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/sfac6-import.zip

Name	Type	Compressed size	Password ...	Size	Ratio	Date modified
sfac6-associations.xlsx	Microsoft Excel Worksheet	8 KB	No	10 KB	25%	9/28/2021 5:34 PM
sfac6-baseinformation.xlsx	Microsoft Excel Worksheet	8 KB	No	10 KB	27%	10/4/2021 11:30 AM
sfac6-facts.xlsx	Microsoft Excel Worksheet	8 KB	No	10 KB	26%	11/16/2021 6:07 PM
sfac6-labels.xlsx	Microsoft Excel Worksheet	7 KB	No	9 KB	27%	9/28/2021 5:34 PM
sfac6-references.xlsx	Microsoft Excel Worksheet	8 KB	No	10 KB	27%	8/31/2021 3:12 PM
sfac6-rules-consistency.xlsx	Microsoft Excel Worksheet	7 KB	No	10 KB	27%	11/24/2021 9:46 AM
sfac6-rules-rollforward.xlsx	Microsoft Excel Worksheet	7 KB	No	10 KB	27%	11/24/2021 9:46 AM
sfac6-structures.xlsx	Microsoft Excel Worksheet	7 KB	No	9 KB	27%	8/30/2021 10:22 AM
sfac6-terms.xlsx	Microsoft Excel Worksheet			10 KB	26%	9/28/2021 5:36 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.

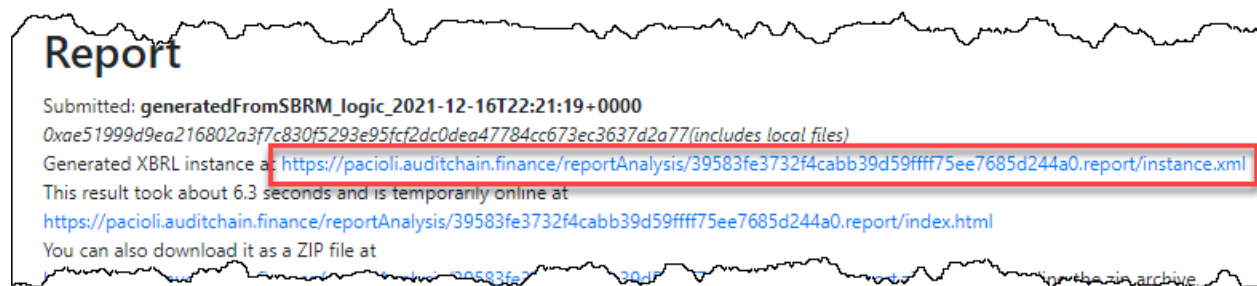[1] Seattle Method, http://xbrlsite.com/seattlemethod/

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/39583fe3732f4cabb39d59ffff75ee7685d244a0.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/39583fe3732f4cabb39d59ffff75ee7685d244a0.report/instance.xml

https://pacioli.auditchain.finance/reportAnalysis/39583fe3732f4cabb39d59ffff75ee7685d244a0.report/report.xsd

https://pacioli.auditchain.finance/reportAnalysis/39583fe3732f4cabb39d59ffff75ee7685d244a0.report/linkbases.xml

https://pacioli.auditchain.finance/reportAnalysis/39583fe3732f4cabb39d59ffff75ee7685d244a0.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/sfac6/sfac6_ModelStructure.html

sfac6

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

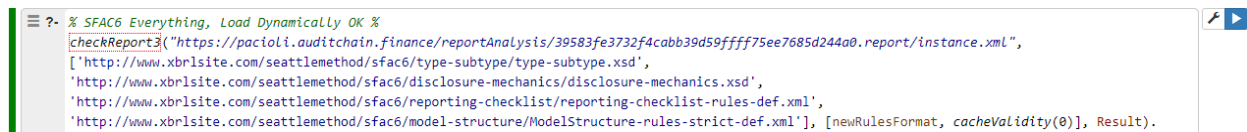| #	Report Element Label	Report Element Category	Period Type	Balance Type	Report Element Name
1	01-Balance Sheet	Network			http://www.xbrlsite.com/sfac6/role/BalanceSheet
2	**Balance Sheet [Hypercube]**	Hypercube			sfac6:BalanceSheetHypercube
3	**Balance Sheet [Line Items]**	LineItems			sfac6:BalanceSheetLineItems
4	Balance Sheet [Arithmetic]	Abstract			sfac6:BalanceSheetArithmetic
5	Assets	Concept (Monetary)	As Of	Debit	sfac6:Assets
6	Liabilities	Concept (Monetary)	As Of	Credit	sfac6:Liabilities
7	Equity	Concept (Monetary)	As Of	Credit	sfac6:Equity
8	02-Comprehensive Income	Network			http://www.xbrlsite.com/sfac6/role/ComprehensiveIncome
9	**Comprehensive Income Statement [Hypercube]**	Hypercube			sfac6:ComprehensiveIncomeStatementHypercube
10	**Comprehensive Income Statement [Line Items]**	LineItems			sfac6:ComprehensiveIncomeStatementLineItems
11	Comprehensive Income [Roll Up]	Abstract			sfac6:ComprehensiveIncomeRollUp
12	Revenues	Concept (Monetary)	For Period	Credit	sfac6:Revenues
13	(Expenses)	Concept (Monetary)	For Period	Debit	sfac6:Expenses
14	Gains	Concept (Monetary)	For Period	Credit	sfac6:Gains
15	(Losses)	Concept (Monetary)	For Period	Debit	sfac6:Losses
16	Comprehensive Income	Concept (Monetary)	For Period	Credit	sfac6:ComprehensiveIncome
17	03-Changes in Equity	Network			http://www.xbrlsite.com/sfac6/role/ChangesInEquity
18	**Changes in Equity [Hypercube]**	Hypercube			sfac6:ChangesInEquityHypercube
19	**Changes in Equity [Line Items]**	LineItems			sfac6:ChangesInEquityLineItems
20	Changes in Equity [Roll Forward]	Abstract			sfac6:ChangesInEquityRollForward
21	Equity, Beginning Balance	Concept (Monetary)	As Of	Credit	sfac6:Equity
22	Comprehensive Income	Concept (Monetary)	For Period	Credit	sfac6:ComprehensiveIncome
23	Investments by Owners	Concept (Monetary)	For Period	Credit	sfac6:InvestmentsByOwners
24	(Distributions to Owners)	Concept (Monetary)	For Period	Debit	sfac6:DistributionsToOwners
25	Equity, Ending Balance	Concept (Monetary)	As Of	Credit	sfac6:Equity

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:

% SFAC6 Everything, Load Dynamically OK %
checkReport3("https://pacioli.auditchain.finance/reportAnalysis/39583fe3732f4cabb39d59ffff75ee7685d244a0.report/instance.xml",
['http://xbrlsite.azurewebsites.net/2020/intermediate/sfac6/dm.xsd',
'http://xbrlsite.azurewebsites.net/2020/intermediate/sfac6/dr-rules-def.xml','http://xbrlsite.azurewebsites.net/2020/intermediate/sfac6/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:

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/39583fe3732f4cabb39d59ffff75ee7685d244a0.report/instance.xml** *0x4ade1df741fe1b82bc5b5b43f115d8706f16c*
This result took about 18.0 seconds and is temporarily online at *https://pacioli.auditchain.finance/reportAnalysis/77c37ac362dd650f189d38994ec323155275a7f3.report/index.html*
You can also download it as a ZIP file at *https://pacioli.auditchain.finance/reportAnalysis/77c37ac362dd650f189d38994ec323155275a7f3.report.zip*; after expanding the zip archive, o
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/sfac6/dm.xsd,http://xbrlsite.azurewebsites.net/2020/intermediate/sfac6/dr-rules-def.xml,http://xbrlsite.azurewebsites.net/2020/intermediate/sfac6/typeSubtype-rules-def.xml,http://xbrlsite.azurewebsites.net/2016/conceptual-model/model-structure-rules-strict-def.xml]

Table of Contents

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/39583fe3732f4cabb39d59ffff75ee7685d244a0.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/39583fe3732f4cabb39d59ffff75ee7685d244a0.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 14:57:09 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	3	4	4	0

Assertion Report

Value Assertions

id	satisfied	message
BS1 (evaluation 1)	satisfied	$Assets=0 = $Liabilities=0 + $Equity=0
BS1 (evaluation 2)	satisfied	$Assets=3500 = $Liabilities=0 + $Equity=3500
IS1 (evaluation 1)	satisfied	$ComprehensiveIncome=3000 = $Revenues=7000 - $Expenses=3000 + $Gains=1000 - $Losses=2000
SHE1 (evaluation 1)	satisfied	$Equity_BalanceStart=0 + $ComprehensiveIncome=3000 + $InvestmentsByOwners=1000 - $DistributionsToOwners=500 = $Equity_BalanceEnd=3500

XBRL Calculations:

UBmatrix Calculation Trace Report

Line	Concept	Weight	Balance	Decimals	Precision	Reported	Calculated	Source	Message
1	Extended Link [http://www.xbrlsite.com/report/role/ComprehensiveIncome]								
2	Context context2 [2020-01-01 - 2020-12-31]								
c-equal									
3	Unit iso4217_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	

Copyright (c) UBmatrix, Inc. 2009

* * *

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/sfac6-import.zip