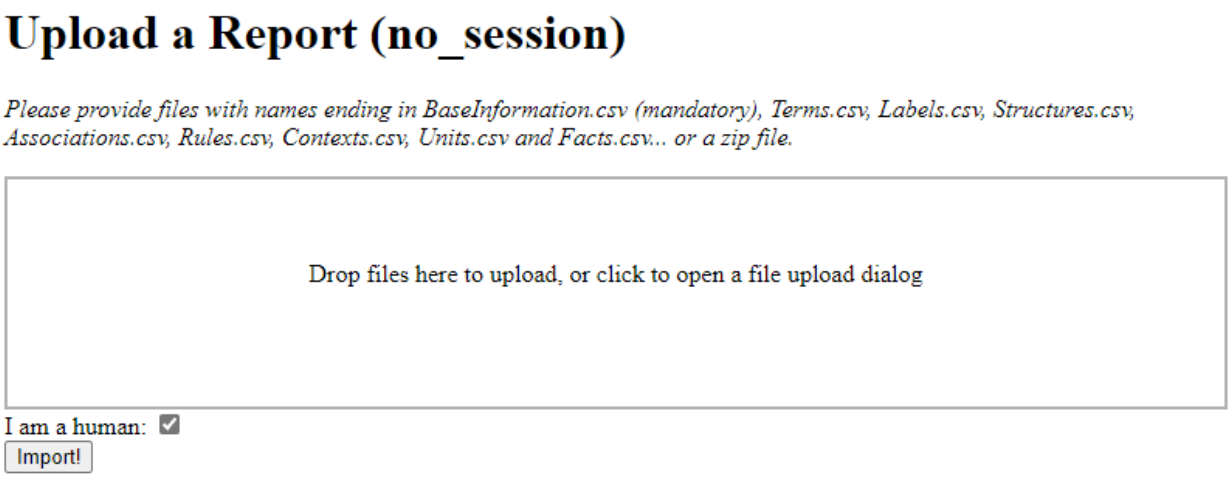
Pacioli Experiment (Logical Import Format)

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:

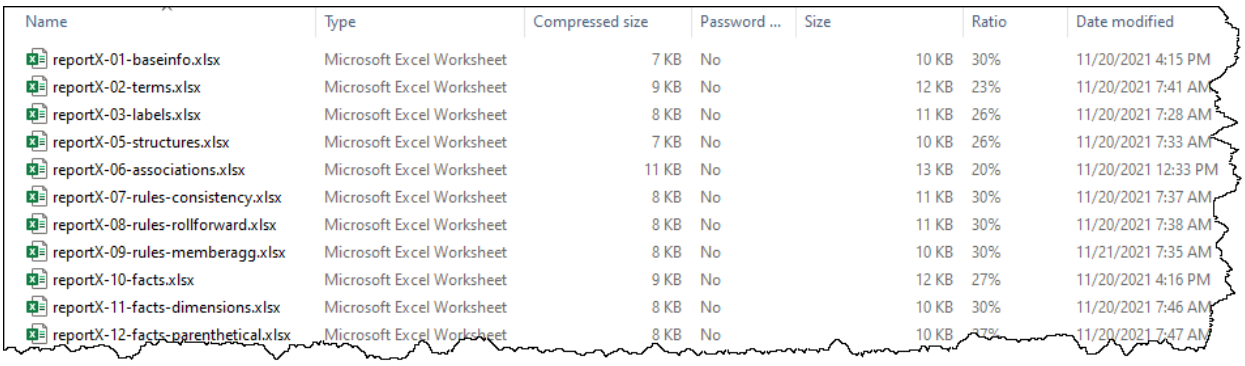
Go to the **Pacioli Report Importer** page:

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://accounting.auditchain.finance/library/proof-import.zip

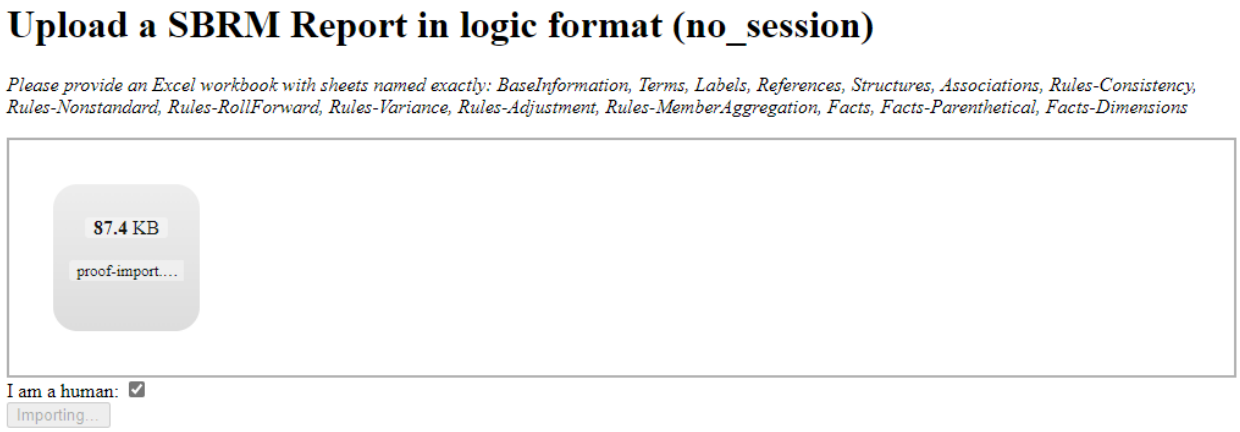


Name	Type	Compressed size	Password ...	Size	Ratio	Date modified
reportX-01-baseinfo.xlsx	Microsoft Excel Worksheet	7 KB	No	10 KB	30%	11/20/2021 4:15 PM
reportX-02-terms.xlsx	Microsoft Excel Worksheet	9 KB	No	12 KB	23%	11/20/2021 7:41 AM
reportX-03-labels.xlsx	Microsoft Excel Worksheet	8 KB	No	11 KB	26%	11/20/2021 7:28 AM
reportX-05-structures.xlsx	Microsoft Excel Worksheet	7 KB	No	10 KB	26%	11/20/2021 7:33 AM
reportX-06-associations.xlsx	Microsoft Excel Worksheet	11 KB	No	13 KB	20%	11/20/2021 12:33 PM
reportX-07-rules-consistency.xlsx	Microsoft Excel Worksheet	8 KB	No	11 KB	30%	11/20/2021 7:37 AM
reportX-08-rules-rollforward.xlsx	Microsoft Excel Worksheet	8 KB	No	11 KB	30%	11/20/2021 7:38 AM
reportX-09-rules-memberagg.xlsx	Microsoft Excel Worksheet	8 KB	No	10 KB	30%	11/21/2021 7:35 AM
reportX-10-facts.xlsx	Microsoft Excel Worksheet	9 KB	No	12 KB	27%	11/20/2021 4:16 PM
reportX-11-facts-dimensions.xlsx	Microsoft Excel Worksheet	8 KB	No	10 KB	30%	11/20/2021 7:46 AM
reportX-12-facts-parenthetical.xlsx	Microsoft Excel Worksheet	8 KB	No	10 KB	27%	11/20/2021 7:47 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/

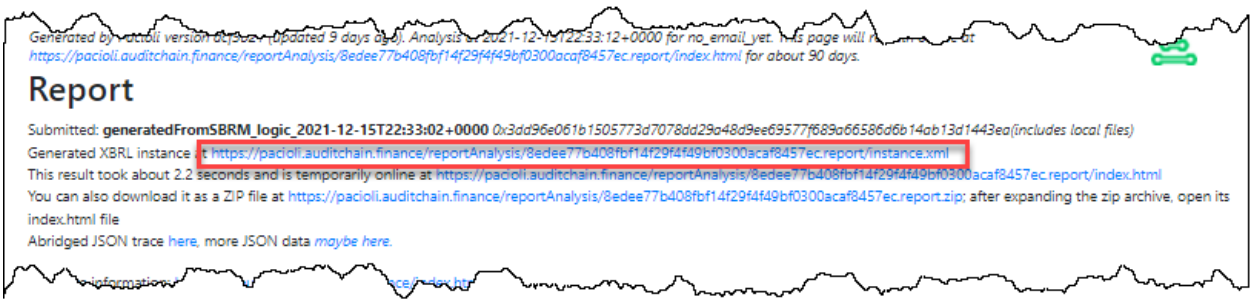
After the files have been uploaded, check the "I am a human" checkbox and then press the Import button:



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

https://pacioli.auditchain.finance/reportAnalysis/8edee77b408fbf14f29f4f49bf0300acaf8457ec.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/8edee77b408fbf14f29f4f49bf0300acaf8457ec.report/instance.xml

https://pacioli.auditchain.finance/reportAnalysis/8edee77b408fbf14f29f4f49bf0300acaf8457ec.report/report.xsd

https://pacioli.auditchain.finance/reportAnalysis/8edee77b408fbf14f29f4f49bf0300acaf8457ec.report/linkbases.xml

https://pacioli.auditchain.finance/reportAnalysis/8edee77b408fbf14f29f4f49bf0300acaf8457ec.report/formulas.xml

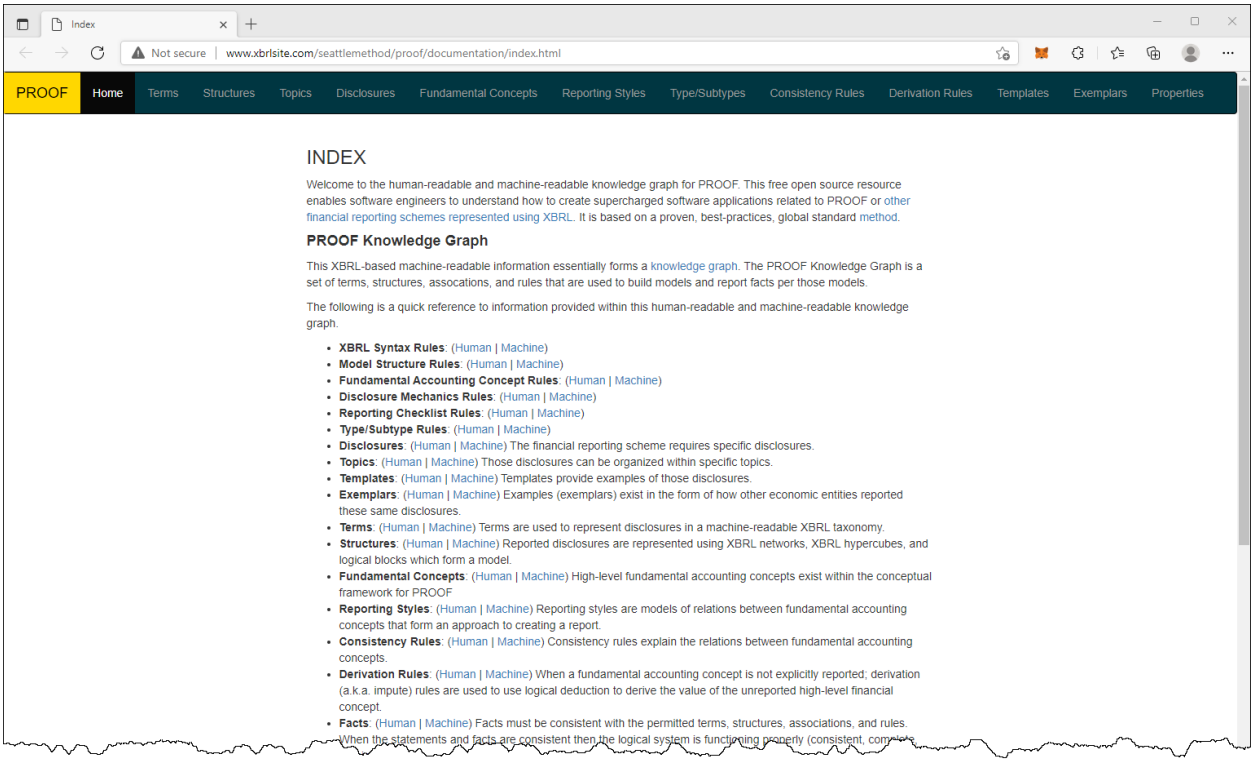
PROOF (Slightly pruned down version)

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://www.xbrlsite.com/seattlemethod/proof/documentation/index.html



PROOF (Slightly pruned down version)

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:

% Proof: (Seattle Method) Everything, Load Dynamically OK %
checkReport3("https://pacioli.auditchain.finance/reportAnalysis/8edee77b408fbf14f29f4f49bf0300acaf8457ec.report/instance.xml",
['http://www.xbrlsite.com/seattlemethod/proof/fac/ReportingStyles/PROOF-BSC-IS01-CF1_schema.xsd',
'http://www.xbrlsite.com/seattlemethod/proof/type-subtype/type-subtype2.xsd',
'http://www.xbrlsite.com/seattlemethod/proof/disclosure-mechanics/disclosure-mechanics2.xsd',
'http://www.xbrlsite.com/seattlemethod/proof/reporting-checklist/reporting-checklist2-rules-def.xml',
'http://www.xbrlsite.com/seattlemethod/proof/model-structure/ModelStructure-rules-strict-def.xml'],
[newRulesFormat, 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/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.

PROOF (Slightly pruned down version)

Generated by Pacioli version dcf5b27 (updated 9 days ago). Analysis at 2021-12-15T23:09:05+0000 for perfectmile@gmail.com. This page will remain online at https://pacioli.auditchc about 90 days.

Report

Submitted: **https://pacioli.auditchain.finance/reportAnalysis/8edee77b408fbf14f29f4f49bf0300acaf8457ec.report/instance.xml** 0x1ea564fd024ae0f7ebf8/6bea4cd33061/fe
This result took about 26.5 seconds and is temporarily online at https://pacioli.auditchain.finance/reportAnalysis/1fa11991d8f30495119a5a8afcb0dc49ff7d8e7d.report/index.html
You can also download it as a ZIP file at https://pacioli.auditchain.finance/reportAnalysis/1fa11991d8f30495119a5a8afcb0dc49ff7d8e7d.report.zip; after expanding the zip archive, c
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 purpose

User Alterations

Options: [newRulesFormat,cacheValidity(0)]

Additional linkbases and schemas:

[http://www.xbrlsite.com/seattlemethod/proof/fac/ReportingStyles/PROOF-BSC-IS01-CF1_schema.xsd,http://www.xbrlsite.com/seattlemethod/proof/type-subtype/type-subtype2.xsd,http://www.xbrlsite.com/seattlemethod/proof/disclosure-mechanics/disclosure-mechanics2.xsd,http://www.xbrlsite.com/seattlemethod/proof/reporting-checklist/reporting-checklist2-rules-def.xml,http://www.xbrlsite.com/seattlemethod/proof/model-structure/ModelStructure-rules-strict-def.xml]

Table of Contents

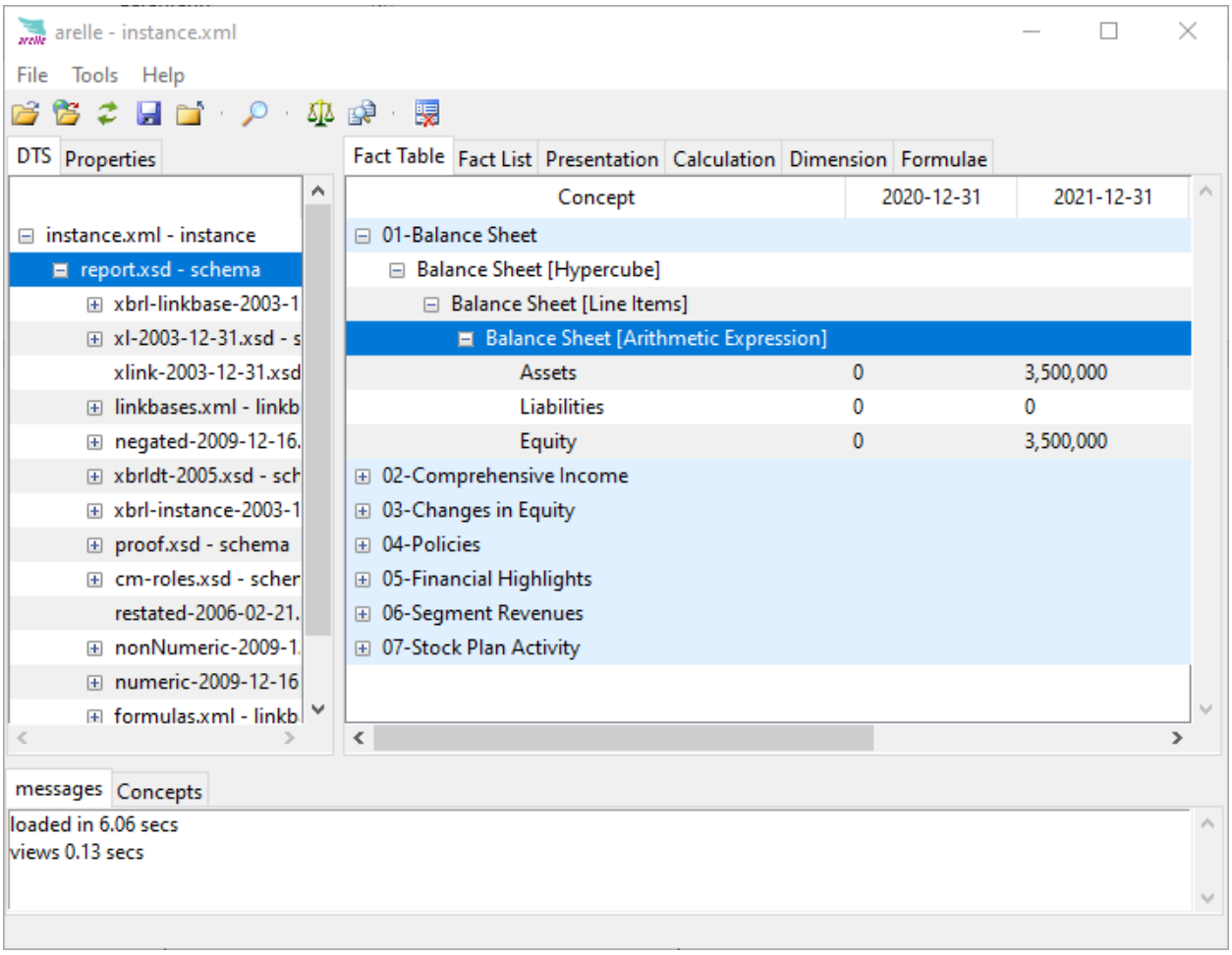
		TERMS		
		Mappings		
		All FACTS (technical listing)		
		Type-subtype graph		
		Type-subtype table		
		Model Structure Validation		
1	01-Balance Sheet	Structures	Facts	Pivots
2	02-Comprehensive Income	Structures	Facts	Pivots
3	03-Changes in Equity	Structures	Facts	Pivots
4	04-Policies	Structures	Facts	Pivots
5	05-Financial Highlights	Structures	Facts	Pivots
6	06-Segment Revenues	Structures	Facts	Pivots
7	07-Stock Plan Activity	Structures	Facts	Pivots
8	FAC-001-General Information	Structures	Facts	Pivots
9	FAC-101-Balance Sheet, Classified	Structures	Facts	Pivots
10	FAC-201-Income Statement 1	Structures	Facts	Pivots
11	FAC-301-Comprehensive Income	Structures	Facts	Pivots
12	FAC-401-Cash Flow Statement	Structures	Facts	Pivots
13	FAC-701-Validation Results	Structures	Facts	Pivots
		Graph of reasoning		
		Blocks		
		Blocks Graph		
		Derivation Rules		
		Calculations		
	All Rules	Value Assertions		
		Disclosure Mechanics rules		
		Report Checklist Rules		
		Messages		

Messages

NONE.

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/8edee77b408fbf14f29f4f49bf0300acaf8457ec.report/instance.xml

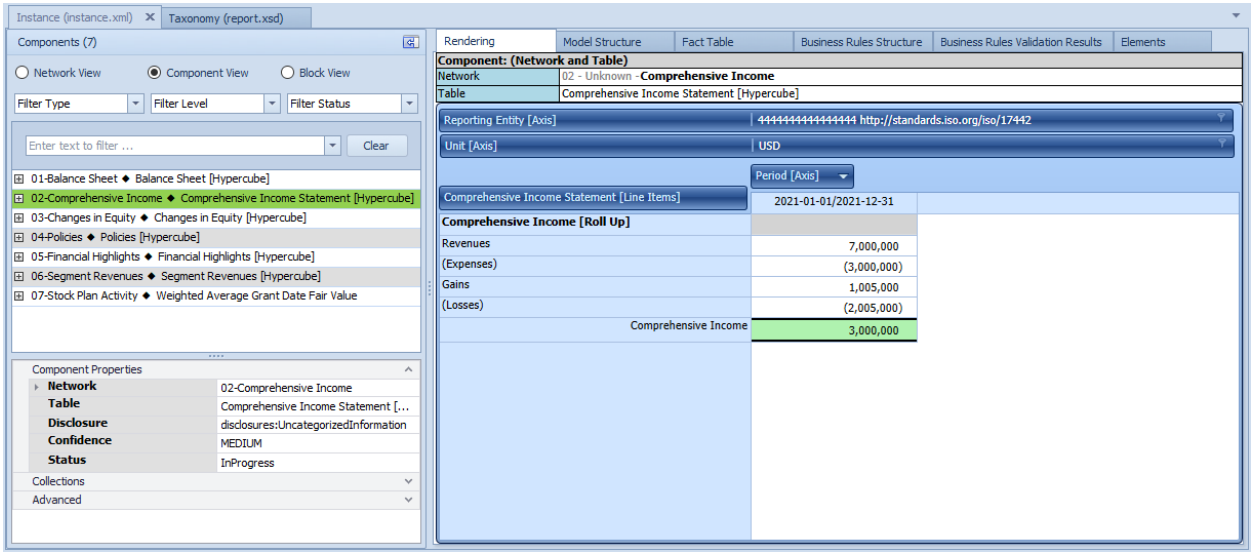


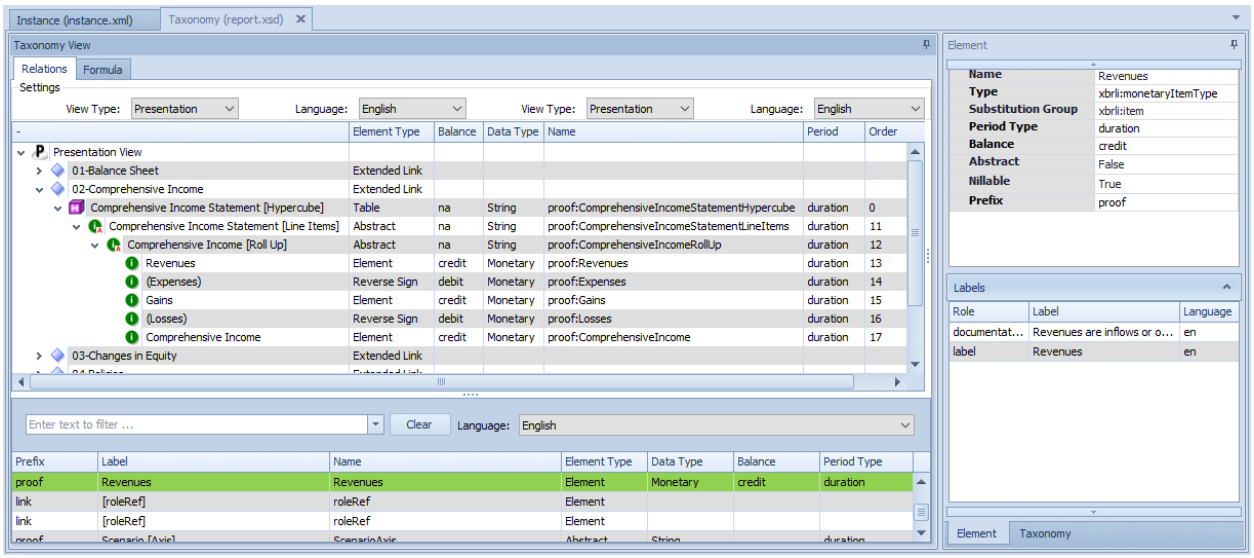
Note that Arelle does not support processing of Seattle Method rules but can read all of those XBRL-based rules.

PROOF (Slightly pruned down version)

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

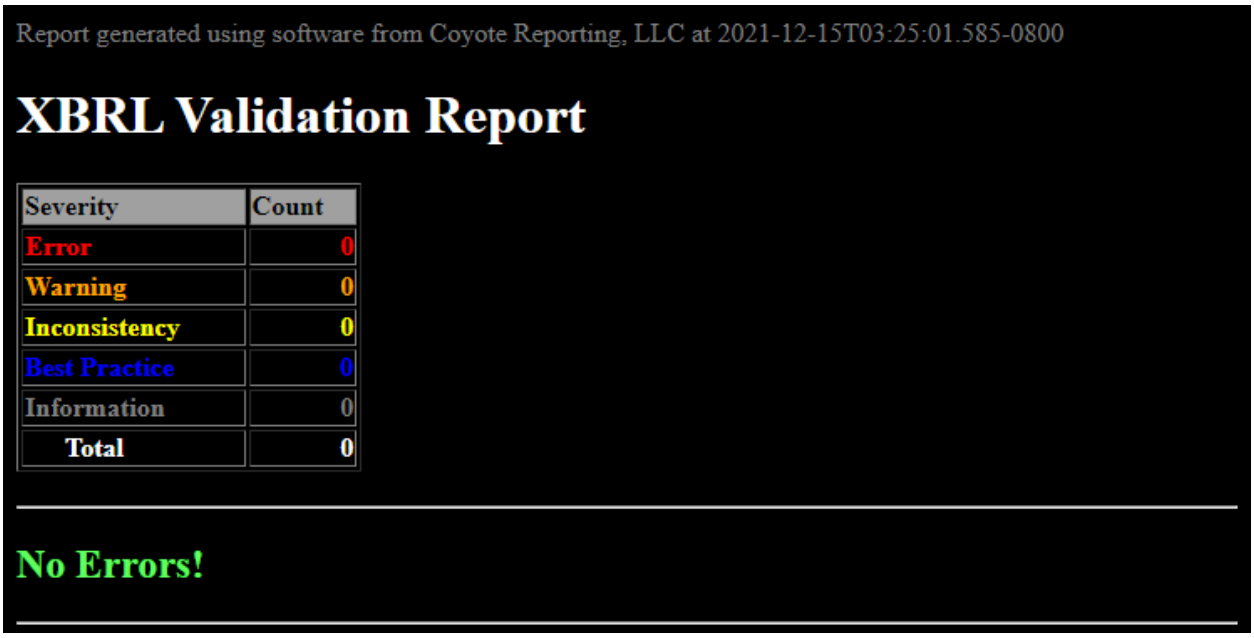
https://pacioli.auditchain.finance/reportAnalysis/8edee77b408fbf14f29f4f49bf0300acaf8457ec.report/instance.xml





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.

PROOF (Slightly pruned down version)

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 15:37:37 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	4	5	5	0

Assertion Report

Value Assertions

id	satisfied	message
BS01 (evaluation 1)	satisfied	$Assets=0 = $Liabilities=0 + $Equity=0
BS01 (evaluation 2)	satisfied	$Assets=3500000 = $Liabilities=0 + $Equity=3500000
IS01 (evaluation 1)	satisfied	$ComprehensiveIncome=3000000 = $Revenues=7000000 - $Expenses=3000000 + $Gains=1005000 - $Losses=2005000
SHE01 (evaluation 1)	satisfied	$Equity_BalanceStart=0 + $ComprehensiveIncome=3000000 + $InvestmentsByOwners=2000000 - $DistributionsToOwners=1500000 = $Equity_BalanceEnd=3500000
MA1 (evaluation 1)	satisfied	$Total=7000000 eq sum($Each=[3000000 2000000 2000000])

XBRL Calculations:

UBmatrix Calculation Trace Report

Line	Concept	Weight	Balance	Decimals	Precision	Reported	Calculated	Source	Message
1	Extended Link [http://www.xbrlsite.com/somerepository/report4/role/ComprehensiveIncome]								
2	Context context2 [2021-01-01 - 2021-12-31]								
c-equal									
3	Unit iso4217_USD								
u-equal									
	Comprehensive Income		**credit**	**INF**	**INF**	**3000000**	**3,000,000**	**Instance**	**OK**
	Revenues	1.0	credit	INF		7000000	7,000,000	Instance	
	Expenses	-1.0	debit	INF		3000000	3,000,000	Instance	
	Gains	1.0	credit	INF		1005000	1,005,000	Instance	
	Losses	-1.0	debit	INF		2005000	2,005,000	Instance	

* * *

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://accounting.auditchain.finance/library/proof-import.zip

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

% Proof: (Seattle Method) Everything, Load Dynamically OK %
checkReport3("https://pacioli.auditchain.finance/reportAnalysis/8edee77b408fbf14f29f4f49bf0300acaf8457ec.report/instance.xml",
['http://www.xbrlsite.com/seattlemethod/proof/fac/ReportingStyles/PROOF-BSC-IS01-CF1_schema.xsd',
'http://www.xbrlsite.com/seattlemethod/proof/type-subtype/type-subtype.xsd',
'http://www.xbrlsite.com/seattlemethod/proof/disclosure-mechanics/disclosure-mechanics.xsd',
'http://www.xbrlsite.com/seattlemethod/proof/reporting-checklist/reporting-checklist-rules-def.xml',
'http://www.xbrlsite.com/seattlemethod/proof/model-structure/ModelStructure-rules-strict-def.xml'],
[newRulesFormat, cacheValidity(0)], Result).