# **1.Comprehensive Example**

The purpose of this section is to take 100% of the concept arrangement patterns which we have created individually and represent them together within a much larger report that helps the reader understand the interaction between the different fact sets.

The comprehensive example<sup>1</sup> takes the complete set of business use cases, puts them all into one XBRL taxonomy and XBRL instance "system", and tests how one part of an XBRL taxonomy and XBRL instance interrelates with other parts in one comprehensive digital financial report. This enables an XBRL instance and taxonomy to be evaluated holistically, being sure all the moving pieces interact correctly with one another. This example also shows this interaction.

Further, the comprehensive example is also a reference implementation of the XASB Profile. The XASB Profile is an application profile that can be used to represent XBRL-based financial reports and other business reports.

Don't be deceived by its apparent simplicity of this example. It would be rare for a real XBRL instance to contain all that this example contains. While it might not look like a real financial report, the example looks enough like a real financial report to help grasp the true issues of expressing information using XBRL but small enough not to be overwhelming.

This example does have the simple and complex issues you would run up against while modeling a real financial report. This is a marvelous learning tool. It is an extremely useful testing tool. It is a valuable prototype to show how to get XBRL to do the things which you will find that you need XBRL to do within your system.

## 1.1. Overview of comprehensive example

The comprehensive example can be found at the following URL:

http://xbrlsite.azurewebsites.net/2016/conceptual-model/reporting-scheme/xasb/taxonomy/Index.html

At that URL you will see an index page which is similar to the index pages of the metapatterns and business use cases and looks as follows:

<sup>&</sup>lt;sup>1</sup> Comprehensive example and XASB reference implementation, <u>http://xbrlsite.azurewebsites.net/2016/conceptual-model/reporting-scheme/xasb/taxonomy/Index.html</u>

XASB Profile, Comprehensive Example and Reference Implementation (2017-05-0	)7)
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#	Item	Description						
Α.	Business use case name	XASB Profile, Comprehensive Example and Reference Implementation						
в.		The XASB Profile, Comprehensive Example and Reference Implementation takes the complete set of business use cases, puts them all into one XBRL taxonomy and XBRL instance, and shows how one part of an XBRL taxonomy and XBRL instance interrelates with other parts in one comprehensive digital financial report.						
Ε.	XBRL taxonomy	XSD (Company)   XASB (GAAP)						
F.	XBRL instance	XBRL instance						
G.	XBRL formulas	XBRL Formulas (Company)   XBRL Formulas (GAAP domain level and Industry/activity level)   Fundamental Accounting Concepts Consistency Checks						
н.	Human Readable Rendering	XBRL Cloud Evidence Package (Thank you to XBRL Cloud)						
Ι.	XBRL formulas validation results	XBRL Formula Validation Results						
J.	Validation Results	Reporting Checklist Results   Disclosure Mechanics Results   Model Structure Results   Fundamental Accounting Concept Cross-Check Results						
к.	RDF	RDF						

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A good place to start is by reading through the visual example of what is contained in this financial report, item "D" the visual example file which is provided in a PDF format.

One thing which the comprehensive example does not get into is taxonomy modularity. Taxonomy modularity architecture decisions need different inputs than provided by this example.

### 1.2. Details of each network

The best way to view what is included in the comprehensive example and XASB profile reference implementation is to use the human readable renderings of the report<sup>2</sup>:

<sup>&</sup>lt;sup>2</sup> Human Readable Rendering of Comprehensive Example, <u>http://xbrlsite.azurewebsites.net/2016/conceptual-model/reporting-scheme/xasb/taxonomy/evidence-</u> package/contents/index.html

#### MASTERING XBRL-BASED DIGITAL FINANCIAL REPORTING – PART 4: EXAMPLES AND SAMPLES – COMPREHENSIVE EXAMPLE – CHARLES HOFFMAN, CPA

<ul> <li>All Components (57)</li> </ul>	Rendering								
	Component: (N	etwork and Table)							
A: Statement: Financial Highlights   🛛 🗹 inancial Highlights [Table]	Network AA: Statement: Financial Highlights (http://xasb.org/gaap/role/schedule/level4/FinancialHighlightsSchedule)								
endering   <u>Model Structure</u>   <u>Fact Table</u> usiness Rules   <b>Combined</b>	Table	Financial Highlights [Table]							
usiness kules   combined	Clinese (newline by	each fact value in each table cell)							
A: Statement: Balance Sheet   Balance 🗹	Reporting Entity		1234567890 (http	1234567890 (http://regulator.gov/id)					
neet [Table] endering   Model Structure   Fact Table	Legal Entity [Axi		Consolidated Entit		,				
usiness Rules   Combined	Report Date [Axi	·	Reported as of Ma		nber]				
	Reporting Scenar		Actual [Member]						
B: Statement: Balance Sheet, Classes of of referred Stock   Preferred Stock, by Class									
[able]					Period [Axis]				
endering   <u>Model Structure</u>   <u>Fact Table</u> usiness Rules   <u>Combined</u>		Financial Highlights [Line Items]	2010-01-01 - 2010-12-31	2009-01-01 - 2009-12-31	2008-01-01 - 2008-12-31	2007-01-01 - 2007-12-31	2006-01-01 - 2006-12-31		
C: Statement: Balance Sheet, Classes of 🗹	Financial Highl	ghts [Hierarchy]							
ommon Stock   Common Stock, by Class	Revenues, Net		4,000	5,000	4,000	4,000	4,000		
[able]	Income (Loss) fr	om Continuing Operations	500	(4,000)	(4,000)	(4,000)	(4,000)		
endering   <u>Model Structure</u>   <u>Fact Table</u> usiness Rules   <b>Combined</b>	Net Income (Los	5)	500	(4,000)	(4,000)	(4,000)	(4,000)		
	Cash Flow Provid	ed by (used in) Operating Activities, Net	(1,000)	4,000	0	0	0		
F: Schedule: Changes in Equity [Extra] 🛛 🗹	Capital Additions		1,000	650	550	450	350		
endering   Model Structure   Fact Table Isiness Rules   Combined	Average Number	of Employees	300	250	250	240	220		
A: Statement: Income Statement   come Statement [Table] endering   Model Structure   Fact Table usiness Rules   Combined B: Statement: Income Statement,									
arnings Per Share   Earnings Per Share [able]									
endering   Model Structure   Fact Table usiness Rules   Combined									
A: Statement: Cash Flow Statement, irect Method   Cash Flow Statement, irect Method [Table]									
endering   <u>Model Structure</u>   <u>Fact Table</u> usiness Rules   <u>Combined</u>									
A: Statement: Changes in Equity, Prior eriod Adjustments   Statement of nanges in Equity, Prior Period Adjustments									

### 1.3. XASB Profile

To understand more about the capabilities of the XASB Profile, please see the document *Blueprint for Creating Zero Defect Digital Financial Reports*<sup>3</sup>. The XASB Profile reference implementation (i.e. the comprehensive example) verifies that all logical, mechanical, and mathematical relations in the report are consistent with expectations.

Note the validation results shows in the screen shot below (the green circles which indicate that all relations are as expected).

<sup>&</sup>lt;sup>3</sup> Blueprint for Creating Zero Defect Digital Financial Reports, http://xbrlsite.azurewebsites.net/2017/Library/BlueprintForZeroDefectDigitalFinancialReports.pdf

#### MASTERING XBRL-BASED DIGITAL FINANCIAL REPORTING – PART 4: EXAMPLES AND SAMPLES – COMPREHENSIVE EXAMPLE – CHARLES HOFFMAN, CPA

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Components (56)	Rendering	Model Structure	Fact Table	Business Rules Struct	ure Business Rules \	/alidation Result	s Elements		
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Enter text to filter	Reporting Scenario	[Axis]		[Member]			Y		
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BA: Statement: Balance Sheet  Balance Sheet [Table]	Legal Entity [Axis]		Consc	lidated Entity [Member]			Ť		
B8: Statement: Balance Sheet, Classes of Preferred Stock  Preferred Stock, by Class [Table]			Period	[Axis] 📼				·	
BC: Statement: Balance Sheet, Classes of Common Stock  Common Stock, by Class [Table]	E Financial Highlights		20	10-01-01/2010-12-31	2009-01-01/200	9-12-31	2008-01-01/2008-12-31	2007-01-01/2007-12-31	2006-01-01/2006-12-31
CA: Statement: Income Statement  Income Statement [Table]	Financial Highligh	ts [Hierarchy]							
CB: Statement: Income Statement, Earnings Per Share  Earnings Per Share Table	Revenues, Net			4,000		5,000	4,000		4,000
B DA: Statement: Cash Flow Statement, Direct Method  Cash Flow	Net Income (Loss) from	Continuing Operations		500		(4,000)	(4,000	(1)	(4,000)
		by (used in) Operating A	AL ALLAN MAR	500		(4,000)	(4,000		(4,000)
FA: Statement: Changes in Equity, Prior Period Adjustments   Statement of Changes in Equity, Prior Period Adjustments [Table]	Capital Additions	by (used in) Operading A	Luvioes, Net	(1,000)		4,000	0		0
FB: Statement: Changes in Equity  Statement of Changes in Equity	Average Number of I	Employees		300		250	250	240	220
FC: Statement: Changes in Equity, Preferred Stock, Shares   Statement of Changes in Equity, Preferred Stock by Class [Table]									
FD: Statement: Changes in Equity, Common Stock, Shares   Statement of Changes in Equity, Common Stock by Class [Table]									
■ JA: Schedule: Cash and Cash Equivalents, by Component ◆ Cash and Cash Equivalents Components [Table]									
■ JB: Schedule: Reconditation of Cash per Balance Sheet with Cash Flow Statement, Summary ◆ Reconditation of Cash, Summary [Table]									
JC: Schedule: Reconciliation of Cash per Balance Sheet with Cash Flow Statement, by Item ♦ Reconciling Item of Cash and Cash Equivalents									
JD: Schedule: Receivables, by Current and Noncurrent Portion      Receivables, Details, Current/Noncurrent [Table]									
JE: Schedule: Receivables, by Gross/Net Portion ◆ Receivables, Details, Gross/Net [Table]									
JF: Schedule: Receivables, by Component      Receivables, by Component     [Table]	<b>v</b>								
Component Properties									
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