

# 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<sup>1</sup>. 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	No	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.

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

## SFAC6

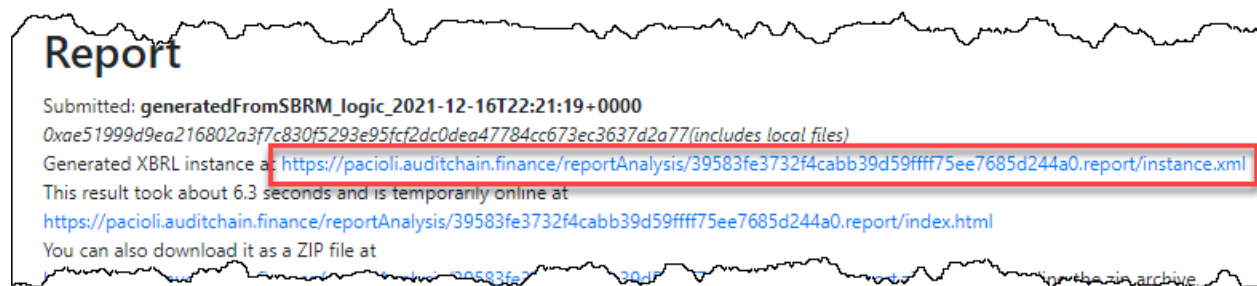
After the files have been uploaded, check the “I am a human” checkbox and then press the Import button:



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, linkbases.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 is consistent with the rules specified for the report including:

## SFAC6

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](http://xbrlsite.azurewebsites.net/2020/intermediate/sfac6/sfac6_ModelStructure.html)

### sfac6

[Entry Point \(Associations\)](#) | [Terms](#) | [Structures](#) | [Rules](#) | [Type-subtype](#) | [Disclosures](#) | [Disclosure Rules \(Reporting Checklist\)](#) | [Download all](#)

#	Report Element Label	Report Element Category	Period Type	Balance Type	Report Element Name
1	01-Balance Sheet	Network			<a href="http://www.xbrlsite.com/sfac6/role/BalanceSheet">http://www.xbrlsite.com/sfac6/role/BalanceSheet</a>
2	<b>Balance Sheet [Hypercube]</b>	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			<a href="http://www.xbrlsite.com/sfac6/role/ComprehensiveIncome">http://www.xbrlsite.com/sfac6/role/ComprehensiveIncome</a>
9	<b>Comprehensive Income Statement [Hypercube]</b>	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			<a href="http://www.xbrlsite.com/sfac6/role/ChangesInEquity">http://www.xbrlsite.com/sfac6/role/ChangesInEquity</a>
18	<b>Changes in Equity [Hypercube]</b>	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

## SFAC6

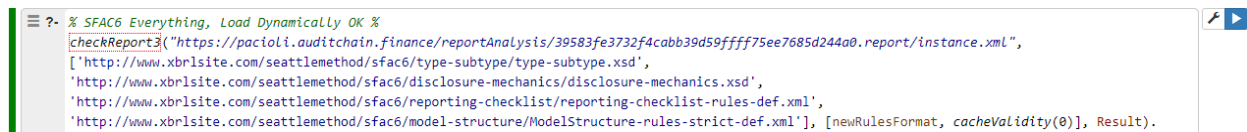
Get to the **Pacioli Power User Tool** here:

<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:

A screenshot of a code editor window. The title bar shows a menu icon, a question mark, and the text "% SFAC6 Everything, Load Dynamically OK %". The code area contains the same script as shown in the previous block. A blue play button icon is visible in the top right corner of the code editor.

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.



Generated by Pacioli version 07164ba (updated 75 minutes ago). Analysis at 2021-12-16T22:47:52+0000 for perfectmile@gmail.com. This page will remain online at <https://pacioli.aud>

## 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

	TERMS			
	Mappings			
	All FACTS (technical listing)			
	Type-subtype graph			
	Type-subtype table			
	Model Structure Validation			
1	01-Balance Sheet	Structures	Facts	Pivots
2	03-Comprehensive Income	Structures	Facts	Pivots
3	07-Changes in Equity	Structures	Facts	Pivots
4	Disclosures	Structures	Facts	Pivots
	Graph of reasoning			
	Blocks			
	Blocks Graph			
	<b>Calculations</b>			
	<b>Value Assertions</b>			
	<b>All Rules</b>			
	<b>Disclosure Mechanics rules</b>			
	<b>Report Checklist Rules</b>			
	<b>Messages</b>			

## Messages

NONE.

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

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## SFAC6

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>

The screenshot shows the Arelle XBRL viewer interface. The main window displays a Fact Table for the concept 'Changes in Equity [Roll Forward]'. The table has columns for the Concept, 2019-12-31, and 2020-12-31. The data is as follows:

Concept	2019-12-31	2020-12-31
01-Balance Sheet		
03-Comprehensive Income		
Comprehensive Income [Roll Up]		
Revenues		7,000
Expenses		3,000
Gains		1,000
Losses		2,000
Comprehensive Income		3,000
07-Changes in Equity		
Changes in Equity [Roll Forward]		
Equity, Beginning Balance		0
Comprehensive Income		3,000
Investments by Owners		1,000
Distributions to Owners		500
Equity, Ending Balance	0	3,500

The interface also shows a left-hand pane with a file tree containing various XBRL schemas and linkbases. At the bottom, a messages pane displays the following information:

```
loaded in 4.65 secs
no relationships for Dimension
views 0.06 secs
```

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

## SFAC6

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>

The screenshot shows the Pesseract interface with the following components:

- Components (3):** Network View, Component View (selected), Block View.
- Filter Type:** Filter Level, Filter Status.
- Component Properties:**
  - Network:** 01-Balance Sheet
  - Table:** Implied [Table]
  - Disclosure:** disclosures:UncategorizedInformation
  - Confidence:** MEDIUM
  - Status:** InProgress
- Table Data:**

Implied [Line Items]	2020-12-31	2019-12-31
<b>Balance Sheet [Set]</b>		
Assets	3,500	0
Liabilities	0	0
Equity	3,500	0

The screenshot shows the Taxonomy View with the following details:

- Relations:** Formula
- Settings:** View Type: Presentation, Language: English
- Calculation View:** View Type: Calculation, Language: English
- Tree Structure:**
  - 03-Comprehensive Income
    - Comprehensive Income [Roll Up] (0)
    - Revenues (1)
    - Expenses (2)
    - Gains (3)
    - Losses (4)
    - Comprehensive Income (8)
- Table:**

Prefix	Label	Name	Element Type	Data Type	Balance	Period Type
formula	[abstract.dimension.aspect]	abstract.dimension.aspect	Abstract			
formula	[abstract.dimension.aspect]	abstract.dimension.aspect	Abstract			
formula	[abstract.occ.aspect]	abstract.occ.aspect	Enumerated			
formula	[abstract.occ.aspect]	abstract.occ.aspect	Enumerated			
gen	[arc]	arc	Element			
gen	[arc]	arc	Element			
- Properties:**
  - Name:** abstract.dimension.aspect
  - Type:** formula:abstract.dimens...
  - Substitution Group:** formula:abstract.aspect
  - Period Type:**
  - Balance:**
  - Abstract:** True
  - Nilable:** False
  - Prefix:**

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

## SFAC6

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
<b>Error</b>	<b>0</b>
<b>Warning</b>	<b>0</b>
<b>Inconsistency</b>	<b>0</b>
<b>Best Practice</b>	<b>0</b>
Information	0
<b>Total</b>	<b>0</b>

**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.



## SFAC6

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	

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SFAC6

\* \* \*

**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/sfac6-import.zip>