

1. Platinum Examples

Please be sure that you have worked your way through the *Golden Examples of XBRL-based Digital Financial Reports*¹ and *Essentials of XBRL-based Digital Financial Reporting*² prior to using this document.

The Platinum examples³ build on the Golden examples. The Platinum examples always use best practices suggested by the Seattle Method. Only one version, the best version, of each financial reporting scheme example is provided. All information represented in the Platinum examples are represented consistently within Hypercubes.

You can create reports using these golden example XBRL base taxonomies using *Luca*⁴ or the *AuditChain Suite*⁵. Excel import files are provided as samples for creating reports. Each of the reports, report models, and base taxonomies can be verified using the *Pacioli* logic/rules engine which can be used here⁶ and is described here⁷. All examples can be viewed using *Pesseract*⁸.

To get the best information out of these golden examples, you are encouraged to work through the document *Essentials of XBRL-based Digital Financial Reporting (Platinum)*⁹.

1.1. Accounting Equation (ae)

A very small model that can be represented using XBRL is the **accounting equation**¹⁰. This very small, simple example lets you wrap your head around XBRL-based report models and reports.

Line	Label	Report Element Category	Period Type	Balance	Report Element Name
1	01-Balance Sheet	Network			http://xbrlsite.com/ae/role/BalanceSheet
2	Balance Sheet [Hypercube]	Table			ae:BalanceSheetHypercube
3	Balance Sheet [Line Items]	LineItems			ae:BalanceSheetLineItems
4	Balance Sheet [Arithmetic]	Abstract			ae:BalanceSheetArithmetic
5	Assets	Concept (Monetary)	As Of	Debit	ae:Assets
6	Liabilities	Concept (Monetary)	As Of	Credit	ae:Liabilities
7	Equity	Concept (Monetary)	As Of	Credit	ae:Equity

The accounting equation example has one structure, a balance sheet. That single balance sheet structure has four terms: Assets, Liabilities, Equity, and the abstract Balance Sheet [Arithmetic]. The first three terms are straight forward, the fourth might throw you a little. The term Balance Sheet [Arithmetic] is abstract and is simply used to hang the other three concepts from.

¹ Golden Examples, http://www.xbrlsite.com/mastering/Part04_Chapter07.G2_GoldenExamples.pdf

² Essentials of XBRL-based Digital Financial Reporting, <http://xbrlsite.azurewebsites.net/2021/essentials/EssentialsOfXBRLBasedDigitalFinancialReporting.pdf>

³ PLATINUM XBRL-based Digital Financial Reporting, <https://digitalfinancialreporting.blogspot.com/2023/07/platinum-xbrl-based-financial-report.html>

⁴ Luca, <http://xbrlsite.com/LucaJumpstart.html>

⁵ AuditChain Suite, <http://xbrlsite.com/AuditChainSuite.html>

⁶ Pacioli Power User Tool, <https://pacioli.auditchain.finance/tools/PowerUserTool.swinb>

⁷ AuditChain, Pacioli Logic and Rules Engine, <https://docs.auditchain.finance/auditchain-protocol/pacioli-logic-and-rules-engine>

⁸ Pesseract, <http://pesseract.azurewebsites.net/>

⁹ Essentials of XBRL-based Digital Financial Reporting, <http://xbrlsite.azurewebsites.net/2021/essentials/EssentialsOfXBRLBasedDigitalFinancialReporting.pdf>

¹⁰ Accounting Equation, http://xbrlsite.com/seattlemethod/platinum/ae/ae_ModelStructure.html

The accounting equation has one rule which is “Assets = Liabilities + Equity”.

The reference implementation report contains three facts, one each for Assets, Liabilities, and Equity.

Balance Sheet [Line Items]		Period [Axis]
		2022-12-31
Balance Sheet [Arithmetic]		
Assets		5,000
Liabilities		1,000
Equity		4,000

This Accounting Equation example only has one reporting style.

1.2. SFAC 6 Elements of Financial Statements (sfac6)

The **SFAC 6**¹¹ example is still a very basic report model example but introduces the notion of a “structure”.

The SFAC6 example represents the ten concepts defined by SFAC 6 Elements of Financial Statements published by the FASB: Assets, Liabilities, Equity, Comprehensive Income, Investments by Owners, Distributions to Owners, Revenues, Expenses, Gains, Losses. It also represents the three structures into which those ten concepts are organized: Balance Sheet, Comprehensive Income Statement, and Changes in Equity. Finally, rules are represented for each of the three structures.

Line	Label	Object Class	Period Type	Balance	Report Element Name
1	11-Statement of Financial Position	Network			http://xbrlsite.com/seattlemethod/sfac6/role/BalanceSheet
2	Balance Sheet [Hypercube]	Table			sfac6:BalanceSheetHypercube
3	Balance Sheet [Line Items]	LineItems			sfac6:BalanceSheetLineItems
4	Balance Sheet [Arithmetic]	Abstract			sfac6:BalanceSheetArithmetic
5	Assets	Concept (Monetary)	As Of	Debit	sfac6:Assets
6	Liabilities	Concept (Monetary)	As Of	Credit	sfac6:Liabilities
7	Equity	Concept (Monetary)	As Of	Credit	sfac6:Equity
8	21-Statement of Comprehensive Income	Network			http://xbrlsite.com/seattlemethod/sfac6/role/ComprehensiveIncome
9	Comprehensive Income Statement [Hypercube]	Table			sfac6:ComprehensiveIncomeStatementHypercube
10	Comprehensive Income Statement [Line Items]	LineItems			sfac6:ComprehensiveIncomeStatementLineItems
11	Comprehensive Income [Roll Up]	Abstract			sfac6:ComprehensiveIncomeRollUp
12	Revenues	Concept (Monetary)	For Period	Credit	sfac6:Revenues
13	(Expenses)	Concept (Monetary)	For Period	Debit	sfac6:Expenses
14	Gains	Concept (Monetary)	For Period	Credit	sfac6:Gains
15	(Losses)	Concept (Monetary)	For Period	Debit	sfac6:Losses
16	Comprehensive Income	Concept (Monetary)	For Period	Credit	sfac6:ComprehensiveIncome
17	31-Statement of Changes in Equity	Network			http://xbrlsite.com/seattlemethod/sfac6/role/ChangesInEquity
18	Changes in Equity [Hypercube]	Table			sfac6:ChangesInEquityHypercube
19	Changes in Equity [Line Items]	LineItems			sfac6:ChangesInEquityLineItems
20	Changes in Equity [Roll Forward]	Abstract			sfac6:ChangesInEquityRollForward
21	Equity, Beginning Balance	Concept (Monetary)	As Of	Credit	sfac6:Equity
22	Comprehensive Income	Concept (Monetary)	For Period	Credit	sfac6:ComprehensiveIncome
23	Investments by Owners	Concept (Monetary)	For Period	Credit	sfac6:InvestmentsByOwners
24	(Distributions to Owners)	Concept (Monetary)	For Period	Debit	sfac6:DistributionsToOwners
25	Equity, Ending Balance	Concept (Monetary)	As Of	Credit	sfac6:Equity

This SFAC 6 example only has one reporting style. This example assumes that all disclosures are required to be provided. This example introduces the notion of “fundamental accounting concepts” continuity cross checks.

1.3. SFAC 8 Elements of Financial Statements (sfac8)

The **SFAC8**¹² example is similar to the SFAC6 example except that the SFAC8 example introduces the notion of “alternative structures”.

¹¹ SFAC6, http://www.xbrlsite.com/seattlemethod/platinum/sfac6/sfac6_ModelStructure.html

¹² SFAC8, http://www.xbrlsite.com/seattlemethod/platinum/sfac8/sfac8_ModelStructure.html

By alternative structures I mean that two approaches are provided for to create a balance sheet and three different income statement formats are provided for. This also introduces the notion of “reporting styles” and helps you see how reporting styles are used to organize groups of structures.

Line	Label	Report Element Category	Period Type	Balance	Report Element Name
1	11-Statement of Financial Position	Network			http://xbrlsite.com/seattlemethod/sfac8/role/BalanceSheet
2	Balance Sheet [Hypercube]	Table			sfac8:BalanceSheetHypercube
3	Balance Sheet [Line Items]	LineItems			sfac8:BalanceSheetLineItems
4	Balance Sheet [Arithmetic]	Abstract			sfac8:BalanceSheetArithmetic
5	Assets	Concept (Monetary)	As Of	Debit	sfac8:Assets
6	Liabilities	Concept (Monetary)	As Of	Credit	sfac8:Liabilities
7	Equity	Concept (Monetary)	As Of	Credit	sfac8:Equity
8	12-Statement of Net Assets	Network			http://xbrlsite.com/seattlemethod/sfac8/role/NetAssets
9	Fund Balance [Hypercube]	Table			sfac8:FundBalanceHypercube
10	Fund Balance [Line Items]	LineItems			sfac8:FundBalanceLineItems
11	Net Assets [Roll Up]	Abstract			sfac8:NetAssetsRollUp
12	Assets	Concept (Monetary)	As Of	Debit	sfac8:Assets
13	(Liabilities)	Concept (Monetary)	As Of	Credit	sfac8:Liabilities
14	Net Assets	Concept (Monetary)	As Of	Debit	sfac8:NetAssets
15	Fund Balance [Roll Up]	Abstract			sfac8:FundBalanceRollUp
16	Fund Balance, With Donor Restrictions	Concept (Monetary)	As Of	Credit	sfac8:FundBalanceWithDonorRestrictions
17	Fund Balance, Without Donor Restrictions	Concept (Monetary)	As Of	Credit	sfac8:FundBalanceWithoutDonorRestrictions
18	Fund Balance	Concept (Monetary)	As Of	Credit	sfac8:FundBalance
19	21-Statement of Comprehensive Income	Network			http://xbrlsite.com/seattlemethod/sfac8/role/ComprehensiveIncome
20	Comprehensive Income Statement [Hypercube]	Table			sfac8:ComprehensiveIncomeStatementHypercube
21	Comprehensive Income Statement [Line Items]	LineItems			sfac8:ComprehensiveIncomeStatementLineItems
22	Comprehensive Income [Roll Up]	Abstract			sfac8:ComprehensiveIncomeRollUp
23	Revenues	Concept (Monetary)	For Period	Credit	sfac8:Revenues
24	(Expenses)	Concept (Monetary)	For Period	Debit	sfac8:Expenses
25	Gains	Concept (Monetary)	For Period	Credit	sfac8:Gains
26	(Losses)	Concept (Monetary)	For Period	Debit	sfac8:Losses
27	Comprehensive Income	Concept (Monetary)	For Period	Credit	sfac8:ComprehensiveIncome
28	22-Statement of Comprehensive Income (Alternative)	Network			http://xbrlsite.com/seattlemethod/sfac8/role/ComprehensiveIncome2
29	Comprehensive Income Statement [Hypercube]	Table			sfac8:ComprehensiveIncomeStatementHypercube
30	Comprehensive Income Statement [Line Items]	LineItems			sfac8:ComprehensiveIncomeStatementLineItems
31	Comprehensive Income [Roll Up]	Abstract			sfac8:ComprehensiveIncomeRollUp
32	Income from Normal Activities of Entity	Concept (Monetary)	For Period	Credit	sfac8:IncomeFromNormalActivitiesOfEntity
33	Income from Peripheral or Incidental Transactions of Entity	Concept (Monetary)	For Period	Credit	sfac8:IncomeFromPeripheralOrIncidentalTransactionsOfEntity
34	Comprehensive Income	Concept (Monetary)	For Period	Credit	sfac8:ComprehensiveIncome
35	23-Statement of Changes in Net Assets	Network			http://xbrlsite.com/seattlemethod/sfac8/role/ChangeInNetAssets
36	Changes in Net Assets [Hypercube]	Table			sfac8:ChangesInNetAssetsHypercube

Also note that the XBRL taxonomies are getting too big to show the full set of information in the screen shots being provided.

1.4. Common Elements of Financial Statement (common)

The Common Elements of Financial Statement example¹³ builds on SFAC6 and SFAC8 by adding a cash flow statement and filling out the four-statement model¹⁴.

This example is beginning to look more like a real financial statement. The down side is that the example is getting larger and larger. The point is that large or small; each of these financial reporting scheme prototypes have similar logical patterns. By understanding these patterns; one can understand how to represent pretty much any financial reporting scheme using XBRL.

Line	Label	Object Class	Period Type	Balance	Report Element Name
1	01-Balance Sheet	Network			http://www.xbrlsite.com/common/role/BalanceSheet
2	Balance Sheet [Hypercube]	Table			common:BalanceSheetHypercube
3	Balance Sheet [Line Items]	LineItems			common:BalanceSheetLineItems
4	Assets [Roll Up]	Abstract			common:AssetsRollUp
5	Current Assets	Concept (Monetary)	As Of	Debit	common:CurrentAssets
6	Noncurrent Assets	Concept (Monetary)	As Of	Debit	common:NoncurrentAssets
7	Assets	Concept (Monetary)	As Of	Debit	common:Assets
8	Liabilities and Equity [Roll Up]	Abstract			common:LiabilitiesAndEquityRollUp
9	Liabilities [Roll Up]	Abstract			common:LiabilitiesRollUp
10	Current Liabilities	Concept (Monetary)	As Of	Credit	common:CurrentLiabilities
11	Noncurrent Liabilities	Concept (Monetary)	As Of	Credit	common:NoncurrentLiabilities
12	Liabilities	Concept (Monetary)	As Of	Credit	common:Liabilities
13	Equity [Roll Up]	Abstract			common:EquityRollUp
14	Equity Attributable To Controlling Interests	Concept (Monetary)	As Of	Credit	common:EquityAttributableToControllingInterests
15	Equity Attributable to Noncontrolling Interests	Concept (Monetary)	As Of	Credit	common:EquityAttributableToNoncontrollingInterests
16	Equity	Concept (Monetary)	As Of	Credit	common:Equity

¹³ Common, http://www.xbrlsite.com/seattlemethod/platinum/common/base-taxonomy/common_ModelStructure.html

¹⁴ Four Core Financial Statements, <https://www.principlesofaccounting.com/chapter-1/financial-statements/>

1.5. MINI Financial Reporting Scheme (mini)

The **MINI Financial Reporting Scheme**¹⁵ example provides something that looks closer to what you would expect a real financial report to look like. The MINI example has a full set of the four core financial reports (balance sheet, income statement, cash flow statement, statement of changes in equity). It also includes a trial balance of accounts and introduces the notion of a roll forward grouping code.

The MINI Financial Reporting Scheme introduces many ideas including model structure relations, type-subtype (a.k.a. wider-narrower) associations, blocks (a.k.a. information blocks), and other important ideas related to financial report logic.

Line	Label	Object Class	Period Type	Balance	Report ElementName
1	1001 - Document - Document Information	Network			http://xbrlsite.com/mini/role/level4/DocumentInformation
2	Document Information [Hypercube]	Hypercube			mini:DocumentInformationHypercube
3	Document Information [Line Items]	LineItems			mini:DocumentInformationLineItems
4	Document Information [Set]	Abstract			mini:DocumentInformationSet
5	Reporting Style Code	Concept (xbrli:tokenItemType)	For Period		mini:ReportingStyleCode
6	Document Title	Concept (Text/String)	For Period		mini:DocumentTitle
7	Balance Sheet Date	Concept (Date)	For Period		mini:BalanceSheetDate
8	Income Statement Start Period	Concept (Date)	For Period		mini:IncomeStatementStartPeriod
9	Document Identifier	Concept (Text/String)	For Period		mini:DocumentIdentifier
10	Document Fiscal Period Focus	Concept (xbrli:tokenItemType)	For Period		mini:DocumentFiscalPeriodFocus
11	Document Fiscal Year Focus	Concept (xbrli:tokenItemType)	For Period		mini:DocumentFiscalYearFocus
12	1101 - Document - Entity Information	Network			http://xbrlsite.com/mini/role/level4/EntityInformation
13	Entity Information [Hypercube]	Hypercube			mini:EntityInformationHypercube
14	Entity Information [Line Items]	LineItems			mini:EntityInformationLineItems
15	Entity Information [Set]	Abstract			mini:EntityInformationSet
16	Economic Entity Name	Concept (xbrli:tokenItemType)	For Period		mini:EconomicEntityName
17	Economic Entity Identifier	Concept (xbrli:tokenItemType)	For Period		mini:EconomicEntityIdentifier
18	1102 - Statement - Balance Sheet	Network			http://xbrlsite.com/mini/role/level4/BalanceSheet
19	Balance Sheet [Hypercube]	Hypercube			mini:BalanceSheetHypercube
20	Balance Sheet [Line Items]	LineItems			mini:BalanceSheetLineItems
21	Assets [Roll Up]	Abstract			mini:AssetsRollUp
22	Current Assets [Roll Up]	Abstract			mini:CurrentAssetsRollUp
23	Cash and Cash Equivalents	Concept (Monetary)	As Of Debit		mini:CashAndCashEquivalents
24	Receivables	Concept (Monetary)	As Of Debit		mini:Receivables
25	Inventories	Concept (Monetary)	As Of Debit		mini:Inventories
26	Current Assets	Concept (Monetary)	As Of Debit		mini:CurrentAssets
27	Noncurrent Assets [Roll Up]	Abstract			mini:NoncurrentAssetsRollUp
28	Property, Plant and Equipment	Concept (Monetary)	As Of Debit		mini:PropertyPlantAndEquipment
29	Noncurrent Assets	Concept (Monetary)	As Of Debit		mini:NoncurrentAssets
30	Assets	Concept (Monetary)	As Of Debit		mini:Assets
31	Liabilities and Equity [Roll Up]	Abstract			mini:LiabilitiesAndEquityRollUp
32	Liabilities [Roll Up]	Abstract			mini:LiabilitiesRollUp
33	Current Liabilities [Roll Up]	Abstract			mini:CurrentLiabilitiesRollUp
34	Accounts Payable	Concept (Monetary)	As Of Credit		mini:AccountsPayable
35	Current Liabilities	Concept (Monetary)	As Of Credit		mini:CurrentLiabilities

But there is still one thing that is missing from the MINI financial reporting scheme which will be introduced in the PROOF financial reporting scheme which is provided next.

1.6. PROOF Financial Reporting Scheme (proof)

The **PROOF**¹⁶ example introduces additional information model complexity. While the overall size of the PROOF example gets smaller, the overall complexity increases several orders of magnitude.

¹⁵ MINI Financial Reporting Scheme, http://www.xbrlsite.com/seattlemethod/platinum/mini/base-taxonomy/mini_ModelStructure.html

¹⁶ PROOF, http://www.xbrlsite.com/seattlemethod/platinum/proof/base-taxonomy/proof_ModelStructure.html

The PROOF example starts to show examples of dimensional (a.k.a. Axis) information and common dimensions used in financial reporting. The PROOF example includes examples of every concept arrangement pattern and member arrangement pattern which forms the information model of an information block that you might find in any financial report.

The PROOF example also can be used to show the notion of interrelationships and intersections between information structures.

The PROOF example also starts to bring up questions related to hypercube (a.k.a. Table) creation strategies.

Line	Label	Report Element Category	Period Type	Balance	Report Element Name
1	01-Balance Sheet	Network			http://www.xbrlsite.com/seattlemethod/proof/role/BalanceSheet
2	Balance Sheet [Hypercube]	Hypercube			proof:BalanceSheetHypercube
3	Balance Sheet [Line Items]	LineItems			proof:BalanceSheetLineItems
4	Assets [Roll Up]	Abstract			proof:AssetsRollUp
5	Current Assets	Concept (Monetary)	As Of	Debit	proof:CurrentAssets
6	Noncurrent Assets	Concept (Monetary)	As Of	Debit	proof:NoncurrentAssets
7	Assets	Concept (Monetary)	As Of	Debit	proof:Assets
8	Liabilities and Equity [Roll Up]	Abstract			proof:LiabilitiesAndEquityRollUp
9	Liabilities [Roll Up]	Abstract			proof:LiabilitiesRollUp
10	Current Liabilities	Concept (Monetary)	As Of	Credit	proof:CurrentLiabilities
11	Noncurrent Liabilities	Concept (Monetary)	As Of	Credit	proof:NoncurrentLiabilities
12	Liabilities	Concept (Monetary)	As Of	Credit	proof:Liabilities
13	Equity [Roll Up]	Abstract			proof:EquityRollUp
14	Equity Attributable To Controlling Interests	Concept (Monetary)	As Of	Credit	proof:EquityAttributableToControllingInterests
15	Equity Attributable to Noncontrolling Interests	Concept (Monetary)	As Of	Credit	proof:EquityAttributableToNoncontrollingInterests
16	Equity	Concept (Monetary)	As Of	Credit	proof:Equity
17	Liabilities and Equity	Concept (Monetary)	As Of	Credit	proof:LiabilitiesAndEquity
18	02-Net Assets	Network			http://www.xbrlsite.com/seattlemethod/proof/role/NetAssets
19	Net Assets [Hypercube]	Hypercube			proof:NetAssetsHypercube
20	Net Assets [Line Items]	LineItems			proof:NetAssetsLineItems
21	Net Assets [Roll Up]	Abstract			proof:NetAssetsRollUp
22	Assets	Concept (Monetary)	As Of	Debit	proof:Assets
23	Liabilities	Concept (Monetary)	As Of	Credit	proof:Liabilities
24	Net Assets	Concept (Monetary)	As Of	Debit	proof:NetAssets
25	03-Income Statement	Network			http://www.xbrlsite.com/seattlemethod/proof/role/ComprehensiveIncome
26	Comprehensive Income Statement [Hypercube]	Hypercube			proof:ComprehensiveIncomeStatementHypercube
27	Comprehensive Income Statement [Line Items]	LineItems			proof:ComprehensiveIncomeStatementLineItems
28	Comprehensive Income [Roll Up]	Abstract			proof:ComprehensiveIncomeRollUp
29	Revenues	Concept (Monetary)	For Period	Credit	proof:Revenues
30	(Expenses)	Concept (Monetary)	For Period	Debit	proof:Expenses
31	Gains	Concept (Monetary)	For Period	Credit	proof:Gains
32	(Losses)	Concept (Monetary)	For Period	Debit	proof:Losses
33	Net Income	Concept (Monetary)	For Period	Credit	proof:NetIncome
34	04-Income Statement (Alternative)	Network			http://www.xbrlsite.com/seattlemethod/proof/role/ComprehensiveIncome2
35	Comprehensive Income Statement [Hypercube]	Hypercube			proof:ComprehensiveIncomeStatementHypercube
36	Comprehensive Income Statement [Line Items]	LineItems			proof:ComprehensiveIncomeStatementLineItems
37	Comprehensive Income [Roll Up]	Abstract			proof:ComprehensiveIncomeRollUp
38	Income from Normal Activities of Entity	Concept (Monetary)	For Period	Credit	proof:IncomeFromNormalActivitiesOfEntity
39	Income from Peripheral or Incidental Transactions of Entity	Concept (Monetary)	For Period	Credit	proof:IncomeFromPeripheralOrIncidentalTransactionsOfEntity
40	Net Income	Concept (Monetary)	For Period	Credit	proof:NetIncome
41	05-Comprehensive Income	Network			http://www.xbrlsite.com/seattlemethod/proof/role/ComprehensiveIncome3
42	Comprehensive Income Statement [Hypercube]	Hypercube			proof:ComprehensiveIncomeStatementHypercube










The PROOF can be used to help understand why the *Seattle Method*¹⁷ or something like the *Seattle Method* is not only necessary, but also quite useful when trying to work with XBRL-based digital financial reports logically.

The nine different verification categories can be explained effectively using the PROOF example.

For more information, please see the *Essence of XBRL-based Financial Reporting (Platinum)*¹⁸.

¹⁷ Charles Hoffman, CPA, *Seattle Method*, <http://xbrlsite.com/seattlemethod/SeattleMethod.pdf>

¹⁸ Charles Hoffman, CPA, *Essence of XBRL-based Digital Financial Reporting (Platinum)*, http://www.xbrlsite.com/seattlemethod/platinum/EssentialsOfXBRL_PLATINUM.pdf

#	Verification Category	Result
1	XBRL Technical Syntax Verification	
2	Report Mathematical Computations Verification (XBRL Calculations)	
3	Report Mathematical Computations Verification (XBRL Formulas)	
4	Report Model Structure Verification	
5	Fundamental Accounting Concept Consistency Crosschecks Verification	
6	Type-subtype (wider-narrower) Associations Verification	
7	Disclosure Mechanics Verification	
8	Report Disclosure Checklist Verification	
9	Other	

2. Platinum Business Use Cases, Test Cases, Conformance Suite

For those needing or wanting more details, see the set of *Platinum Business Use Cases, Test Cases, and Conformance Suite*¹⁹. This information is particularly useful to software engineers building software.

Also, please use the newest version of *Essentials of XBRL-based Digital Financial Reporting*²⁰ that is a refactored version of the older version.

Of particular interest are an explanation of the fundamental information patterns²¹, information about detecting those patterns using software²², a comparison of how those information patterns were implemented in different software applications²³, a detailed explanation of the fundamental things that can go wrong²⁴, and videos that show what you can make software do if this implementation approach is used²⁵.

This is the best information for training yourself or for training others.

¹⁹ *Platinum Business Use Cases, Test Cases, Conformance Suite*, <https://digitalfinancialreporting.blogspot.com/2023/07/platinum-business-use-cases-test-cases.html>

²⁰ *Essentials of XBRL-based Digital Financial Reporting (Platinum)*, http://www.xbrlsite.com/seattlemethod/platinum/EssentialsOfXBRL_PLATINUM.pdf

²¹ *Fundamental Information Patterns*, <http://www.xbrlsite.com/seattlemethod/platinum-testcases/FoundationalInformationPatterns.pdf>

²² *Information Model Identification*, <http://www.xbrlsite.com/mastering/InformationModelIdentification.pdf>

²³ *Comparison of Renderings for Concept Arrangement Patterns*, <http://www.xbrlsite.com/seattlemethod/platinum-testcases/ComparisonOfConceptArrangementPatternRenderings.pdf>

²⁴ *XBRL: Understanding What Can Go Wrong*, <http://www.xbrlsite.com/seattlemethod/platinum-testcases/UnderstandingWhatCanGoWrong.pdf>

²⁵ *World's First Expert System for Creating Financial Reports (video playlist)*, <https://www.youtube.com/playlist?list=PL80qjzvfqwtNuTekdlRy0rhaHEDIXkOh3>