Fundamental Accounting Concepts

Summary:

This document compares the results of obtaining the fundamental accounting concepts information from the DOW 30 companies using four different software algorithms. The algorithms used include:

1. **Charlie's Excel Application**: An Excel-based application which extracts information directly from the SEC XBRL financial filing. (Contact me and I will provide you with the most current version of this Excel application, CharlesHoffman@olywa.net)
2. **SECXBRL.info**: The SECXBRL.info API (this is FREE TO USE for DOW 30 companies; for example, http://secxbrl-beta.xbrl.io/v1/_queries/public/api/facttable-for-report.jq?_method=POST&aid=0001104659-14-033499&report=FundamentalAccountingConcepts&format=xml)
3. **XBRL Cloud**: The XBRL Cloud API (this requires a login, for example, https://demo-dashboard.xbrlcloud.com/usfac-dashboard/report/usfac-report/http:;;www.sec.gov;Archives;edgar;data;66740;000110465914033499;mmm-20140331.xml/fac-results.xml)
4. **Prolifis**: The Prolifis API (this is FREE TO USE for the DOW 30 (I believe); for example, http://secviewer.prolifis.com/api/v1/filings/0000731766-14-000025/xbrl/instance/facts?limit=5000&format=xml)

The following is the specific set of SEC XBRL financial filings tested:

CIK	Entity Registrant Name	Link To XBRL Instance	Accession Number	Conforms to FAC	Consistent Result from Software
0000066740	3M CO	http://www.sec.gov/Archives/edgar/data/66740/000110465914033499/mmm-20140331.xml	0001104659-14-033499	NO (1 issue)	YES
0000789019	MICROSOFT CORP	http://www.sec.gov/Archives/edgar/data/789019/000119312514157088/msft-20140331.xml	0001193125-14-157088	YES	YES
0000354950	HOME DEPOT INC	http://www.sec.gov/Archives/edgar/data/354950/000035495014000017/hd-20140504.xml	0000354950-14-000017	YES	YES
0000050863	INTEL CORP	http://www.sec.gov/Archives/edgar/data/50863/000005086314000032/intc-20140329.xml	0000050863-14-000032	Missing FAC Rule	YES
0000047217	HEWLETT PACKARD CO	http://www.sec.gov/Archives/edgar/data/47217/000104746914005424/hpq-20140430.xml	0001047469-14-005424		
0000004281	ALCOA INC	http://www.sec.gov/Archives/edgar/data/4281/000119312514157120/aa-20140331.xml	0001193125-14-157120		
0000004962	AMERICAN EXPRESS CO	http://www.sec.gov/Archives/edgar/data/4962/000119312514167067/axp-20140331.xml	0001193125-14-167067		
0000732717	AT&T INC.	http://www.sec.gov/Archives/edgar/data/732717/000073271714000022/t-20140331.xml	0000732717-14-000022		
0000070858	BANK OF AMERICA CORP /DE/	http://www.sec.gov/Archives/edgar/data/70858/000007085814000056/bac-20140331.xml	0000070858-14-000056		
0000012927	BOEING CO	http://www.sec.gov/Archives/edgar/data/12927/000001292714000042/ba-20140630.xml	0000012927-14-000042		
0000018230	CATERPILLAR INC	http://www.sec.gov/Archives/edgar/data/18230/000001823014000177/cat-20140331.xml	0000018230-14-000177		
0000093410	CHEVRON CORP	http://www.sec.gov/Archives/edgar/data/93410/000009341014000024/cvx-20140331.xml	0000093410-14-000024		
0000858877	CISCO SYSTEMS, INC.	http://www.sec.gov/Archives/edgar/data/858877/000085887714000014/csco-20140426.xml	0000858877-14-000014		
0000021344	COCA COLA CO	http://www.sec.gov/Archives/edgar/data/21344/000002134414000016/ko-20140328.xml	0000021344-14-000016		
0000030554	DUPONT E I DE NEMOURS & CO	http://www.sec.gov/Archives/edgar/data/30554/000003055414000043/dd-20140630.xml	0000030554-14-000043		
0000034088	EXXON MOBIL CORP	http://www.sec.gov/Archives/edgar/data/34088/000003408814000019/xom-20140331.xml	0000034088-14-000019		

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0000040545	GENERAL ELECTRIC CO	http://www.sec.gov/Archives/edgar/data/40545/000004055414000061/ge-20140331.xml	0000040554-14-000061		
0000051143	INTERNATIONAL BUSINESS MACHINES CORP	http://www.sec.gov/Archives/edgar/data/51143/000005114314000004/ibm-20140331.xml	0000051143-14-000004		
0000200406	JOHNSON & JOHNSON	http://www.sec.gov/Archives/edgar/data/200406/000020040614000047/jnj-20140330.xml	0000200406-14-000047		
0000019617	JPMORGAN CHASE & CO	http://www.sec.gov/Archives/edgar/data/19617/000001961714000339/jpm-20140331.xml	0000019617-14-000339		
0000063908	MCDONALDS CORP	http://www.sec.gov/Archives/edgar/data/63908/000006390814000032/mcd-20140331.xml	0000063908-14-000032		
0000310158	Merck & Co. Inc.	http://www.sec.gov/Archives/edgar/data/310158/000031015814000033/mrk-20140331.xml	0000310158-14-000033		
0000078003	PFIZER INC	http://www.sec.gov/Archives/edgar/data/78003/000007800314000030/pfe-20140330.xml	0000078003-14-000030		
0000080424	PROCTER & GAMBLE Co	http://www.sec.gov/Archives/edgar/data/80424/000008042414000038/pg-20140331.xml	0000080424-14-000038		
0000086312	TRAVELERS COMPANIES, INC.	http://www.sec.gov/Archives/edgar/data/86312/000110465914052582/trv-20140630.xml	0001104659-14-052582		
0000101829	UNITED TECHNOLOGIES CORP /DE/	http://www.sec.gov/Archives/edgar/data/101829/000010182914000016/utx-20140331.xml	0000101829-14-000016		
0000731766	UNITEDHEALTH GROUP INC	http://www.sec.gov/Archives/edgar/data/731766/000073176614000025/unh-20140331.xml	0000731766-14-000025		
0000732712	VERIZON COMMUNICATIONS INC	http://www.sec.gov/Archives/edgar/data/732712/000119312514166563/vz-20140331.xml	0001193125-14-166563		
0000104169	WAL MART STORES INC	http://www.sec.gov/Archives/edgar/data/104169/000010416914000033/wmt-20140430.xml	0000104169-14-000033		
0001001039	WALT DISNEY CO/	http://www.sec.gov/Archives/edgar/data/1001039/000100103914000154/dis-20140329.xml	0001001039-14-000154		

Mapping information: Not all filers use exactly the same concepts to report the fundamental accounting concepts information. The following is the mapping between the fundamental accounting concepts and the concept or concepts from the US GAAP XBRL Taxonomy:

Human readable: http://www.xbrlsite.com/2014/Library/US_GAAP_Taxonomy_Fundamental_Concepts_Map.pdf

Machine readable: http://www.xbrlsite.com/2014/Prototorype/fro/fac-MAP-to-USGAAP-definition.xml

Imputing values information: Not all of the fundamental accounting concepts are reported. For example, many entities do not report the fact us-gaap:AssetsNoncurrent. However, the value of Noncurrent assets can easily be imputed using the values of other reported facts. For example, Noncurrent assets = Assets – Current assets. The follow is the set of rules used to impute values which were not reported:

http://www.xbrlsite.com/2014/Prototorype/fro/GetFundamentalAccountingConcepts_ImputePseudoCode2.txt

Fundamental Accounting Concepts

The graphic below shows an example of the results. Differences between the algorithms are shown in YELLOW.

General information		Charlie's Excel Application				SECXBRL.info	XBRL Cloud	Prolifis
Entity Registrant Name	3M CO	3M CO	Reported	OK	dei:EntityRegistrantName	3M CO	3M CO	3M CO
CIK	0000066740	0000066740	Reported	OK	dei:EntityCentralIndexKey	0000066740	0000066740	0000066740
Entity Filer Category		Large Accelerated Filer	Reported	OK	dei:EntityFilerCategory	Large Accelerated Filer	Large Accelerated Filer	Large Accelerated Filer
Trading symbol		Not provided	Not found	OK	dei:TradingSymbol	mmm	Not provided	Not provided
Fiscal Year End		--12-31	Reported	OK	dei:CurrentFiscalYearEndDate	--12-31	--12-31	--12-31
Fiscal Year Focus		2014	Reported	OK	dei:DocumentFiscalYearFocus	2014	2014	2014
Fiscal Period Focus		Q1	Reported	OK	dei:DocumentFiscalPeriodFocus	Q1	Q1	Q1
Document Type		10-Q	Reported	OK	dei:DocumentType	10-Q	10-Q	10-Q
Balance Sheet Date		2014-03-31	Reported	OK	dei:DocumentPeriodEndDate	2014-03-31	2014-03-31	2014-03-31
Income Statement Start Period (Year to Date)		2014-01-01	Imputed	OK	Determined by examination of filing	2014-01-01	2014-01-01	2014-01-01

Fundamental Accounting Concepts

(1) 3M. (http://www.sec.gov/Archives/edgar/data/66740/000110465914033499/0001104659-14-033499-index.htm)

General Information: (3M)

General information	Charlie's Excel Application				SECXBRL.info	XBRL Cloud	Prolifis
Entity Registrant Name	3M CO	Reported	OK	dei:EntityRegistrantName	3M CO	3M CO	3M CO
CIK	0000066740	Reported	OK	dei:EntityCentralIndexKey	0000066740	0000066740	0000066740
Entity Filer Category	Large Accelerated Filer	Reported	OK	dei:EntityFilerCategory	Large Accelerated Filer	Large Accelerated Filer	Large Accelerated Filer
Trading symbol	Not provided	Not found	OK	dei:TradingSymbol	mmm	Not provided	Not provided
Fiscal Year End	--12-31	Reported	OK	dei:CurrentFiscalYearEndDate	--12-31	--12-31	--12-31
Fiscal Year Focus	2014	Reported	OK	dei:DocumentFiscalYearFocus	2014	2014	2014
Fiscal Period Focus	Q1	Reported	OK	dei:DocumentFiscalPeriodFocus	Q1	Q1	Q1
Document Type	10-Q	Reported	OK	dei:DocumentType	10-Q	10-Q	10-Q
Balance Sheet Date	2014-03-31	Reported	OK	dei:DocumentPeriodEndDate	2014-03-31	2014-03-31	2014-03-31
Income Statement Start Period (Year to Date)	2014-01-01	Imputed	OK	Determined by examination of filing	2014-01-01	2014-01-01	2014-01-01

General information is consistent with the exception of SECXBRL.info is supplementing the trading symbol with information which is stored in their database. While the trading symbol was not reported and therefore not detected by the other three APIs, this seems OK.

Balance sheet: (3M)

Balance Sheet	Classified						
Current Assets (if classified balance sheet)	12,762,000,000	Reported		us-gaap:AssetsCurrent	12,762,000,000	12,762,000,000	12,762,000,000
Noncurrent Assets (if classified balance sheet)	20,785,000,000	Imputed		Noncurrent assets not reported; however assets and current assets reported.	20,785,000,000	20,785,000,000	20,785,000,000
Assets	33,547,000,000	Reported		us-gaap:Assets	33,547,000,000	33,547,000,000	33,547,000,000
Current Liabilities (if classified balance sheet)	7,450,000,000	Reported		us-gaap:LiabilitiesCurrent	7,450,000,000	7,450,000,000	7,450,000,000
Noncurrent Liabilities (if classified balance sheet)	8,173,000,000	Imputed		Noncurrent liabilities not found; imputed based Liabilities - CurrentLiabilities	8,173,000,000	8,173,000,000	8,173,000,000
Liabilities	15,623,000,000	Reported		us-gaap:Liabilities	15,623,000,000	15,623,000,000	15,623,000,000
Commitments and Contingencies	0	Reported		us-gaap:CommitmentsAndContingencies	0	0	0
Temporary Equity and Redeemable Noncontrolling Interest	0	Not found			0	0	0
Equity Attributable to Parent	17,448,000,000	Reported		us-gaap:StockholdersEquity	17,448,000,000	17,448,000,000	17,448,000,000
Equity Attributable to Noncontrolling Interest	476,000,000	Reported		us-gaap:MinorityInterest	476,000,000	476,000,000	476,000,000
Equity	17,924,000,000	Reported		us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest	17,924,000,000	17,924,000,000	17,924,000,000
Liabilities and Equity	33,547,000,000	Reported		us-gaap:LiabilitiesAndStockholdersEquity	33,547,000,000	33,547,000,000	33,547,000,000

Everything is consistent!

Fundamental Accounting Concepts

Income statement: (3M)

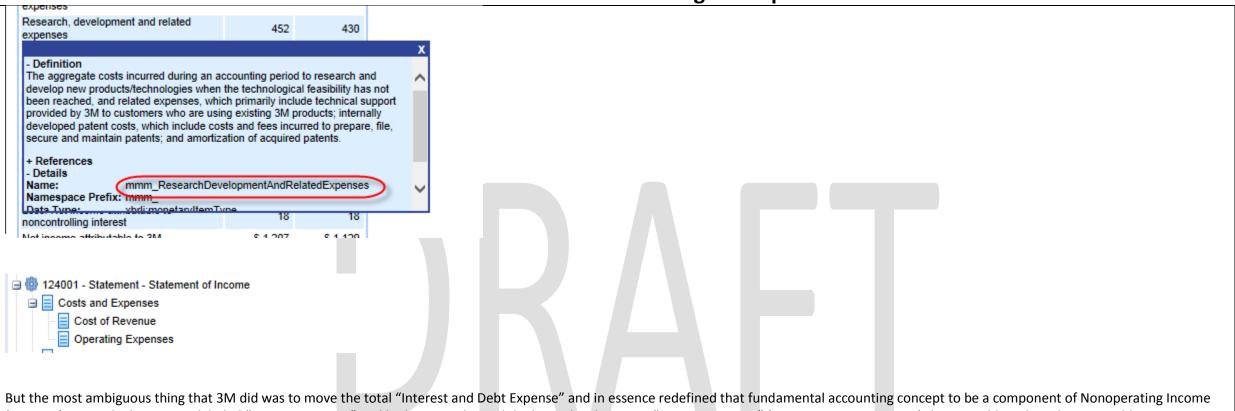| Income Statement | Single-step | | | | Single-step |
|---|---|---|---|---|---|---|---|
| Revenues *(single-step alternative)* | 7,831,000,000 | Reported | | us-gaap:SalesRevenueNet | 7,831,000,000 | 7,831,000,000 | 7,831,000,000 |
| Costs of Revenues *(single-step alternative)* | 4,031,000,000 | Reported | | us-gaap:CostOfRevenue | 4,031,000,000 | 4,031,000,000 | 4,031,000,000 |
| Operating Expenses *(single-step alternative)* | 2,084,000,000 | Imputed | | OperatingExpenses = CostsAndExpenses - CostOfRevenue | 2,084,000,000 | 2,084,000,000 | 2,084,000,000 |
| Costs and Expenses *(single-step alternative)* | 6,115,000,000 | Reported | | us-gaap:CostsAndExpenses | 6,115,000,000 | 6,115,000,000 | 6,115,000,000 |
| Other Operating Income (Expenses) *(single-step alternative)* | 0 | Imputed | | OtherOperatingIncome = OperatingIncomeLoss - (GrossProfit - OperatingExpenses) | 0 | 0 | 0 |
| **Operating Income (Loss) (Single-step alternative)** | 1,716,000,000 | Reported | | us-gaap:OperatingIncomeLoss | 1,716,000,000 | 1,716,000,000 | 1,716,000,000 |
| | | | | | | | |
| Revenues *(multi-step alternative)* | 7,831,000,000 | Reported | | us-gaap:SalesRevenueNet | 7,831,000,000 | 7,831,000,000 | 7,831,000,000 |
| Costs of Revenue *(multi-step alternative)* | 4,031,000,000 | Reported | | us-gaap:CostOfRevenue | 4,031,000,000 | 4,031,000,000 | 4,031,000,000 |
| Gross Profit *(multi-step alternative)* | 3,800,000,000 | Imputed | | GrossProfit = Revenues - CostOfRevenue | 3,800,000,000 | 3,800,000,000 | 3,800,000,000 |
| | | | | | | | |
| Operating Expenses *(multi-step alternative)* | 2,084,000,000 | Not found | | | 2,084,000,000 | 2,084,000,000 | 2,084,000,000 |
| Other Operating Income (Expenses) *(multi-step alternative)* | 0 | Not found | | | 0 | 0 | 0 |
| | | | | | | | |
| **Operating Income (Loss) *(multi-step alternative)*** | 1,716,000,000 | Reported | | us-gaap:OperatingIncomeLoss | 1,716,000,000 | 1,716,000,000 | 1,716,000,000 |
| | | | | | | | |
| Nonoperating Income (Loss) | -28,000,000 | Reported | | us-gaap:NonoperatingIncomeExpense | -28,000,000 | -28,000,000 | -28,000,000 |
| Interest and Debt Expense | 37,000,000 | Reported | | us-gaap:InterestAndDebtExpense | 37,000,000 | 37,000,000 | 37,000,000 |
| Nonoperating Income (Loss) + Interest and Debt Expense | -65,000,000 | Imputed | | NonoperatingIncomeLoss + InterestAndDebtExpense | -28,000,000 | -65,000,000 | -65,000,000 |
| Income (Loss) before Equity Method Investments | 1,688,000,000 | Imputed | Caution! | IncomeBeforeEquityMethodInvestments = IncomeFromContinuingOperationsBeforeTax - | 1,688,000,000 | 1,688,000,000 | 1,688,000,000 |
| Income (Loss) from Equity Method Investments | 0 | Not found | | | 0 | 0 | 0 |
| | | | | | | | |
| Nonoperating Income (Loss) + Interest and Debt Expense + Income (Loss) from Equity Method Investments | -28,000,000 | Imputed | | NonoperatingIncomePlusInterestAndDebtExpensePlusIncomeFromEquityMethodInvestments = IncomeFromContinuingOperationsBeforeTax - OperatingIncomeLoss) | -28,000,000 | -28,000,000 | -65,000,000 |
| | | | | | | | |
| Income (Loss) from Continuing Operations Before Tax | 1,688,000,000 | Reported | | us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest | 1,688,000,000 | 1,688,000,000 | 1,688,000,000 |
| Income Tax Expense (Benefit) | 463,000,000 | Reported | | us-gaap:IncomeTaxExpenseBenefit | 463,000,000 | 463,000,000 | 463,000,000 |
| Income (Loss) from Continuing Operations After Tax | 1,225,000,000 | Imputed | | NetIncomeLoss - IncomeFromDiscontinuedOperations - ExtraordaryItemsGainLoss | 1,225,000,000 | 1,225,000,000 | 1,225,000,000 |
| Income (Loss) from Discontinued Operations, Net of Tax | 0 | Not found | | | 0 | 0 | 0 |
| Extraordinary Items, Gain (Loss), Net of Tax | 0 | Not found | | | 0 | 0 | 0 |
| Net Income (Loss) | 1,225,000,000 | Reported | | us-gaap:ProfitLoss | 1,225,000,000 | 1,225,000,000 | 1,225,000,000 |
| | | | | | | | |
| Net Income (Loss) Attributable to Parent | 1,207,000,000 | Reported | | us-gaap:NetIncomeLoss | 1,207,000,000 | 1,207,000,000 | 1,207,000,000 |
| Net Income (Loss) Attributable to Noncontrolling Interest | 18,000,000 | Reported | | us-gaap:NetIncomeLossAttributableToNoncontrollingInterest | 18,000,000 | 18,000,000 | 18,000,000 |
| | | | | | | | |
| Preferred Stock Dividends and Other Adjustments | 0 | Imputed | | NetIncomeAttributableToParent - NetIncomeAvailableToCommonStockholdersBasic | 0 | 0 | 0 |
| Net Income (Loss) Available to Common Stockholders, Basic | 1,207,000,000 | Imputed | | NetIncomeAvailableToCommonStockholdersBasic = NetIncomeAttributableToParent | 1,207,000,000 | 1,207,000,000 | 1,207,000,000 |

3M did a handful of things which potentially cause confusion. These items are explained below. In summary, there were two errors:

- Did not provide a total for operating expenses which was exacerbated by the fact that 3M created an extension concept
- 3M in essence redefined the fundamental accounting concept "Interest and debt expense" which is the total of all interest and debt expense, to be a component of the fundamental accounting concept "Nonoperating income (expense)"
- Alternatively, you could conclude that 3M used the WRONG concept for "Total interest expense – net" (us-gaap:NonoperatingIncomeExpense
- Alternatively, you could conclude that there is a concept missing from the US GAAP XBRL Taxonomy, us-gaap:NonoperatingIncomeExpenseInculidingInterestAndDebtExpense (basically a combination of all the expenses other than Operating Expenses)

Fundamental Accounting Concepts

Left table

Consolidated Statement of Income (USD $) In Millions, except Per Share data, unless otherwise specified	3 Months Ended	
	Mar. 31, 2014	Mar. 31, 2013
Net sales	$ 7,831	$ 7,634
Operating expenses		
Cost of sales	4,031	3,969
Selling, general and administrative expenses	1,632	1,589
Research, development and related expenses	452	430
Total operating expenses	6,115	5,988

- Definition
Total costs of sales and operating expenses for the period.

+ References
- Details
Name: us-gaap_CostsAndExpenses
Namespace Prefix: us-gaap_
Data Type: xbrli:monetaryItemType
Balance Type: debit
Period Type: duration

Net income attributable to 3M	$ 1,207	$ 1,129

Middle table

Consolidated Statement of Income (USD $) In Millions, except Per Share data, unless otherwise specified	3 Months Ended	
	Mar. 31, 2014	Mar. 31, 2013
Net sales	$ 7,831	$ 7,634
Operating expenses		
Cost of sales	4,031	3,969
Selling, general and administrative expenses	1,632	1,589
Research, development and related expenses	452	430
Total operating expenses	6,115	5,988
Operating income	1,716	1,646
Interest expense and income		
Interest expense	37	39

- Definition
Interest and debt related expenses associated with nonoperating financing activit
of the entity.

+ References
- Details
Name: us-gaap_InterestAndDebtExpense
Namespace Prefix: us-gaap_
Data Type: xbrli:monetaryItemType
Balance Type: debit
Period Type: duration

Earnings per share attributable to 3M common shareholders - basic (in dollars per share)	$ 1.83	$ 1.63

Right table

Consolidated Statement of Income (USD $) In Millions, except Per Share data, unless otherwise specified	3 Months Ended	
	Mar. 31, 2014	Mar. 31, 2013
Net sales	$ 7,831	$ 7,634
Operating expenses		
Cost of sales	4,031	3,969
Selling, general and administrative expenses	1,632	1,589
Research, development and related expenses	452	430
Total operating expenses	6,115	5,988
Operating income	1,716	1,646
Interest expense and income		
Interest expense	37	39
Interest income	(9)	(10)
Total interest expense - net	28	29

- Definition
The aggregate amount of income or expense from ancillary business-related
activities (that is to say, excluding major activities considered part of the norm
operations of the business).

+ References
- Details
Name: us-gaap_NonoperatingIncomeExpense
Namespace Prefix: us-gaap_
Data Type: xbrli:monetaryItemType
Balance Type: credit
Period Type: duration

First, while the line item "Total operating expenses" and the amount of 6,115 is correctly us-gaap:CostsAndExpenses, 3M is implying (or stating) that "Cost of sales" plus "Selling, general and administrative expenses" and "Research, development and related expenses" equal to "Total operating expenses" (i.e. as opposed to Costs and expenses which is the concept uses). It seems that a more appropriate line item label would have been "Costs and expenses".

Second, because 3M added the concept " Research, development and related expenses", it is impossible to determine the total amount of "Operating expenses" (the US GAAP XBRL Taxonomy concept us-gaap:OperatingExpenses, the fundamental accounting concept fac:OperatingExpenses) without human intervention. Thus the CAUTION related to the line item "Income before equity method investments". No automated process could ever figure this out or the process would be some complex and brittle that it would be unpredictable when consuming thousands of SEC filings.

Fundamental Accounting Concepts

But the most ambiguous thing that 3M did was to move the total "Interest and Debt Expense" and in essence redefined that fundamental accounting concept to be a component of Nonoperating Income (Expense). First, the line item is labeled "Interest expense" and had 3M simply used the lower-level concept "interest expense" (us-gaap:InterestExpense) there would not have been a problem.

http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~156*v~3378)!con~(id~3360260)!net~(a~3064*l~752)!lang~(code~en-us)!path~(g~89191*p~3_0_0_0_0_0_0_0_2)!rg~(rg~32*p~12)

Fundamental Accounting Concepts

- Operating Income (Loss)
  - Gross Profit
  - Operating Expenses
    - Operating Costs and Expenses
    - Selling, General and Administrative Expense
    - Provision for Doubtful Accounts
    - Other General Expense
    - Gain (Loss) on Disposition of Assets
    - Other Underwriting Expense
    - Demutualization Cost and Expense
    - Insurance Commissions
    - Floor Brokerage, Exchange and Clearance Fees
    - Administrative Fees Expense
    - Incentive Fee Expense
    - Management Fee Expense
  - Other Operating Income (Expense), Net
- Nonoperating Income (Expense)
- Interest and Debt Expense
  - Interest Expense
  - Gains (Losses) on Extinguishment of Debt
  - Induced Conversion of Convertible Debt Expense
  - Gains (Losses) on Restructuring of Debt
  - Gains (Losses) on Recourse Debt
  - Gain (Loss) on Non-Recourse Debt
  - Gain (Loss) on Repurchase of Debt Instrument
  - Distributions on Mandatorily Redeemable Securities

It is these two issues which makes it impossible for a software algorithm to properly detect the values of all concepts

Fundamental Accounting Concepts

Statement of comprehensive income: (3M)

Statement of Comprehensive Income	Charlie				XBRL Cloud		
Net Income (Loss)	1,225,000,000	Reported		us-gaap:ProfitLoss	1,225,000,000	1,225,000,000	1,225,000,000
Other Comprehensive Income (Loss)	84,000,000	Reported		us-gaap:OtherComprehensiveIncomeLossNetOfTax	84,000,000	84,000,000	84,000,000
Comprehensive Income (Loss)	1,309,000,000	Reported		us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest	1,309,000,000	1,309,000,000	1,309,000,000
Comprehensive Income (Loss) Attributable to Parent	1,279,000,000	Reported		us-gaap:ComprehensiveIncomeNetOfTax	1,279,000,000	1,279,000,000	1,279,000,000
Comprehensive Income (Loss) Attributable to Noncontrolling Interest	30,000,000	Reported		us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest	30,000,000	30,000,000	30,000,000

Everything is consistent!

Cash flow statement: (3M)

Cash Flow Statement	Charlie's Excel Application				SECXBRL.info	XBRL Cloud	Prolifis
Net Cash Flows, Operating, Continuing	1,092,000,000	Reported		us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations	1,092,000,000	1,092,000,000	1,092,000,000
Net Cash Flows, Operating, Discontinued	0	Imputed		If NetCashFlowsOperating = NetCashFlowsOperatingContinuing; then NetCashFlowsOperatingDiscontinued must be 0	0	0	0
Net Cash Flows, Operating (continuing and discontinued)	1,092,000,000	Imputed		NetCashFlowsOperating = NetCashFlowsOperatingContinuing	1,092,000,000	1,092,000,000	1,092,000,000
Net Cash Flows, Investing, Continuing	-287,000,000	Reported		us-gaap:NetCashProvidedByUsedInInvestingActivitiesContinuingOperations	-287,000,000	-287,000,000	-287,000,000
Net Cash Flows, Investing, Discontinued	0	Imputed		If NetCashFlowsInvesting = NetCashFlowsInvestingContinuing; then NetCashFlowsInvestingDiscontinued must be 0	0	0	0
Net Cash Flows, Investing (continuing and discontinued)	-287,000,000	Imputed		NetCashFlowsInvesting = NetCashFlowsInvestingContinuing	-287,000,000	-287,000,000	-287,000,000
Net Cash Flows, Financing, Continuing	-1,399,000,000	Reported		us-gaap:NetCashProvidedByUsedInFinancingActivitiesContinuingOperations	-1,399,000,000	-1,399,000,000	-1,399,000,000
Net Cash Flows, Financing, Discontinued	0	Imputed		If NetCashFlowsFinancing = NetCashFlowsFinancingContinuing; then NetCashFlowsFinancingDiscontinued must be 0	0	0	0
Net cash flows, Financing (continuing and discontinued)	-1,399,000,000	Imputed		NetCashFlowsFinancing = NetCashFlowsFinancingContinuing	-1,399,000,000	-1,399,000,000	-1,399,000,000
Net Cash Flows, Continuing	-594,000,000	Imputed		NetCashFlowsContinuing = NetCashFlowsOperatingContinuing + NetCashFlowsInvestingContinuing + NetCashFlowsFinancingContinuing	-594,000,000	-594,000,000	-594,000,000
Net Cash Flows, Discontinued	0	Imputed		NetCashFlowsDiscontinued = NetCashFlowsOperatingDiscontinued + NetCashFlowsInvestingDiscontinued + NetCashFlowsFinancingDiscontinued	0	0	0
Exchange Gains (Losses)	-33,000,000	Reported		us-gaap:EffectOfExchangeRateOnCashAndCashEquivalents	-33,000,000	-33,000,000	-33,000,000
Net Cash Flow	-627,000,000	Reported		us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease	-627,000,000	-627,000,000	-627,000,000

Everything is consistent!

Key ratios: (3M)

Key Financial Ratios							
Return on Equity (ROE)	0.068	Imputed		NetIncomeLoss / Equity	0.068	0.068	0.068
Return on Assets (ROA)	0.037	Imputed		NetIncomeLoss / Assets	0.037	0.037	0.037
Return on Sales (ROS)	0.156	Imputed		NetIncomeLoss / Revenues	0.156	0.156	0.156
Sustainable Growth Rate (SGR)	0.073	Imputed		((NetIncomeLoss / Revenues) * (1 + ((Assets - Equity) / Equity))) / ((1 / (Revenues / Assets)) - (((NetIncomeLoss / Revenues) * (1 + (((Assets - Equity) / Equity))))))	0.073	0.073	0.073

Everything is consistent!

Fundamental Accounting Concepts

Verification checks: (3M)

Business rules: (http://fundamentalaccountingconcepts.wikispaces.com/)	Check (Should be 0)	Rule #	Message				
Equity = EquityAttributableToParent + EquityAttributableToNoncontrollingInterest	0	BS1	OK	BS1: Equity(17924000000) = EquityAttributableToParent(17448000000) + EquityAttributableToNoncontrollingInterest(476000000): 0	0		
Assets = LiabilitiesAndEquity	0	BS2	OK	BS2: Assets(33547000000) = LiabilitiesAndEquity(33547000000): 0	0	0	0
Assets = CurrentAssets + NoncurrentAssets	0	BS3	OK	BS3: Assets(33547000000) = CurrentAssets(12762000000) + NoncurrentAssets(20785000000): 0	0		0
Liabilities = CurrentLiabilities + NoncurrentLiabilities	0	BS4	OK	BS4: Liabilities(15623000000)= CurrentLiabilities(7450000000) + NoncurrentLiabilities(8173000000): 0	0	0	0
LiabilitiesAndEquity = Liabilities + CommitmentsAndContingencies + TemporaryEquity + Equity	0	BS5	OK	BS5: Liabilities and Equity(33547000000)= Liabilities(15623000000) + CommitmentsAndContingencies(0)+ TemporaryEquity(0)+ Equity(17924000000): 0	0	0	0
GrossProfit = Revenues - CostOfRevenue	0	IS1	OK	IS1: GrossProfit(3800000000) = Revenues(7831000000) - CostOfRevenue(4031000000): 0	0	0	0
OperatingIncomeLoss = GrossProfit - OperatingExpenses + OtherOperatingIncome	0	IS2	OK	IS2: OperatingIncomeLoss(1716000000) = GrossProfit(3800000000) - OperatingExpenses(2084000000) + OtherOperatingIncome(0): 0	0		0
IncomeBeforeEquityMethodInvestments = OperatingIncomeLoss + NonoperatingIncomeLossPlusInterestAndDebtExpense	-37,000,000	IS3	Caution!	IS3: IncomeBeforeEquityMethodInvestments(1688000000) = OperatingIncomeLoss(1716000000) + NonoperatingIncomeLossPlusInterestAndDebtExpense(-65000000): -37000000	-37,000,000	-37,000,000	-37,000,000
IncomeFromContinuingOperationsBeforeTax = IncomeBeforeEquityMethodInvestments + IncomeFromEquityMethodInvestments	0	IS4	OK	IS4: IncomeFromContinuingOperationsBeforeTax(1688000000) = IncomeBeforeEquityMethodInvestments(1688000000) + IncomeFromEquityMethodInvestments(0): 0	0		0
IncomeFromContinuingOperationsAfterTax = IncomeFromContinuingOperationsBeforeTax - IncomeTaxExpenseBenefit	0	IS5	OK	IS5: IncomeFromContinuingOperationsAfterTax(1225000000) = IncomeFromContinuingOperationsBeforeTax(1688000000) - IncomeTaxExpenseBenefit(463000000): 0	0		0
NetIncomeLoss = IncomeFromContinuingOperationsAfterTax + IncomeFromDiscontinuedOperations + ExtraordaryItemsGainLoss	0	IS6	OK	IS6: NetIncomeLoss(1225000000) = IncomeFromContinuingOperationsAfterTax(1225000000) + IncomeFromDiscontinuedOperations(0) + ExtraordaryItemsGainLoss(0): 0	0		0
NetIncomeLoss = NetIncomeAttributableToParent + NetIncomeAttributableToNoncontrollingInterest	0	IS7	OK	IS7: NetIncomeLoss(1225000000) = NetIncomeAttributableToParent(1207000000) + NetIncomeAttributableToNoncontrollingInterest(18000000): 0	0	0	0
NetIncomeAvailableToCommonStockholdersBasic = NetIncomeAttributableToParent - PreferredStockDividendsAndOtherAdjustments	0	IS8	OK	IS8: NetIncomeAvailableToCommonStockholdersBasic(1207000000) = NetIncomeAttributableToParent(1207000000) - PreferredStockDividendsAndOtherAdjustments(0): 0	0	0	0
ComprehensiveIncome = ComprehensiveIncomeAttributableToParent + ComprehensiveIncomeAttributableToNoncontrollingInterest	0	IS9	OK	IS9: ComprehensiveIncome(1309000000) = ComprehensiveIncomeAttributableToParent(1279000000) + ComprehensiveIncomeAttributableToNoncontrollingInterest(30000000): 0	0	0	0
ComprehensiveIncome = NetIncomeLoss + OtherComprehensiveIncome	0	IS10	OK	IS10: ComprehensiveIncome(1309000000) = NetIncomeLoss(1225000000) + OtherComprehensiveIncome(84000000): 0	0	0	0
OperatingIncomeLoss = Revenues - CostsAndExpenses + OtherOperatingIncome	0	IS11	OK	IS11: OperatingIncomeLoss(1716000000) = Revenues(7831000000) - CostsAndExpenses(6115000000) + OtherOperatingIncome(0): 0	0	0	0
NetCashFlow = NetCashFlowsOperating + NetCashFlowsInvesting + NetCashFlowsFinancing + ExchangeGainsLosses	0	CF1	OK	CF1: NetCashFlow(-627000000) = (NetCashFlowsOperating(1092000000) + (NetCashFlowsInvesting(-287000000) + (NetCashFlowsFinancing(-1399000000) + ExchangeGainsLosses(-33000000)): 0	0	0	0
NetCashFlowsContinuing = NetCashFlowsOperatingContinuing + NetCashFlowsInvestingContinuing + NetCashFlowsFinancingContinuing	0	CF2	OK	CF2: NetCashFlowsContinuing(-594000000) = NetCashFlowsOperatingContinuing(1092000000) + NetCashFlowsInvestingContinuing(-287000000) + NetCashFlowsFinancingContinuing(-	0	0	0
NetCashFlowsDiscontinued = NetCashFlowsOperatingDiscontinued + NetCashFlowsInvestingDiscontinued +	0	CF3	OK	CF3: NetCashFlowsDiscontinued(0) = NetCashFlowsOperatingDiscontinued(0) + NetCashFlowsInvestingDiscontinued(0) + NetCashFlowsFinancingDiscontinued(0): 0	0	0	0
NetCashFlowsOperating = NetCashFlowsOperatingContinuing + NetCashFlowsOperatingDiscontinued	0	CF4	OK	CF4: NetCashFlowsOperating(1092000000) = NetCashFlowsOperatingContinuing(1092000000) + NetCashFlowsOperatingDiscontinued(0): 0	0	0	0
NetCashFlowsInvesting = NetCashFlowsInvestingContinuing + NetCashFlowsInvestingDiscontinued	0	CF5	OK	CF5: NetCashFlowsInvesting(-287000000) = NetCashFlowsInvestingContinuing(-287000000) + NetCashFlowsInvestingDiscontinued(0): 0	0	0	0
NetCashFlowsFinancing = NetCashFlowsFinancingContinuing + NetCashFlowsFinancingDiscontinued	0	CF6	OK	CF6: NetCashFlowsFinancing(-1399000000) = NetCashFlowsFinancingContinuing(-1399000000) + NetCashFlowsFinancingDiscontinued(0): 0	0	0	0

Fundamental Accounting Concepts

(2) Microsoft. (http://www.sec.gov/Archives/edgar/data/789019/000119312514157088/0001193125-14-157088-index.htm)

General Information: (Microsoft)

General information	Charlie's Excel Application				SECXBRL.info	XBRL Cloud	Prolifis
Entity Registrant Name	MICROSOFT CORPORATION	Reported	OK	dei:EntityRegistrantName	MICROSOFT CORPORATION	MICROSOFT CORPORATION	MICROSOFT CORPORATION
CIK	0000789019	Reported	OK	dei:EntityCentralIndexKey	0000789019	0000789019	0000789019
Entity Filer Category	Large Accelerated Filer	Reported	OK	dei:EntityFilerCategory	Large Accelerated Filer	Large Accelerated Filer	Large Accelerated Filer
Trading symbol	MSFT	Reported	OK	dei:TradingSymbol	MSFT	MSFT	MSFT
Fiscal Year End	--06-30	Reported	OK	dei:CurrentFiscalYearEndDate	--06-30	--06-30	--06-30
Fiscal Year Focus	2014	Reported	OK	dei:DocumentFiscalYearFocus	2014	2014	2014
Fiscal Period Focus	Q3	Reported	OK	dei:DocumentFiscalPeriodFocus	Q3	Q3	Q3
Document Type	10-Q	Reported	OK	dei:DocumentType	10-Q	10-Q	10-Q
Balance Sheet Date	2014-03-31	Reported	OK	dei:DocumentPeriodEndDate	2014-03-31	2014-03-31	2014-03-31
Income Statement Start Period (Year to Date)	2013-07-01	Imputed	OK	Determined by examination of filing	2013-07-01	2013-07-01	2013-07-01

Everything is consistent!

Balance sheet: (Microsoft)

Balance Sheet	Charlie's Excel Application				SECXBRL.info	XBRL Cloud	Prolifis
Current Assets (if classified balance sheet)	109,006,000,000	Reported		us-gaap:AssetsCurrent	109,006,000,000	109,006,000,000	109,006,000,000
Noncurrent Assets (if classified balance sheet)	47,113,000,000	Imputed		Noncurrent assets not reported; however assets and current assets reported.	47,113,000,000	47,113,000,000	47,113,000,000
Assets	156,119,000,000	Reported		us-gaap:Assets	156,119,000,000	156,119,000,000	156,119,000,000
Current Liabilities (if classified balance sheet)	33,903,000,000	Reported		us-gaap:LiabilitiesCurrent	33,903,000,000	33,903,000,000	33,903,000,000
Noncurrent Liabilities (if classified balance sheet)	34,792,000,000	Imputed		Noncurrent liabilities not found; imputed based Liabilities - CurrentLiabilities	34,792,000,000	34,792,000,000	34,792,000,000
Liabilities	68,695,000,000	Reported		us-gaap:Liabilities	68,695,000,000	68,695,000,000	68,695,000,000
Commitments and Contingencies	0	Reported		us-gaap:CommitmentsAndContingencies	0	0	0
Temporary Equity and Redeemable Noncontrolling Interest	0	Not found					
Equity Attributable to Parent	87,424,000,000	Reported		us-gaap:StockholdersEquity	87,424,000,000	87,424,000,000	87,424,000,000
Equity Attributable to Noncontrolling Interest	0	Not found				0	0
Equity	87,424,000,000	Reported		us-gaap:StockholdersEquity	87,424,000,000	87,424,000,000	87,424,000,000
Liabilities and Equity	156,119,000,000	Reported		us-gaap:LiabilitiesAndStockholdersEquity	156,119,000,000	156,119,000,000	156,119,000,000

Everything is consistent!

Fundamental Accounting Concepts

Income statement: (Microsoft)

Income Statement	Charlie's Excel Application				SECXBRL.info	XBRL Cloud	Prolifis
Revenues *(single-step alternative)*	63,451,000,000	Reported		us-gaap:SalesRevenueNet	63,451,000,000	63,451,000,000	63,451,000,000
Costs of Revenues *(single-step alternative)*	19,339,000,000	Reported		us-gaap:CostOfRevenue	19,339,000,000	19,339,000,000	19,339,000,000
Operating Expenses *(single-step alternative)*	22,835,000,000	Reported		us-gaap:OperatingExpenses	22,835,000,000	22,835,000,000	22,835,000,000
Costs and Expenses *(single-step alternative)*	42,174,000,000	Imputed		CostsAndExpenses = CostOfRevenue + OperatingExpenses	42,174,000,000	42,174,000,000	42,174,000,000
Other Operating Income (Expenses) *(single-step alternative)*	0	Imputed		OtherOperatingIncome = OperatingIncomeLoss - (GrossProfit - OperatingExpenses)	0	0	0
Operating Income (Loss) (Single-step alternative)	21,277,000,000	Reported		us-gaap:OperatingIncomeLoss	21,277,000,000	21,277,000,000	21,277,000,000
Revenues *(multi-step alternative)*	63,451,000,000	Reported		us-gaap:SalesRevenueNet	63,451,000,000	63,451,000,000	63,451,000,000
Costs of Revenue *(multi-step alternative)*	19,339,000,000	Reported		us-gaap:CostOfRevenue	19,339,000,000	19,339,000,000	19,339,000,000
Gross Profit *(multi-step alternative)*	44,112,000,000	Reported		us-gaap:GrossProfit	44,112,000,000	44,112,000,000	44,112,000,000
Operating Expenses *(multi-step alternative)*	22,835,000,000	Reported		us-gaap:OperatingExpenses	22,835,000,000	22,835,000,000	22,835,000,000
Other Operating Income (Expenses) *(multi-step alternative)*	0	Not found			0	0	0
Operating Income (Loss) *(multi-step alternative)*	21,277,000,000	Reported		us-gaap:OperatingIncomeLoss	21,277,000,000	21,277,000,000	21,277,000,000
Nonoperating Income (Loss)	-34,000,000	Reported		us-gaap:NonoperatingIncomeExpense	-34,000,000	-34,000,000	-34,000,000
Interest and Debt Expense	0	Imputed		InterestAndDebtExpense = IncomeBeforeEquityMethodInvestments - (OperatingIncomeLoss + NonoperatingIncomeLoss)	0	0	0
Nonoperating Income (Loss) + Interest and Debt Expense	-34,000,000	Imputed		NonoperatingIncomeLoss + InterestAndDebtExpense	-34,000,000	-34,000,000	-34,000,000
Income (Loss) before Equity Method Investments	21,243,000,000	Reported		us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments	21,243,000,000	21,243,000,000	21,243,000,000
Income (Loss) from Equity Method Investments	0	Not found			0	0	0
Nonoperating Income (Loss) + Interest and Debt Expense + Income (Loss) from Equity Method Investments	-34,000,000	Imputed		NonoperatingIncomeLoss + InterestAndDebtExpense + IncomeFromEquityMethodInvestments	-34,000,000	-34,000,000	-34,000,000
Income (Loss) from Continuing Operations Before Tax	21,243,000,000	Reported		us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments	21,243,000,000	21,243,000,000	21,243,000,000
Income Tax Expense (Benefit)	3,781,000,000	Reported		us-gaap:IncomeTaxExpenseBenefit	3,781,000,000	3,781,000,000	3,781,000,000
Income (Loss) from Continuing Operations After Tax	17,462,000,000	Imputed		NetIncomeLoss - IncomeFromDiscontinuedOperations - ExtraordaryItemsGainLoss	17,462,000,000	17,462,000,000	17,462,000,000
Income (Loss) from Discontinued Operations, Net of Tax	0	Not found			0	0	0
Extraordinary Items, Gain (Loss), Net of Tax	0	Not found			0	0	0
Net Income (Loss)	17,462,000,000	Reported		us-gaap:NetIncomeLoss	17,462,000,000	17,462,000,000	17,462,000,000
Net Income (Loss) Attributable to Parent	17,462,000,000	Reported		us-gaap:NetIncomeLoss	17,462,000,000	17,462,000,000	17,462,000,000
Net Income (Loss) Attributable to Noncontrolling Interest	0	Not found			0	0	0
Preferred Stock Dividends and Other Adjustments	0	Imputed		NetIncomeAttributableToParent - NetIncomeAvailableToCommonStockholdersBasic	0	0	0
Net Income (Loss) Available to Common Stockholders, Basic	17,462,000,000	Imputed		NetIncomeAvailableToCommonStockholdersBasic = NetIncomeAttributableToParent	17,462,000,000	17,462,000,000	17,462,000,000

Everything is consistent! **: (Microsoft)**

Fundamental Accounting Concepts

Statement of comprehensive income: (Microsoft)

Statement of Comprehensive Income	Charlie's Excel Application				SECXBRL.info	XBRL Cloud	Prolifis
Net Income (Loss)	17,462,000,000	Reported		us-gaap:NetIncomeLoss	17,462,000,000	17,462,000,000	17,462,000,000
Other Comprehensive Income (Loss)	1,589,000,000	Reported		us-gaap:OtherComprehensiveIncomeLossNetOfTax	1,589,000,000	1,589,000,000	1,589,000,000
Comprehensive Income (Loss)	19,051,000,000	Reported		us-gaap:ComprehensiveIncomeNetOfTax	19,051,000,000	19,051,000,000	19,051,000,000
Comprehensive Income (Loss) Attributable to Parent	19,051,000,000	Not found			19,051,000,000	19,051,000,000	19,051,000,000
Comprehensive Income (Loss) Attributable to Noncontrolling Interest	0	Reported		us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest	0	0	0

Everything is consistent!

Cash flow statement: (Microsoft)

Cash Flow Statement	Charlie's Excel Application				SECXBRL.info	XBRL Cloud	Prolifis
Net Cash Flows, Operating, Continuing	22,717,000,000	Reported		us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations	22,717,000,000	22,717,000,000	22,717,000,000
Net Cash Flows, Operating, Discontinued	0	Imputed		If NetCashFlowsOperating = NetCashFlowsOperatingContinuing; then NetCashFlowsOperatingDiscontinued must be 0	0	0	0
Net Cash Flows, Operating (continuing and discontinued)	22,717,000,000	Imputed		NetCashFlowsOperating = NetCashFlowsOperatingContinuing	22,717,000,000	22,717,000,000	22,717,000,000
Net Cash Flows, Investing, Continuing	-9,923,000,000	Reported		us-gaap:NetCashProvidedByUsedInInvestingActivitiesContinuingOperations	-9,923,000,000	-9,923,000,000	-9,923,000,000
Net Cash Flows, Investing, Discontinued	0	Imputed		If NetCashFlowsInvesting = NetCashFlowsInvestingContinuing; then NetCashFlowsInvestingDiscontinued must be 0	0	0	0
Net Cash Flows, Investing (continuing and discontinued)	-9,923,000,000	Imputed		NetCashFlowsInvesting = NetCashFlowsInvestingContinuing	-9,923,000,000	-9,923,000,000	-9,923,000,000
Net Cash Flows, Financing, Continuing	-5,085,000,000	Reported		us-gaap:NetCashProvidedByUsedInFinancingActivitiesContinuingOperations	-5,085,000,000	-5,085,000,000	-5,085,000,000
Net Cash Flows, Financing, Discontinued	0	Imputed		If NetCashFlowsFinancing = NetCashFlowsFinancingContinuing; then NetCashFlowsFinancingDiscontinued must be 0	0	0	0
Net cash flows, Financing (continuing and discontinued)	-5,085,000,000	Imputed		NetCashFlowsFinancing = NetCashFlowsFinancingContinuing	-5,085,000,000	-5,085,000,000	-5,085,000,000
Net Cash Flows, Continuing	7,709,000,000	Imputed		NetCashFlowsContinuing = NetCashFlowsOperatingContinuing + NetCashFlowsInvestingContinuing + NetCashFlowsFinancingContinuing	7,709,000,000	7,709,000,000	7,709,000,000
Net Cash Flows, Discontinued	0	Imputed		NetCashFlowsDiscontinued = NetCashFlowsOperatingDiscontinued + NetCashFlowsInvestingDiscontinued + NetCashFlowsFinancingDiscontinued	0	0	0
Exchange Gains (Losses)	59,000,000	Reported		us-gaap:EffectOfExchangeRateOnCashAndCashEquivalents	59,000,000	59,000,000	59,000,000
Net Cash Flow	7,768,000,000	Reported		us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease	7,768,000,000	7,768,000,000	7,768,000,000

Everything is consistent!

Key ratios: (Microsoft)

Key Financial Ratios	Charlie's Excel Application				SECXBRL.info	XBRL Cloud	Prolifis
Return on Equity (ROE)	0.200	Imputed		NetIncomeLoss / Equity	0.200	0.200	0.200
Return on Assets (ROA)	0.112	Imputed		NetIncomeLoss / Assets	0.112	0.112	0.112
Return on Sales (ROS)	0.275	Imputed		NetIncomeLoss / Revenues	0.275	0.275	0.275
Sustainable Growth Rate (SGR)	0.250	Imputed		((NetIncomeLoss / Revenues) * (1 + ((Assets - Equity) / Equity))) / ((1 / (Revenues / Assets)) - (((NetIncomeLoss / Revenues) * (1 + (((Assets - Equity) / Equity))))))	0.250	0.250	0.250

Everything is consistent!

Fundamental Accounting Concepts

Verification checks: (Microsoft)

Business rules: (http://fundamentalaccountingconcepts.wikispaces.com		Charlie's Excel Application				SECXBRL.info	XBRL Cloud	Prolifis
Equity = EquityAttributableToParent + EquityAttributableToNoncontrollingInterest	0	BS1	OK	BS1: Equity(87424000000) = EquityAttributableToParent(87424000000) + EquityAttributableToNoncontrollingInterest(0): 0		0	0	0
Assets = LiabilitiesAndEquity	0	BS2	OK	BS2: Assets(156119000000) = LiabilitiesAndEquity(156119000000): 0		0	0	0
Assets = CurrentAssets + NoncurrentAssets	0	BS3	OK	BS3: Assets(156119000000) = CurrentAssets(109006000000) + NoncurrentAssets(47113000000): 0		0	0	0
Liabilities = CurrentLiabilities + NoncurrentLiabilities	0	BS4	OK	BS4: Liabilities(68695000000)= CurrentLiabilities(33903000000) + NoncurrentLiabilities(34792000000): 0		0	0	0
LiabilitiesAndEquity = Liabilities + CommitmentsAndContingencies + TemporaryEquity + Equity	0	BS5	OK	BS5: Liabilities and Equity(156119000000)= Liabilities(68695000000) + CommitmentsAndContingencies(0)+ TemporaryEquity(0)+ Equity(87424000000): 0		0	0	0
GrossProfit = Revenues – CostOfRevenue	0	IS1	OK	IS1: GrossProfit(44112000000) = Revenues(63451000000) –		0	0	0
OperatingIncomeLoss = GrossProfit – OperatingExpenses + OtherOperatingIncome	0	IS2	OK	IS2: OperatingIncomeLoss(21277000000) = GrossProfit(44112000000) – OperatingExpenses(22835000000) + OtherOperatingIncome(0): 0		0	0	0
IncomeBeforeEquityMethodInvestments = OperatingIncomeLoss + NonoperatingIncomeLossPlusInterestAndDebtExpense	0	IS3	OK	IS3: IncomeBeforeEquityMethodInvestments(21243000000) = OperatingIncomeLoss(21277000000) + NonoperatingIncomeLossPlusInterestAndDebtExpense(–34000000): 0		0	0	0
IncomeFromContinuingOperationsBeforeTax = IncomeBeforeEquityMethodInvestments + IncomeFromEquityMethodInvestments	0	IS4	OK	IS4: IncomeFromContinuingOperationsBeforeTax(21243000000) = IncomeBeforeEquityMethodInvestments(21243000000) + IncomeFromEquityMethodInvestments(0): 0		0	0	0
IncomeFromContinuingOperationsAfterTax = IncomeFromContinuingOperationsBeforeTax – IncomeTaxExpenseBenefit	0	IS5	OK	IS5: IncomeFromContinuingOperationsAfterTax(17462000000) = IncomeFromContinuingOperationsBeforeTax(21243000000) – IncomeTaxExpenseBenefit(3781000000): 0		0	0	0
NetIncomeLoss = IncomeFromContinuingOperationsAfterTax + IncomeFromDiscontinuedOperations + ExtraordaryItemsGainLoss	0	IS6	OK	IS6: NetIncomeLoss(17462000000) = IncomeFromContinuingOperationsAfterTax(17462000000) + IncomeFromDiscontinuedOperations(0) + ExtraordaryItemsGainLoss(0): 0		0	0	0
NetIncomeLoss = NetIncomeAttributableToParent + NetIncomeAttributableToNoncontrollingInterest	0	IS7	OK	IS7: NetIncomeLoss(17462000000) = NetIncomeAttributableToParent(17462000000) + NetIncomeAttributableToNoncontrollingInterest(0): 0		0	0	0
NetIncomeAvailableToCommonStockholdersBasic = NetIncomeAttributableToParent – PreferredStockDividendsAndOtherAdjustments	0	IS8	OK	IS8: NetIncomeAvailableToCommonStockholdersBasic(17462000000) = NetIncomeAttributableToParent(17462000000) – PreferredStockDividendsAndOtherAdjustments(0): 0		0	0	0
ComprehensiveIncome = ComprehensiveIncomeAttributableToParent + ComprehensiveIncomeAttributableToNoncontrollingInterest	0	IS9	OK	IS9: ComprehensiveIncome(19051000000) = ComprehensiveIncomeAttributableToParent(19051000000) + ComprehensiveIncomeAttributableToNoncontrollingInterest(0): 0		0	0	0
ComprehensiveIncome = NetIncomeLoss + OtherComprehensiveIncome	0	IS10	OK	IS10: ComprehensiveIncome(19051000000) = NetIncomeLoss(17462000000) + OtherComprehensiveIncome(1589000000): 0		0	0	0
OperatingIncomeLoss = Revenues – CostsAndExpenses + OtherOperatingIncome	0	IS11	OK	IS11: OperatingIncomeLoss(21277000000) = Revenues(63451000000) – CostsAndExpenses(42174000000) + OtherOperatingIncome(0): 0		0	0	0
NetCashFlow = NetCashFlowsOperating + NetCashFlowsInvesting + NetCashFlowsFinancing + ExchangeGainsLosses	0	CF1	OK	CF1: NetCashFlow(7768000000) = (NetCashFlowsOperating(22717000000) + (NetCashFlowsInvesting(–9923000000) + (NetCashFlowsFinancing(–5085000000) + ExchangeGainsLosses(59000000): 0		0	0	0
NetCashFlowsContinuing = NetCashFlowsOperatingContinuing + NetCashFlowsInvestingContinuing + NetCashFlowsFinancingContinuing	0	CF2	OK	CF2: NetCashFlowsContinuing(7709000000) = NetCashFlowsOperatingContinuing(22717000000) + NetCashFlowsInvestingContinuing(–9923000000) +		0	0	0
NetCashFlowsDiscontinued = NetCashFlowsOperatingDiscontinued + NetCashFlowsInvestingDiscontinued +	0	CF3	OK	CF3: NetCashFlowsDiscontinued(0) = NetCashFlowsOperatingDiscontinued(0) + NetCashFlowsInvestingDiscontinued(0) + NetCashFlowsFinancingDiscontinued(0): 0		0	0	0
NetCashFlowsOperating = NetCashFlowsOperatingContinuing + NetCashFlowsOperatingDiscontinued	0	CF4	OK	CF4: NetCashFlowsOperating(22717000000) = NetCashFlowsOperatingContinuing(22717000000) + NetCashFlowsOperatingDiscontinued(0): 0		0	0	0
NetCashFlowsInvesting = NetCashFlowsInvestingContinuing + NetCashFlowsInvestingDiscontinued	0	CF5	OK	CF5: NetCashFlowsInvesting(–9923000000) = NetCashFlowsInvestingContinuing(–9923000000) + NetCashFlowsInvestingDiscontinued(0): 0		0	0	0
NetCashFlowsFinancing = NetCashFlowsFinancingContinuing + NetCashFlowsFinancingDiscontinued	0	CF6	OK	CF6: NetCashFlowsFinancing(–5085000000) = NetCashFlowsFinancingContinuing(–5085000000) + NetCashFlowsFinancingDiscontinued(0): 0		0	0	0

Everything is consistent!

Fundamental Accounting Concepts

(3) Home Depot (http://www.sec.gov/Archives/edgar/data/354950/000035495014000017/0000354950-14-000017-index.htm)

General information: (Home Depot)

General information	Charlie's Excel Application				SECXBRL.info	XBRL Cloud	Prolifis
Entity Registrant Name	HOME DEPOT INC	Reported	OK	dei:EntityRegistrantName	HOME DEPOT INC	HOME DEPOT INC	HOME DEPOT INC
CIK	0000354950	Reported	OK	dei:EntityCentralIndexKey	0000354950	0000354950	0000354950
Entity Filer Category	Large Accelerated Filer	Reported	OK	dei:EntityFilerCategory	Large Accelerated Filer	Large Accelerated Filer	Large Accelerated Filer
Trading symbol	Not provided	Not found	OK	dei:TradingSymbol	hd	Not provided	Not provided
Fiscal Year End	--02-01	Reported	OK	dei:CurrentFiscalYearEndDate	--02-01	--02-01	--02-01
Fiscal Year Focus	2014	Reported	OK	dei:DocumentFiscalYearFocus	2014	2014	2014
Fiscal Period Focus	Q1	Reported	OK	dei:DocumentFiscalPeriodFocus	Q1	Q1	Q1
Document Type	10-Q	Reported	OK	dei:DocumentType	10-Q	10-Q	10-Q
Balance Sheet Date	2014-05-04	Reported	OK	dei:DocumentPeriodEndDate	2014-05-04	2014-05-04	2014-05-04
Income Statement Start Period (Year to Date)	2014-02-03	Imputed	OK	Determined by examination of filing	2014-02-03	2014-02-03	2014-02-03

Everything is consistent!

Balance sheet: (Home Depot)

Balance Sheet	Classified						
Current Assets *(if classified balance sheet)*	17,515,000,000	Reported		us-gaap:AssetsCurrent	17,515,000,000	17,515,000,000	17,515,000,000
Noncurrent Assets *(if classified balance sheet)*	25,114,000,000	Imputed		Noncurrent assets not reported; however assets and current assets reported.	25,114,000,000	25,114,000,000	25,114,000,000
Assets	42,629,000,000	Reported		us-gaap:Assets	42,629,000,000	42,629,000,000	42,629,000,000
Current Liabilities *(if classified balance sheet)*	13,265,000,000	Reported		us-gaap:LiabilitiesCurrent	13,265,000,000	13,265,000,000	13,265,000,000
Noncurrent Liabilities *(if classified balance sheet)*	17,218,000,000	Imputed		Noncurrent liabilities not found; imputed based Liabilities - CurrentLiabilities	17,218,000,000	17,218,000,000	17,218,000,000
Liabilities	30,483,000,000	Reported		us-gaap:Liabilities	30,483,000,000	30,483,000,000	30,483,000,000
Commitments and Contingencies	0	Not found			0	0	0
Temporary Equity and Redeemable Noncontrolling Interest	0	Not found			0	0	0
Equity Attributable to Parent	12,146,000,000	Reported		us-gaap:StockholdersEquity	12,146,000,000	12,146,000,000	12,146,000,000
Equity Attributable to Noncontrolling Interest	0	Not found			0	0	0
Equity	12,146,000,000	Reported		us-gaap:StockholdersEquity	12,146,000,000	12,146,000,000	12,146,000,000
Liabilities and Equity	42,629,000,000	Reported		us-gaap:LiabilitiesAndStockholdersEquity	42,629,000,000	42,629,000,000	42,629,000,000

Everything is consistent!

Fundamental Accounting Concepts

Income statement: (Home Depot)

Income Statement	Multi-step							Multi-step
Revenues *(single-step alternative)*	19,687,000,000	Reported		us-gaap:SalesRevenueNet		19,687,000,000	19,687,000,000	19,687,000,000
Costs of Revenues *(single-step alternative)*	12,802,000,000	Reported		us-gaap:CostOfRevenue		12,802,000,000	12,802,000,000	12,802,000,000
Operating Expenses *(single-step alternative)*	4,608,000,000	Reported		us-gaap:OperatingExpenses		4,608,000,000	4,608,000,000	4,608,000,000
Costs and Expenses *(single-step alternative)*	17,410,000,000	Imputed		CostsAndExpenses = CostOfRevenue + OperatingExpenses		17,410,000,000	17,410,000,000	17,410,000,000
Other Operating Income (Expenses) *(single-step alternative)*	0	Imputed		OtherOperatingIncome = OperatingIncomeLoss - (GrossProfit - OperatingExpenses)		0	0	0
Operating Income (Loss) (Single-step alternative)	2,277,000,000	Reported		us-gaap:OperatingIncomeLoss		2,277,000,000	2,277,000,000	2,277,000,000
Revenues *(multi-step alternative)*	19,687,000,000	Reported		us-gaap:SalesRevenueNet		19,687,000,000	19,687,000,000	19,687,000,000
Costs of Revenue *(multi-step alternative)*	12,802,000,000	Reported		us-gaap:CostOfRevenue		12,802,000,000	12,802,000,000	12,802,000,000
Gross Profit *(multi-step alternative)*	6,885,000,000	Reported		us-gaap:GrossProfit		6,885,000,000	6,885,000,000	6,885,000,000
Operating Expenses *(multi-step alternative)*	4,608,000,000	Reported		us-gaap:OperatingExpenses		4,608,000,000	4,608,000,000	4,608,000,000
Other Operating Income (Expenses) *(multi-step alternative)*	0	Not found				0	0	0
Operating Income (Loss) (multi-step alternative)	2,277,000,000	Reported		us-gaap:OperatingIncomeLoss		2,277,000,000	2,277,000,000	2,277,000,000
Nonoperating Income (Loss)	-91,000,000	Reported		us-gaap:NonoperatingIncomeExpense		-91,000,000	-91,000,000	-91,000,000
Interest and Debt Expense	0	Imputed		InterestAndDebtExpense = IncomeBeforeEquityMethodInvestments - (OperatingIncomeLoss + NonoperatingIncomeLoss)		0	0	0
Nonoperating Income (Loss) + Interest and Debt Expense	-91,000,000	Imputed		NonoperatingIncomeLoss + InterestAndDebtExpense		-91,000,000	-91,000,000	-91,000,000
Income (Loss) before Equity Method Investments	2,186,000,000	Reported		us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments		2,186,000,000	2,186,000,000	2,186,000,000
Income (Loss) from Equity Method Investments	0	Not found				0	0	0
Nonoperating Income (Loss) + Interest and Debt Expense + Income (Loss) from Equity Method Investments	-91,000,000	Imputed		NonoperatingIncomeLoss + InterestAndDebtExpense + IncomeFromEquityMethodInvestments		-91,000,000	-91,000,000	-91,000,000
Income (Loss) from Continuing Operations Before Tax	2,186,000,000	Reported		us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments		2,186,000,000	2,186,000,000	2,186,000,000
Income Tax Expense (Benefit)	807,000,000	Reported		us-gaap:IncomeTaxExpenseBenefit		807,000,000	807,000,000	807,000,000
Income (Loss) from Continuing Operations After Tax	1,379,000,000	Imputed		NetIncomeLoss - IncomeFromDiscontinuedOperations - ExtraordaryItemsGainLoss		1,379,000,000	1,379,000,000	1,379,000,000
Income (Loss) from Discontinued Operations, Net of Tax	0	Not found					0	0
Extraordinary Items, Gain (Loss), Net of Tax	0	Not found					0	0
Net Income (Loss)	1,379,000,000	Reported		us-gaap:NetIncomeLoss		1,379,000,000	1,379,000,000	1,379,000,000
Net Income (Loss) Attributable to Parent	1,379,000,000	Reported		us-gaap:NetIncomeLoss		1,379,000,000	1,379,000,000	1,379,000,000
Net Income (Loss) Attributable to Noncontrolling Interest	0	Not found					0	0
Preferred Stock Dividends and Other Adjustments	0	Imputed		NetIncomeAttributableToParent - NetIncomeAvailableToCommonStockholdersBasic		0	0	0
Net Income (Loss) Available to Common Stockholders, Basic	1,379,000,000	Imputed		NetIncomeAvailableToCommonStockholdersBasic = NetIncomeAttributableToParent		1,379,000,000	1,379,000,000	1,379,000,000

Everything is consistent!

Fundamental Accounting Concepts

Statement of Comprehensive income: (Home Depot)

Statement of Comprehensive Income	Charlie's Excel Application				SECXBRL.info	XBRL Cloud	Prolifis
Net Income (Loss)	1,379,000,000	Reported		us-gaap:NetIncomeLoss	1,379,000,000	1,379,000,000	1,379,000,000
Other Comprehensive Income (Loss)	42,000,000	Reported		us-gaap:OtherComprehensiveIncomeLossNetOfTax	42,000,000	42,000,000	42,000,000
Comprehensive Income (Loss)	1,421,000,000	Reported		us-gaap:ComprehensiveIncomeNetOfTax	1,421,000,000	1,421,000,000	1,421,000,000
Comprehensive Income (Loss) Attributable to Parent	1,421,000,000	Not found			1,421,000,000	1,421,000,000	1,421,000,000
Comprehensive Income (Loss) Attributable to Noncontrolling Interest	0	Reported		us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest		0	0

Everything is consistent!

Cash flow statement: (Home Depot)

Cash Flow Statement	Charlie's Excel Application				SECXBRL.info	XBRL Cloud	Prolifis
Net Cash Flows, Operating, Continuing	2,568,000,000	Imputed		NetCashFlowsOperatingContinuing = NetCashFlowsOperating - NetCashFlowsOperatingDiscontinued	2,568,000,000	2,568,000,000	2,568,000,000
Net Cash Flows, Operating, Discontinued	0	Imputed		If NetCashFlowsOperating = NetCashFlowsOperatingContinuing; then NetCashFlowsOperatingDiscontinued must be 0	0	0	0
Net Cash Flows, Operating (continuing and discontinued)	2,568,000,000	Reported		us-gaap:NetCashProvidedByUsedInOperatingActivities	2,568,000,000	2,568,000,000	2,568,000,000
Net Cash Flows, Investing, Continuing	-280,000,000	Imputed		NetCashFlowsInvestingContinuing = NetCashFlowsInvesting - NetCashFlowsInvestingDiscontinued	-280,000,000	-280,000,000	-280,000,000
Net Cash Flows, Investing, Discontinued	0	Imputed		If NetCashFlowsInvesting = NetCashFlowsInvestingContinuing; then NetCashFlowsInvestingDiscontinued must be 0	0	0	0
Net Cash Flows, Investing (continuing and discontinued)	-280,000,000	Reported		us-gaap:NetCashProvidedByUsedInInvestingActivities	-280,000,000	-280,000,000	-280,000,000
Net Cash Flows, Financing, Continuing	-1,706,000,000	Imputed		NetCashFlowsFinancingContinuing = NetCashFlowsFinancing - NetCashFlowsFinancingDiscontinued	-1,706,000,000	-1,706,000,000	-1,706,000,000
Net Cash Flows, Financing, Discontinued	0	Imputed		If NetCashFlowsFinancing = NetCashFlowsFinancingContinuing; then NetCashFlowsFinancingDiscontinued must be 0	0	0	0
Net cash flows, Financing (continuing and discontinued)	-1,706,000,000	Reported		us-gaap:NetCashProvidedByUsedInFinancingActivities	-1,706,000,000	-1,706,000,000	-1,706,000,000
Net Cash Flows, Continuing	582,000,000	Imputed		NetCashFlowsContinuing = NetCashFlowsOperatingContinuing + NetCashFlowsInvestingContinuing + NetCashFlowsFinancingContinuing	582,000,000	582,000,000	582,000,000
Net Cash Flows, Discontinued	0	Imputed		NetCashFlowsDiscontinued = NetCashFlowsOperatingDiscontinued + NetCashFlowsInvestingDiscontinued + NetCashFlowsFinancingDiscontinued	0	0	0
Exchange Gains (Losses)	0	Reported		us-gaap:EffectOfExchangeRateOnCashAndCashEquivalents	0	0	0
Net Cash Flow	582,000,000	Reported		us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease	582,000,000	582,000,000	582,000,000

Everything is consistent!

Key Ratios: (Home Depot)

Key Financial Ratios	Charlie's Excel Application				SECXBRL.info	XBRL Cloud	Prolifis
Return on Equity (ROE)	0.114	Imputed		NetIncomeLoss / Equity	0.114	0.114	0.114
Return on Assets (ROA)	0.032	Imputed		NetIncomeLoss / Assets	0.032	0.032	0.032
Return on Sales (ROS)	0.070	Imputed		NetIncomeLoss / Revenues	0.070	0.070	0.070
Sustainable Growth Rate (SGR)	0.128	Imputed		((NetIncomeLoss / Revenues) * (1 + ((Assets - Equity) / Equity))) / ((1 / (Revenues / Assets)) - (((NetIncomeLoss / Revenues) * (1 + (((Assets - Equity) / Equity))))))	0.128	0.128	0.128

Everything is consistent!

Fundamental Accounting Concepts

Verification checks: (Home Depot)

Business rules: (http://fundamentalaccountingconcepts.wikispaces.com)	harlie's Excel Application				SECXBRL.info	XBRL Cloud	Prolifis
Equity = EquityAttributableToParent + EquityAttributableToNoncontrollingInterest	0	BS1	OK	BS1: Equity(12146000000) = EquityAttributableToParent(12146000000) + EquityAttributableToNoncontrollingInterest(0): 0	0	0	0
Assets = LiabilitiesAndEquity	0	BS2	OK	BS2: Assets(42629000000) = LiabilitiesAndEquity(42629000000): 0	0	0	0
Assets = CurrentAssets + NoncurrentAssets	0	BS3	OK	BS3: Assets(42629000000) = CurrentAssets(17515000000) + NoncurrentAssets(25114000000): 0	0	0	0
Liabilities = CurrentLiabilities + NoncurrentLiabilities	0	BS4	OK	BS4: Liabilities(30483000000)= CurrentLiabilities(13265000000) + NoncurrentLiabilities(17218000000): 0	0	0	0
LiabilitiesAndEquity = Liabilities + CommitmentsAndContingencies + TemporaryEquity + Equity	0	BS5	OK	BS5: Liabilities and Equity(42629000000)= Liabilities(30483000000) + CommitmentsAndContingencies(0)+ TemporaryEquity(0)+ Equity(12146000000): 0	0	0	0
GrossProfit = Revenues – CostOfRevenue	0	IS1	OK	IS1: GrossProfit(6885000000) = Revenues(19687000000) –	0	0	0
OperatingIncomeLoss = GrossProfit – OperatingExpenses + OtherOperatingIncome	0	IS2	OK	IS2: OperatingIncomeLoss(2277000000) = GrossProfit(6885000000) – OperatingExpenses(4608000000) + OtherOperatingIncome(0): 0	0	0	0
IncomeBeforeEquityMethodInvestments = OperatingIncomeLoss + NonoperatingIncomeLossPlusInterestAndDebtExpense	0	IS3	OK	IS3: IncomeBeforeEquityMethodInvestments(2186000000) = OperatingIncomeLoss(2277000000) + NonoperatingIncomeLossPlusInterestAndDebtExpense(-91000000): 0	0	0	0
IncomeFromContinuingOperationsBeforeTax = IncomeBeforeEquityMethodInvestments + IncomeFromEquityMethodInvestments	0	IS4	OK	IS4: IncomeFromContinuingOperationsBeforeTax(2186000000) = IncomeBeforeEquityMethodInvestments(2186000000) + IncomeFromEquityMethodInvestments(0): 0	0	0	0
IncomeFromContinuingOperationsAfterTax = IncomeFromContinuingOperationsBeforeTax – IncomeTaxExpenseBenefit	0	IS5	OK	IS5: IncomeFromContinuingOperationsAfterTax(1379000000) = IncomeFromContinuingOperationsBeforeTax(2186000000) – IncomeTaxExpenseBenefit(807000000): 0	0	0	0
NetIncomeLoss = IncomeFromContinuingOperationsAfterTax + IncomeFromDiscontinuedOperations + ExtraordaryItemsGainLoss	0	IS6	OK	IS6: NetIncomeLoss(1379000000) = IncomeFromContinuingOperationsAfterTax(1379000000) + IncomeFromDiscontinuedOperations(0) + ExtraordaryItemsGainLoss(0): 0	0	0	0
NetIncomeLoss = NetIncomeAttributableToParent + NetIncomeAttributableToNoncontrollingInterest	0	IS7	OK	IS7: NetIncomeLoss(1379000000) = NetIncomeAttributableToParent(1379000000) + NetIncomeAttributableToNoncontrollingInterest(0): 0	0	0	0
NetIncomeAvailableToCommonStockholdersBasic = NetIncomeAttributableToParent – PreferredStockDividendsAndOtherAdjustments	0	IS8	OK	IS8: NetIncomeAvailableToCommonStockholdersBasic(1379000000) = NetIncomeAttributableToParent(1379000000) – PreferredStockDividendsAndOtherAdjustments(0): 0	0	0	0
ComprehensiveIncome = ComprehensiveIncomeAttributableToParent + ComprehensiveIncomeAttributableToNoncontrollingInterest	0	IS9	OK	IS9: ComprehensiveIncome(1421000000) = ComprehensiveIncomeAttributableToParent(1421000000) + ComprehensiveIncomeAttributableToNoncontrollingInterest(0): 0	0	0	0
ComprehensiveIncome = NetIncomeLoss + OtherComprehensiveIncome	0	IS10	OK	IS10: ComprehensiveIncome(1421000000) = NetIncomeLoss(1379000000) + OtherComprehensiveIncome(42000000): 0	0	0	0
OperatingIncomeLoss = Revenues – CostsAndExpenses + OtherOperatingIncome	0	IS11	OK	IS11: OperatingIncomeLoss(2277000000) = Revenues(19687000000) – CostsAndExpenses(17410000000) + OtherOperatingIncome(0): 0	0	0	0
NetCashFlow = NetCashFlowsOperating + NetCashFlowsInvesting + NetCashFlowsFinancing + ExchangeGainsLosses	0	CF1	OK	CF1: NetCashFlow(582000000) = (NetCashFlowsOperating(2568000000) + (NetCashFlowsInvesting(-280000000) + (NetCashFlowsFinancing(-1706000000) + ExchangeGainsLosses(0): 0	0	0	0
NetCashFlowsContinuing = NetCashFlowsOperatingContinuing + NetCashFlowsInvestingContinuing + NetCashFlowsFinancingContinuing	0	CF2	OK	CF2: NetCashFlowsContinuing(582000000) = NetCashFlowsOperatingContinuing(2568000000) + NetCashFlowsInvestingContinuing(-280000000) + NetCashFlowsFinancingContinuing(-1706000000): 0	0	0	0
NetCashFlowsDiscontinued = NetCashFlowsOperatingDiscontinued + NetCashFlowsInvestingDiscontinued +	0	CF3	OK	CF3: NetCashFlowsDiscontinued(0) = NetCashFlowsOperatingDiscontinued(0) + NetCashFlowsInvestingDiscontinued(0) + NetCashFlowsFinancingDiscontinued(0): 0	0	0	0
NetCashFlowsOperating = NetCashFlowsOperatingContinuing + NetCashFlowsOperatingDiscontinued	0	CF4	OK	CF4: NetCashFlowsOperating(2568000000) = NetCashFlowsOperatingContinuing(2568000000) + NetCashFlowsOperatingDiscontinued(0): 0	0	0	0
NetCashFlowsInvesting = NetCashFlowsInvestingContinuing + NetCashFlowsInvestingDiscontinued	0	CF5	OK	CF5: NetCashFlowsInvesting(-280000000) = NetCashFlowsInvestingContinuing(-280000000) + NetCashFlowsInvestingDiscontinued(0): 0	0	0	0
NetCashFlowsFinancing = NetCashFlowsFinancingContinuing + NetCashFlowsFinancingDiscontinued	0	CF6	OK	CF6: NetCashFlowsFinancing(-1706000000) = NetCashFlowsFinancingContinuing(-1706000000) + NetCashFlowsFinancingDiscontinued(0): 0	0	0	0

Everything is consistent!

Fundamental Accounting Concepts

(4) Intel (http://www.sec.gov/Archives/edgar/data/50863/000005086314000032/0000050863-14-000032-index.htm)

General Information: (Intel)

General information	Charlie's Excel Application				SECXBRL.info	XBRL Cloud	Prolifis
Entity Registrant Name	Intel Corp	Reported	OK	dei:EntityRegistrantName	Intel Corp	Intel Corp	Intel Corp
CIK	0000050863	Reported	OK	dei:EntityCentralIndexKey	0000050863	0000050863	0000050863
Entity Filer Category	Large Accelerated Filer	Reported	OK	dei:EntityFilerCategory	Large Accelerated Filer	Large Accelerated Filer	Large Accelerated Filer
Trading symbol	Not provided	Not found	OK	dei:TradingSymbol	intc	Not provided	Not provided
Fiscal Year End	--12-27	Reported	OK	dei:CurrentFiscalYearEndDate	--12-27	--12-27	--12-27
Fiscal Year Focus	2014	Reported	OK	dei:DocumentFiscalYearFocus	2014	2014	2014
Fiscal Period Focus	Q1	Reported	OK	dei:DocumentFiscalPeriodFocus	Q1	Q1	Q1
Document Type	10-Q	Reported	OK	dei:DocumentType	10-Q	10-Q	10-Q
Balance Sheet Date	2014-03-29	Reported	OK	dei:DocumentPeriodEndDate	2014-03-29	2014-03-29	2014-03-29
Income Statement Start Period (Year to Date)	2013-12-29	Imputed	OK	Determined by examination of filing	2013-12-29	2013-12-29T00:00:00Z	2013-12-29

Everything is consistent!

Balance Sheet: (Intel)

Balance Sheet	Classified						
Current Assets (if classified balance sheet)	30,554,000,000	Reported		us-gaap:AssetsCurrent	30,554,000,000	30,554,000,000	30,554,000,000
Noncurrent Assets (if classified balance sheet)	61,378,000,000	Imputed		Noncurrent assets not reported; however assets and current assets reported.	61,378,000,000	61,378,000,000	61,378,000,000
Assets	91,932,000,000	Reported		us-gaap:Assets	91,932,000,000	91,932,000,000	91,932,000,000
Current Liabilities (if classified balance sheet)	13,552,000,000	Reported		us-gaap:LiabilitiesCurrent	13,552,000,000	13,552,000,000	13,552,000,000
Noncurrent Liabilities (if classified balance sheet)	20,342,000,000	Imputed		Noncurrent liabilities not found; imputed based Liabilities - CurrentLiabilities	20,342,000,000	20,342,000,000	20,342,000,000
Liabilities	33,894,000,000	Imputed		Liabilities not found; imputed based LiabilitiesAndEquity - (CommitmentsAndContingencies + TemporaryEquity + Equity)	33,894,000,000	33,894,000,000	33,894,000,000
Commitments and Contingencies	0	Reported		us-gaap:CommitmentsAndContingencies	0	0	0
Temporary Equity and Redeemable Noncontrolling Interest	0	Not found			0	0	0
Equity Attributable to Parent	58,038,000,000	Reported		us-gaap:StockholdersEquity	58,038,000,000	58,038,000,000	58,038,000,000
Equity Attributable to Noncontrolling Interest	0	Not found			0	0	0
Equity	58,038,000,000	Reported		us-gaap:StockholdersEquity	58,038,000,000	58,038,000,000	58,038,000,000
Liabilities and Equity	91,932,000,000	Reported		us-gaap:LiabilitiesAndStockholdersEquity	91,932,000,000	91,932,000,000	91,932,000,000

Everything is consistent!

Fundamental Accounting Concepts

Income statement: (Intel)

Income Statement	Multi-step				Multi-step
Revenues *(single-step alternative)*	12,764,000,000	Reported		us-gaap:SalesRevenueNet	12,764,000,000	12,764,000,000	12,764,000,000
Costs of Revenues *(single-step alternative)*	5,151,000,000	Reported		us-gaap:CostOfGoodsAndServicesSold	5,151,000,000	5,151,000,000	5,151,000,000
Operating Expenses *(single-step alternative)*	5,103,000,000	Reported		us-gaap:OperatingExpenses	5,103,000,000	5,103,000,000	5,103,000,000
Costs and Expenses *(single-step alternative)*	10,254,000,000	Imputed		CostsAndExpenses = CostOfRevenue + OperatingExpenses	10,254,000,000	10,254,000,000	10,254,000,000
Other Operating Income (Expenses) *(single-step alternative)*	0	Imputed		OtherOperatingIncome = OperatingIncomeLoss - (GrossProfit - OperatingExpenses)	0	0	0
Operating Income (Loss) (Single-*step alternative*)	2,510,000,000	Reported		us-gaap:OperatingIncomeLoss	2,510,000,000	2,510,000,000	2,510,000,000
Revenues *(multi-step alternative)*	12,764,000,000	Reported		us-gaap:SalesRevenueNet	12,764,000,000	12,764,000,000	12,764,000,000
Costs of Revenue *(multi-step alternative)*	5,151,000,000	Reported		us-gaap:CostOfGoodsAndServicesSold	5,151,000,000	5,151,000,000	5,151,000,000
Gross Profit *(multi-step alternative)*	7,613,000,000	Reported		us-gaap:GrossProfit	7,613,000,000	7,613,000,000	7,613,000,000
Operating Expenses *(multi-step alternative)*	5,103,000,000	Reported		us-gaap:OperatingExpenses	5,103,000,000	5,103,000,000	5,103,000,000
Other Operating Income (Expenses) *(multi-step alternative)*	0	Not found			0	0	0
Operating Income (Loss) *(multi-step alternative)*	2,510,000,000	Reported		us-gaap:OperatingIncomeLoss	2,510,000,000	2,510,000,000	2,510,000,000
Nonoperating Income (Loss)	0	Not found			0	0	0
Interest and Debt Expense	0	Not found			0	0	0
Nonoperating Income (Loss) + Interest and Debt Expense	171,000,000	Imputed		NonoperatingIncomeLoss + InterestAndDebtExpense	171,000,000	171,000,000	171,000,000
Income (Loss) before Equity Method Investments	2,681,000,000	Imputed		IncomeBeforeEquityMethodInvestments = IncomeFromContinuingOperationsBeforeTax -	2,681,000,000	2,681,000,000	2,681,000,000
Income (Loss) from Equity Method Investments	-11,000,000	Reported		us-gaap:IncomeLossFromEquityMethodInvestments	-11,000,000	-11,000,000	-11,000,000
Nonoperating Income (Loss) + Interest and Debt Expense + Income (Loss) from Equity Method Investments	160,000,000	Imputed		NonoperatingIncomeLoss + InterestAndDebtExpense + IncomeFromEquityMethodInvestments	160,000,000	160,000,000	160,000,000
Income (Loss) from Continuing Operations Before Tax	2,670,000,000	Reported		us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest	2,670,000,000	2,670,000,000	2,670,000,000
Income Tax Expense (Benefit)	740,000,000	Reported		us-gaap:IncomeTaxExpenseBenefit	740,000,000	740,000,000	740,000,000
Income (Loss) from Continuing Operations After Tax	1,930,000,000	Imputed		NetIncomeLoss - IncomeFromDiscontinuedOperations - ExtraordaryItemsGainLoss	1,930,000,000	1,930,000,000	1,930,000,000
Income (Loss) from Discontinued Operations, Net of Tax	0	Not found			0	0	0
Extraordinary Items, Gain (Loss), Net of Tax	0	Not found			0	0	0
Net Income (Loss)	1,930,000,000	Reported		us-gaap:NetIncomeLoss	1,930,000,000	1,930,000,000	1,930,000,000
Net Income (Loss) Attributable to Parent	1,930,000,000	Reported		us-gaap:NetIncomeLoss	1,930,000,000	1,930,000,000	1,930,000,000
Net Income (Loss) Attributable to Noncontrolling Interest	0	Not found			0	0	0
Preferred Stock Dividends and Other Adjustments	0	Imputed		NetIncomeAttributableToParent - NetIncomeAvailableToCommonStockholdersBasic	0	0	0
Net Income (Loss) Available to Common Stockholders, Basic	1,930,000,000	Imputed		NetIncomeAvailableToCommonStockholdersBasic = NetIncomeAttributableToParent	1,930,000,000	1,930,000,000	1,930,000,000

OK, so there is an anomaly which exists. There is no way that "Nonoperating Income (Loss)" can be zero and "Interest and Debt Expense" can be zero, BUT the total of the two "Nonoperating Income (Loss) Plus Interest and Debt Expense" have a value of 171,000. So something is wrong. Looking into this, this is what was discovered (see next section).
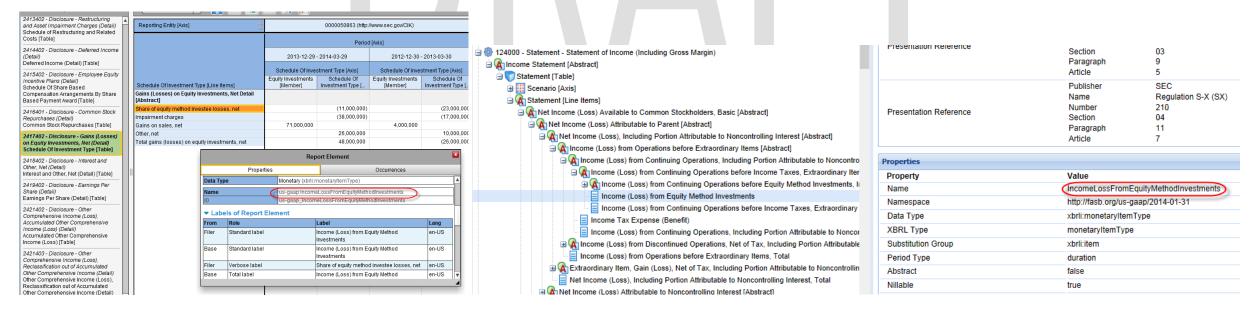
First, Intel represented their income statement incorrectly, flopping from a concept based approach to an [Axis]/[Member] based approach for one line item. So, you can tell from this that the XBRL Calculations will not add up.

Fundamental Accounting Concepts

(In Millions, Except Per Share Amounts)	Three Months Ended Mar 29, 2014	Three Months Ended Mar 30, 2013
Net revenue	$ 12,764	$ 12,580
Cost of sales	5,151	5,514
Gross margin	7,613	7,066
Research and development	2,846	2,527
Marketing, general and administrative	2,047	1,947
Restructuring and asset impairment charges	137	—
Amortization of acquisition-related intangibles	73	73
Operating expenses	5,103	4,547
Operating income	2,510	2,519
Gains (losses) on equity investments, net	48	(26)
Interest and other, net	112	(50)
Income before taxes	2,670	2,443
Provision for taxes	740	398
Net income	$ 1,930	$ 2,045

Consolidated Condensed Statements of Income (USD $) In Millions, except Per Share data, unless otherwise specified	3 Months Ended Mar. 29, 2014	3 Months Ended Mar. 30, 2013
Net revenue	$ 12,764	$ 12,580
Cost of sales	5,151	5,514
Gross margin	7,613	7,066
Research and development	2,846	2,527
Marketing, general and administrative	2,047	1,947
Restructuring and asset impairment charges	137	0
Operating expenses	5,103	4,547
Operating income	2,510	2,519
Gains (losses) on equity investments, net	48	(26)
Interest and other, net	112	(50)
Income before taxes	2,670	2,443
Provision for taxes	740	398
Net income	1,930	2,045
Basic earnings per common share (in dollars per share)	$ 0.39	$ 0.41
Diluted earnings per common share (in dollars per share)	$ 0.38	$ 0.40
Cash dividends declared per common share (in dollars per share)	$ 0.45	$ 0.45
Weighted average common shares outstanding:		
Basic (shares)	4,974	4,948
Diluted (shares)	5,117	5,080
Operating Expense [Member]		
Amortization of acquisition-related intangibles	$ 73	$ 73

Reporting Entity [Axis]		0000050863 (http://www.sec.gov/CIK)		
		Period [Axis]		
		2013-12-29 - 2014-03-29		2012-12-30 - 2013-03-30
		Income Statement Location [Axis]		Income Statement Location [Axis]
Statement [Line Items]	Operating Expense [Member]	Income Statement Location [Domain]	Operating Expense [Member]	Income Statement Location [Domain]
Net revenue		12,764,000,000		12,580,000,000
Cost of sales		5,151,000,000		5,514,000,000
Gross margin		7,613,000,000		7,066,000,000
Research and development		2,846,000,000		2,527,000,000
Marketing, general and administrative		2,047,000,000		1,947,000,000
Restructuring and asset impairment charges		137,000,000		0
Amortization of acquisition-related intangibles	73,000,000		73,000,000	
Operating expenses		5,103,000,000		4,547,000,000
Operating income		2,510,000,000		2,519,000,000
Gains (losses) on equity investments, net		48,000,000		(26,000,000)
Interest and other, net		112,000,000		(50,000,000)
Income before taxes		2,670,000,000		2,443,000,000
Provision for taxes		740,000,000		398,000,000
Net income		1,930,000,000		2,045,000,000

Then, you can see that they created two extension concepts which likely should not have been created.

Fundamental Accounting Concepts

One of the concepts which SHOULD have been used on the income statement (i.e. rather than intc:GainsLossesOnEquityInvestmentsNet), that causes an incorrect value to be grabbed by each of the software algorithms (11,000,000 Income (Loss) from Equity Method Investments).

Fundamental Accounting Concepts

Statement of comprehensive income: (Intel)

Statement of Comprehensive Income	Charlie's Excel Application				SECXBRL.info	XBRL Cloud	Prolifis
Net Income (Loss)	1,930,000,000	Reported		us-gaap:NetIncomeLoss	1,930,000,000	1,930,000,000	1,930,000,000
Other Comprehensive Income (Loss)	-87,000,000	Reported		us-gaap:OtherComprehensiveIncomeLossNetOfTax	-87,000,000	-87,000,000	-87,000,000
Comprehensive Income (Loss)	1,843,000,000	Reported		us-gaap:ComprehensiveIncomeNetOfTax	1,843,000,000	1,843,000,000	1,843,000,000
Comprehensive Income (Loss) Attributable to Parent	1,843,000,000	Not found			1,843,000,000	1,843,000,000	1,843,000,000
Comprehensive Income (Loss) Attributable to Noncontrolling Interest	0	Reported		us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest	0	0	0

Everything is consistent!

Cash flow statement: (Intel)

Cash Flow Statement	Charlie's Excel Application				SECXBRL.info	XBRL Cloud	Prolifis
Net Cash Flows, Operating, Continuing	3,501,000,000	Reported		us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations	3,501,000,000	3,501,000,000	3,501,000,000
Net Cash Flows, Operating, Discontinued	0	Imputed		If NetCashFlowsOperating = NetCashFlowsOperatingContinuing; then NetCashFlowsOperatingDiscontinued must be 0	0	0	0
Net Cash Flows, Operating (continuing and discontinued)	3,501,000,000	Imputed		NetCashFlowsOperating = NetCashFlowsOperatingContinuing	3,501,000,000	3,501,000,000	3,501,000,000
Net Cash Flows, Investing, Continuing	-2,749,000,000	Reported		us-gaap:NetCashProvidedByUsedInInvestingActivitiesContinuingOperations	-2,749,000,000	-2,749,000,000	-2,749,000,000
Net Cash Flows, Investing, Discontinued	0	Imputed		If NetCashFlowsInvesting = NetCashFlowsInvestingContinuing; then NetCashFlowsInvestingDiscontinued must be 0	0	0	0
Net Cash Flows, Investing (continuing and discontinued)	-2,749,000,000	Imputed		NetCashFlowsInvesting = NetCashFlowsInvestingContinuing	-2,749,000,000	-2,749,000,000	-2,749,000,000
Net Cash Flows, Financing, Continuing	-1,650,000,000	Reported		us-gaap:NetCashProvidedByUsedInFinancingActivitiesContinuingOperations	-1,650,000,000	-1,650,000,000	-1,650,000,000
Net Cash Flows, Financing, Discontinued	0	Imputed		If NetCashFlowsFinancing = NetCashFlowsFinancingContinuing; then NetCashFlowsFinancingDiscontinued must be 0	0	0	0
Net cash flows, Financing (continuing and discontinued)	-1,650,000,000	Imputed		NetCashFlowsFinancing = NetCashFlowsFinancingContinuing	-1,650,000,000	-1,650,000,000	-1,650,000,000
Net Cash Flows, Continuing	-898,000,000	Imputed		NetCashFlowsContinuing = NetCashFlowsOperatingContinuing + NetCashFlowsInvestingContinuing + NetCashFlowsFinancingContinuing	-898,000,000	-898,000,000	-898,000,000
Net Cash Flows, Discontinued	0	Imputed		NetCashFlowsDiscontinued = NetCashFlowsOperatingDiscontinued + NetCashFlowsInvestingDiscontinued + NetCashFlowsFinancingDiscontinued	0	0	0
Exchange Gains (Losses)	1,000,000	Reported		us-gaap:EffectOfExchangeRateOnCashAndCashEquivalentsContinuingOperations	1,000,000	1,000,000	1,000,000
Net Cash Flow	-897,000,000	Reported		us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease	-897,000,000	-897,000,000	-897,000,000

Everything is consistent!

Key Ratios: (Intel)

Key Financial Ratios	Charlie's Excel Application				SECXBRL.info	XBRL Cloud	Prolifis
Return on Equity (ROE)	0.033	Imputed		NetIncomeLoss / Equity	0.033	0.033	0.033
Return on Assets (ROA)	0.021	Imputed		NetIncomeLoss / Assets	0.021	0.021	0.021
Return on Sales (ROS)	0.151	Imputed		NetIncomeLoss / Revenues	0.151	0.151	0.151
Sustainable Growth Rate (SGR)	0.034	Imputed		((NetIncomeLoss / Revenues) * (1 + ((Assets - Equity) / Equity))) / ((1 / (Revenues / Assets)) - (((NetIncomeLoss / Revenues) * (1 + (((Assets - Equity) / Equity))))))	0.034	0.034	0.034

Everything is consistent!

Fundamental Accounting Concepts

Verification checks: (Intel)

Business rules: (http://fundamentalaccountingconcepts.wikispaces.com		Charlie's Excel Application				SECXBRL.info	XBRL Cloud	Prolifis
Equity = EquityAttributableToParent + EquityAttributableToNoncontrollingInterest	0	BS1	OK	BS1: Equity(58038000000) = EquityAttributableToParent(58038000000) + EquityAttributableToNoncontrollingInterest(0): 0	0	0	0
Assets = LiabilitiesAndEquity	0	BS2	OK	BS2: Assets(91932000000) = LiabilitiesAndEquity(91932000000): 0	0	0	0
Assets = CurrentAssets + NoncurrentAssets	0	BS3	OK	BS3: Assets(91932000000) = CurrentAssets(30554000000) + NoncurrentAssets(61378000000): 0	0	0	0
Liabilities = CurrentLiabilities + NoncurrentLiabilities	0	BS4	OK	BS4: Liabilities(33894000000)= CurrentLiabilities(13552000000) + NoncurrentLiabilities(20342000000): 0	0	0	0
LiabilitiesAndEquity = Liabilities + CommitmentsAndContingencies + TemporaryEquity + Equity	0	BS5	OK	BS5: Liabilities and Equity(91932000000)= Liabilities(33894000000) + CommitmentsAndContingencies(0)+ TemporaryEquity(0)+ Equity(58038000000): 0	0	0	0
GrossProfit = Revenues – CostOfRevenue	0	IS1	OK	IS1: GrossProfit(7613000000) = Revenues(12764000000) –	0	0	0
OperatingIncomeLoss = GrossProfit – OperatingExpenses + OtherOperatingIncome	0	IS2	OK	IS2: OperatingIncomeLoss(2510000000) = GrossProfit(7613000000) – OperatingExpenses(5103000000) + OtherOperatingIncome(0): 0	0	0	0
IncomeBeforeEquityMethodInvestments = OperatingIncomeLoss + NonoperatingIncomeLossPlusInterestAndDebtExpense	0	IS3	OK	IS3: IncomeBeforeEquityMethodInvestments(2681000000) = OperatingIncomeLoss(2510000000) + NonoperatingIncomeLossPlusInterestAndDebtExpense(171000000): 0	0	0	0
IncomeFromContinuingOperationsBeforeTax = IncomeBeforeEquityMethodInvestments + IncomeFromEquityMethodInvestments	0	IS4	OK	IS4: IncomeFromContinuingOperationsBeforeTax(2670000000) = IncomeBeforeEquityMethodInvestments(2681000000) + IncomeFromEquityMethodInvestments(-11000000): 0	0	0	0
IncomeFromContinuingOperationsAfterTax = IncomeFromContinuingOperationsBeforeTax – IncomeTaxExpenseBenefit	0	IS5	OK	IS5: IncomeFromContinuingOperationsAfterTax(1930000000) = IncomeFromContinuingOperationsBeforeTax(2670000000) – IncomeTaxExpenseBenefit(740000000): 0	0	0	0
NetIncomeLoss = IncomeFromContinuingOperationsAfterTax + IncomeFromDiscontinuedOperations + ExtraordaryItemsGainLoss	0	IS6	OK	IS6: NetIncomeLoss(1930000000) = IncomeFromContinuingOperationsAfterTax(1930000000) + IncomeFromDiscontinuedOperations(0) + ExtraordaryItemsGainLoss(0): 0	0	0	0
NetIncomeLoss = NetIncomeAttributableToParent + NetIncomeAttributableToNoncontrollingInterest	0	IS7	OK	IS7: NetIncomeLoss(1930000000) = NetIncomeAttributableToParent(1930000000) + NetIncomeAttributableToNoncontrollingInterest(0): 0	0	0	0
NetIncomeAvailableToCommonStockholdersBasic = NetIncomeAttributableToParent – PreferredStockDividendsAndOtherAdjustments	0	IS8	OK	IS8: NetIncomeAvailableToCommonStockholdersBasic(1930000000) = NetIncomeAttributableToParent(1930000000) – PreferredStockDividendsAndOtherAdjustments(0): 0	0	0	0
ComprehensiveIncome = ComprehensiveIncomeAttributableToParent + ComprehensiveIncomeAttributableToNoncontrollingInterest	0	IS9	OK	IS9: ComprehensiveIncome(1843000000) = ComprehensiveIncomeAttributableToParent(1843000000) + ComprehensiveIncomeAttributableToNoncontrollingInterest(0): 0	0	0	0
ComprehensiveIncome = NetIncomeLoss + OtherComprehensiveIncome	0	IS10	OK	IS10: ComprehensiveIncome(1843000000) = NetIncomeLoss(1930000000) + OtherComprehensiveIncome(-87000000): 0	0	0	0
OperatingIncomeLoss = Revenues – CostsAndExpenses + OtherOperatingIncome	0	IS11	OK	IS11: OperatingIncomeLoss(2510000000) = Revenues(12764000000) – CostsAndExpenses(10254000000) + OtherOperatingIncome(0): 0	0	0	0
NetCashFlow = NetCashFlowsOperating + NetCashFlowsInvesting + NetCashFlowsFinancing + ExchangeGainsLosses	0	CF1	OK	CF1: NetCashFlow(-897000000) = (NetCashFlowsOperating(3501000000) + (NetCashFlowsInvesting(-2749000000) + (NetCashFlowsFinancing(-1650000000) + ExchangeGainsLosses(1000000): 0	0	0	0
NetCashFlowsContinuing = NetCashFlowsOperatingContinuing + NetCashFlowsInvestingContinuing + NetCashFlowsFinancingContinuing	0	CF2	OK	CF2: NetCashFlowsContinuing(-898000000) = NetCashFlowsOperatingContinuing(3501000000) + NetCashFlowsInvestingContinuing(-2749000000) + NetCashFlowsFinancingContinuing(-1650000000): 0	0	0	0
NetCashFlowsDiscontinued = NetCashFlowsOperatingDiscontinued + NetCashFlowsInvestingDiscontinued +	0	CF3	OK	CF3: NetCashFlowsDiscontinued(0) = NetCashFlowsOperatingDiscontinued(0) + NetCashFlowsInvestingDiscontinued(0) + NetCashFlowsFinancingDiscontinued(0): 0	0	0	0
NetCashFlowsOperating = NetCashFlowsOperatingContinuing + NetCashFlowsOperatingDiscontinued	0	CF4	OK	CF4: NetCashFlowsOperating(3501000000) = NetCashFlowsOperatingContinuing(3501000000) + NetCashFlowsOperatingDiscontinued(0): 0	0	0	0
NetCashFlowsInvesting = NetCashFlowsInvestingContinuing + NetCashFlowsInvestingDiscontinued	0	CF5	OK	CF5: NetCashFlowsInvesting(-2749000000) = NetCashFlowsInvestingContinuing(-2749000000) + NetCashFlowsInvestingDiscontinued(0): 0	0	0	0
NetCashFlowsFinancing = NetCashFlowsFinancingContinuing + NetCashFlowsFinancingDiscontinued	0	CF6	OK	CF6: NetCashFlowsFinancing(-1650000000) = NetCashFlowsFinancingContinuing(-1650000000) + NetCashFlowsFinancingDiscontinued(0): 0	0	0	0

Everything is consistent!

Although, this DOES point out the need for a NEW RULE! Nonoperating Income (Loss) Plus Interest and Debt Expense = Nonoperating Income (Loss) + Interest and Debt Expense