, and Equipment Roll Forward
10	1250 - Disclosure - Accounts Payable Roll Forward
11	1260 - Disclosure - Long-term Debt Roll Forward
12	1270 - Disclosure - Retained Earnings Roll Forward
13	8101 - Support - Trial Balance
14	8201 - Support - Transactions
15	FAC-001-General Information
16	FAC-101-Balance Sheet, Classified (BSC)
17	FAC-202-Income Statement, Multi Step, (ISM)
18	FAC-401-Cash Flow Statement (CFT)
19	FAC-701-Validation Results
	Graph of reasoning
	Blocks
	Blocks Graph
	Evaluation Rules
	Calculations
	All Rules Value Assertions
	Disclosure Mechanics rules
	Report Checker Rules
	Messages

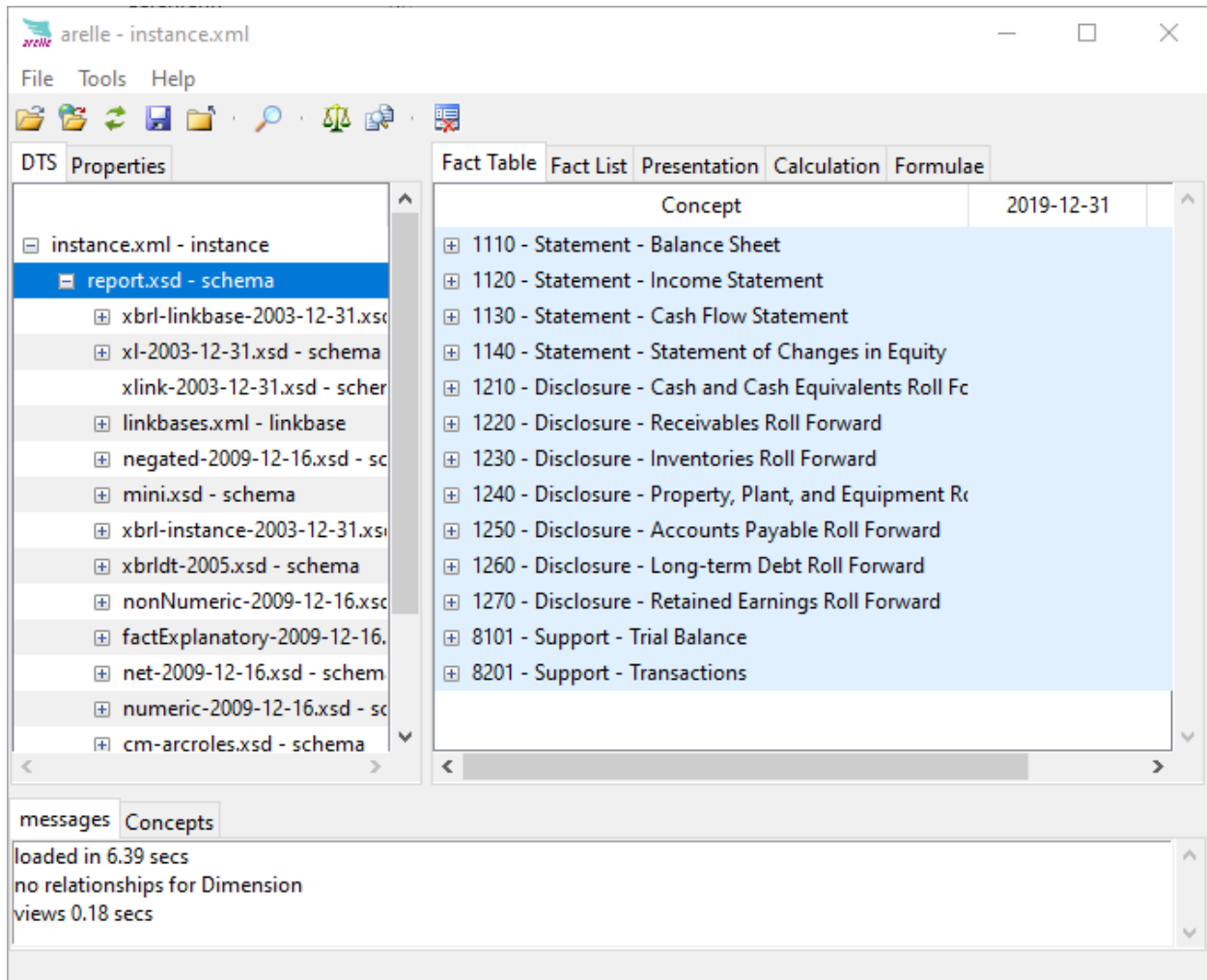
Messages

#	Type	Stage	Message
1	error	amendPresentations	Network http://www.abrfile.com/report/role/BalanceSheet has two presentation roots: mini.AssetsLiabIp and mini.LiabilitiesAndEquityRollUp
2	inconsistency	require (disclosures:BalanceSheetClassified)	Require disclosure: <ul style="list-style-type: none"> disclosures:BalanceSheetClassified

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

<https://pacioli.auditchain.finance/reportAnalysis/ea39fa98a4bb3a8a0a1c5cfab9fa194f0dd6a346.report/instance.xml>



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

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

<https://pacioli.auditchain.finance/reportAnalysis/ea39fa98a4bb3a8a0a1c5cfab9fa194f0dd6a346.report/instance.xml>

The screenshot shows the Pesseract interface with the 'Component: (Network and Table)' view. The main table displays financial data for the period ending 2019-12-31. The table is structured as follows:

Reporting Entity [Axis]	30810137d5876b84afd http://standards.iso.org/iso/17442	
Unit [Axis]	USD	
Period [Axis]	2020-12-31	2019-12-31
Assets [Roll Up]		
Current Assets [Roll Up]		
Cash and Cash Equivalents	(648,552)	398,938
Receivables	2,035,468	1,231,338
Inventories	451,842	467,010
Current Assets	1,838,759	2,097,286
Noncurrent Assets [Roll Up]		
Property, Plant and Equipment	1,245,567	1,266,995
Noncurrent Assets	1,245,567	1,266,995
Assets	3,084,326	3,364,282
Liabilities and Equity [Roll Up]		
Liabilities [Roll Up]		
Current Liabilities [Roll Up]		
Accounts Payable	2,689,452	1,595,349
Current Liabilities	2,689,452	1,595,349
Noncurrent Liabilities [Roll Up]		
Long-term Debt	338,349	361,286
Noncurrent Liabilities	338,349	361,286
Liabilities	3,027,801	1,956,635
Equity [Roll Up]		
Retained Earnings	56,524	1,407,647
Equity	56,524	1,407,647
Liabilities and Equity	3,084,326	3,364,282

The screenshot shows the 'Taxonomy View' and 'Element' details in Pesseract. The Taxonomy View displays a tree structure of financial statement components, including '1110 - Statement - Balance Sheet', '1120 - Statement - Income Statement', and '1130 - Statement - Cash Flow Statement'. The 'Element' panel shows details for 'CollectionReceivables', including its name, type, substitution group, and period type.

Prefix	Label	Name	Element Type	Data Type	Balance	Period Type
mini	Collection of Receivables	CollectionReceivables	Element	Monetary	debit	duration
mini	Collection of Receivables 2	CollectionReceivables2	Element	Monetary	credit	duration
formula	[concept]	concept	Element			
formula	[concept]	concept	Element			
cf	[conceptBalance]	conceptBalance	Element			
cf	[conceptBalance]	conceptBalance	Element			

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!

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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 15:46:00 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	15	18	18	0

Assertion Report

Value Assertions

id	satisfied	message
BS01 (evaluation 1)	satisfied	\$Assets=3364281.75 = \$Liabilities=1956635.11 + \$Equity=1407646.64
BS01 (evaluation 2)	satisfied	\$Assets=3084325.68 = \$Liabilities=3027801.36 + \$Equity=56524.32
IS01 (evaluation 1)	satisfied	\$GrossProfitLoss=1718007.18 = \$Sales=2604048.36 - \$CostsOfSales=886041.18
BS02 (evaluation 1)	satisfied	\$Assets=3364281.75 = \$CurrentAssets=2097286.43 + \$NoncurrentAssets=1266995.32
BS02 (evaluation 2)	satisfied	\$Assets=3084325.68 = \$CurrentAssets=1838758.52 + \$NoncurrentAssets=1245567.16
BS03 (evaluation 1)	satisfied	\$Liabilities=1956635.11 = \$CurrentLiabilities=1595349.42 + \$NoncurrentLiabilities=361285.69
BS03 (evaluation 2)	satisfied	\$Liabilities=3027801.36 = \$CurrentLiabilities=2689452.31 + \$NoncurrentLiabilities=338349.05
CF01 (evaluation 1)	satisfied	\$NetCashFlow=-1047489.7 = \$NetCashFlowOperatingActivities=-1024553.06 + \$NetCashFlowFinancingActivities=-22936.64 + \$NetCashFlowInvestingActivities=0.0
IS02 (evaluation 1)	satisfied	\$OperatingIncomeLoss=-1353288.25 = \$GrossProfitLoss=1718007.18 - \$OperatingExpenses=3071295.43
RF1 (evaluation 1)	satisfied	\$CashAndCashEquivalents_BalanceStart=398937.76 + \$NetCashFlow=-1047489.7 = \$CashAndCashEquivalents_BalanceEnd=-648551.94
RF2 (evaluation 1)	satisfied	\$Equity_BalanceStart=1407646.64 + \$NetIncomeLoss=-1351122.32 = \$Equity_BalanceEnd=56524.32
RF3 (evaluation 1)	satisfied	\$CashAndCashEquivalents_BalanceStart=398937.76 + \$CollectionReceivables=2072035.32 - \$PaymentOfAccountsPayable=3096588.38 + \$AdditionalLongtermBorrowings2=10554.36 - \$RepaymentLongtermBorrowings2=33491.0 - \$CapitalAdditionsPropertyPlantAndEquipment2=0.0 = \$CashAndCashEquivalents_BalanceEnd=-648551.94
RF4 (evaluation 1)	satisfied	\$Receivables_BalanceStart=1231338.47 + \$Sales2=2604048.36 - \$CollectionReceivables2=1799918.56 = \$Receivables_BalanceEnd=2035468.27
RF5 (evaluation 1)	satisfied	\$Inventories_BalanceStart=467010.2 + \$PurchasesOfInventoryForSale=870873.17 - \$CostsOfSales2=886041.18 = \$Inventories_BalanceEnd=451842.19
RF6 (evaluation 1)	satisfied	\$PropertyPlantAndEquipment_BalanceStart=1266995.32 + \$CapitalAdditionsPropertyPlantAndEquipment=0.0 - \$DepreciationAndAmortization=21428.16 = \$PropertyPlantAndEquipment_BalanceEnd=1245567.16
RF7 (evaluation 1)	satisfied	\$AccountsPayable_BalanceStart=1595349.42 + \$PurchasesOfInventoryForSale2=2983739.7 - \$PaymentOfAccountsPayable2=1889636.81 = \$AccountsPayable_BalanceEnd=2689452.31
RF8 (evaluation 1)	satisfied	\$LongtermDebt_BalanceStart=361285.69 + \$AdditionalLongtermBorrowings=10554.36 - \$RepaymentLongtermBorrowings=33491.0 = \$LongtermDebt_BalanceEnd=338349.05
RF9 (evaluation 1)	satisfied	\$RetainedEarnings_BalanceStart=1407646.64 + \$NetIncomeLoss=-1351122.32 = \$RetainedEarnings_BalanceEnd=56524.32

XBRL Calculations:

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UBmatrix Calculation Trace Report

Line	Concept	Weight	Balance	Decimals	Precision	Reported	Calculated	Source	Message
1	Extended Link [http://www.company1.com/company1/role/level4/AccountsPayableDetail]								
2	Context I-2021 [2021-12-31 -]								
	c-equal								
3	Unit U-Monetary								
	u-equal								
	Accounts Payable		credit	INF	INF	1000	1,000	Instance	OK
	Trade Payables	1.0	credit	INF		700	700	Instance	
	Other Payables	1.0	credit	INF		300	300	Instance	
2	Context I-2020 [2020-12-31 -]								
	c-equal								
3	Unit U-Monetary								
	u-equal								
	Accounts Payable		credit	INF	INF	1000	1,000	Instance	OK
	Trade Payables	1.0	credit	INF		700	700	Instance	
	Other Payables	1.0	credit	INF		300	300	Instance	
1	Extended Link [http://www.company1.com/company1/role/level4/BalanceSheet]								
2	Context I-2021 [2021-12-31 -]								
	c-equal								
3	Unit U-Monetary								
	u-equal								
	Assets		debit	INF	INF	13000	13,000	Instance	OK
	Current Assets	1.0	debit	INF	INF	7000	7,000	Instance	OK
	Cash and Cash Equivalents	1.0	debit	INF		4000	4,000	Instance	
	Receivables	1.0	debit	INF		2000	2,000	Instance	
	Inventories	1.0	debit	INF		1000	1,000	Instance	
	Noncurrent Assets	1.0	debit	INF	INF	6000	6,000	Instance	OK
	Property, Plant and Equipment	1.0	debit	INF		6000	6,000	Instance	
	Liabilities and Equity		credit	INF	INF	13000	13,000	Instance	OK
	Liabilities	1.0	credit	INF	INF	7000	7,000	Instance	OK
	Current Liabilities	1.0	credit	INF	INF	1000	1,000	Instance	OK
	Accounts Payable	1.0	credit	INF		1000	1,000	Instance	
	Noncurrent Liabilities	1.0	credit	INF	INF	6000	6,000	Instance	OK
	Long-term Debt	1.0	credit	INF		6000	6,000	Instance	
	Equity	1.0	credit	INF	INF	6000	6,000	Instance	OK
	Retained Earnings	1.0	credit	INF		6000	6,000	Instance	
2	Context I-2020 [2020-12-31 -]								
	c-equal								
3	Unit U-Monetary								
	u-equal								
	Assets		debit	INF	INF	6000	6,000	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://xbri.azurewebsites.net/2021/luca/mini-import.zip>

Note that this version uses the FULL disclosure checklist and disclosure mechanics rules:

```
% MINI Financial Reporting Scheme %
checkReport3("https://pacioli.auditchain.finance/reportAnalysis/ea39fa98a4bb3a8a0a1c5cfab9fa194f0
dd6a346.report/instance.xml",
['http://accounting.auditchain.finance/reporting-scheme/mini/fac/ReportingStyles/MINI-BSC-IS01-
CF1_schema.xsd', 'http://accounting.auditchain.finance/reporting-scheme/mini/disclosure-
mechanics/disclosure-mechanics.xsd', 'http://accounting.auditchain.finance/reporting-
scheme/mini/reporting-checklist/reporting-checklist-rules-
def.xml', 'http://accounting.auditchain.finance/reporting-scheme/mini/type-subtype/type-subtype.xsd',
'http://accounting.auditchain.finance/reporting-scheme/mini/model-structure/ModelStructure-rules-
strict-def.xml'], [valueAssertionsCanDerive, cacheValidity(0)], Result).
```