

1. Viewing XBRL-based Digital Financial Reports

The purpose of this section is to provide information related to viewing XBRL-based digital financial reports.

There are two great ways to view an XBRL-based digital financial report for free! This section walks you through the less obvious features related to viewing these high-tech financial reports.

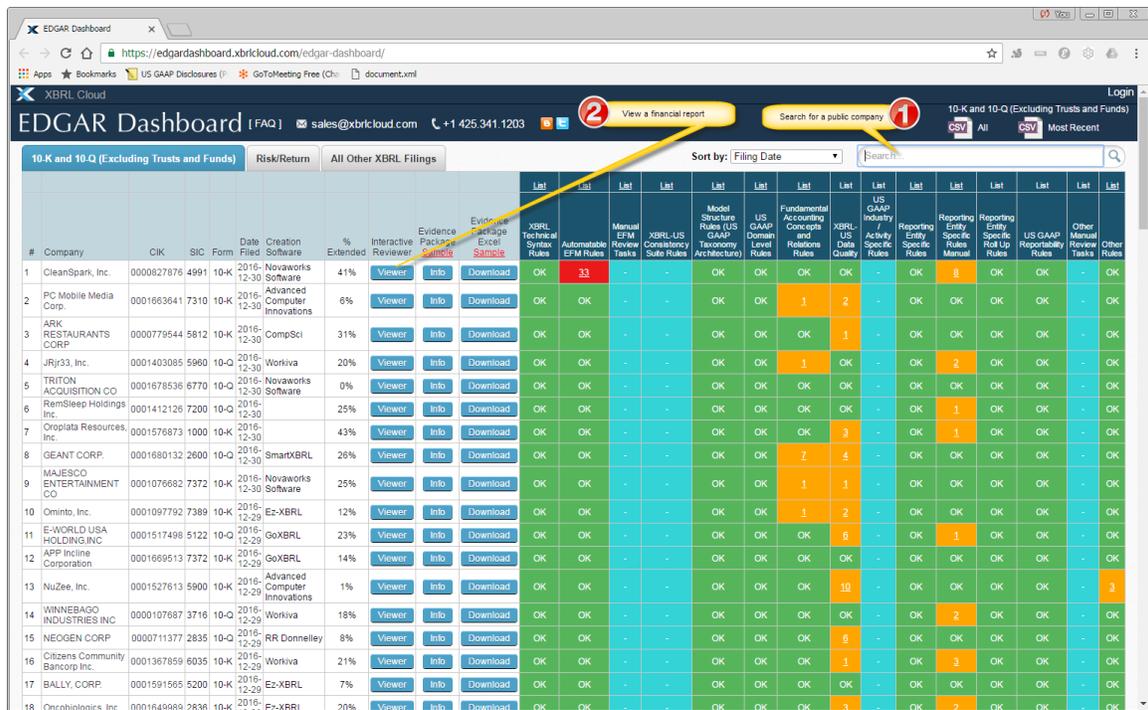
1.1. XBRL Cloud Edgar Dashboard

One free tool for viewing XBRL-based digital financial reports that have been submitted to the SEC by public companies is the free XBRL Cloud Edgar Dashboard and the XBRL Cloud Viewer browser-based application.

1.1.1. XBRL Cloud Edgar Dashboard

You can get to the XBRL Cloud Edgar Dashboard from this URL:

<https://edgardashboard.xbrlcloud.com/edgar-dashboard/>



Two things are worth pointing out. First, the “Search” functionality (see the RED #1). If you type a public company’s name in the search box, you can find the reports for that company. For example, if you type “Microsoft” and press search, then a list of reports for Microsoft will be provided.

Second, if you click the “Viewer” button for any public company, you can open the XBRL-based digital financial report in the XBRL Cloud Viewer. We will cover the XBRL Cloud Viewer in the next section.

HINT: By clicking the “Viewer” button, you basically navigate to report using the following URL: <https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#instance=http://www.sec.gov/Archives/edgar/data/789019/000119312516662209/msft-20160630.xml>. But, you can simply paste a URL into your browser and also navigate to a report. Notice that there are two parts to the URL. The first part is the line to the XBRL Cloud Viewer application, the second is the URL of the actual XBRL-based financial report. Any report can be accessed in this manner.

1.1.2.XBRL Cloud Viewer

As mentioned above, you can access the XBRL Cloud Viewer by pasting a URL into your browser. For example, here is the URL for the 2016 Microsoft 10-K financial filing:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#instance=http://www.sec.gov/Archives/edgar/data/789019/000119312516662209/msft-20160630.xml>

The screenshot shows the XBRL Cloud Viewer interface for Microsoft Corporation (10-K). The main table displays the following data:

Statement [Line Items]	Period [Axis]			Period [Axis]
	2015-07-01 - 2016-06-30	2016-07-25	2016-07-25	
Document Type	10-K			
Amendment Flag	false			
Document Period End Date	2016-06-30			
Document Fiscal Year Focus	2016			
Document Fiscal Period Focus	FY			
Trading Symbol	MSFT			
Entity Registrant Name	MICROSOFT CORPORATION			
Entity Central Index Key	789019			
Current Fiscal Year End Date	--06-30			
Entity Well-known Seasoned Issuer	Yes			
Entity Current Reporting Status	Yes			
Entity Voluntary Filers	No			
Entity Filer Category	Large Accelerated Filer			
Entity Common Stock, Par Value Per Share	0			
Entity Common Stock, Shares Outstanding		7,792,515,573		
Entity Public Float			424,5	
I.R.S. Employer Identification No.	911144442			

The interface also includes a left-hand navigation pane with various components like '1001 - Document - Document and Entity Information Statement [Table]', '1003 - Statement - INCOME STATEMENTS Statement [Table]', etc. The right-hand side has a 'columns' header and a 'ROWS' button at the bottom.

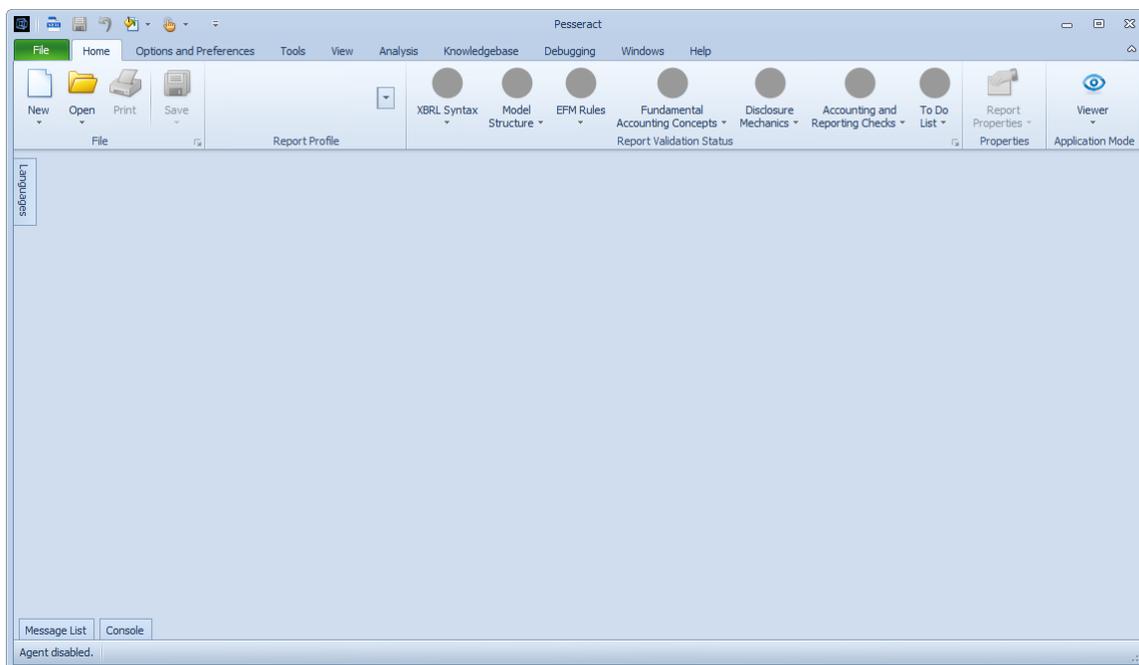
You see the components of the report listed on the left and a rendering of the selected component on the right. We will leave it at that for the XBRL Cloud Viewer, you can explore the functionality on your own. XBRL Cloud has much of the same functionality that is show by the Pesseract Viewer application which we will cover next.

1.2. Pesseract Viewer

While the XBRL Cloud Viewer is a browser-based application, the Pesseract Viewer is a locally installable software application. A viewer application is available for free and can be downloaded here:

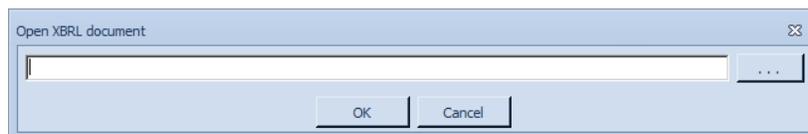
<http://pesseract.azurewebsites.net/> or <http://www.pesseract.com/>

Once you download and install the Windows-based application, you can perform the steps below.



1.2.1. Open a report

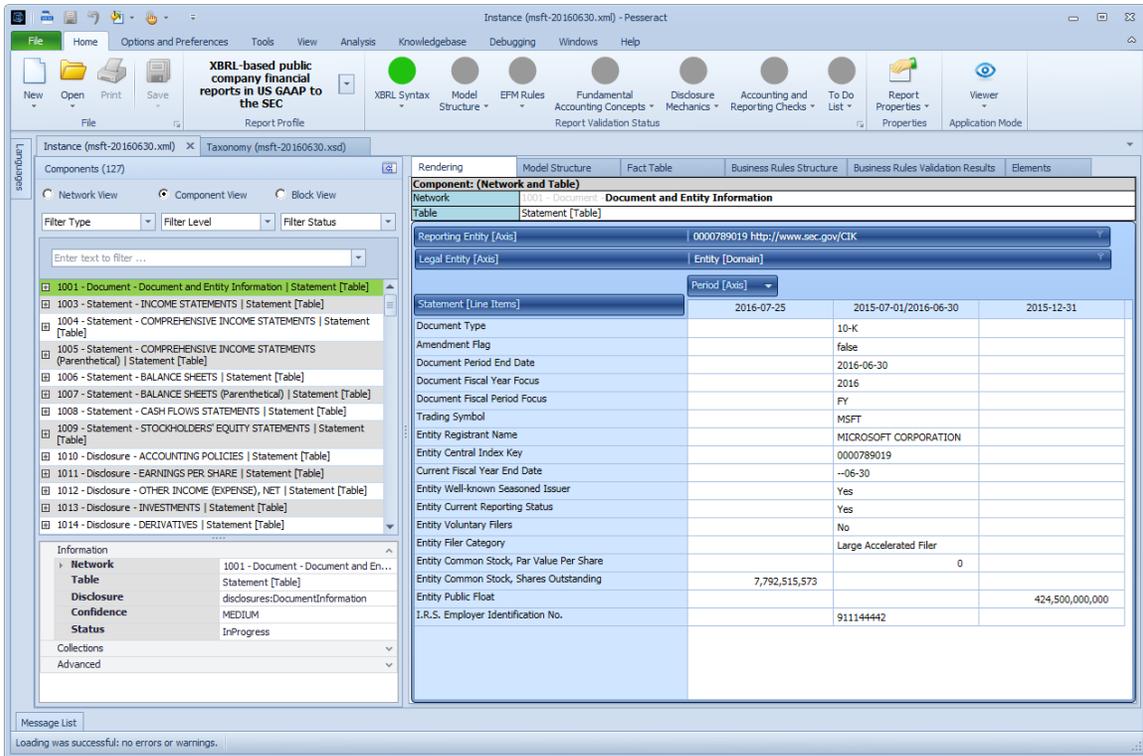
To open a report, from the "Home" tab, select "Open", and then "Open XBRL Document". The following form appears:



Into the text box, type or copy the URL for the 2016 Microsoft 10-K filings:

<http://www.sec.gov/Archives/edgar/data/789019/000119312516662209/msft-20160630.xml>

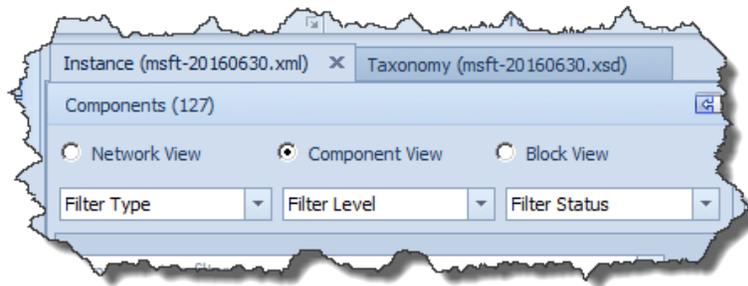
After a brief period of time, the XBRL-based financial report of Microsoft loads into the Pesseract application. You should see the following:



Similar to the XBRL Cloud Viewer, the report fragments of the report are shown on the left, and a rendering of the selected component is shown on the right.

1.2.2. Networks, components, blocks

The conceptual model of a digital financial report discussed Networks, Components, and Blocks. You can switch between each of those views using the radio button in the upper left hand panel. The default view is the Components View.



Note that you can see that there are 127 Components. If you switch to the Network view, you will see that there are also 127 Networks, meaning that there is a one-to-one correlation between Networks and Components. Said another way, there is exactly one [Table] created within each Network. That means that every [Table] is explicitly represented by Microsoft in its XBRL-based financial report.

If you select the "Block View", you see that there is a count of 187 Blocks. That means that there are some Components that have more than one Block.

Select the Component View, then select the Component “1006 - Statement - BALANCE SHEETS | Statement [Table]” and you see that the balance sheet is made up of two blocks.

Assets	2016-06-30	2015-06-30
Assets		
Current assets:		
Cash and cash equivalents	6,510,000,000	5,595,000,000
Short-term investments (including securities loaned of \$204 and \$75)	106,730,000,000	90,931,000,000
Total cash, cash equivalents, and short-term investments	113,240,000,000	96,526,000,000
Accounts receivable, net of allowance for doubtful accounts of \$426 and \$335	18,277,000,000	17,908,000,000
Inventories	2,251,000,000	2,902,000,000
Other	5,892,000,000	5,461,000,000
Total current assets	139,660,000,000	122,797,000,000
Property and equipment, net of accumulated depreciation of \$19,800 and \$17,606	18,356,000,000	14,731,000,000
Equity and other investments	10,431,000,000	12,053,000,000
Goodwill	17,872,000,000	16,939,000,000
Intangible assets, net	3,733,000,000	4,835,000,000
Other long-term assets	3,642,000,000	3,117,000,000
Total assets	193,694,000,000	174,472,000,000

1.2.3. Filtering components

If you select the “Component View” and type “Inventories” into the filter text box control, you see that three components appear in the components list. The first is the Level 1 Note Text Block for the inventories disclosure, the second is the Level 3 Disclosure Text Block for the inventory disclosure, and the third is the Level 4 Disclosure Detail for the inventory disclosure.

Inventory [Line Items]	2016-06-30	2015-06-30
Raw materials	612,000,000	1,100,000,000
Work in process	158,000,000	202,000,000
Finished goods	1,481,000,000	1,600,000,000
Total	2,251,000,000	2,902,000,000

1.2.4. Fact properties

If you click on the Total inventories fact, the fact properties form appears.

Inventory [Line Items]	2016-06-30	2015-06-30
Raw materials	612,000,000	1,100,000,000
Work in process	158,000,000	202,000,000
Finished goods	1,481,000,000	1,600,000,000
Total	2,251,000,000	2,902,000,000

Fact Characteristics and Properties	
Properties	Occurrences
Reporting Entity	0000789019 http://www.sec.gov/CIK
Period	2016-06-30
Legal Entity [Axis]	Entity [Domain]
Name	dei:LegalEntityAxis
Prefix	dei
Concept	Inventory, Net
Name	us-gaap:InventoryNet
Prefix	us-gaap
Balance Type	Debit
Period Type	As Of (instant)
Data Type	Monetary (xbrli:monetaryItemType)
Fact Value	2251000000
Units	iso4217:USD
Decimals (rounding)	-6

1.2.5. Intersections

In the properties form, if you click on the “Occurrences” tab, a list of all the places that fact is used in the report is shown. The second item is highlighted in GREEN showing that that is the component which is selected. If you click on the first item, the application navigates to that component:

Inventory [Line Items]	2016-06-30	2015-06-30
Raw materials	612,000,000	1,100,000,000
Work in process	158,000,000	202,000,000
Finished goods	1,481,000,000	1,600,000,000
Total	2,251,000,000	2,902,000,000

Fact Characteristics and Properties	
Properties	Occurrences
Fragments containing this fact.	
1006 - Statement - BALANCE SHEETS Statement [Table]	
1073 - Disclosure - Components of Inventories (Detail) Inventory, Current [Table]	

Note that you need to clear the filter to be able to navigate to the balance sheet.

	2016-06-30	2015-06-30
Assets		
Current assets:		
Cash and cash equivalents	6,510,000,000	5,595,000,000
Short-term investments (including securities loaned of \$204 and \$75)	106,730,000,000	90,931,000,000
Total cash, cash equivalents, and short-term investments	113,240,000,000	96,526,000,000
Accounts receivable, net of allowance for doubtful accounts of \$426 and \$335	18,277,000,000	17,908,000,000
Inventories	2,251,000,000	2,902,000,000
Other	5,892,000,000	5,461,000,000
Property and equipment, net of accumulated depreciation of \$19,800 and \$19,800	1,000,000,000	1,000,000,000
Equity and other	1,000,000,000	1,000,000,000
Goodwill	1,000,000,000	1,000,000,000
Intangible assets	1,000,000,000	1,000,000,000
Other long-term assets	1,000,000,000	1,000,000,000

1.2.6. Report elements

On the balance sheet, if you click on the “Inventories” label, the report element properties form will appear. From there you can see the labels, references, and a list of occurrences of the report element in the report.

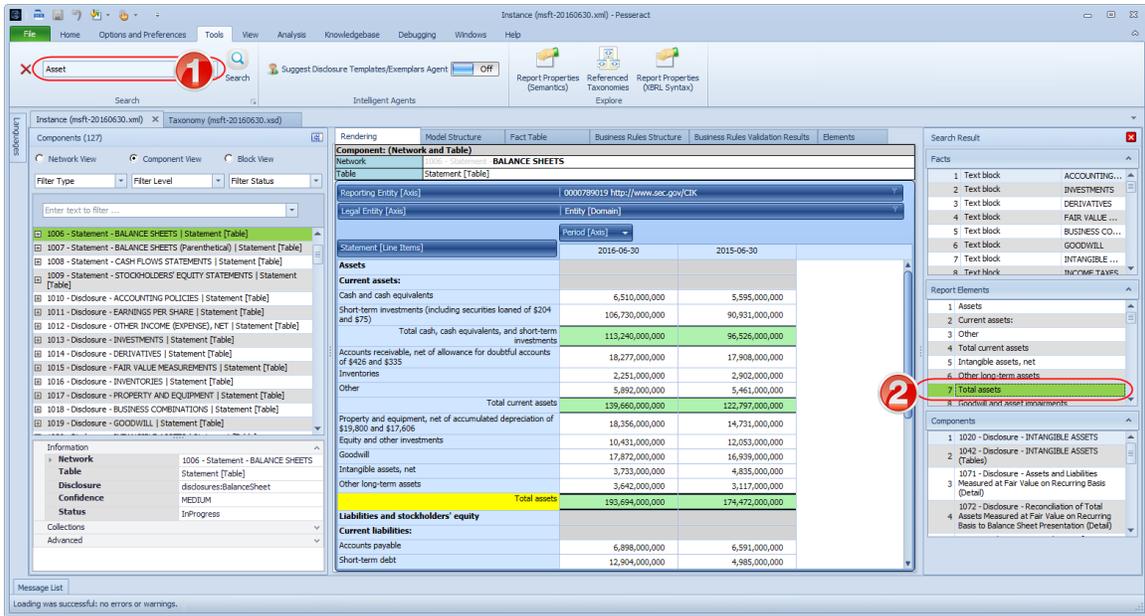
The screenshot shows the 'Report Element Properties' dialog box for the 'Inventories' report element. The 'Labels' tab is selected, showing the following information:

- Report Standard Label:** Inventory, Net
- Base Standard Label:** Inventory, Net
- Documentation:** Amount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer.
- Information:**
 - Class:** [Concept] Monetary
 - Prefix:** us-gaap
 - Name:** us-gaap:InventoryNet
- Other:** (empty)

1.2.7. Report elements

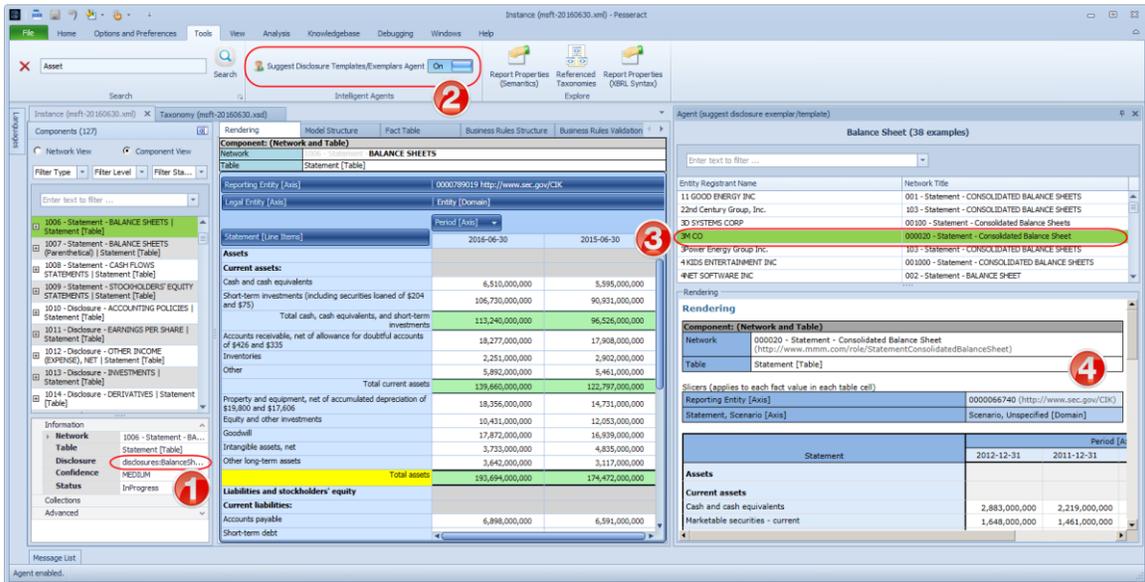
If you press the “Tools” tab, then type “Assets” into the search text box (see the RED #1), and then press the Search button; a list of the report elements and facts that have that text string appears on the right. If I select an item (see the RED #2), the application will navigate to that object in the report.

MASTERING XBRL-BASED DIGITAL FINANCIAL REPORTING – PART 3: WORKING WITH DIGITAL FINANCIAL REPORTS – VIEWING XBRL-BASED DIGITAL FINANCIAL REPORTS – CHARLES HOFFMAN, CPA



1.2.8.Suggest disclosure template agent

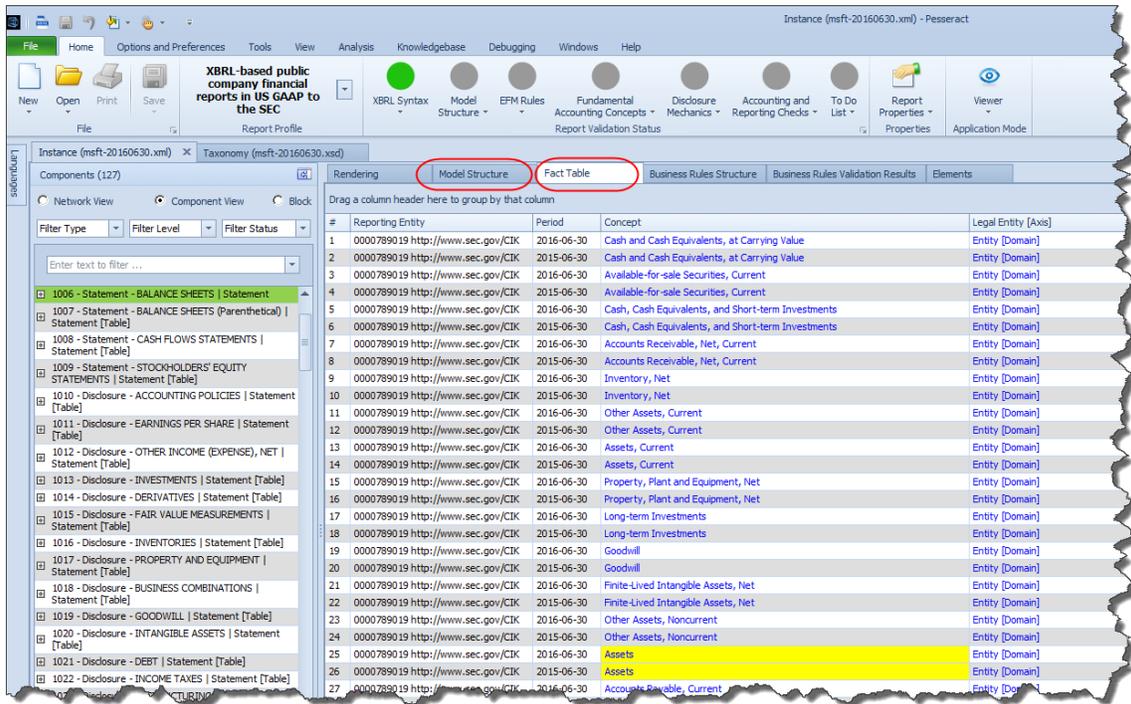
Close the search results and any forms that are opened. Be sure the balance sheet is selected. Then, do the following. Notice that the Component is indicated to be a balance sheet (see the RED #1, disclosure:BalanceSheet). On the “Tools” tab, turn the “Suggest Disclosure Template/Exemplar Agent” (see the RED #2) ON. Notice that a list of balance sheet examples appears on the RIGHT. Click on one of the items in the list (see the RED #3). Notice that an the balance sheet of the selected economic entity from the list of examples show up (see the RED #4).



Close the list of results by clicking the “X” in the right corner of the list and turn the agent off.

1.2.9. Model structure and fact table views

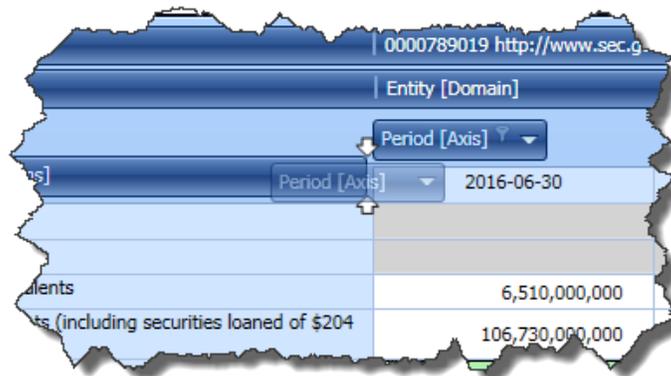
Click on the “Model Structure” tab, check that out. Then click on the “Fact Table” tab.



You can explore other tabs such as the business rules and list of report elements.

1.2.10. Dynamic rendering

Go back to the rendering view of the balance sheet. Click on the “Period [Axis]” with your mouse and then drag the Period [Axis] from the column to the line items as shown below. (You will know you have the right place when you see the two white arrows similar to the ones below:



Once you see the arrows, let go of the mouse button. You will see that you changed the rendering to appear as is shown below:

Component: (Network and Table)		
Network	1006 - Statement - BALANCE SHEETS	
Table	Statement [Table]	
Reporting Entity [Axis]	0000789019 http://www.sec.gov/CIK	
Legal Entity [Axis]	Entity [Domain]	
Statement [Line Items]	Period [Axis]	Drop Column Fields Here
		Fact Value
Assets		
Current assets:		
Cash and cash equivalents	2016-06-30	6,510,000,000
	2015-06-30	5,595,000,000
Short-term investments (including securities loaned of \$204 and \$75)	2016-06-30	106,730,000,000
	2015-06-30	90,931,000,000
Total cash, cash equivalents, and short-term investments	2016-06-30	113,240,000,000
	2015-06-30	96,526,000,000
Accounts receivable, net of allowance for doubtful accounts of \$426 and \$335	2016-06-30	18,277,000,000
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	2015-06-30	5,461,000,000
Total current assets	2016-06-30	139,660,000,000
	2015-06-30	122,797,000,000
Property and equipment, net of accumulated depreciation of \$19,800 and \$17,606	2016-06-30	18,356,000,000
	2015-06-30	14,731,000,000
Equity and other investments	2016-06-30	10,431,000,000

You can also filter and sort the information in the rendering.

1.2.11. Validation

An upcoming section will cover validation of your XBRL-based digital financial report, here we just point out that you can validate the report and how easy it is to understand the state of your report.

On the "Home" tab, notice the "Report Validation Status" group. Notice the different colors of the icons. This helps you understand the report validation status.

