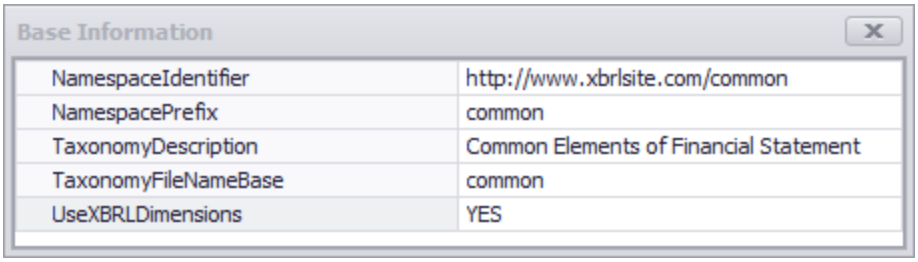
“Common Elements of Financial Report” Tutorial[1]

Before starting, be sure to clear out any other information in the application by selecting “File”, then “New”, and then “Model” from the menu ribbon. Confirm that you want to delete the model information which will also delete all report information in the Luca application.

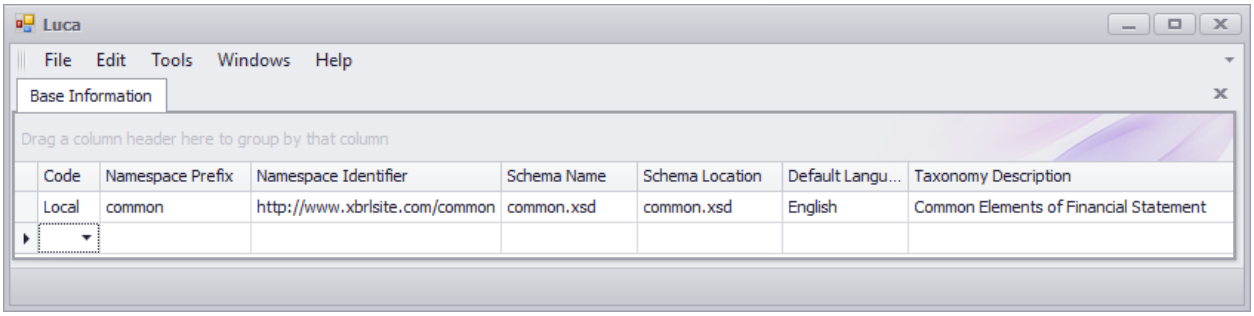
Rather than entering this information, you can copy/paste information from Excel to get information into the Luca application[2].

Step 1: Enter base information.

Select “Edit” and then “Base Information”. The Base Information form will appear. Enter the base information that will be used by the XBRL taxonomy: (older versions of Luca)



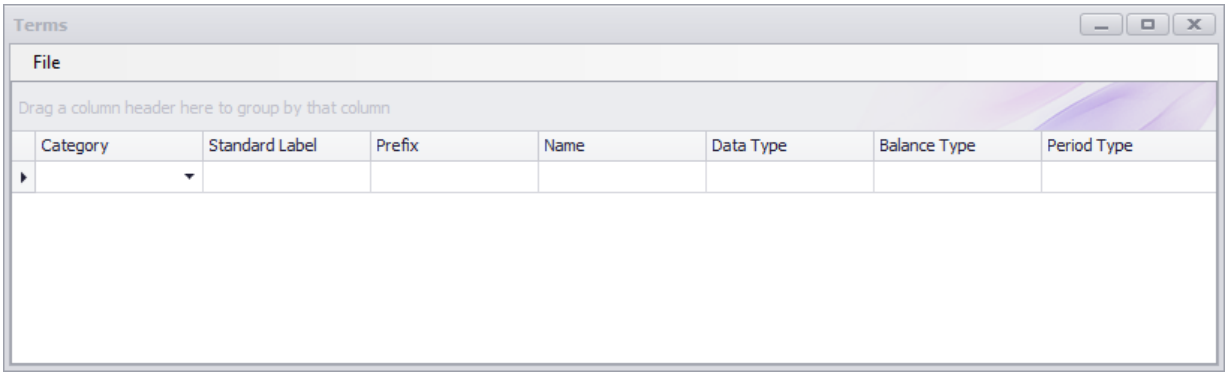
Newer versions of Luca:



Step 2: Enter term information.

Select “Edit” and then “Terms”. The Terms form will appear. Enter term information. When you begin, your form will look like this:

[1] Common representation, http://xbrlsite.azurewebsites.net/2020/master/common/index.html
[2] Excel spreadsheet with import information, http://www.xbrlsite.com/2020/luca/Common-Luca-Import.zip



After you have finished entering your terms for the COMMON XBRL taxonomy, your term information for the XBRL taxonomy should look like this: (not all of the terms are shown, please see the Excel spreadsheet which has all term information)

Terms

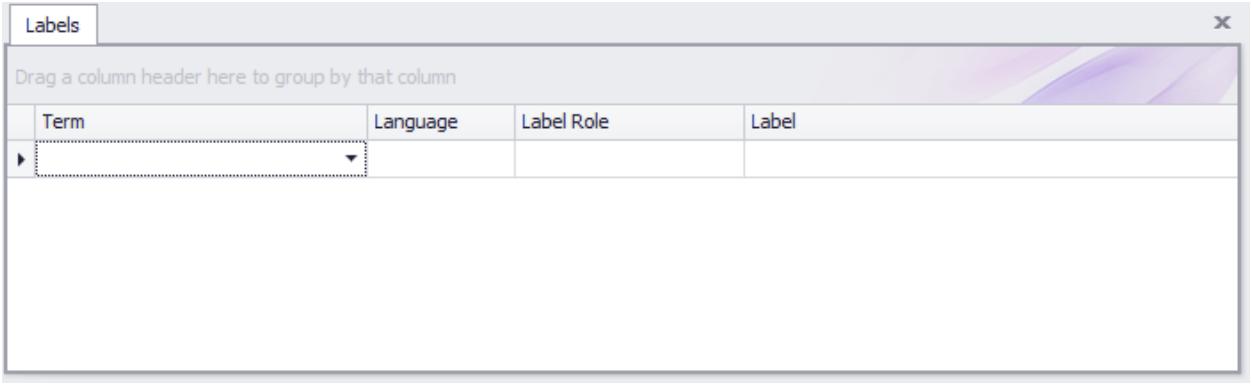
Drag a column header here to group by that column

Category	Standard Label	Prefix	Name	Data Type	Balance Type	Period Type
Hypercube	Balance Sheet [Hypercube]	common	BalanceSheetHypercube			
LineItems	Balance Sheet [Line Items]	common	BalanceSheetLineItems			
Abstract	Balance Sheet [Arithmetic Expression]	common	BalanceSheetSet			
Concept	Assets	common	Assets	Monetary	Debit	Instant
Concept	Liabilities	common	Liabilities	Monetary	Credit	Instant
Concept	Equity	common	Equity	Monetary	Credit	Instant
Hypercube	Comprehensive Income Statement [Hypercube]	common	ComprehensiveIncomeStatementHyp...			
LineItems	Comprehensive Income Statement [Line Items]	common	ComprehensiveIncomeStatementLineI...			
Abstract	Comprehensive Income [Roll Up]	common	ComprehensiveIncomeRollUp			
Concept	Revenues	common	Revenues	Monetary	Credit	Duration
Concept	Expenses	common	Expenses	Monetary	Debit	Duration
Concept	Gains	common	Gains	Monetary	Credit	Duration
Concept	Losses	common	Losses	Monetary	Debit	Duration
Concept	Comprehensive Income	common	ComprehensiveIncome	Monetary	Credit	Duration
Concept	Investments by Owners	common	InvestmentsByOwners	Monetary	Credit	Duration
Concept	Distributions to Owners	common	DistributionsToOwners	Monetary	Debit	Duration
Hypercube	Changes in Equity [Hypercube]	common	ChangesInEquityHypercube			
LineItems	Changes in Equity [Line Items]	common	ChangesInEquityLineItems			
Abstract	Changes in Equity [Roll Forward]	common	ChangesInEquityRollForward			
Concept	Current Assets	common	CurrentAssets	Monetary	Debit	Instant
Concept	Current Liabilities	common	CurrentLiabilities	Monetary	Credit	Instant
Concept	Noncurrent Assets	common	NoncurrentAssets	Monetary	Debit	Instant
Concept	Noncurrent Liabilities	common	NoncurrentLiabilities	Monetary	Credit	Instant
Concept	Equity Attributable To Controlling Interests	common	EquityAttributableToControllingIntere...	Monetary	Credit	Instant
Concept	Equity Attributable to Noncontrolling Interests	common	EquityAttributableToNoncontrollingInt...	Monetary	Credit	Instant
Concept	Liabilities and Equity	common	LiabilitiesAndEquity	Monetary	Credit	Instant
Concept	Net Cash Flow	common	NetCashFlow	Monetary	Debit	Duration
Concept	Net Cash Flow Operating Activities	common	NetCashFlowOperatingActivities	Monetary	Debit	Duration
Concept	Net Cash Flow Investing Activities	common	NetCashFlowInvestingActivities	Monetary	Debit	Duration

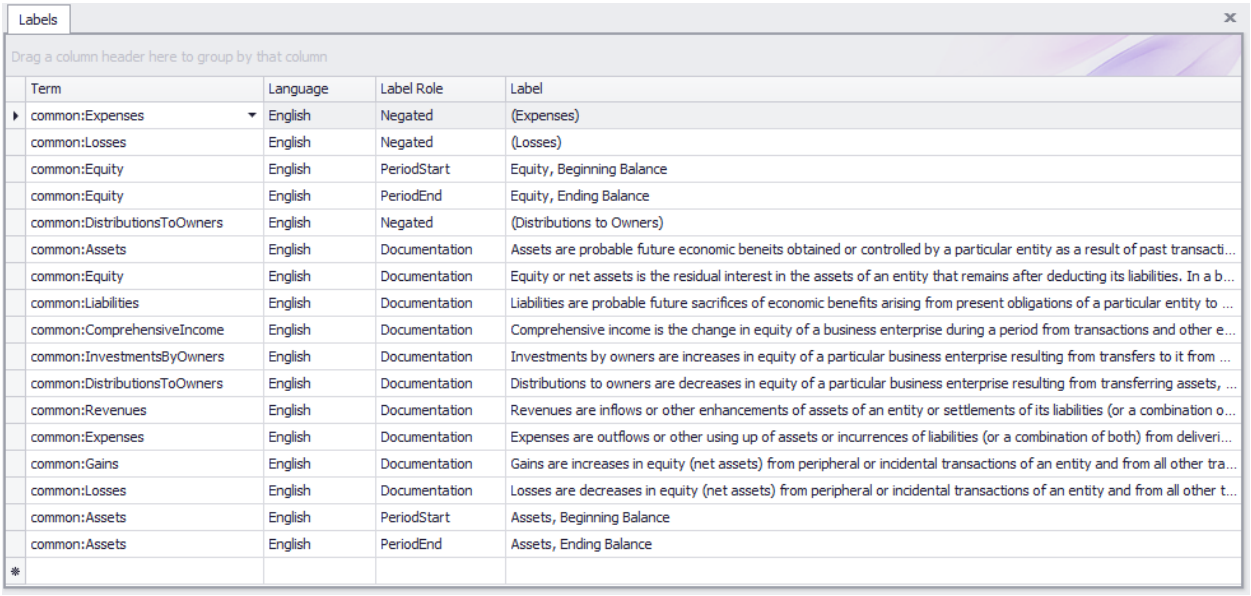
Alternatively, you can copy information from Excel and then paste it into the TERMS form.

Step 3: Enter label information.

Select “Edit” and then “Labels” from the menu ribbon. Before you enter any information, the labels form will look as follows:



After you have finished entering your label information for the COMMON XBRL taxonomy, your labels information for COMMON should look like this:

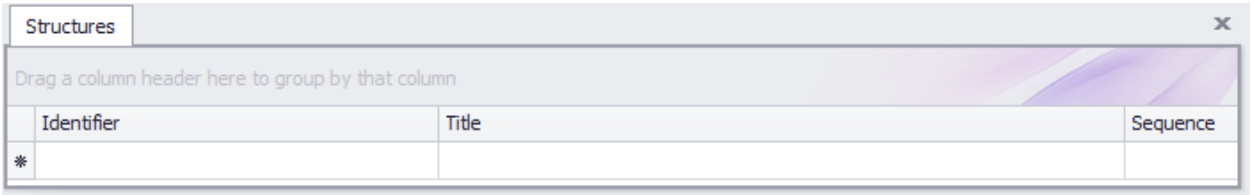


Term	Language	Label Role	Label
common:Expenses	English	Negated	(Expenses)
common:Losses	English	Negated	(Losses)
common:Equity	English	PeriodStart	Equity, Beginning Balance
common:Equity	English	PeriodEnd	Equity, Ending Balance
common:DistributionsToOwners	English	Negated	(Distributions to Owners)
common:Assets	English	Documentation	Assets are probable future economic beneits obtained or controlled by a particular entity as a result of past transacti...
common:Equity	English	Documentation	Equity or net assets is the residual interest in the assets of an entity that remains after deducting its liabilities. In a b...
common:Liabilities	English	Documentation	Liabilities are probable future sacrifices of economic benefits arising from present obligations of a particular entity to ...
common:ComprehensiveIncome	English	Documentation	Comprehensive income is the change in equity of a business enterprise during a period from transactions and other e...
common:InvestmentsByOwners	English	Documentation	Investments by owners are increases in equity of a particular business enterprise resulting from transfers to it from ...
common:DistributionsToOwners	English	Documentation	Distributions to owners are decreases in equity of a particular business enterprise resulting from transferring assets, ...
common:Revenues	English	Documentation	Revenues are inflows or other enhancements of assets of an entity or settlements of its liabilities (or a combination o...
common:Expenses	English	Documentation	Expenses are outflows or other using up of assets or incurrences of liabilities (or a combination of both) from deliveri...
common:Gains	English	Documentation	Gains are increases in equity (net assets) from peripheral or incidental transactions of an entity and from all other tra...
common:Losses	English	Documentation	Losses are decreases in equity (net assets) from peripheral or incidental transactions of an entity and from all other t...
common:Assets	English	PeriodStart	Assets, Beginning Balance
common:Assets	English	PeriodEnd	Assets, Ending Balance

Again, alternatively this information can be copied and then pasted from Excel.

Step 3: Enter structure information.

Select “Edit” and then “Structures” from the menu ribbon. Before you enter any information, the structures form will look as follows:



After you have finished entering your structures for the COMMON XBRL taxonomy, your structure information for the XBRL taxonomy should look like this:

Structures

Drag a column header here to group by that column

Identifier	Title	Sequence
BalanceSheet	01-Balance Sheet	1
ComprehensiveIncome	03-Comprehensive Income	3
ChangesInEquity	07-Changes in Equity	7
CashFlow	06-Cash Flow	6
NetAssets	02-Net Assets	2
ComprehensiveIncome2	04-Comprehensive Income 2	4
ComprehensiveIncome3	05-Comprehensive Income 3	5

Again, alternatively this information can be copied/pasted from Excel.

Step 4: Enter associations information.

Select “Edit” and then “Associations” from the menu ribbon. Before you enter any information, the associations form will look as follows:

Associations

Drag a column header here to group by that column

Structure Type	Network Identifier	Association From Name	Association Role	Association To Name	Calculation Polarity	Preferred Label Role	Sequence

After you have finished entering your associations for the COMMON XBRL taxonomy, your associations information for the XBRL taxonomy should look like this: (not all is shown, please see the Excel spreadsheet used for importing to see all associations)

Associations

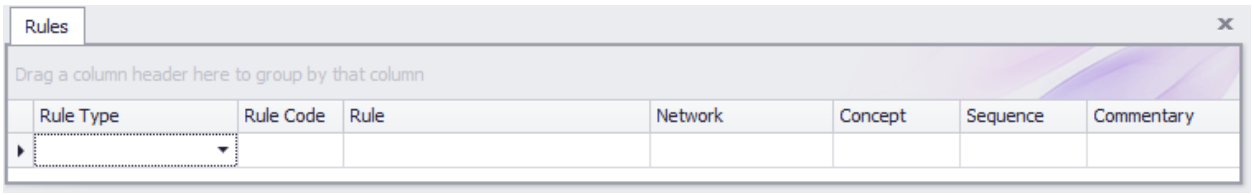
Drag a column header here to group by that column

Structure Type	Network Identifier	Association From Name	Association Role	Association To Name	Calculation Polarity	Preferred Label Role	Sequence
Presentation	BalanceSheet	common:BalanceSheetHypercube	Parent-Child	common:BalanceSheetLineItems			1
Presentation	BalanceSheet	common:BalanceSheetLineItems	Parent-Child	common:AssetsRollUp			2
Presentation	BalanceSheet	common:AssetsRollUp	Parent-Child	common:CurrentAssets			3
Definition	BalanceSheet	common:BalanceSheetLineItems	RootMember-Member	common:Assets			1
Definition	BalanceSheet	common:BalanceSheetLineItems	Member-Member	common:Liabilities			3
Definition	BalanceSheet	common:BalanceSheetLineItems	Member-Member	common:Equity			4
Presentation	ComprehensiveIncome	common:ComprehensiveIncomeStatementHypercube	Parent-Child	common:ComprehensiveIncomeStateme...			11
Presentation	ComprehensiveIncome	common:ComprehensiveIncomeStatementLineItems	Parent-Child	common:ComprehensiveIncomeRollUp			12
Presentation	ComprehensiveIncome	common:ComprehensiveIncomeRollUp	Parent-Child	common:Revenues			13
Presentation	ComprehensiveIncome	common:ComprehensiveIncomeRollUp	Parent-Child	common:Expenses		Negated	14
Presentation	ComprehensiveIncome	common:ComprehensiveIncomeRollUp	Parent-Child	common:Gains			15
Presentation	ComprehensiveIncome	common:ComprehensiveIncomeRollUp	Parent-Child	common:Losses		Negated	16
Presentation	ComprehensiveIncome	common:ComprehensiveIncomeRollUp	Parent-Child	common:ComprehensiveIncome			17
Calculation	ComprehensiveIncome	common:ComprehensiveIncome	Total-Item	common:Revenues	Add		18
Calculation	ComprehensiveIncome	common:ComprehensiveIncome	Total-Item	common:Expenses	Subtract		19
Calculation	ComprehensiveIncome	common:ComprehensiveIncome	Total-Item	common:Gains	Add		20
Calculation	ComprehensiveIncome	common:ComprehensiveIncome	Total-Item	common:Losses	Subtract		21
Definition	ComprehensiveIncome	common:ComprehensiveIncomeStatementLineItems	RootMember-Member	common:Revenues			6
Definition	ComprehensiveIncome	common:ComprehensiveIncomeStatementLineItems	Member-Member	common:Expenses			7
Definition	ComprehensiveIncome	common:ComprehensiveIncomeStatementLineItems	Member-Member	common:Gains			8
Definition	ComprehensiveIncome	common:ComprehensiveIncomeStatementLineItems	Member-Member	common:Losses			10
Presentation	ChangesInEquity	common:ChangesInEquityHypercube	Parent-Child	common:ChangesInEquityLineItems			51
Presentation	ChangesInEquity	common:ChangesInEquityLineItems	Parent-Child	common:ChangesInEquityRollForward			52
Presentation	ChangesInEquity	common:ChangesInEquityRollForward	Parent-Child	common:Equity		PeriodStart	53
Presentation	ChangesInEquity	common:ChangesInEquityRollForward	Parent-Child	common:ComprehensiveIncome			54
Presentation	ChangesInEquity	common:ChangesInEquityRollForward	Parent-Child	common:InvestmentsByOwners			55
Presentation	ChangesInEquity	common:ChangesInEquityRollForward	Parent-Child	common:DistributionsToOwners		Negated	56
Presentation	ChangesInEquity	common:ChangesInEquityRollForward	Parent-Child	common:Equity		PeriodEnd	57
Definition	ChangesInEquity	common:ChangesInEquityLineItems	RootMember-Member	common:Equity			11

Again, alternatively this information can be copied/pasted from Excel.

Step 5: Enter rules information.

Select “Edit” and then “Rules” and then “Consistency” from the menu ribbon. Before you enter any information, the rules form will look as follows:



After you have finished entering your rules for the COMMON XBRL taxonomy, your rules information for the XBRL taxonomy should look like this:

Rules

Drag a column header here to group by that column

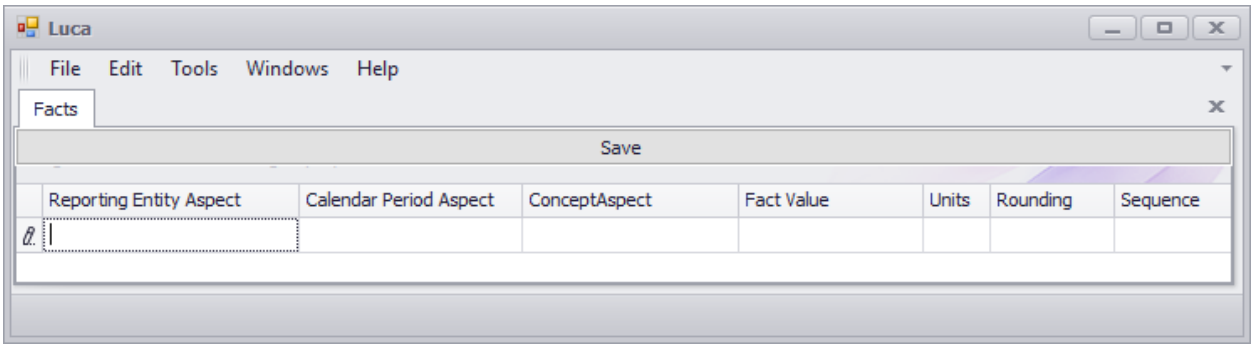
Rule Type	Rule Code	Rule	Network	Concept	Sequence	Comme...
Consistency	BS1	$Assets = ($Liabilities + $Equity)	BalanceSheet	common:Assets	1	
Consistency	IS1	$ComprehensiveIncome = ($Revenues - $Expenses + $Gains - $Losses)	ComprehensiveIncome	common:ComprehensiveIncome	2	
Consistency	BS2	$Assets = ($CurrentAssets + $NoncurrentAssets)	BalanceSheet	common:Assets	3	
Consistency	BS3	$Liabilities = ($CurrentLiabilities + $NoncurrentLiabilities)	BalanceSheet	common:Liabilities	4	
Consistency	BS4	$Equity = ($EquityAttributableToControllingInterests + $EquityAttributableToNoncontrolli...	BalanceSheet	common:Equity	5	
Consistency	CF1	$NetCashFlow = ($NetCashFlowOperatingActivities + $NetCashFlowFinancingActivities + ...	CashFlow	common:NetCashFlow	6	
Consistency	IS2	$ComprehensiveIncome = ($IncomeFromNormalActivitiesOfEntity + $IncomeFromPeriphe...	ComprehensiveIncome2	common:ComprehensiveIncome	7	
Consistency	NA1	$NetAssets = ($Assets - $Liabilities)	NetAssets	common:NetAssets	8	
Consistency	IS3	$ComprehensiveIncome = ($NetIncome + $OtherComprehensiveIncome)	ComprehensiveIncome3	common:ComprehensiveIncome	9	
RollForward	SHE1	$Equity_BalanceStart + $ComprehensiveIncome + $InvestmentsByOwners - $Distribution...	ChangesInEquity	common:Equity	10	
RollForward	CF2	$Assets_BalanceStart + $NetCashFlow = $Assets_BalanceEnd	CashFlow	common:Assets	11	

IMPORTANT NOTE!!! If you copy/paste the rule into the Luca application from the Excel spreadsheet, you will need to enter the three variables.

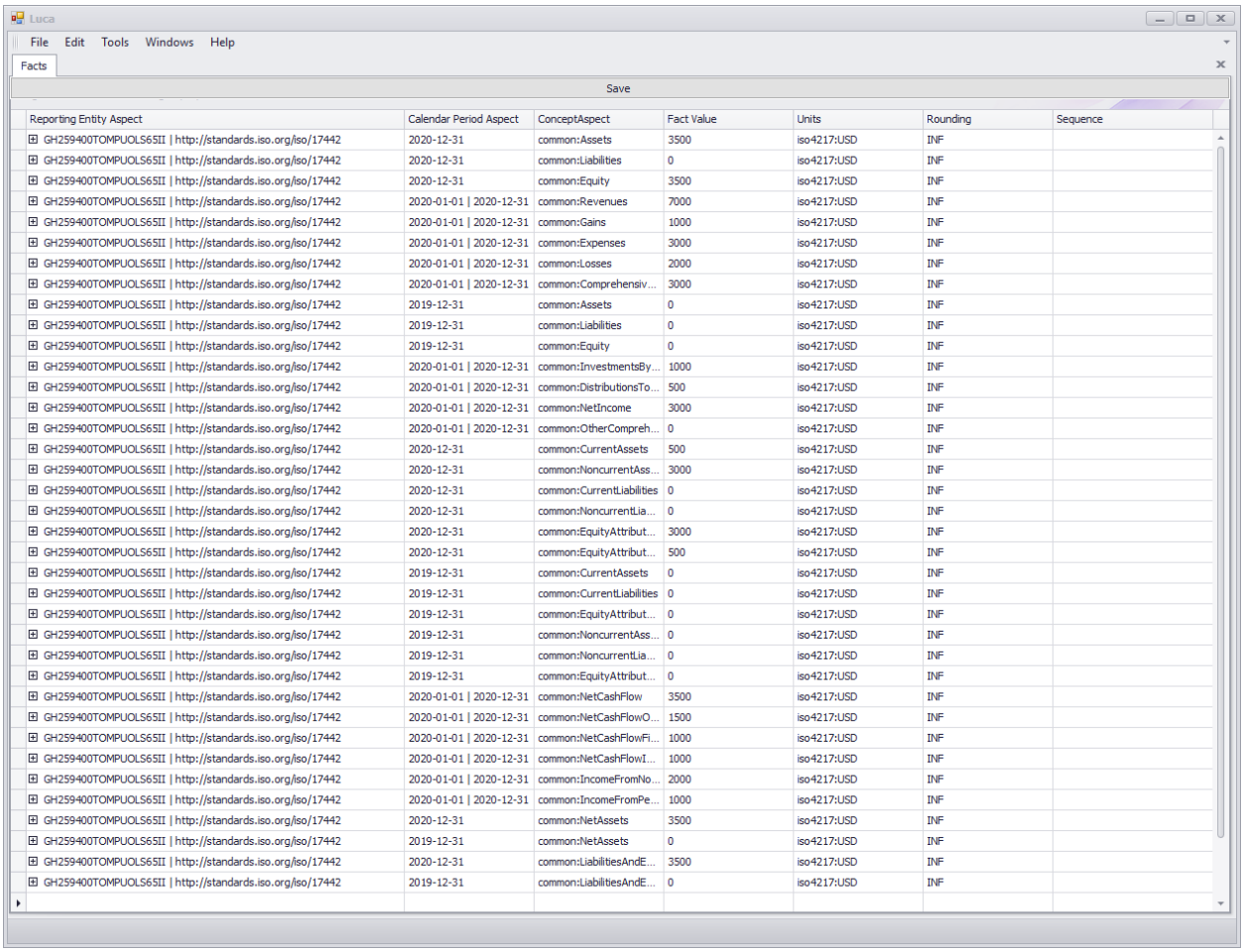
Close the rules form.

Step 6: Enter facts information.

Select “Edit” and then “Facts” from the menu ribbon. Before you enter any information, the facts form will look as follows:



After you have finished entering your facts the COMMON report, your form should look like this:



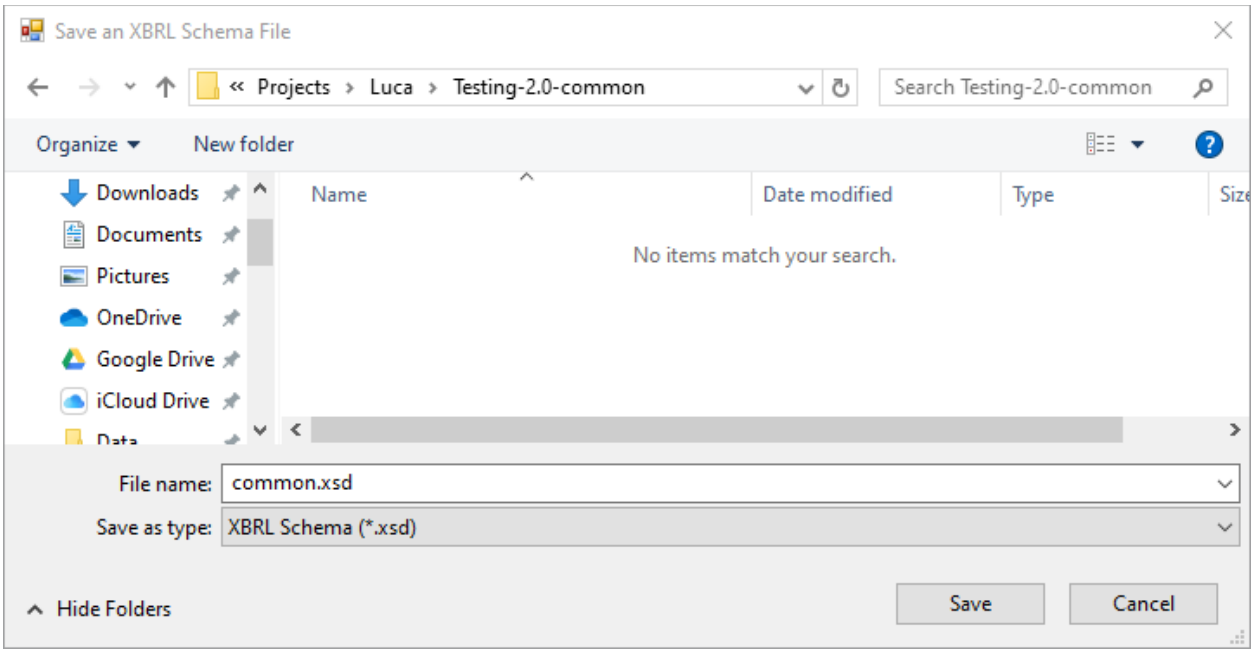
Reporting Entity Aspect	Calendar Period Aspect	ConceptAspect	Fact Value	Units	Rounding	Sequence
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-12-31	common:Assets	3500	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-12-31	common:Liabilities	0	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-12-31	common:Equity	3500	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-01-01 | 2020-12-31	common:Revenues	7000	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-01-01 | 2020-12-31	common:Gains	1000	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-01-01 | 2020-12-31	common:Expenses	3000	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-01-01 | 2020-12-31	common:Losses	2000	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-01-01 | 2020-12-31	common:Comprehensiv...	3000	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2019-12-31	common:Assets	0	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2019-12-31	common:Liabilities	0	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2019-12-31	common:Equity	0	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-01-01 | 2020-12-31	common:InvestmentsBy...	1000	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-01-01 | 2020-12-31	common:DistributionsTo...	500	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-01-01 | 2020-12-31	common:NetIncome	3000	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-01-01 | 2020-12-31	common:OtherComprehen...	0	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-12-31	common:CurrentAssets	500	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-12-31	common:NoncurrentAss...	3000	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-12-31	common:CurrentLiabilities	0	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-12-31	common:NoncurrentLia...	0	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-12-31	common:EquityAttribut...	3000	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-12-31	common:EquityAttribut...	500	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2019-12-31	common:CurrentAssets	0	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2019-12-31	common:CurrentLiabilities	0	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2019-12-31	common:EquityAttribut...	0	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2019-12-31	common:NoncurrentAss...	0	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2019-12-31	common:NoncurrentLia...	0	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2019-12-31	common:EquityAttribut...	0	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-01-01 | 2020-12-31	common:NetCashFlow	3500	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-01-01 | 2020-12-31	common:NetCashFlowO...	1500	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-01-01 | 2020-12-31	common:NetCashFlowFi...	1000	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-01-01 | 2020-12-31	common:NetCashFlowI...	1000	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-01-01 | 2020-12-31	common:IncomeFromNo...	2000	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-01-01 | 2020-12-31	common:IncomeFromPe...	1000	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-12-31	common:NetAssets	3500	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2019-12-31	common:NetAssets	0	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2020-12-31	common:LiabilitiesAndE...	3500	iso4217:USD	INF	
GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442	2019-12-31	common:LiabilitiesAndE...	0	iso4217:USD	INF	

IMPORTANT NOTE!!! Notice the “Save” button above the facts that where entered. Be sure to press that “Save” button or the facts will not be saved by the application.

Step 7: Generate your XBRL taxonomy schema, linkbases, and XBRL instance.

After you have successfully entered all your term, label, structure, association, and rule information; then you can generate your XBRL taxonomy. This will include the XBRL taxonomy schema and the XBRL linkbases that will support your report.

To generate the XBRL taxonomy information, from the menu ribbon select “File” and then “Save as XBRL”. The following standard Windows dialog box will appear which will let you save your file.



In the “File name:” text box of the form, enter “common.xsd” which will be the name of your XBRL taxonomy schema file.

Step 7: Verify that your XBRL is correct.

Luca does not provide XBRL syntax verification. And so, to validate the XBRL taxonomy and XBRL instance that you created, you will have to use an XBRL processor that provides XBRL, XBRL dimensions, and XBRL Formula validation.

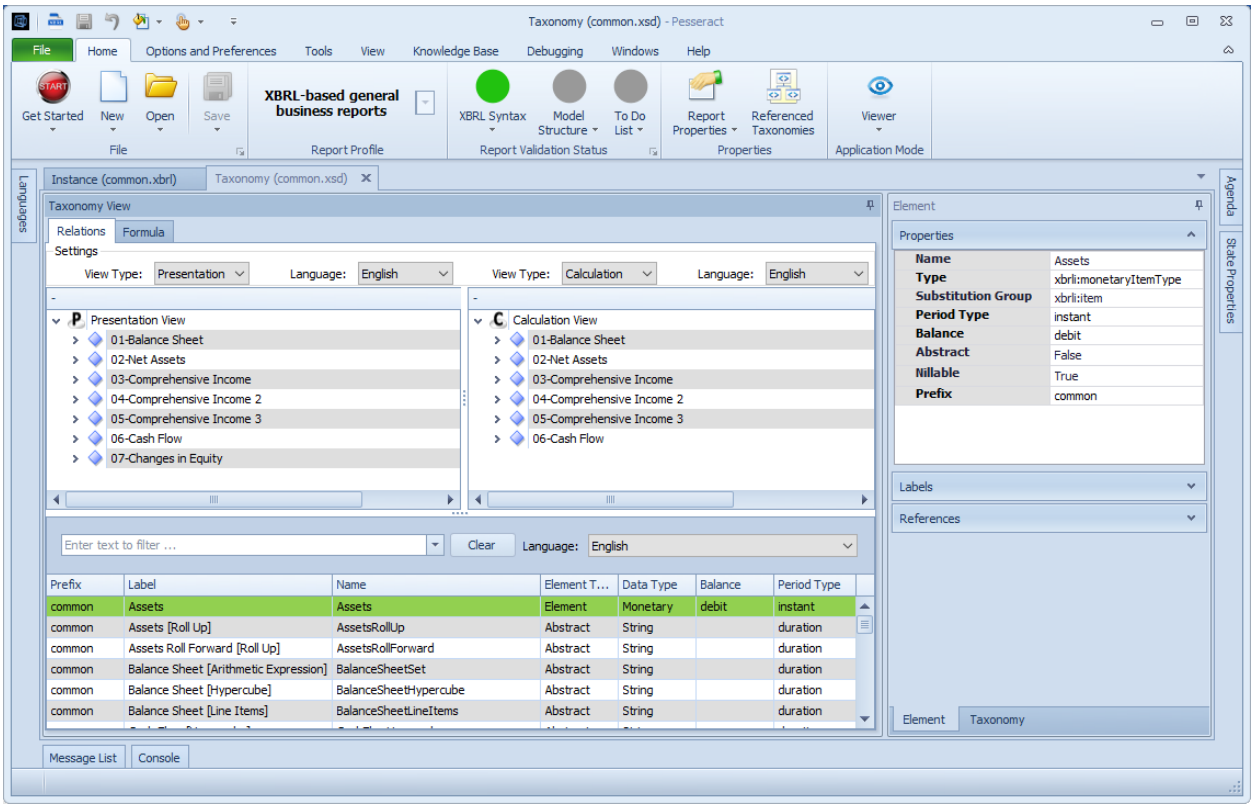
If you validate the XBRL files using your favorite XBRL processor, you should see that you have no errors:

XBRL Validation Report

Severity	Count
Error	0
Warning	0
Inconsistency	0
Best Practice	0
Information	0
Total	0

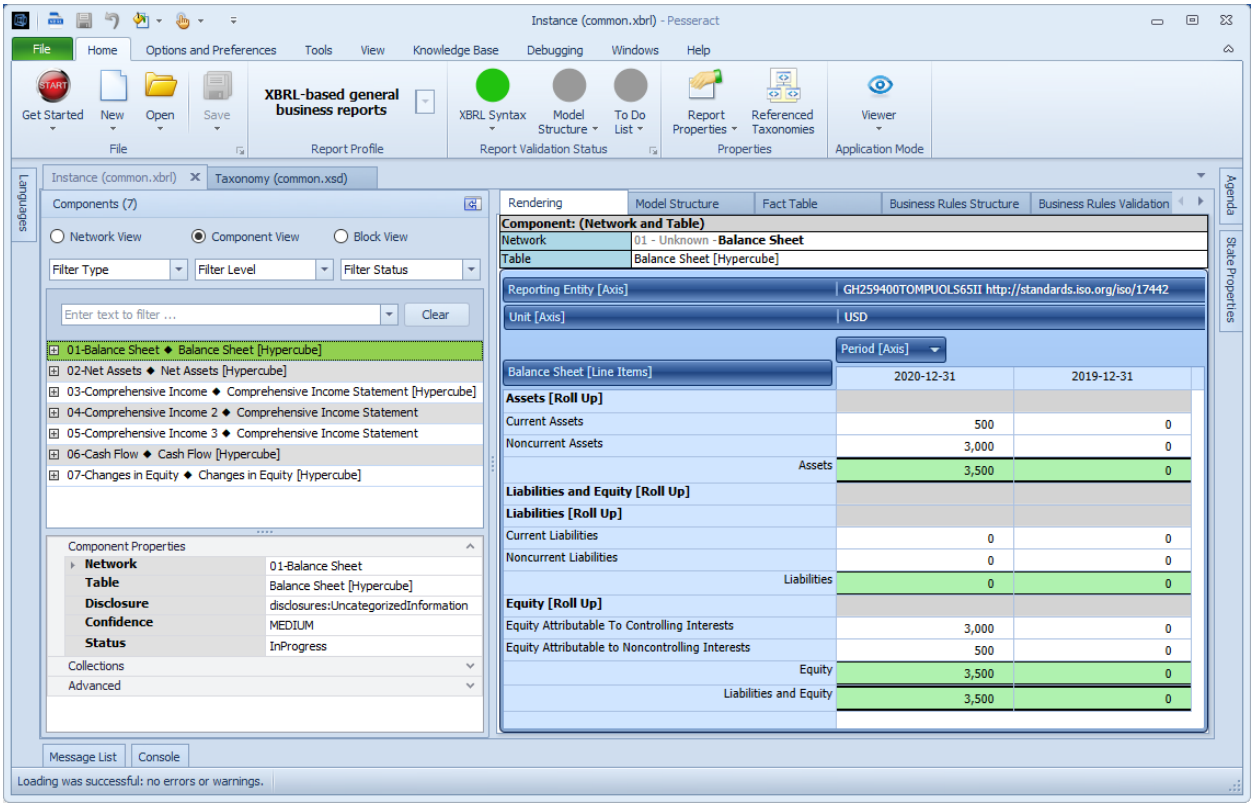
No Errors!

This is what the XBRL taxonomy looks like in Pesseract[3]:



Here is the XBRL instance:

[3] Pesseract, http://pesseract.azurewebsites.net/


Instance (common.xbrl) - Pesseract
File
Home
Options and Preferences
Tools
View
Knowledge Base
Debugging
Windows
Help
Get Started
New
Open
Save
XBRL-based general business reports
XBRL Syntax
Model Structure
To Do List
Report Properties
Referenced Taxonomies
Viewer
File
Report Profile
Report Validation Status
Properties
Application Mode
Languages
Instance (common.xbrl)
Taxonomy (common.xsd)
Components (7)
Network View
Component View
Block View
Filter Type
Filter Level
Filter Status
Enter text to filter ...
Clear
01-Balance Sheet ◆ Balance Sheet [Hypercube]
02-Net Assets ◆ Net Assets [Hypercube]
03-Comprehensive Income ◆ Comprehensive Income Statement [Hypercube]
04-Comprehensive Income 2 ◆ Comprehensive Income Statement
05-Comprehensive Income 3 ◆ Comprehensive Income Statement
06-Cash Flow ◆ Cash Flow [Hypercube]
07-Changes in Equity ◆ Changes in Equity [Hypercube]
Component Properties
Network 01-Balance Sheet
Table Balance Sheet [Hypercube]
Disclosure disclosures:UncategorizedInformation
Confidence MEDIUM
Status InProgress
Collections
Advanced
Rendering
Model Structure
Fact Table
Business Rules Structure
Business Rules Validation
Component: (Network and Table)
Network 01 - Unknown - Balance Sheet
Table Balance Sheet [Hypercube]
Reporting Entity [Axis] GH259400TOMPUOLS65II http://standards.iso.org/iso/17442
Unit [Axis] USD
Period [Axis]
Balance Sheet [Line Items] 2020-12-31 2019-12-31
Assets [Roll Up]
Current Assets 500 0
Noncurrent Assets 3,000 0
Assets 3,500 0
Liabilities and Equity [Roll Up]
Liabilities [Roll Up]
Current Liabilities 0 0
Noncurrent Liabilities 0 0
Liabilities 0 0
Equity [Roll Up]
Equity Attributable To Controlling Interests 3,000 0
Equity Attributable to Noncontrolling Interests 500 0
Equity 3,500 0
Liabilities and Equity 3,500 0
Agenda
State Properties
Message List
Console
Loading was successful: no errors or warnings.