SFAC 6 "Very Basic" Tutorial¹

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 application².

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:

File Edit Tools Windows Help												
File Edit Tools Windows Help												
Base Information												
Drag a column header here to group by that column												
Code Namespace Prefix Namespace Identifier Schema Name Schema Location Default Langu Taxonomy Desc	ription											
	s of Financial Statement											

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:

Tei											
F	File										
Dra	Drag a column header here to group by that column										
	Category	Standard Label	Prefix	Name	Data Type	Balance Type	Period Type				
F		•									

After you have finished entering your terms for the SFAC 6 XBRL taxonomy, your term information for the XBRL taxonomy should look like this:

¹ SFAC 6 Very Basic, <u>http://xbrlsite.azurewebsites.net/2020/master/sfac6-basic/index.html</u>

² Excel spreadsheet with import information, <u>http://www.xbrlsite.com/2020/luca/SFAC6-Step1-Luca-Import.zip</u>

Т	erms						2
	ag a column he	ader here to group by that column					
	Category	Standard Label	Prefix	Name	Data Type	Balance Type	Period Type
۲	Concept •	Assets	sfac6	Assets	Monetary	Debit	Instant
	Concept	Liabilities	sfac6	Liabilities	Monetary	Credit	Instant
	Concept	Equity	sfac6	Equity	Monetary	Credit	Instant
	Concept	Comprehensive Income	sfac6	ComprehensiveIncome	Monetary	Credit	Duration
	Concept	Investments by Owner	sfac6	InvestmentsByOwner	Monetary	Credit	Duration
	Concept	Distributions to Owner	sfac6	DistributionsToOwner	Monetary	Debit	Duration
	Concept	Revenues	sfac6	Revenues	Monetary	Credit	Duration
	Concept	Expenses	sfac6	Expenses	Monetary	Debit	Duration
	Concept	Gains	sfac6	Gains	Monetary	Credit	Duration
	Concept	Losses	sfac6	Losses	Monetary	Debit	Duration
	Abstract	Balance Sheet [Set]	sfac6	BalanceSheetSet			
	Abstract	Comprehensive Income [Roll Up]	sfac6	ComprehensiveIncomeRollUp			
	Abstract	Changes in Equity [Roll Forward]	sfac6	ChangesInEquityRollForward			
*							

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:

Labels			x
Drag a column header here to group by	that column		
Term	Language	Label Role	Label
•	-		

After you have finished entering your label information for the SFAC 6 XBRL taxonomy, your labels information for SFAC 6 should look like this:

Labels			×
Drag a column header here to group b	y that column		
Term	Language	Label Role	Label
sfac6:Equity	English	PeriodStart	Beginning Balance
sfac6:Equity	English	PeriodEnd	Ending Balance
sfac6:DistributionsToOwner	English	Negated	(Distributions to Owner)
sfac6:Expenses	English	Negated	(Expenses)
sfac6:Losses	English	Negated	(Losses)
•	•		

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:

	Structures							
D	rag a column header here to group by that colun	ın	//					
	Identifier	Title	Sequence					
*								

After you have finished entering your structures for the SFAC 6 XBRL taxonomy, your structure information for the XBRL taxonomy should look like this:

5	Structures		х
D	ag a column header here to group by that colu	mn	
	Identifier	Title	Sequence
Þ	BalanceSheet	01-Balance Sheet	1
	ComprehensiveIncome	03-Comprehensive Income	2
	ChangesInEquity	07-Changes in Equity	3
*			

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:

						>			
Drag a column header here to group by that column									
etwork Identifier	Association From Name	Association Role	Association To Name	Calculation Polarity	Preferred Label Role	Sequence			

After you have finished entering your associations for the SFAC 6 XBRL taxonomy, your associations information for the XBRL taxonomy should look like this:

	ag a column header							
	Structure Type	Network Identifier	Association From Name	Association Role	Association To Name	Calculation Polarity	Preferred Label Role	Sequence
•	Presentation 🔻	BalanceSheet	sfac6:BalanceSheetSet	Parent-Child	sfac6:Assets			
	Presentation	BalanceSheet	sfac6:BalanceSheetSet	Parent-Child	sfac6:Liabilities			
	Presentation	BalanceSheet	sfac6:BalanceSheetSet	Parent-Child	sfac6:Equity			
	Presentation	ComprehensiveIncome	sfac6:ComprehensiveIncomeRollUp	Parent-Child	sfac6:Revenues			
	Presentation	ComprehensiveIncome	sfac6:ComprehensiveIncomeRollUp	Parent-Child	sfac6:Expenses			
	Presentation	ComprehensiveIncome	sfac6:ComprehensiveIncomeRollUp	Parent-Child	sfac6:Gains			
	Presentation	ComprehensiveIncome	sfac6:ComprehensiveIncomeRollUp	Parent-Child	sfac6:Losses			
	Presentation	ComprehensiveIncome	sfac6:ComprehensiveIncomeRollUp	Parent-Child	sfac6:ComprehensiveIncome			1
	Presentation	ChangesInEquity	sfac6:ChangesInEquityRollForward	Parent-Child	sfac6:Equity		PeriodStart	
	Presentation	ChangesInEquity	sfac6:ChangesInEquityRollForward	Parent-Child	sfac6:ComprehensiveIncome			
	Presentation	ChangesInEquity	sfac6:ChangesInEquityRollForward	Parent-Child	sfac6:InvestmentsByOwner			
	Presentation	ChangesInEquity	sfac6:ChangesInEquityRollForward	Parent-Child	sfac6:DistributionsToOwner			
	Presentation	ChangesInEquity	sfac6:ChangesInEquityRollForward	Parent-Child	sfac6:Equity		PeriodEnd	
	Calculation	ComprehensiveIncome	sfac6:ComprehensiveIncome	Total-Item	sfac6:Revenues	Add		
	Calculation	ComprehensiveIncome	sfac6:ComprehensiveIncome	Total-Item	sfac6:Expenses	Subtract		
	Calculation	ComprehensiveIncome	sfac6:ComprehensiveIncome	Total-Item	sfac6:Gains	Add		
	Calculation	ComprehensiveIncome	sfac6:ComprehensiveIncome	Total-Item	sfac6:Losses	Subtract		
*								

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:

Rul	Rules										
Drag	Drag a column header here to group by that column										
Rule Type Rule Code Rule Network Concept Sequence Comm						Commentary					
•	*										

After you have finished entering your rules for the SFAC 6 XBRL taxonomy, your rules information for the XBRL taxonomy should look like this:

	Rules									х
D	rag a	colui	mn header here	to group by t	hat column				///	
	Rule	тур	be	Rule Code	Rule	Network	Concept	Sequence	Commentary	
	Ξ (Consi	istency	BS01	\$Assets = \$Liabilities + \$Equity	BalanceSheet	sfac6:Assets	1	L	*
		۹١	Variable Name							
		۱,	sfac6:Assets						-	
		5	sfac6:Liabilities							
		5	sfac6:Equity							
		*								U
•	ΞR	ollFo	orward 🔻	RF01	$\label{eq:comprehensiveIncome} \\ \ensuremath{\notin} Equity_BalanceStart + \\ \ensuremath{\notin} ComprehensiveIncome + \\ \ensuremath{\notin} Investments \\ ByOwner - \\ \ensuremath{\notin} Distributions \\ ToOwner - \\ \ensuremath{\notin} Equity_BalanceEnd \\ \ensuremath{\notin} All \\ \ensuremath{\check} All \\ \ensuremath$	ChangesInEquity	sfac6:Equity	3	2	
		۹١	Variable Name							
		٠ د	sfac6:Equity						-	
		5	sfac6:Comprehe	nsiveIncome						
		5	sfac6:Investmen	tsByOwner						
		5	sfac6:Distributior	nsToOwner						
		*								
*										-

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:

🖳 Luca				(_
File Edit Tools Windows Help					Ŧ
Facts					х
	Save				
Reporting Entity Aspect Calendar Period Aspect	ConceptAspect	Fact Value	Units	Rounding	Sequence
0.					

After you have finished entering your facts the SFAC 6 report, your form should look like this:

File Edit Tools Windows Help Facts										
Save										
Reporting Entity Aspect	Calendar Period Asp	ConceptAspect	Fact Value	Units	Rounding	Sequence				
GH259400TOMPUOLS65II http://standards.iso.org/iso/17442	2019-12-31	sfac6:Assets	0	iso4217:USD	INF					
GH259400TOMPUOLS65II http://standards.iso.org/iso/17442	2020-12-31	sfac6:Assets	3500	iso4217:USD	INF					
GH259400TOMPUOLS65II http://standards.iso.org/iso/17442	2019-12-31	sfac6:Liabilities	0	iso4217:USD	INF					
GH259400TOMPUOLS65II http://standards.iso.org/iso/17442	2020-12-31	sfac6:Liabilities	0	iso4217:USD	INF					
GH259400TOMPUOLS65II http://standards.iso.org/iso/17442	2019-12-31	sfac6:Equity	0	iso4217:USD	INF					
GH259400TOMPUOLS65II http://standards.iso.org/iso/17442	2020-12-31	sfac6:Equity	3500	iso4217:USD	INF					
GH259400TOMPUOLS65II http://standards.iso.org/iso/17442	2020-01-01 2020-1	sfac6:Revenues	7000	iso4217:USD	INF					
⊞ GH259400TOMPUOLS65II http://standards.iso.org/iso/17442	2020-01-01 2020-1	sfac6:Expenses	3000	iso4217:USD	INF					
GH259400TOMPUOLS65II http://standards.iso.org/iso/17442	2020-01-01 2020-1	sfac6:Gains	1000	iso4217:USD	INF					
GH259400TOMPUOLS65II http://standards.iso.org/iso/17442	2020-01-01 2020-1	sfac6:Losses	2000	iso4217:USD	INF					
GH259400TOMPUOLS65II http://standards.iso.org/iso/17442	2020-01-01 2020-1	sfac6:DistributionsToOwner	500	iso4217:USD	INF					
GH259400TOMPUOLS65II http://standards.iso.org/iso/17442	2020-01-01 2020-1	sfac6:InvestmentsByOwner	1000	iso4217:USD	INF					
GH259400TOMPUOLS65II http://standards.iso.org/iso/17442	2020-01-01 2020-1	sfac6:ComprehensiveIncome	3000	iso4217:USD	INF					
						1				

IMPORTANT NOTE!!! If you are using Luca version 2.1.1.0 or lower, 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. If you are using Luca version 2.1.1.0 or HIGHER and don't see that button; this is no longer necessary.

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 "sfac6.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:

Severity	Count
Error	
Warning	
Inconsistency	
Best Practice	
Information	
Total	

phomy View	ac6.xsd) ×									
priomy view								4 Element		
lations Fe	formula							Properties		
ttings								Name	Asset	hs.
	View Type: Presentation ~	Language: English	 View Typ 	e: Calculation	\sim	Language: En	glish 🗸	Туре		monetaryItemType
		Order				Order	Weight		tion Group xbrl:	
P Present			✓ C Calculation View					Period T		
	Balance Sheet		v 🥎 03-Comprehen					Balance Abstract	debit	
	Balance Sheet [Set]	D	v 🚺 Compreher			0	1	Nillable		
	Assets	1	Revent			1	1	Prefix	True sfac6	
	O Liabilities	2	Expens	es		2	-1	Preix	stace	
	Equity Comprehensive Income	3	Gains Gains			3	-1			
	Comprehensive Income [Roll Up]	0	O Losses			4	-1			
	Revenues	4								
	C Expenses	5						Labels		
	Gains	6						Role	Label	Langua
	O Losses	7						label	Assets	en
	O Comprehensive Income	8								
	Changes in Equity									
	Changes in Equity [Roll Forward]	0								
	Beginning Balance	1								
	Comprehensive Income	2								
	Investments by Owner	3								
	Distributions to Owner Ending Balance	4								
								References		
fac6		Clear Language: English					~			
fix	Label	Name		Element Type	Data Type	Balance	Period Type			
6	Assets	Assets		Element	Monetary	debit	instant			
5	Balance Sheet [Set]	BalanceSheetSet		Abstract	String		duration			
6	Changes in Equity [Roll Forward]	ChangesInEquityRollForv	vard	Abstract	String		duration			
6	Comprehensive Income	ComprehensiveIncome		Element	Monetary	credit	duration			
6	Comprehensive Income [Roll Up]	ComprehensiveIncomeRo	IUp	Abstract	String		duration			
	Distributions to Owner	DistributionsToOwner		Element	Monetary	debit	duration			
	Equity	Equity		Element	Monetary	credit	instant			
6	Expenses	Expenses		Element	Monetary	debit	duration			
6 6	Gains Investments by Owner	Gains InvestmentsByOwner		Element	Monetary	credit credit	duration			
:6 :6		InvestmentsByOwner Liabilities		Element	Monetary Monetary	credit	duration instant			
:6 :6 :6		Losses		Element	Monetary	debit	duration			
5 5 5 5 5 5 5	Liabilities	LUSSES		Element	Monetary	credit	duration			
56 56 56 56 56	Losses	Devenues			- on recon y	arearc	Garagouri			
:6 :6 :6		Revenues								

This is what the XBRL taxonomy looks like in Pesseract³:

Here is the XBRL instance:

	👼 🖩 🤊 🕭 -	🍋 👻 👳			Inst	ance (instance.xml) - P	esseract	- C				23	
Fi	le Home Optio	ns and Preferences	Tools	View	Knowledge B	Base Debugging	Windows	Help				\otimes	
5	Instance (instance.xml)	× Taxonomy (sfa	ac6.xsd)									2	
Languages	Components (3)		R	Render	ring	Model Structure	Fact Table	Business Ru	iles Structure	Business Rules Validat	ior 🔶 🕨	Agenda	
ges	0	0			nent: (Netwo								
	 Network View 	Component Vie	w (Network									
	Filter Type 👻 Filter Level 👻 Filter Status 💌			Table	Table Implied [Table]								
				Reporting Entity [Axis]				GH259400TOMPUOLS65II http://standards.iso.org/iso/17442					
	Enter text to filter	- Cle	ar	Unit [Axis]				USD					
				Unit [Axis]				1030	_		_	State Properties	
	01-Balance Sheet Implied [Table]						Period [Axis] 🗢						
	⊕ 03-Comprehensive Income ◆ Implied [Table]			Implied [Line Items]				2020-12-3	1	2019-12-31			
	⊕ 07-Changes in Equity ◆ Implied [Table]				e Sheet [Set]		-						
			Assets					3,500		0			
				Liabilities					, 0		0		
								3,500		0			
									-1		-		
	Component Properti		^										
	Table	01-Balance Sheet											
	Disclosure	Implied [Table] disclosures:Uncati	nari										
	Confidence	MEDIUM	egon										
	Status	InProgress											
	Collections		~										
	Advanced		~										
												J	
												_	
	Message List Consol												
Load	ling was successful: pleas	e see messages as th	ere are en	rors/warnin	ngs.								

³ Pesseract, <u>http://pesseract.azurewebsites.net/</u>