

Sample Company

For Period Ending December 31,

(thousands of dollars)

In this sales analysis, each value is in a different XBRL context, so XBRL calculations cannot validate. However, XBRL Formulas can validate these computations. This is basically an aggregation across dimensions.

	2007	2006	2005
Sales, all Segments, all Regions	32,038	35,805	32,465

Breakdown by Segment:

Pharmaceuticals	20,181	18,150	15,275
Generics	2,433	1,973	1,823
Consumer Health	6,675	6,514	5,752
Other Segments	2,749	9,168	9,615

Breakdown by Region:

US and Canada	10,214	12,649	10,137
Europe	11,901	10,374	10,396
Asia	5,639	4,371	3,210
Other regions	4,284	8,411	8,722

id	satisfied	message
ASSERTION SalesAddsUp BySegment (evaluation 1)	satisfied	$\$v:VARIABLE_TotalBySegment_Sales=32038000 = \text{sum} (\$v:VARIABLE_EachBySegment_Sales=[6675000\ 20181000\ 2749000\ 2433000\])$
ASSERTION SalesAddsUp BySegment (evaluation 2)	satisfied	$\$v:VARIABLE_TotalBySegment_Sales=35805000 = \text{sum} (\$v:VARIABLE_EachBySegment_Sales=[1973000\ 6514000\ 9168000\ 18150000\])$
ASSERTION SalesAddsUp BySegment (evaluation 3)	satisfied	$\$v:VARIABLE_TotalBySegment_Sales=32465000 = \text{sum} (\$v:VARIABLE_EachBySegment_Sales=[1823000\ 15275000\ 5752000\ 9615000\])$
ASSERTION SalesAddsUp ByRegion (evaluation 1)	satisfied	$\$v:VARIABLE_TotalByRegion_Sales=32038000 = \text{sum} (\$v:VARIABLE_EachByRegion_Sales=[11901000\ 4284000\ 10214000\ 5639000\])$
ASSERTION SalesAddsUp ByRegion (evaluation 2)	satisfied	$\$v:VARIABLE_TotalByRegion_Sales=35805000 = \text{sum} (\$v:VARIABLE_EachByRegion_Sales=[12649000\ 10374000\ 8411000\ 4371000\])$
ASSERTION SalesAddsUp ByRegion (evaluation 3)	satisfied	$\$v:VARIABLE_TotalByRegion_Sales=32465000 = \text{sum} (\$v:VARIABLE_EachByRegion_Sales=[10396000\ 8722000\ 3210000\ 10137000\])$

Note that there are no computations in the accounting policies. However, business rules were used to verify that two concepts MUST be reported using an existence assertion.

Accounting Policies

The financial statements have been prepared on the historical cost basis, except for the revaluation of land and buildings and certain financial instruments. The principal accounting policies adopted are set out below.

Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Cost is calculated using the weighted average method. Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution. Inventories are comprised of raw materials and work in progress.

Financial Instruments

Financial assets and liabilities are recognised on the Group's balance sheet when the Group has become a party to the contractual provisions of the investment.

Trade receivables

Trade receivables are stated at their nominal value as reduced by appropriate allowances for estimated irrecoverable amounts.

Investments in securities

Investments in securities are recognised on a trade-date basis and are initially measured at cost.

Bank borrowings

Interest-bearing bank loans and overdrafts are recorded at the proceeds received, net of direct issue costs. Finance charges, including premiums payable on settlement or redemption, are accounted for on an accrual basis and are added to the carrying amount of the instrument to the extent that they are not settled in the period in which they arise.

Provisions

Provisions are recognised when the Group has a present obligation as a result of a past event which it is probable will result in an outflow of economic benefits that can be reasonably estimated.

Existence Assertions

id	satisfied	message
ASSERTION_ConceptsExist (evaluation 1)	satisfied	The element(s) in your XBRL submission exists. Please click on ASSERTION_ConceptsExist (evaluation 1) for more detail.

Sample Company
December 31,
(thousands of dollars)

XBRL calculations work on these computations because they are in the same context. However, XBRL Formulas offers additional flexibility. XBRL calculations MUST be exactly equal. Whereas in XBRL Formulas, you can establish tolerances for computations, say, that they must not be more than a dollar off, etc.

ASSETS

Property, Plant, and Equipment, Net

	2007	2006
Land	5,347	1,147
Buildings, Net	244,508	366,375
Furniture and Fixtures, Net:		
Furniture, Net	34,000	34,000
Fixtures, Net	457	457
Furniture and Fixtures, Net, Total	34,457	34,457
Computer Equipment, Net	4,169	5,313
Other Property, Plant, and Equipment, Net	6,702	6,149

Total 295,183 413,441

ASSERTION PPEAddsUp (evaluation 1)	satisfied	\$v:VARIABLE_Total=295183000 = (\$v:VARIABLE_Land=5347000 + \$v:VARIABLE_BuildingsNet=244508000 + \$v:VARIABLE_FurnitureAndFixturesNet=34457000 + \$v:VARIABLE_ComputerEquipmentNet=4169000 + \$v:VARIABLE_OtherPropertyPlantAndEquipmentNet=6702000)
ASSERTION PPEAddsUp (evaluation 2)	satisfied	\$v:VARIABLE_Total=413441000 = (\$v:VARIABLE_Land=1147000 + \$v:VARIABLE_BuildingsNet=366375000 + \$v:VARIABLE_FurnitureAndFixturesNet=34457000 + \$v:VARIABLE_ComputerEquipmentNet=5313000 + \$v:VARIABLE_OtherPropertyPlantAndEquipmentNet=6149000)

Line	Label	W	B	D-P	Value	Source	Message
1	30000 - Property, Plant, and Equipment, by Component [http://xbrls.org/2008/xbrls/metapattern/combined/PropertyPlantAndEquipmentByComponent]						
2	Context I-2005[at 2005-12-31 for SAMP]						
3	U-Monetary						
4	pattern:Land	1	D	INF	1,147,000	inst	
5	Context I-2006[at 2006-12-31 for SAMP]						
6	U-Monetary						
7	pattern:Property, Plant and Equipment, Net		D	INF	413,441,000	both	OK
8	pattern:Land	1	D	INF	1,147,000	inst	
9	pattern:Buildings, Net	1	D	INF	366,375,000	inst	
10	pattern:Furniture and Fixtures, Net	1	D	INF	34,457,000	both	OK
11	pattern:Furniture, Net	1	D	INF	34,000,000	inst	
12	pattern:Fixtures, Net	1	D	INF	457,000	inst	
13	pattern:Computer Equipment, Net	1	D	INF	5,313,000	inst	
14	pattern:Other Property, Plant and Equipment, Net	1	D	INF	6,149,000	inst	
15	Context I-2007[at 2007-12-31 for SAMP]						
16	U-Monetary						
17	pattern:Property, Plant and Equipment, Net		D	INF	295,183,000	both	OK
18	pattern:Land	1	D	INF	5,347,000	inst	
19	pattern:Buildings, Net	1	D	INF	244,508,000	inst	
20	pattern:Furniture and Fixtures, Net	1	D	INF	34,457,000	both	OK
21	pattern:Furniture, Net	1	D	INF	34,000,000	inst	
22	pattern:Fixtures, Net	1	D	INF	457,000	inst	
23	pattern:Computer Equipment, Net	1	D	INF	4,169,000	inst	
24	pattern:Other Property, Plant and Equipment, Net	1	D	INF	6,702,000	inst	

Sample Company
December 31,
(thousands of dollars)

In a movement (roll forward) the beginning balance + changes = ending balance. Each fact value is in a different context, so XBRL calculations will not work to validate the computation. However, this can be validated using XBRL Formula.

Movement in Land

Land, Beginning Balance

Additions:

Additions, from Purchase

Additions, from Acquisition

Additions, Total

Disposals

Translation difference

Land, Ending Balance

	2007	2006
Land, Beginning Balance	1,147	1,147
Additions:		
Additions, from Purchase	1,000	100
Additions, from Acquisition	992	300
Additions, Total	1,992	400
Disposals	-193	-200
Translation difference	2,401	-200
Land, Ending Balance	5,347	1,147

[ASSERTION MovementReconciles \(evaluation 1\)](#)

satisfied

$\$v:VARIABLE_BalanceStart=1147000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=1147000$

[ASSERTION MovementReconciles \(evaluation 2\)](#)

satisfied

$\$v:VARIABLE_BalanceStart=1147000 + \$v:VARIABLE_Change=4200000 = \$v:VARIABLE_BalanceEnd=5347000$

25	40000 - Movements in Land [http://xbrls.org/2008/xbrls/metapattern/combined/MovementsInLand]					
26	Context D-2006 [from 2006-01-01 to 2006-12-31 for SAMP]					
27	U-Monetary					
28	pattern:Land, Period Increase (Decrease)		D	INF	0 both	OK
29	pattern:Land, Additions	1	D	INF	400,000 both	OK
30	pattern:Land, Additions, from Purchase	1	D	INF	100,000 inst	
31	pattern:Land, Additions, from Acquisition	1	D	INF	300,000 inst	
32	pattern:Land, Disposals	-1	C	INF	200,000 inst	
33	pattern:Land, Translation Difference	1	D	INF	(200,000) inst	
34	Context D-2007 [from 2007-01-01 to 2007-12-31 for SAMP]					
35	U-Monetary					
36	pattern:Land, Period Increase (Decrease)		D	INF	4,200,000 both	OK
37	pattern:Land, Additions	1	D	INF	1,992,000 both	OK
38	pattern:Land, Additions, from Purchase	1	D	INF	1,000,000 inst	
39	pattern:Land, Additions, from Acquisition	1	D	INF	992,000 inst	
40	pattern:Land, Disposals	-1	C	INF	193,000 inst	
41	pattern:Land, Translation Difference	1	D	INF	2,401,000 inst	

Sample Company
For Period Ending December 31, 2007

Each director is in a different context, so XBRL calculations cannot validate these computations. However, XBRL Formulas can validate these aggregations across dimensions.

Director	Salary	Bonus	Director Fee	Options Granted, at Fair Value
pattern:JohnDoeMember	1,000	1,000	1,000	1,000
pattern:JaneDoeMember	1,000	1,000	1,000	1,000
pattern:DirectorsAllDomain	2,000	2,000	2,000	2,000

ASSERTION Foots DirectorSalary (evaluation 1)

satisfied

\$v:VARIABLE_Total_DirectorSalary=2000 = sum (\$v:VARIABLE_Each_DirectorSalary=[1000 1000])

ASSERTION Foots DirectorBonuses (evaluation 1)

satisfied

\$v:VARIABLE_Total_DirectorBonuses=2000 = sum (\$v:VARIABLE_Each_DirectorBonuses=[1000 1000])

ASSERTION Foots DirectorFees (evaluation 1)

satisfied

\$v:VARIABLE_Total_DirectorFees=2000 = sum (\$v:VARIABLE_Each_DirectorFees=[1000 1000])

ASSERTION Foots DirectorOptionsGrantedAtFairValue (evaluation 1)

satisfied

\$v:VARIABLE_Total_DirectorOptionsGrantedAtFairValue=2000 = sum (\$v:VARIABLE_Each_DirectorOptionsGrantedAtFairValue=[1000 1000])

Foots

Foots

Foots

Foots