1.Creation of XBRL-based Digital Financial Reports

This section shows you how you the steps used to create an XBRL-based digital financial report using a specific software application, Pesseract¹.

Many times, reports will be automatically generated from an accounting system.

Please see the document, *Method of Implementing a Standard Digital Financial Report Using the XBRL Syntax*², for a detailed explanation of a method for creating high-quality XBRL-based financial reports.

1.1. Basic Creation Strategies

There are fundamentally two basic strategies for creating an XBRL-based digital financial report: built-in and bolt-on. These two digital financial report creation strategies are explained in the short video *Digital Financial Reporting*³.

1.1.1.Built-in

When you use the "built-in" approach, XBRL is imbedded within accounting and other systems as is shown in the graphic below.



The built-in approach provides the most significant efficiency and effectiveness and long-term benefits to organizations that implement XBRL-based reporting in this

http://xbrlsite.azurewebsites.net/2019/Library/MethodForImplementingStandardFinancialReportUsingXBR L.pdf

¹ Pesseract, <u>http://pesseract.azurewebsites.net/</u>

² Method of Implementing a Standard Digital Financial Report Using the XBRL Syntax,

³ YouTube, Digital Financial Reporting, <u>https://www.youtube.com/watch?v=SArROedhOjI</u>

manner; however currently it has significant up-front costs because accounting systems, reporting tools, audit software, and other aspects of accounting information systems have not yet provided XBRL features within their software applications.

1.1.2.Bolt-on

The second fundamental approach is the "bolt-on" approach. When this approach is used, the generation of XBRL is simply added to the end of an existing reporting system, bolting on the capabilities to output XBRL-based information.

The bolt-on approach offers no efficiency or effectiveness gains, rather the cost of creating XBRL-based reports generally increases the overall cost.

While in the short term, this option has less expensive up-front costs, over time the costs just keep getting added on and no benefits are realized.

Further, one way to bolt-on the capability to generate XBRL-based reports is to purchase software from a software vendor that offers products that allow you to generate XBRL-based reports.

Another approach that is used is to outsource the entire process, or aspects of the process, to third-party service provides such as a filing agent.

1.1.3. Other considerations

There are many things to consider when creating your strategy for XBRL-based reporting. These considerations include:

- Net benefit over the long term: The long-term ROI or return on investment is really the best way to measure the overall costs and benefits of your implementation strategy.
- **Short-term realities**: Although there may be a long-term net benefit theoretically, there are also short-term realities that come into play and have to be considered.
- **Total cost**: Cash flow considerations and the total cost of a system should be considered.
- **Change management capabilities**: The change management capabilities of an organization must be considered. With change comes the potential for disruption, risks, resource utilization issues, and so forth.

Over time, there is a good probability that accounting software will have the inherent ability to import and export XBRL or other format that makes integration of systems easier. The fundamental reason to implement XBRL within your systems is to make your systems better, faster, and cheaper.

1.2. Facets of XBRL that are Often Overlooked

The following is a summary of aspects related to leveraging XBRL within your organization that are often overlooked.

1.2.1.Artificial intelligence

The artificial intelligence revolution is a real thing. Just how this revolution will unfold still is as of yet to be determined. But what is very likely true is that artificial

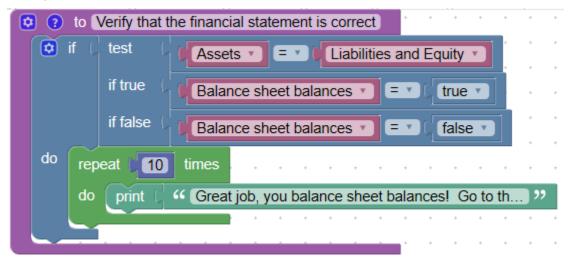
intelligence will have a significant impact on your accounting, reporting, auditing, and analysis related systems.

As we have pointed out, a paradigm shift is going to occur. The bottom line here is that software and humans will work together to preform many of the tasks that humans perform today. Think collaboration. This is very much like how a calculator is used by accountants to help you do mathematics so you don't have to perform these computations in your head.

1.2.2. Technical aspects will disappear into the background

The approach many software vendors have taken to implement software applications today for, say, creating an XBRL-based financial report expose far, far too much of the XBRL technology to the user of the software. This will not be how software works in the future.

Examples of the sorts of approaches to burying software in the background can be seen when you consider software implementations such as Blockly⁴. Consider this example below⁵:



For more information related to understanding how it is possible for the technology to disappear into the background and the capabilities that you might find in future software, please consider reading two documents. First, *Guide to Building an Expert System for Creating Financial Reports*⁶ explains how we built the Pesseract tool for creating XBRL-based financial reports. Second, the document *Putting the Expertise into an XBRL-based Knowledge Based System for Creating Financial Reports*⁷ even more details.

- ⁵ Click on Blocks, <u>https://blockly-demo.appspot.com/static/demos/code/index.html#5ge5sh</u>
- ⁶ Charles Hoffman, CPA, Guide to Building an Expert System for Creating Financial Reports,

http://pesseract.azurewebsites.net/PuttingTheExpertiseIntoKnowledgeBasedSystem.pdf

⁴ Google, *Blockly*, <u>https://developers.google.com/blockly/</u>

http://xbrlsite.azurewebsites.net/2018/Library/GuideToBuildingAnExpertSystemForCreatingFinancialReports.pdf

⁷ Charles Hoffman, CPA and Hamed Mousavi, *Putting the Expertise into an XBRL-based Knowledge Based System for Creating Financial Reports*,

1.2.3.Lean Six Sigma philosophies, principles, techniques, and methods

Because an XBRL-based digital financial report is structured information, each piece of a report is identifiable. Leveraging the ability to identify each piece of a report, patterns in the associations, structures, and assertions; and other such techniques, machine-readable metadata can be created. That machine-readable metadata enables software applications, such as artificial intelligence software applications, to interact with the report and help users perform work.

Pesseract takes advantage of these characteristics to provide some interesting capabilities to the user of the software application.

Another point of leverage is Lean Six Sigma philosophies, principles, techniques, and methods⁸.

Lean Six Sigma⁹ is a discipline that combines the problem-solving methodologies and quality enhancement techniques of Six Sigma¹⁰ with the process improvement tools and efficiency concepts of Lean Manufacturing¹¹. Born in the manufacturing sector, Lean Six Sigma works to produce products and services in a way that meets consumer demand without creating wasted time, money and resources.

Specifically, Lean is 'the purposeful elimination of wasteful activities.' It focuses on making process throughout your company faster, which effects production over a period of time. Six Sigma works to develop a measurable process that is nearly flawless in terms of defects, while improving quality and removing as much variation as possible from the system.

Lean Six Sigma is about reducing variability and increasing predictability. These are the fundamental principles of Lean Six Sigma:

- Reducing variability
- Reducing defects
- Reducing unnecessary steps
- Improving predictability

Think statistical process control, mistake proofing, near-zero defects, etc. Many of these philosophies, principles, techniques, and methods invented in the manufacturing sector are directly applicable to the "manufacture" of a financial report.

1.2.4.Logical system, expert system

As was pointed out in the document, *Special Theory of Machine-based Automated Communication of Semantic Information of Financial Statements*¹², a financial report

⁸ Comprehensive introduction to Lean Six Sigma,

http://xbrlsite.azurewebsites.net/2017/IntelligentDigitalFinancialReporting/Part01 Chapter02.72 LeanSix Sigma.pdf

⁹ Wikipedia, Lean Six Sigma, <u>https://en.wikipedia.org/wiki/Lean Six Sigma</u>

¹⁰ Wikipedia, *Six Sigma*, <u>https://en.wikipedia.org/wiki/Six_Sigma</u>

¹¹ Wikipedia, Lean Manufacturing, <u>https://en.wikipedia.org/wiki/Lean_manufacturing</u>

¹² Special Theory of Machine-based Automated Communication of Semantic Information of Financial Statements,

http://xbrlsite.azurewebsites.net/2019/Library/SpecialTheoryOfSemanticCommunicationOfFinancialInform ation.pdf

is a man-made logical system. Using the right techniques, that logical system can be managed using an expert system which is rules-based artificial intelligence.

When all of these ideas are combined into a system for creating a financial report and you change your way of thinking, opening the creation process to new ways, then you can see the possibilities offered by these technologies. Novel new ways that are better, faster, and cheaper than traditional approaches to creating financial reports is very possible. Pesseract takes that new approach, abandoning obsolete but more traditional approaches such as manually keying information into a Microsoft Word document which knows nothing about financial reporting.

XBRL-based digital financial reporting is only in its infancy. Software offers a bottomless pit of opportunity!

1.3. Creating Reports Using Luca

Luca is a cloud-based, bare bones, free software application that can be used to create XBRL-based financial reports¹³. Currently, Luca is a learning tool rather than a commercial report creation tool.

1.3.1.Luca Tutorials

To learn about XBRL-based financial reports, work through the many tutorials that are provided.



¹³ Cloud-based Luca, <u>http://xbrl.squarespace.com/journal/2021/8/31/cloud-based-luca.html</u>

Start at the beginning by watching a short video that walks you through the basics of creating a report, then learn about import, then create a simple report, then progressively create more and more sophisticated XBRL-based financial reports.

1.4. Creating Reports Using Pesseract

Next, we want to show your several specific techniques for creating an XBRL-based financial report using the functionality and features of Pesseract. Pesseract is a working proof of concept that can be downloaded¹⁴ and experimented with. Ultimately, think automation.

1.4.1.Import from spreadsheet or database table

One approach to creating an XBRL-based report is to simply import the information from an Excel spreadsheet or directly from a database. While this functionality does not yet exist in the Pesseract working proof of concept, the functionality can be easily explained.

When you understand XBRL-based financial reports, you will understand that every fragment of a report exists as a fact table, or fact set, within the full report. Here is an example of a fact table:

Rer	ndering	Model Structure	Fact Table	Business Ru	es Structure	Business Rules Validat	ion Results	Elements				
#	Reporting Entity			Period	Concept		Legal Entity	[Axis]	Reporting Scenario [Axis]	Fact Value	Unit	Rounding
1	GH259400TOMPU	OLS65II http://standard	s.iso.org/iso/17442	2020-12-31	Land		Consolidate	d Entity [Member]	Actual [Member]	1000	USD	0
2	GH259400TOMPU	OLS65II http://standard	s.iso.org/iso/17442	2019-12-31	Land		Consolidate	d Entity [Member]	Actual [Member]	1000	USD	0
3	GH259400TOMPU	OLS65II http://standard	s.iso.org/iso/17442	2020-12-31	Buildings, Net		Consolidate	d Entity [Member]	Actual [Member]	1000	USD	0
4	GH259400TOMPU	OLS65II http://standard	s.iso.org/iso/17442	2019-12-31	Buildings, Net		Consolidate	d Entity [Member]	Actual [Member]	1000	USD	0
5	GH259400TOMPU	OLS65II http://standard	s.iso.org/iso/17442	2020-12-31	Furniture and	Fixtures, Net	Consolidate	d Entity [Member]	Actual [Member]	1000	USD	0
6	GH259400TOMPU	OLS65II http://standard	s.iso.org/iso/17442	2019-12-31	Furniture and	Fixtures, Net	Consolidate	d Entity [Member]	Actual [Member]	1000	USD	0
7	GH259400TOMPU	OLS65II http://standard	s.iso.org/iso/17442	2020-12-31	Machinery, Ne	et	Consolidate	d Entity [Member]	Actual [Member]	1000	USD	0
8	GH259400TOMPU	OLS65II http://standard	s.iso.org/iso/17442	2019-12-31	Machinery, Ne	et	Consolidate	d Entity [Member]	Actual [Member]	1000	USD	0
9	GH259400TOMPU	OLS65II http://standard	s.iso.org/iso/17442	2020-12-31	Property, Plar	nt and Equipment, Net	Consolidate	d Entity [Member]	Actual [Member]	4000	USD	0
10	GH259400TOMPU	OLS65II http://standard	s.iso.org/iso/17442	2019-12-31	Property, Plan	nt and Equipment, Net	Consolidate	d Entity [Member]	Actual [Member]	4000	USD	0

What does that look like to you? Fairly similar to a spreadsheet, don't you think? But this spreadsheet is a bit special. This is a semantic spreadsheet¹⁵.

An XBRL-based financial report is literally a semantic spreadsheet.

1.4.2. Financial report creation wizard

One approach to creating a report is to use a financial report creation wizard¹⁶. This section will walk you through the general ideas of this wizard, the document referenced provides a step-by-step guide.

Note that a financial report creation wizard is driven by metadata that is specific for each individual financial reporting scheme.

Once you select the desired financial reporting scheme, such as US GAAP or IFRS, the wizard is dynamically configured for that specific scheme.

¹⁵ Understanding Cell Stores and NOLAP, the Future of the Spreadsheet,

http://xbrl.squarespace.com/journal/2014/11/14/understanding-cell-stores-andnolap-the-future-of-the-spread.html

¹⁶ Financial Report Creation Wizard,

¹⁴ Pesseract, <u>http://pesseract.azurewebsites.net/</u>

http://xbrlsite.azurewebsites.net/2018/Pesseract/21-ReportCreationWizard.pdf

Here are examples that show you want the wizard does. Consider step 2, "**Step 2 – Entity Legal Form**" appears. This step provides the user with a list of all supported legal forms is provided.

The entity legal form information is used to limit the concepts that provided to you within the application. For example, a financial report would never be both a partnership and a corporation at the same time. If "Corporation" is selected, "Partnership" related concepts are turned off in the application.

Financial Report Creation Wizard		_		×
Step 2 - Entity Legal Form Please select the legal form of the economic entity.				
Proprietorship Unknown Entity Legal Form Corporation Limited Liability Corporation Partnership Limited Liability Partnership				
[< Back	Next >	Cano	:el

Similar to the entity legal form information, the accounting activity likewise configures that application to the needs of the user: "**Step 3 – Accounting Activity**":

Financial Report Creation Wizard				\times
Step 3 - Accounting Activity Please select the primary accounting activity that is the basis of the report. Note that some people th Taxonomy entry point.	ink of this as US	GAAP XBRL		
Commercial and Industrial Interest-based Revenue				
Insurance-based Revenue Real Estate Investment Trusts				
Securities-based Revenue				
Fund or Trust Unknown Accounting Activity				
	< Back	Next >	Cano	:el

The accounting activity selects the specific entry point of the taxonomy to use. Taxonomy components that relate to entry points you do not use are turned off in the application.

Similarly, the reporting style is selected which further filters the taxonomy options required to be provided to the application user: "**Step 5 – Reporting Style**":

escription]c I, balance sheet CLASSIFIED, cash flow statement NORMAL, income statement SINGLE-STEP with 3 Steps,
I, balance sheet CLASSIFIED, cash flow statement NORMAL, income statement SINGLE-STEP with 3 Steps,
- I, balance sheet CLASSIFIED, cash flow statement NORMAL, income statement SINGLE-STEP with 3 Steps,
come (loss) from equity method investments BEFORE TAXES, operating income (loss) NOT REPORTED; Revenues, Operating expenses, Nonoperating income/expenses)
I, balance sheet CLASSIFIED, cash flow statement NORMAL, income statement SINGLE-STEP with 3 Steps, come (loss) from equity method investments BEFORE TAXES, operating income (loss) NOT REPORTED; levenues, Costs and expenses, Nonoperating income/expenses)
I, balance sheet CLASSIFIED, cash flow statement NORMAL, income statement MULTI-STEP with 3 Steps, come (loss) from equity method investments BEFORE TAXES, operating income (loss) NOT REPORTED; (Gross offt, Operating expenses, Nonoperating income/expenses)
I, balance sheet CLASSIFIED, cash flow statement NORMAL, income statement SINGLE-STEP, income (loss) on equity method investments NOT REPORTED, operating income (loss) NOT REPORTED, NO TOTALS for total geneses
I, balance sheet CLASSIFIED, cash flow statement NORMAL, income statement SINGLE-STEP, income (loss) om equity method investments NOT REPORTED, operating income (loss) NOT REPORTED, NO TOTALS for total spenses, SCI starts with Net income (loss) attributable to parent
I, balance sheet CLASSIFIED, cash flow statement NORMAL, income statement MULTI-STEP with 3 Steps, come (loss) from equity method investments BEFORE TAXES, operating income (loss) NOT REPORTED; (Gross oft, Combined Operating expenses and Nonoperating income/expenses)
I, balance sheet CLASSIFIED, cash flow statement NORMAL, income statement MULTI-STEP with 3 Steps, come (loss) from equity method investments BEFORE TAXES, operating income (loss) NOT REPORTED; (Gross rofit, Combined Operating expenses and Nonoperating income/expenses), SCI uses Net income (loss) ttributable to parent as starting point
I, balance sheet CLASSIFIED, cash flow statement NORMAL, income statement MULTI-STEP, income (loss) om equity method investments BEFORE TAX, operating income (loss) REPORTED, Special 6 I. balance sheet CLASSIFIED, cash flow statement NORMAL, income statement MULTI-STEP, income (loss) from
I, Dalance Sheet GLASSIFIED, Gash how statement NOKMAL, income statement MULIT-STEP, income (loss) from

Then, a list of disclosures is provided for the application user to select from:

ncial Repo	rt Creation Wizard —)
	lect Report Fragments check the report fragments that you would like included within your report from the set of templates available.	
	Template	
	Balance sheet parenthetical information	4
1	Basic classified balance sheet which contains a noncontrolling interest.	T
	Basic classified balance sheet which does not include a noncontrolling interest.	
	Balance sheet parenthetical information with two classes of stock	1
V	Basic multi-step income statement	
	Minimum income statement	
	Other nonoperating income (expense)	
	Very basic Statement of Comprehensive income (WARNING!!! Not totally sure I have these calculations/XBRL formulas correct; need to double check these) Uses 2013 US GAAP Taxonomy	2
V	Basic cash flow statement using indirect method, no discontinued operations	
	Basic cash flow statement using indirect method, no discontinued operations; specifically uses concepts indicating that cash flows are from continuing operations	
	Basic disclosures for nature of operations, consolidation of financial statements and basis of presentation of financial statements	
	Prior period adjustment	
	Basic example of current vulnerability due to certain concentrations.	
	Select financial information, shows the variance information model	
1	Basic summary of significant accounting policies	
	Basic summary of property, plant, and equipment related accounting policies broken down by type of PPE; each type modeled as a [Member] of an [Axis]	
	Disclosure of carrying amounts of assets and liabilities in the statement of financial position of each VIE for the reporting entity.	
V	Components of cash, cash equivalents, and short-term investments	
	Components of receivables	
	< Back Next > Cano	el

Once the financial report creation wizard is completed, the user has a set of templates that serves as a framework of a report which includes both a complete information model structure, fact table with placeholder facts, all assertions are in place, and an agenda that specifies additional disclosures that must be created to satisfy statutory and regulatory reporting requirements:

Started New Op	XBRL-based p company fina reports in US o to the SEc S Report Pr	ACAP XBRL Syntax Model EFM Rules Type of Structure * Relati			DDo ht * rs Properties * Taxonomies Properties Creation Utz	ds		2
Instance () × Ta	axonomy (Template.xsd)			Ψ	Agenda			ф. :
Components (7)	C.	Rendering Model Structure Fact Table	Business Rules Structu	ire 🛛 Business Rules Validat 🄇 🕨	Enter text to filter		Ŧ	
O Network View	Component View C	Component: (Network and Table) Network Some Network			enter text to liter		_	
-		Table Income Statement [Table]			Disclosure	Explanation	Add	d
Filter Type 💌	Filter Level 🔻 Filter Status 💌		0000000001 http://www.sec.g	ov/CIK	Document Information [Hierarchy]	Disclosure always required	7	
Enter text to filter	· • Clear		Consolidated Entity [Domain]		Entity Information, by Legal Entity [Hierarchy]	Disclosure always required	7	
Cash and Cash Ed	quivalents Details Cash and Cash	Unit [Axis]	shares		Reconcilation of Statutory to Effective Income	Disclosure	7	-
■ Cash and Cash Ec Equivalents [Table Components of C	e] ash and Cash Equivalents and		Period [Axis] 🗢		Tax Rate, Continuing Operations [Roll Up]	always required Disclosure	- 74	-
 Short-term Invest 	tments Components of Cash and and Short-term Investments [Table]	Income Statement [Line Items]	2010-01-01/2010-12-31	2009-01-01/2009-12-31	E Statement of Changes in Equity [Roll Forward]	always required Disclosure	2	
 Short-term Invest Investments [Tab 	tments Details ♦ Short-term ile]	Noncontrolling Interest [Abstract] Income (Loss) from Continuing Operations before			Nature of Operations Note [Note Level]	always required Disclosure		
Some Network ◆	Accounting Policies [Table]	Equity Method Investments, Income Taxes, Noncontrolling Interest [Abstract]			Basis of Reporting Note [Note Level]	always required Disclosure		
	Balance Sheet [Table] Cash Flow Statement [Table]	Operating Income (Loss) [Abstract]				always required	1	8
-	Income Statement [Table]	Gross Profit [Abstract]			Long-term Debt Instruments, by Instrument [Hierarchy]	Disclosure always required	7	8
a some network +	and one orderenter e probleg	Revenues Cost of Revenue	10,000,000	10,000,000	Revenue Recognition Policy [Policy Text Block]	Disclosure	-22	-
		Gross Profit, Total	1,000,000	1,000,000		always required	1	8
		Operating Expenses [Abstract]	9,000,000	9,000,000	Inventory, Net (Current) [Roll Up]	Required because line item		
		Operating Costs and Expenses	1,000,000	1,000,000	E	us-gaap:Invento	1	8
		Selling, General and Administrative Expense	1,000,000	1,000,000		ryNet was reported		
		Provision for Doubtful Accounts	1,000,000	1,000,000	Property, Plant and Equipment, Net, by Type	Required		-
		(Gain) loss on disposition of assets	(1,000,000)	(1,000,000)	[Roll Up]	because line		
		Other General Expense	1,000,000	1,000,000	E	item us-gaap:Propert	7	-
		Operating Expenses, Total	3,000,000	3,000,000		yPlantAndEquip mentNet was	1	
		Other Operating Income	1,000,000	1,000,000		reported		
Component Prope		Operating Income (Loss), Total	7,000,000	7,000,000	Property, Plant and Equipment Useful Lives, by			
Network	Some Network	Nonoperating Income (Expense)	1,000,000	1,000,000	Type [Hierarchy]	because line		
Table	Income Statement [Table]	Interest and debt expense	(1,000,000)	(1,000,000)	E	us-gaap:Propert	7	
Disclosure Confidence	disdosures:StatementOf MEDIUM	Income (Loss) from Continuing Operations before Equity Method Investments, Income	7,000,000	7,000,000		yPlantAndEquip mentNet was		
Status	InProgress	Taxes, Noncontrolling Interest, Total			Long-term Debt Maturities [Roll Up]	reported Required		
Collections	~	Income Tax Expense (Benefit)	1,000,000	1,000,000	congretariti debit maturities (roli up)	because line		
Advanced	~	Net Income (Loss), Including Portion Attributable to Noncontrolling Interest, Total Earnings Per Share [Abstract]	6,000,000	6,000,000	æ	item us-gaap:LongTe rmDebt was reported	7	

There is no configuring the structure, associations, assertions, and terms that is necessary to get to this phase. Further, 100% of the report is intact. This provides a solid framework to build on and metadata necessary for the application to help the user create the next step which is to either (a) key in actual information the creator needs in the report (b) import frameworks if the information will be imported from sources that already exist, (c) help the user select additional terms from the base taxonomy that are necessary to help them complete their report.

1.4.3.Disclosure creation wizard

The disclosure creation wizard works similar to the financial report creation wizard except the disclosure creation wizard helps you create a single disclosure as opposed to creating an entire report.

More information is forthcoming for the disclosure creation wizard.

1.4.4. Templates and exemplars

A template is an example or prototype of a disclosure that you might create that has been pre-prepared and that you can simply import into the report you are creating.

An exemplar is similarly an example or prototype of a disclosure that you might create; but exemplars come from other reports that have been created.

Templates and exemplars work similarly so we will explain both in this section.

First, we want to point out the template and exemplar selection tool. It looks like this:

An a '') 🛃 - 🌜 - 2 Real Home Options and Preferences Tools We	Agent (suggest disclosure exemplar/hersplaite) - Pesseract w Analysis Knowledge Base Windows Help	0
Search	Suggest Declosure Templetes Agent Con	
Search	Inteligent Agents Samples, Examples, and Templates	
sclosure categories arch/fiteri	US GAAP Financial Disclosures	Apply
Tree view O List view O Topic view	Recent Templates	2014-12-3 2014-12-3
mary Financial Statements		Present value of minimum lease payments [Roff Up]
Innary Financial Statements Businese Statement Coash Floor Statement -Statement of Changes in Equity - Comprehensive Income lature of Dusiness and Consolidation • Opanization • Opanization	Advertision approximate solar capital lases	Nath Thinsa Lan Prevention (Set Type)
- Consolidation Information - Principles of Consolidation ignificant Accounting Policies	Selected category	Trail Must include a payments 41,000 Interest include a payments Ansatz out-out-of-the ansatz out-out-out-out-out-out-out-out-out-out-
Accounting Philose Accounting Philose Prevancements Other Accounting Philose Related Trancial Statement Prevances Related Trancial Statement Preventation Basis of Reporting and Financial Statement Preventation Bodia Transactional Categories Disclosures Disclosures Obtabodiate Anargements Consolidation Dematrices and Hedging		La fattare minimum proposed sudde capacity for an end of the sector sudde capacity for the sector sudde capacity for the sector substance of the secto
Fair Valae Massurement Francial Instruments Foreign Currency Matters Interest Leases Operating Leases Solie and Leaseback Nonmonetary Transactions Rolated Parky Succlearues	Balance inter, dearfiel Balance inter, undearfiel public ality logidation bees	Tari Tari Tari Tari Tari Tari Tari Tari
Resignations Subsequent Events Name Transfers and Service) definitions of Ently Information Occument and Ently Information Decomment Information Decomment Information Decomment Information Decomment Information Decomment Information		Database Constraints CC * Entraining streamstreams 000.00007 *10.000007 *10.000007 000.00007 *10.000007 *0.000000000 000.00007 *0.00000000000000000000000000000000000

On the left you see a list of topics. If you select a topic, you can see all the disclosures related to the topic. If you select a disclosure, you see all the different versions of that disclosure.

In the center pane of the template and exemplar selector you see an image of each disclosure template that you might want to select. On the right, you see a list of exemplars or examples from existing XBRL-based reports that have been selected to be good examples of the disclosure you want to create.

You can think of the SEC EDGAR System that is populated with thousands and thousands of free, publicly available XBRL-based reports in both US GAAP and IFRS as a huge library of disclosure templates. Each of those reports is formatted in, you guessed it, XBRL. Rather than "copying" and "pasting" an example from some other report, the template and exemplar selector provides you with an interface of filtered and curated example disclosures that are specific to the legal entity type, industry sector, and specific disclosure you might want to create.

The Template and Exemplar Selector is shown with a list of disclosures for the reporting scheme you are using, templates that are available for each disclosure, and exemplars (or examples) of existing financial reports that provide that disclosure. The template and exemplar selector allow you to find information about a disclosure you want to create and examples of that disclosure.

You can search/filer the disclosures. When you select a disclosure topic, the available templates are shown in the center of the screen with a small image. When you select the small image, a larger image is provided in the upper right corner. References are available below the image of the disclosure. At the bottom right hand side, a list of exemplars of the selected disclosure is shown.

In the Disclosure Categories you can select between the Tree view, the List view, and the Topics view. The Tree view shows a set of disclosures organized into an easy to navigate hierarchical view of the available disclosures as can be seen from the screen shot above.

You can change to a List view which shows a flat list of disclosures only, no topics are included in the list view. You can filter the list by entering text in the search/filter text box.

Search/filter:			
O Tree view	List view	O Topic view	
Accelerated Share Repu	rchases [Hierarchy] (6	i examples)	ł
Accounting Changes and	d Error Corrections Not	te [Note Level] (21 examples)	
Accounting Changes Not	te [Note Level] (9 exar	mples)	
Accounts Payable and A	Accrued Liabilities [Roll L	Up] (Current and Noncurrent C	
Accounts Payable and A	Accrued Liabilities Note	[Note Level] (9 examples)	
Accounts Payable and A	Accrued Liabilities, Curre	ent [Roll Up] (78 examples)	
Accounts Payable and A	Accrued Liabilities, Curre	ent, Note [Note Level] (18 exa	-
Accounts Payable and A	corued Liabilities, Nonc	current [Roll Up] (2 examples)	
Accounts Payable and A	Accrued Liabilities, Nonc	current, Note [Note Level] (4 e	0
Accounts Payable and O	Other Accrued Liabilities	s, Current [Roll Up] (2 examples)	
Accounts Payable, Curre	ent [Roll Up] (3 exampl	les)	
Accounts Receivable, Ne	et [Roll Up] (Undassifie	ed balance sheet) (21 examples)	
	and Einanding Receive	able [Roll Up] (8 examples)	
Accounts, Notes, Loans	and manually receive		
2. 6. 6.	CR (2) (2) (2) (2)	nt [Roll Up] (2 examples)	

When you select the Topic view from the set of radio button, you enter a topic in the Search/filter box and you get a list of all the disclosures related to that topic in the list view.

When you select a disclosure, you will be provided with a visual list of all the templates for that selected disclosure. When you click on the smaller image on the left side, a larger image is shown in the right had side of the screen. Below the image of the disclosure is shown a list of authoritative references, commentary and other non-authoritative references, other explanations, links to documents or videos or other resources linked to the disclosure that you may find helpful in determining which disclosure you should provide in your report. Below the references is a list of available exemplars which will be explained in a moment.

					Present Value of Future Minim	Itema]	2010-12-3
lecent Templates					Present value of minimum	lease payments [Roll Up]	_
And in case of the same of the same						ments for Capital Leases [Roll Up]	
					2001		22,000
					20X2		1,00
and the second second					2003		1,00
and the second second second					2014		1,0
re minimum payments under ca	ocital leases				20/5		1,0
includes interest and present					Thereafter		15,0
						Total future minimum lease payments	41.5
lected category					Interest included in payments	2	1.0
	and the second s	The second second second				Present value of minimum lease payments	
and the second s	And the second se	and the second s	a manufacture in a second second				
			Including Control (Control (Contro) (Control (Contro) (Contro) (Contro) (Contro) (Co		Future minimu which includ	m payments under capital les interest and present va	leases
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11.41	And Post of Lot		2000 00 00 00 00 00 00		ubisher FAS		
ince sheet, classified	Balance sheet.			Na	ame Acc	ounting Standards Codification	
ince sneet, classified	unclassified	Balance sheet, regulated	Balance sheet,		арк 210 ир7орк 10		
		public utility	liquidation basis	De	ection 590		
				Pa	aragraph 1 ubparagraph (5X	210 5-02 91	
				UR UR	Ri htta	Litase, fasto organizationi & old=5677327&loc =d.	le13212-1
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						SOFTWARE INC	
						z International, Inc.	
					001504876 5V In 001023731 8X8 I	NC /DE/	
						United Agriculture Developin	ne inc.
						SYSTEMS, INC.	a ne
					0000824142 AAO		
					000001750 AAR		

Note that templates are not forms. Also hooked to each disclosure is metadata they the application uses to show you lists of additional report elements that are appropriate for that disclosure which you can add to what is provided by the template. The application does its best to not let you make an information representation mistake. The application understands the structural relations, mechanical relations, mathematical relations, certain logical relations, and even information about the accounting and reporting relations of the disclosure fragment with which you are working.

When you select a disclosure, you will be provided a template for that disclosure as well as a list of a number of exemplars, or examples, for the selected disclosures:

		Balance She	et (38 examples)			
Enter text to filte	er	-				
ntity Registrant Na	ame 🧳	Network Title				
oogle Inc.		1001000 - Statement - CONSOLIDATED 1001000 - Statement - Consolidated Bala				
ICROSOFT CORP		1001000 - Statement - Consolidated Bala	ance sheets			
AFEWAY INC		1003000 - Statement - Consolidated Bala	ance Sheets			
INITED TECHNOLO	GIES CORP /DE/	1003000 - Statement - Consolidated Bala				
Rendering						
Rendering						
Component: (N	Network and Table)				
Network	1003000 - Staten	nent - Consolidated Balance Sheets				
	(http://www.safe	way.com/role/ConsolidatedBalanceSh	eets)			
Table	(Implied)					
Slicers (applies to	o each fact value in	each table cell)				
	o each fact value in / [Axis]	each table cell)	0000086144 (http:/	/www.sec.gov/CIK)		
Slicers (applies to Reporting Entity		each table cell)	0000086144 (http:/	/www.sec.gov/CIK)		
		each table cell)	0000086144 (http:/	/www.sec.gov/CIK) Period [4	Axis]	
	/ [Axis]	each table cell) cial Position [Abstract]	0000086144 (http://		Axis] 2011-12-31	2011-01-01
Reporting Entity	/ [Axis] Statement of Finan	cial Position [Abstract]		Period [A		2011-01-01
Reporting Entity Statement of F	/ [Axis]	cial Position [Abstract]		Period [A		2011-01-01
Reporting Entity	/ [Axis] Statement of Finan	cial Position [Abstract]		Period [A		2011-01-01
Reporting Entity Statement of F Assets Current assets	/ [Axis] Statement of Financ Financial Position	cial Position [Abstract]		Period [A		2011-01-01
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Reporting Entity Statement of F Assets Current assets Cash and equiva Receivables	/ [Axis] Statement of Financ Financial Position s: alents	ial Position [Abstract] [Abstract]	2013-12-28	Period [4 2012-12-29	2011-12-31	
Reporting Entity Statement of F Assets Current assets Cash and equiva Receivables Merchandise inv	/ [Axis] Statement of Financ Financial Position 5: alents /entories, net of LIFC	ial Position [Abstract] [Abstract] D reserve of \$58.1 and \$70.5	2013-12-28 4,647,300,000	Period [A 2012-12-29 352,200,000	2011-12-31	
Reporting Entity Statement of F Assets Current assets Cash and equiva Receivables Merchandise inv Prepaid expense	/ [Axis] Statement of Financ Financial Position alents /entories, net of LIFC es and other current	ial Position [Abstract] [Abstract] D reserve of \$58.1 and \$70.5	2013-12-28 4,647,300,000 1,211,400,000	Period [4 2012-12-29 352,200,000 909,000,000	2011-12-31	
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Reporting Entity Statement of F Assets Current assets Cash and equiva Receivables Merchandise inv Prepaid expense	/ [Axis] Statement of Financ Financial Position alents /entories, net of LIFC es and other current	ial Position [Abstract] [Abstract] D reserve of \$58.1 and \$70.5	2013-12-28 4,647,300,000 1,211,400,000 2,089,600,000 371,500,000 143,900,000	Period [4 2012-12-29 352,200,000 909,000,000 2,562,000,000 344,700,000	2011-12-31	
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Reporting Entity Statement of F Assets Current assets Cash and equiva Receivables Merchandise inv Prepaid expense Assets held for s Property:	/ [Axis] Statement of Financ Financial Position alents /entories, net of LIFC es and other current	cial Position [Abstract] [Abstract] D reserve of \$58.1 and \$70.5 assets	2013-12-28 4,647,300,000 1,211,400,000 2,089,600,000 371,500,000 143,900,000	Period [4 2012-12-29 352,200,000 909,000,000 2,562,000,000 344,700,000 0	2011-12-31	
Reporting Entity Statement of F Assets Current assets Cash and equiva Receivables Merchandise inv Prepaid expense Assets held for s Property: Land	/ [Axis] Statement of Financ Financial Position alents /entories, net of LIFC es and other current	cial Position [Abstract] [Abstract] D reserve of \$58.1 and \$70.5 assets	2013-12-28 4,647,300,000 1,211,400,000 2,089,600,000 371,500,000 143,900,000	Period [4 2012-12-29 352,200,000 909,000,000 2,562,000,000 344,700,000 0	2011-12-31	
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Reporting Entity Statement of F Assets Current assets Cash and equiva Receivables Merchandise inv Prepaid expense Assets held for s Property: Land Buildings Leasehold impro	/ [Axis] Statement of Financial Financial Position Financial Position alents ventories, net of LIFC es and other current sale ovements	cial Position [Abstract] [Abstract] D reserve of \$58.1 and \$70.5 assets	2013-12-28 4,647,300,000 1,211,400,000 2,089,600,000 371,500,000 143,900,000 8,463,700,000 1,583,200,000	Period [4 2012-12-29 352,200,000 909,000,000 2,562,000,000 344,700,000 0 4,167,900,000 1,881,400,000	2011-12-31	
Reporting Entity Statement of F Assets Current assets Cash and equiva Receivables Merchandise inv Prepaid expense Assets held for s Property: Land Buildings Leasehold impro Fixtures and equi	/ [Axis] Statement of Finance Financial Position Financial Position alents ventories, net of LIFC es and other current sale ovements uipment	cial Position [Abstract] [Abstract] D reserve of \$58.1 and \$70.5 assets	2013-12-28 4,647,300,000 1,211,400,000 2,089,600,000 371,500,000 143,900,000 8,463,700,000 1,583,200,000 5,774,000,000	Period [4 2012-12-29 352,200,000 909,000,000 2,562,000,000 344,700,000 0 4,167,900,000 1,881,400,000 6,812,600,000	2011-12-31	
Reporting Entity Statement of F Assets Current assets Cash and equiva Receivables Merchandise inv Prepaid expense Assets held for s Property: Land Buildings Leasehold impro	/ [Axis] Statement of Finance Financial Position Financial Position alents ventories, net of LIFC es and other current sale ovements uipment	cial Position [Abstract] [Abstract] D reserve of \$58.1 and \$70.5 assets	2013-12-28 4,647,300,000 1,211,400,000 2,089,600,000 371,500,000 143,900,000 8,463,700,000 5,774,000,000 2,836,200,000 6,979,100,000 550,200,000	Period [4 2012-12-29 352,200,000 909,000,000 2,562,000,000 344,700,000 0 4,167,900,000 1,881,400,000 6,812,600,000 3,485,500,000	2011-12-31	

You can import any exemplar into the report you are creating.

1.4.5.Manual entry

And yes, when push comes to shove, you can still enter information into a digital financial report manually.

From a completely new report, new report fragments can be created. But you don't have to go at this alone. The application is smart enough to understand that when you create a report fragment, that fragment will be a fact set that has some specific concept arrangement pattern: a roll up, a roll forward, a set, or so forth. You pick the information pattern that you want to create.

Hone Options and Preference Tool View Knowledge Base Windows Help Windows
Components (0) (Component Wew C Block Wew Filter Type C Block Wew Filter Type Filter Level Filter Status C Enter text to filter C Add block Rol up Instances Add report element Rol forward Durations Herardhy or set Textblock A Adjustment
C Network View C Component View C Block View Filter Type C Filter Level Filter Status Enter text to filter
Filter Type
Enter text to filter
Add block Roll up Instances Add report element Rol forward Durations Herarchy or set Text block Adjustment

After you select the information model of the fact set that you want to create, the application uses a "jig" for that specific concept arrangement pattern to construct the framework for the piece of the report you desire to add to the report.

The report is smart enough to understand that when you create a report fragment, that fragment must be included within some network. If you had not selected a network, the application adds a network for you which you can edit.

Below you see the framework of a roll up that has been added to your report:

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Home Options and Pre	ferences Tools View Know	vledge Base Wi	ndows Help							
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		Table		mplied [Table]	-Fut your net	work due	liere			
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		Unit [/	Axis]			USD				7
3 XXXXXXX - Put your network title	enere 🗢 Implied [Table]									
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Component Properties		_								
Network	XXXXXXX - Put your network title									
Table	Implied [Table]									
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Confidence	MEDIUM									
Status	InProgress									
Collections		~								
Advanced		~								
1essage List Console										

You can now edit this fragment within the provided framework. You do not need to understand anything about the XBRL technical syntax; the application understands how to create that. All you need to concern yourself with is getting the logic of the disclosure that you want to create right.

To add a second report fragment, again right click in the network list. Once again, right click within the white area that contains the list of Networks. This time select "Add block", and then "Roll forward":

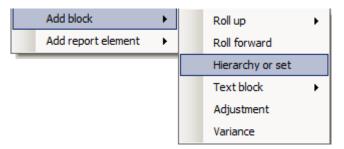
Add block	•	Roll up	•
Add report element	•	Roll forward	
		Hierarchy or set	
		Text block	•
		Adjustment	
		Variance	

This time the framework for a roll forward is provided for the user of the application. Behind the scenes, all the terms, associations, assertions, and other information was added to the structure you are creating. Again, you can edit this framework but the application will not let you "break" the framework.

Started New Open Print	Save Save Save Report Profile	XBRL Syn	ntax Model To Do Structure * List * rt Validation Status	Properties *					
Instance (instance.xml) ×	axonomy (schema.xsd)								2
Components (2)	0	Rendering	Model Structure	Fact Table		Business Rules Structure	Business Rules Validation Result	s Elements	
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	omponent view O block view	Network Table	X00000X - Unknow Implied [Table]	vn -Put your ne	twork title	here			
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Component Properties		<u>•</u>							
 Network Table 	XXXXXXX - Put your network title here								
Disclosure	Implied [Table]								
Confidence	disclosures:UncategorizedInformation MEDIUM								
Status	InProgress								
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Advanced									

Note that a second Network which contains a roll forward has been added to the report. Once again, right click within the white area that contains the list of Networks. This time select "Add block", and then "Hierarchy or set":



A third Network has been added to the report that contains a concept arrangement pattern of Hierarchy (or set) as can be seen in the screen shot below:

	eferences Tools View	Knowledge Base	Debugging V	lindows Help		6	-			
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tarted New Open Print	Save business	reports		Model To Do ucture * List *	Report Properties *	Referenced				
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	xonomy (schema.xsd)		Destation							
Components (3)			Rendering Component: (Netwo	Model Structure	Fact Table	:	Business Rules Structur	e Business Rules Validation R	esults Elements	
Network View Oc	mponent View O Block Vie	w	Network	XXXXXXXX - Unknow	-Put your ne	twork title	here			
Filter Type	Level 🔻 Filter Stat	15 -	Table	Implied [Table]						
riter i ype	Level Thiter Stat	JS T	Reporting Entity [Axi	1		SAMP h	http://www.SampleComp	any.com		-TY-
Enter text to filter		*	Period [Axis]				1-01/2020-12-31			-
Line lext to liter			Period (2005)		_	2020-0				
XXXXXXX - Put your network tit	e here 🔸 Implied [Table]							Drop Column Fields Here		
XXXXXXX - Put your network tit			Implied [Line Items]			Unit [As	s] •	Fact Value		
XXXXXX - Put your network tit	e here 🔶 Implied [Table]		Set [Hierarchy]							
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			Date Item				1	2018-11-10		
	4744									
Component Properties		^								
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Confidence	MEDIUM	ou norma com								
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Advanced		~								

We added three separate report fragments to the report: a roll up, a roll forward, and a hierarchy or set. Now, let's go back and edit the report. Let's edit the roll up. So, select the roll up network:

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Fle Home Options and Preferences Tools View Knowledge Base Windows Help		۵
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et Started New Open Print Save business reports XBRL Syntax Model To Do Report Referenced Viewer		
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Components (1) (2) Rendering Model Structure Fact Table Business Rules Structure Business Rules Validation Results Elements		Agenda State Properties
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Enter text to filter Unit [Axia] USD		ß
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Item One 0		
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Message List	-t=)	
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(i) (i) (i) (i) Report.da Loading was successful; no errors or warnings.		
Message List Console		

Right click over the "Period [Axis]" and a menu appears "Add new Period [Axis] member to right". Select that menu item:

m	Unit (Aus)	USD	V	~~~	
3	Implied [Line Items]	Period [Axis] 2019-	12-31		
7	Total Item [Roll Up]		Ad	d ne	w Period [Axis] member to right.
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	Item Three			0	
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Note that a new column of facts has been added to the selected Block as can be seen in the screen shot below:

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Instance (instance.xml) × Tax	onomy (schema.xsd)										Ŧ
Components (1)		G	Rendering	Model Structure	Fact Table		Business Rules Structure	Business Rules Validation Resu	ts Elements		
C		C	omponent: (Netw	ork and Table)							
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Message List Console											

And so, you have created the shell of an XBRL-based report without ever having to deal with the XBRL technical syntax!