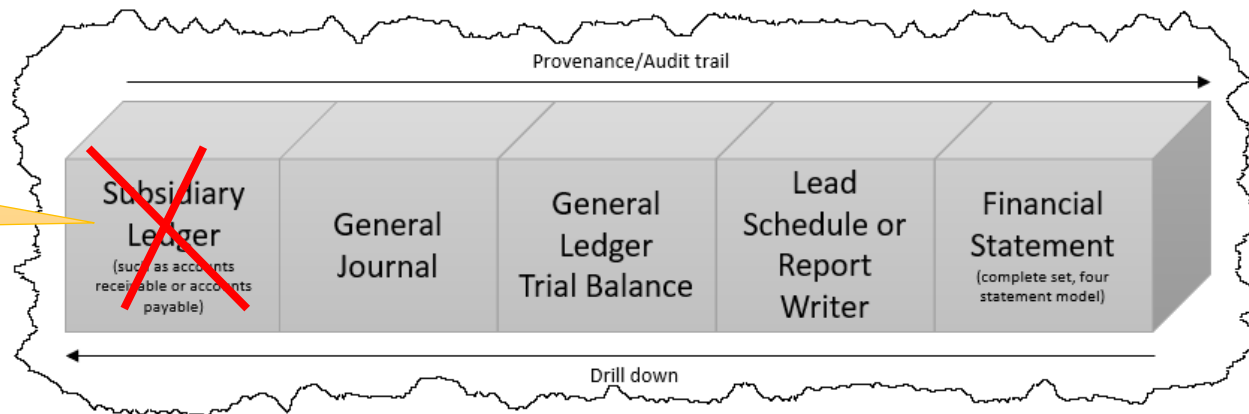


Record to Report

Charles Hoffman, CPA (Charles.Hoffman@me.com)

<https://digitalfinancialreporting.blogspot.com/2025/02/record-to-report.html>

Not doing
this yet



A business, beginning state

Concept [Aspect]	2023-12-31
Assets [Roll Up]	
Current Assets [Roll Up]	
Cash and Cash Equivalents	0
Receivables	0
Inventories	0
Current Assets	✓ 0
Noncurrent Assets [Roll Up]	
Property, Plant and Equipment	0
Noncurrent Assets	✓ 0
Assets	✓ 0
Liabilities and Equity [Roll Up]	
Liabilities [Roll Up]	
Current Liabilities [Roll Up]	
Accounts Payable	0
Accrued Expenses	0
Current Liabilities	✓ 0
Noncurrent Liabilities [Roll Up]	
Long-term Debt	0
Noncurrent Liabilities	✓ 0
Liabilities	✓ 0
Equity [Roll Up]	
Paid In Capital	0
Retained Earnings	0
Equity	✓ 0
Liabilities and Equity	✓ 0

Concept [Aspect]	2023-12-31
Trial Balance [Roll Up]	
Cash and Cash Equivalents	0
Receivables	0
Inventories	0
Property, Plant and Equipment	0
Accounts Payable	0
Accrued Expenses	0
Long-term Debt	0
Paid In Capital	0
Retained Earnings	0
Check Sum	✓ 0

State changes, business events represented as accounting transactions

Concept [Aspect]	Period [Aspect]																							
	2024-01-01 2024-12-31																							
	Entry [Dimension]																							
	Key176	Key177	Key178	Key179	Key180	Key181	Key182	Key183	Key184	Key185	Key186	Key187	Key188	Key189	Key190	Key191	Key192	Key193	Key194	Key195	Key211	Key196	Key197	Key198
Entry [Set]																								
Entry Code	JE-201	JE-201	JE-202	JE-202	JE-203	JE-203	JE-204	JE-204	JE-205	JE-205	JE-206	JE-206	JE-206	JE-206	JE-207	JE-207	JE-208	JE-208	JE-209	JE-209	JE-209	JE-209	JE-210	JE-210
Entry Economic Entity	30810137d58f76b84afd	30810137d58f76b84afd	30810137d58f76b84afd	30810137d58f76b84afd	30810137d58f76b84afd	30810137d58f76b84afd	30810137d58f76b84afd	30810137d58f76b84afd	30810137d58f76b84afd	30810137d58f76b84afd	30810137d58f76b84afd	30810137d58f76b84afd	30810137d58f76b84afd	30810137d58f76b84afd	30810137d58f76b84afd	30810137d58f76b84afd	30810137d58f76b84afd	30810137d58f76b84afd	30810137d58f76b84afd	30810137d58f76b84afd	30810137d58f76b84afd	30810137d58f76b84afd	30810137d58f76b84afd	30810137d58f76b84afd
Entry Date	2024-01-01	2024-01-01	2024-01-02	2024-01-02	2024-01-05	2024-01-05	2024-01-10	2024-01-10	2024-01-15	2024-01-15	2024-01-16	2024-01-16	2024-01-16	2024-01-16	2024-01-20	2024-01-20	2024-01-21	2024-01-21	2024-01-25	2024-01-25	2024-01-25	2024-01-25	2024-01-24	2024-01-24
Entry Concept	mini:CashAndCashEquivalents	mini:PaidInCapital	mini:CashAndCashEquivalents	mini:LongtermDebt	mini:PropertyPlantAndEquipment	mini:CashAndCashEquivalents	mini:Inventories	mini:AccountsPayable	mini:CostsOfSales	mini:AccountsPayable	mini:Receivables	mini:Sales	mini:CostsOfSales	mini:Inventories	mini:CashAndCashEquivalents	mini:Receivables	mini:AccountsPayable	mini:CashAndCashEquivalents	mini:LongtermDebt	mini:CashAndCashEquivalents	mini:CashAndCashEquivalents	mini:AccruedExpenses	mini:InterestExpense	mini:AccruedExpenses
Entry Event Type Code	mini:ProceedsFromInvest	mini:InvestmentsByOwner	mini:ProceedsFromAddition	mini:AdditionalLongtermDebt	mini:CapitalAdditionsProp	mini:PaymentForCapitalAd	mini:PurchasesOfInventory	mini:PurchasesOfInventory	mini:NetIncomeLoss	mini:PurchasesOfInventory	mini:IncreaseInReceivable	mini:NetIncomeLoss	mini:NetIncomeLoss	mini:DecreaseInInventory	mini:ProceedsFromCollection	mini:CollectionOfReceivables	mini:DecreaseFromPayment	mini:PaymentOfAccountsPayable	mini:RepaymentOfLongtermDebt	mini:PaymentForReductionOfInterest	mini:PaymentOfInterest	mini:DecreaseFromPayment	mini:NetIncomeLoss	mini:InterestAccrued
Entry Description	Investment by owner to	Investment by owner to	Long term borrowing to	Long term borrowing to	Purchase of refrigerator	Purchase of refrigerator	Purchase of lemons to put	Purchase of lemons to put	Payment for contractor to	Payment for contractor to	Sales on account.	Sales on account.	Costs related to sales on	Costs related to sales on	Collection of accounts	Collection of accounts	Payment of accounts	Payment of accounts	Payment of long term	Payment of long term	Payment of long term	Payment of long term	Accrual of interest on debt.	Accrual of interest on debt.
Entry Amount	10000	-10000	2000	-2000	1000	-1000	5000	-5000	3000	-3000	8000	-8000	2000	-2000	8000	-8000	7000	-7000	1000	-1000	-150	150	150	
Entry Currency	iso4217:USD	iso4217:USD	iso4217:USD	iso4217:USD	iso4217:USD	iso4217:USD	iso4217:USD	iso4217:USD	iso4217:USD	iso4217:USD	iso4217:USD	iso4217:USD	iso4217:USD	iso4217:USD	iso4217:USD	iso4217:USD	iso4217:USD	iso4217:USD	iso4217:USD	iso4217:USD	iso4217:USD	iso4217:USD	iso4217:USD	iso4217:USD

Screen shot of database table: <http://www.xbrlsite.com/seattlemethod/platinum-testcases/record/general-journal-transactions.jpg>

XBRL Dimensions based approach: <http://www.xbrlsite.com/seattlemethod/platinum-testcases/record/instance.xml>

XBRL Global Ledger based approach: <http://www.xbrlsite.com/seattlemethod/platinum-testcases/record/xbrl-gl-JournalEntries-instance.xml>

Inline XBRL: <http://www.xbrlsite.com/seattlemethod/platinum-testcases/record/ixbrl-report-viewer.html>

Characteristics of each transaction

Concept [Aspect]		
	Key176	Key177
Entry [Set]		
Entry Code	JE-201	JE-201
Entry Economic Entity	30810137d58f76b84afd	30810137d58f76b84afd
Entry Date	2024-01-01	2024-01-01
Entry Concept	mini:CashAndCashEquivalents	mini:PaidInCapital
Entry Event Type Code	mini:ProceedsFromInvestmentsByOwner	mini:InvestmentsByOwner
Entry Description	Investment by owner to open a lemonade stand.	Investment by owner to open a lemonade stand.
Entry Amount	10,000	(10,000)
Entry Currency	iso4217:USD	iso4217:USD

Line	
1	Transactions
2	Transactions [Hypercube]
3	Entry [Dimension]
4	All Entries [Member]
5	Transactions [Line Items]
6	Entry [Set]
7	Entry Code
8	Entry Economic Entity
9	Entry Date
10	Entry Concept
11	Entry Event Type Code
12	Entry Description
13	Entry Amount
14	Entry Currency



Chart of accounts (needed to post transactions)

Line		Object Class	Period Type	Balance	Report Element	References
1	10-COA-Real Accounts	Network			http://www.xbrlsite.com/coa/role/Real	
2	Real Accounts [Abstract]	Abstract			coa:RealAccountsAbstract	
3	000-1100-00 - BofA Checking	Concept (Monetary)	As Of	Debit	coa:BankOfAmericaGeneralChecking	
4	000-1105-00 - Payroll imprest account - B of A	Concept (Monetary)	As Of	Debit	coa:PayrollImprest	
5	000-1107-00 - Petty cash on hand	Concept (Monetary)	As Of	Debit	coa:PettyCash	
6	000-1200-00 - AR	Concept (Monetary)	As Of	Debit	coa:AccountsReceivable	
7	000-1300-00 - Inventory on hand	Concept (Monetary)	As Of	Debit	coa:InventoriesOnHand	
8	000-1500-00 - Furniture and fixtures	Concept (Monetary)	As Of	Debit	coa:FurnitureAndFixtures	
9	000-1510-00 - Equipment	Concept (Monetary)	As Of	Debit	coa:Equipment	
10	000-2150-00 - AP	Concept (Monetary)	As Of	Credit	coa:AccountsPayable	
11	000-2155-00 - AE	Concept (Monetary)	As Of	Credit	coa:AccruedExpenses	
12	000-2300-00 - Note payable Bank of America	Concept (Monetary)	As Of	Credit	coa:NotePayableToBankOfAmerica	
13	000-3100-00 - PIC	Concept (Monetary)	As Of	Credit	coa:PaidInCapital	
14	000-3200-00 - RE	Concept (Monetary)	As Of	Credit	coa:RetainedEarnings	
15	20-COA-Nominal Accounts	Network			http://www.xbrlsite.com/coa/role/Nominal	
16	Nominal Accounts [Abstract]	Abstract			coa:NominalAccountsAbstract	
17	000-4100-00 - Sales on account	Concept (Monetary)	For Period	Credit	coa:SalesOnAccount	
18	000-5100-00 - COGS	Concept (Monetary)	For Period	Debit	coa:CostsOfGoodsSold	
19	000-4100-00 - Depreciation expense	Concept (Monetary)	For Period	Debit	coa:DepreciationAndAmortizationExpenses	
20	000-4200-00 - SG&A	Concept (Monetary)	For Period	Debit	coa:SalesGeneralAdministrativeExpenses	
21	000-5300-00 - Interest	Concept (Monetary)	For Period	Debit	coa:InterestExpense	
22	000-5400-00 - PPE written off	Concept (Monetary)	For Period	Debit	coa:PropertyAndEquipmentWrittenOff	
23	000-5500-00 - Other nonoperating expenses	Concept (Monetary)	For Period	Debit	coa:OtherNonoperatingExpenses	
24	000-6100-00 - Provision for Income taxes	Concept (Monetary)	For Period	Debit	coa:ProvisionForIncomeTaxes	

https://xbrlsite.azurewebsites.net/2024/prototypes/lemonade-stand/coa_ModelStructure.html

Lead schedule (maps accounts to where account shows up in financial statement)

Component (Network and Hypercube)	
Network	10-Lead Schedules (http://luca.auditchain.finance/report/role/LeadSchedules)
Hypercube	Lead Schedule [Hypercube]

Reporting Entity [Aspect]	GH259400TOMPUOLS65II http://standards.iso.org/iso/17442
Unit [Aspect]	iso4217:USD

Concept [Aspect]	Period [Aspect]		
	2022-12-31		
	Status [Dimension]		
	Prepared by Client [Member]	Adjustments [Member]	Adjusted [Member]
Cash and Cash Equivalents [Roll Up]			
000-1100-00 - BofA Checking	\$ 40,000	\$ 0	\$ 40,000
000-1105-00 - Payroll imprest account - B of A	15,000	0	15,000
000-1107-00 - Petty cash on hand	5,000	0	5,000
Cash and Cash Equivalents (WTB)	\$ 60,000	\$ 0	\$ 60,000
Trade Accounts Receivable [Roll Up]			
000-1200-00 - AR	\$ 180,000	\$ 50,000	\$ 230,000
Trade Accounts Receivable (WTB)	\$ 180,000	\$ 50,000	\$ 230,000
Inventories [Roll Up]			
000-1300-00 - Inventory on hand	\$ 300,000	\$ 0	\$ 300,000
Inventories (WTB)	\$ 300,000	\$ 0	\$ 300,000
Property, Plant and Equipment [Roll Up]			
000-1500-00 - Furniture and fixtures	\$ 210,000	\$ 0	\$ 210,000
Property, Plant and Equipment (WTB)	\$ 210,000	\$ 0	\$ 210,000
Trade Accounts Payable [Roll Up]			
000-2150-00 - AP	\$ 90,000	\$ 0	\$ 90,000
Trade Payables (WTB)	\$ 90,000	\$ 0	\$ 90,000
Long-term Debt [Roll Up]			
000-2300-00 - Note payable Bank of America	\$ 50,000	\$ 25,000	\$ 75,000
Long-term Debt (WTB)	\$ 50,000	\$ 25,000	\$ 75,000
Retained Earnings [Roll Up]			
000-3200-00 - RE	\$ 350,000	\$ 0	\$ 350,000
Retained Earnings (WTB)	\$ 350,000	\$ 0	\$ 350,000

Line	
1	10-Lead Schedules
2	Lead Schedule [Hypercube]
3	Status [Dimension]
4	Adjusted [Member]
5	Prepared by Client [Member]
6	Adjustments [Member]
7	Lead Schedule [Line Items]
8	Cash and Cash Equivalents [Roll Up]
9	000-1100-00 - BofA Checking
10	000-1105-00 - Payroll imprest account - B of A
11	000-1107-00 - Petty cash on hand
12	Cash and Cash Equivalents
13	Trade Accounts Receivable [Roll Up]
14	000-1200-00 - AR
15	Trade Accounts Receivable
16	Inventories [Roll Up]
17	000-1300-00 - Inventory on hand
18	Inventories
19	Property, Plant and Equipment [Roll Up]
20	000-1500-00 - Furniture and fixtures
21	Property, Plant and Equipment
22	Trade Accounts Payable [Roll Up]
23	000-2150-00 - AP
24	Trade Payables
25	Long-term Debt [Roll Up]
26	000-2300-00 - Note payable Bank of America
27	Long-term Debt
28	Retained Earnings [Roll Up]
29	000-3200-00 - RE

Trial balance of accounts using (open on left, closed on right)

GL Trial Balance

	Account	Account Bal
000-1100-00	mini:CashAndCashEquivalents	10,850.00
000-1200-00	mini:Receivables	0.00
000-1300-00	mini:Inventories	2,700.00
000-1500-00	mini:PropertyPlantAndEquipment	900.00
000-2150-00	mini:AccountsPayable	(1,000.00)
000-2160-00	mini:AccruedExpenses	(400.00)
000-2300-00	mini:LongtermDebt	(1,000.00)
000-3100-00	mini:PaidInCapital	(10,000.00)
000-4100-00	mini:Sales	(8,000.00)
000-5100-00	mini:CostsOfSales	5,300.00
000-5200-00	mini:DepreciationAndAmortization	100.00
000-5400-00	mini:InterestExpense	150.00
000-5500-00	mini:NonoperatingIncomeExpenses	0.00
000-6100-00	mini:IncomeTaxExpenseBenefit	400.00
		0.00

Concept [Aspect]	Period [Aspect]	
	2024-12-31	2023-12-31
Trial Balance [Roll Up]		
Cash and Cash Equivalents	\$ 10,850	\$ 0
Receivables	0	0
Inventories	2,700	0
Property, Plant and Equipment	900	0
Accounts Payable	(1,000)	0
Accrued Expenses	400	0
Long-term Debt	(1,000)	0
Paid In Capital	10,000	0
Retained Earnings	(2,050)	0
Check Sum	<u>\$ 0</u>	<u>\$ 0</u>

Roll forward groupings of each account

General Ledger Trial Balance Changes

12/18/2024 10:01:4

JE	Transaction Description Code	Account	Balance Date	Account Bal
JE-202 1	mini:AdditionalLongtermBorrowings	mini:LongtermDebt	2024-01-02	(2,000.00)
				(2,000.00)
JE-203 1	mini:CapitalAdditionsPropertyPlantAndEquipment	mini:PropertyPlantAndEquipment	2024-01-05	1,000.00
				1,000.00
JE-207 1	mini:CollectionOfReceivables	mini:Receivables	2024-01-20	(8,000.00)
				(8,000.00)
JE-224 1	mini:DecreaseFromDepreciationAndAmortization	mini:PropertyPlantAndEquipment	2024-01-28	(100.00)
				(100.00)
JE-208 1	mini:DecreaseFromPaymentAccountsPayable	mini:AccountsPayable	2024-01-21	7,000.00
				7,000.00
JE-209 1	mini:DecreaseFromPaymentOfInterest	mini:AccruedExpenses	2024-01-25	150.00
				150.00
JE-206 1	mini:DecreaseInInventoriesFromSales	mini:Inventories	2024-01-16	(2,000.00)
				(2,000.00)
JE-206 1	mini:IncreaseInReceivablesFromSalesOnAccount	mini:Receivables	2024-01-16	8,000.00
				8,000.00
JE-210	mini:InterestAccrued	mini:AccruedExpenses	2024-01-24	(150.00)
JE-226 2	mini:InterestAccrued	mini:AccruedExpenses	2024-01-29	(400.00)
				(550.00)
JE-223 1	mini:InventoryWrittenOff	mini:Inventories	2024-01-28	(300.00)
				(300.00)
JE-201 1	mini:InvestmentsByOwner	mini:PaidInCapital	2024-01-01	(10,000.00)
				(10,000.00)
JE-205	mini:NetIncomeLoss	mini:CostsOfSales	2024-01-15	3,000.00
JE-206	mini:NetIncomeLoss	mini:CostsOfSales	2024-01-16	2,000.00
JE-206	mini:NetIncomeLoss	mini:Sales	2024-01-16	(8,000.00)
JE-210	mini:NetIncomeLoss	mini:InterestExpense	2024-01-24	150.00
JE-223	mini:NetIncomeLoss	mini:CostsOfSales	2024-01-28	300.00
JE-224	mini:NetIncomeLoss	mini:DepreciationAndAmortization	2024-01-28	100.00
JE-225	mini:NetIncomeLoss	mini:NonoperatingIncomeExpenses	2024-01-28	0.00
JE-226 8	mini:NetIncomeLoss	mini:IncomeTaxExpenseBenefit	2024-01-29	400.00
				(2,050.00)
JE-203 1	mini:PaymentForCapitalAdditionsOfPropertyPlantEquipment	mini:CashAndCashEquivalents	2024-01-05	(1,000.00)
				(1,000.00)
JE-209 1	mini:PaymentForReductionOfLongtermBorrowings	mini:CashAndCashEquivalents	2024-01-25	(1,000.00)
				(1,000.00)
JE-208 1	mini:PaymentOfAccountsPayable	mini:CashAndCashEquivalents	2024-01-21	(7,000.00)
				(7,000.00)

Concept [Aspect]	Period [Aspect]	
	2024-01-01	2024-12-31
Changes Summary [Roll Up]		
Proceeds from Collection of Receivables	\$	8,000
Proceeds from Investments by Owner		10,000
Payment for Distributions to Owner		0
Payment of Accounts Payable		(7,000)
Payment of Interest		(150)
Proceeds from Additional Long-term Borrowings		2,000
Payment for Reduction of Long-term Borrowings		(1,000)
Payment for Capital Additions of Property, Plant and Equipment		(1,000)
Increase in Receivables from Sales on Account		8,000
Collection of Receivables		(8,000)
Additions to Allowance for Bad Debts		0
Bad Debts Written Off		0
Purchases of Inventory for Sale		5,000
Decrease in Inventories from Sales		(2,000)
Inventory Written Off		(300)
Capital Additions of Property, Plant and Equipment		1,000
Decrease from Depreciation and Amortization		(100)
Property, Plant and Equipment Written Off		0
Purchases of Inventory for Sale on Account		(8,000)
Decrease from Payment of Accounts Payable		7,000
Interest Accrued		550
Decrease from Payment of Interest		150
Additional Long-term Borrowings		(2,000)
Repayment of Long-term Borrowings		1,000
Investments by Owner		10,000
Distributions to Owner		0
Net Income (Loss)		(2,050)
Check Sum Changes	\$	0

Financial statement line items, subtotals, and grand totals

Concept [Aspect]	Period [Aspect]	
	2024-12-31	2023-12-31
Assets [Roll Up]		
Current Assets [Roll Up]		
Cash and Cash Equivalents	10850	0
Receivables	0	0
Inventories	2700	0
Current Assets	✓ 13550	✓ 0
Noncurrent Assets [Roll Up]		
Property, Plant and Equipment	900	0
Noncurrent Assets	✓ 900	✓ 0
Assets	✓ 14450	✓ 0
Liabilities and Equity [Roll Up]		
Liabilities [Roll Up]		
Current Liabilities [Roll Up]		
Accounts Payable	1000	0
Accrued Expenses	400	0
Current Liabilities	✓ 1400	✓ 0
Noncurrent Liabilities [Roll Up]		
Long-term Debt	1000	0
Noncurrent Liabilities	✓ 1000	✓ 0
Liabilities	✓ 2400	✓ 0
Equity [Roll Up]		
Paid In Capital	10000	0
Retained Earnings	2050	0
Equity	✓ 12050	✓ 0
Liabilities and Equity	✓ 14450	✓ 0

Line	Label	Object Class	Period Type	Balance	Report Element Name
1	1102 - Statement - Balance Sheet	Network			http://xbrlsite.com/mini/role/level4/BalanceSheet
2	Balance Sheet [Hypercube]	Hypercube			mini:BalanceSheetHypercube
3	Balance Sheet [Line Items]	LineItems			mini:BalanceSheetLineItems
4	Assets [Roll Up]	Abstract			mini:AssetsRollUp
5	Current Assets [Roll Up]	Abstract			mini:CurrentAssetsRollUp
6	Cash and Cash Equivalents	Concept (Monetary)	As Of	Debit	mini:CashAndCashEquivalents
7	Receivables	Concept (Monetary)	As Of	Debit	mini:Receivables
8	Inventories	Concept (Monetary)	As Of	Debit	mini:Inventories
9	Current Assets	Concept (Monetary)	As Of	Debit	mini:CurrentAssets
10	Noncurrent Assets [Roll Up]	Abstract			mini:NoncurrentAssetsRollUp
11	Property, Plant and Equipment	Concept (Monetary)	As Of	Debit	mini:PropertyPlantAndEquipment
12	Noncurrent Assets	Concept (Monetary)	As Of	Debit	mini:NoncurrentAssets
13	Assets	Concept (Monetary)	As Of	Debit	mini:Assets
14	Liabilities and Equity [Roll Up]	Abstract			mini:LiabilitiesAndEquityRollUp
15	Liabilities [Roll Up]	Abstract			mini:LiabilitiesRollUp
16	Current Liabilities [Roll Up]	Abstract			mini:CurrentLiabilitiesRollUp
17	Accounts Payable	Concept (Monetary)	As Of	Credit	mini:AccountsPayable
18	Accrued Expenses	Concept (Monetary)	As Of	Credit	mini:AccruedExpenses
19	Current Liabilities	Concept (Monetary)	As Of	Credit	mini:CurrentLiabilities
20	Noncurrent Liabilities [Roll Up]	Abstract			mini:NoncurrentLiabilitiesRollUp
21	Long-term Debt	Concept (Monetary)	As Of	Credit	mini:LongtermDebt
22	Noncurrent Liabilities	Concept (Monetary)	As Of	Credit	mini:NoncurrentLiabilities
23	Liabilities	Concept (Monetary)	As Of	Credit	mini:Liabilities
24	Equity [Roll Up]	Abstract			mini:EquityRollUp
25	Paid In Capital	Concept (Monetary)	As Of	Credit	mini:PaidInCapital
26	Retained Earnings	Concept (Monetary)	As Of	Credit	mini:RetainedEarnings
27	Equity	Concept (Monetary)	As Of	Credit	mini:Equity
28	Liabilities and Equity	Concept (Monetary)	As Of	Credit	mini:LiabilitiesAndEquity
29	1102 - Statement - Income Statement	Network			http://xbrlsite.com/mini/role/level4/IncomeStatement
30	Income Statement [Hypercube]	Hypercube			mini:IncomeStatementHypercube
31	Income Statement [Line Items]	LineItems			mini:IncomeStatementLineItems
32	Net Income (Loss) [Roll Up]	Abstract			mini:NetIncomeLossRollUp
33	Income (Loss) from Continuing Operations Before Tax [Roll Up]	Abstract			mini:IncomeLossFromContinuingOperationsBeforeTaxRollUp
34	Operating Income (Loss) [Roll Up]	Abstract			mini:OperatingIncomeLossRollUp
35	Gross Profit [Roll Up]	Abstract			mini:GrossProfitRollUp
36	Sales	Concept (Monetary)	For Period	Credit	mini:Sales
37	Costs of Sales	Concept (Monetary)	For Period	Debit	mini:CostsOfSales
38	Gross Profit (Loss)	Concept (Monetary)	For Period	Credit	mini:GrossProfitLoss
39	Operating Expenses [Roll Up]	Abstract			mini:OperatingExpensesRollUp
40	Sales, General, and Administrative Expenses	Concept (Monetary)	For Period	Debit	mini:SalesGeneralAndAdministrativeExpenses
41	Depreciation and Amortization	Concept (Monetary)	For Period	Debit	mini:DepreciationAndAmortization

Same for every disclosure in report

Concept [Aspect]	Period [Aspect]	
	2024-01-01 2024-12-31	
Cash and Cash Equivalents (Roll Forward)		
Cash and Cash Equivalents, Beginning Balance		0
Proceeds from Collection of Receivables		8000
Payment of Accounts Payable		7000
Payment of Interest		150
Proceeds from Additional Long-term Borrowings		2000
Payment for Reduction of Long-term Borrowings		1000
Payment for Capital Additions of Property, Plant and Equipment		1000
Proceeds from Investments by Owner		10000
Payment for Distributions to Owner		0
Cash and Cash Equivalents, Ending Balance	✓	10850

Search

Disclosure (35)

Accounts Payable Policies

Accounts Payable Roll Forward

Accounts Payable Subclassifications

Accrued Expenses Roll Forward

Assets Roll Up

Balance Sheet, Classified

Basis of Presentation

Cash and Cash Equivalents Policy

Cash and Cash Equivalents Roll Forward

Cash and Cash Equivalents Subclassifications

Cash and Cash Equivalents Summary Roll Forward

Cash Flow Statement, Direct Method

Income Statement

Inventories Policies

Inventories Roll Forward

Inventories Subclassifications

Liabilities and Equity Roll Up

Long-Term Debt Maturities

Long-Term Debt Policies

Long-Term Debt Roll Forward

Long-Term Debt Subclassifications

Nature of Entity

Net Cash Flow Roll Up

Paid In Capital Roll Forward

Property, Plant, and Equipment, Net Roll Forward

Property, Plant, and Equipment, Net Subclassifications

Property, Plant, and Equipment Policies

Receivables Policies

Receivables Roll Forward

Receivables Subclassifications

Retained Earnings Roll Forward

Statement of Changes in Equity

Ending state

Concept [Aspect]	Period [Aspect]	
	2024-12-31	2023-12-31
Trial Balance [Roll Up]		
Cash and Cash Equivalents	10850	0
Receivables	0	0
Inventories	2700	0
Property, Plant and Equipment	900	0
Accounts Payable	1000	0
Accrued Expenses	400	0
Long-term Debt	1000	0
Paid In Capital	10000	0
Retained Earnings	2050	0
Check Sum	✓ 0	✓ 0

Summary of transactions by business event type

Concept [Aspect]	Period [Aspect]
	2024-01-01 2024-12-31
Changes Summary [Roll Up]	
Proceeds from Collection of Receivables	8,000
Proceeds from Investments by Owner	10,000
Payment for Distributions to Owner	0
Payment of Accounts Payable	(7,000)
Payment of Interest	(150)
Proceeds from Additional Long-term Borrowings	2,000
Payment for Reduction of Long-term Borrowings	(1,000)
Payment for Capital Additions of Property, Plant and Equipment	(1,000)
Increase in Receivables from Sales on Account	8,000
Collection of Receivables	(8,000)
Additions to Allowance for Bad Debts	0
Bad Debts Written Off	0
Purchases of Inventory for Sale	5,000
Decrease in Inventories from Sales	(2,000)
Inventory Written Off	(300)
Capital Additions of Property, Plant and Equipment	1,000
Decrease from Depreciation and Amortization	(100)
Property, Plant and Equipment Written Off	0
Purchases of Inventory for Sale on Account	(8,000)
Decrease from Payment of Accounts Payable	7,000
Interest Accrued	550
Decrease from Payment of Interest	150
Additional Long-term Borrowings	(2,000)
Repayment of Long-term Borrowings	1,000
Investments by Owner	10,000
Distributions to Owner	0
Net Income (Loss)	(2,050)
Check Sum Changes	\$ 0

Breakdown of business event types into account roll forwards (3 examples shown)

Concept [Aspect]	Period [Aspect]	
	2024-01-01 2024-12-31	
Cash and Cash Equivalents [Roll Forward]		
Cash and Cash Equivalents, Beginning Balance	\$	0
Proceeds from Collection of Receivables		8,000
Payment of Accounts Payable		(7,000)
Payment of Interest		(150)
Proceeds from Additional Long-term Borrowings		2,000
Payment for Reduction of Long-term Borrowings		(1,000)
Payment for Capital Additions of Property, Plant and Equipment		(1,000)
Proceeds from Investments by Owner		10,000
Payment for Distributions to Owner		0
Cash and Cash Equivalents, Ending Balance	\$	10,850

Concept [Aspect]	Period [Aspect]	
	2024-01-01 2024-12-31	
Inventories [Roll Forward]		
Inventories, Beginning Balance	\$	0
Purchases of Inventory for Sale		5,000
Decrease in Inventories from Sales		(2,000)
Inventory Written Off		(300)
Inventories, Ending Balance	\$	2,700

Concept [Aspect]	Period [Aspect]	
	2024-01-01 2024-12-31	
Long-term Debt [Roll Forward]		
Long-term Debt, Beginning Balance	\$	0
Additional Long-term Borrowings		2,000
Repayment of Long-term Borrowings		(1,000)
Long-term Debt, Ending Balance	\$	1,000

Full and complete report

Component: (Network and Hypercube)	
Network	1102 - Statement - Balance Sheet (http://luca.pacioli.ai/report/role/BalanceSheet)
Hypercube	Balance Sheet [Hypercube]

Reporting Entity [Aspect]	30810137d58f76b84afd http://standards.iso.org/iso/17442
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Concept [Aspect]	Period [Aspect]	
	2024-12-31	2023-12-31
Assets [Roll Up]		
Current Assets [Roll Up]		
Cash and Cash Equivalents	\$ 10,850	\$ 0
Receivables	0	0
Inventories	2,700	0
Current Assets	13,550	0
Noncurrent Assets [Roll Up]		
Property, Plant and Equipment	900	0
Noncurrent Assets	900	0
Assets	\$ 14,450	\$ 0
Liabilities and Equity [Roll Up]		
Liabilities [Roll Up]		
Current Liabilities [Roll Up]		
Accounts Payable	\$ 1,000	\$ 0
Accrued Expenses	400	0
Current Liabilities	1,400	0
Noncurrent Liabilities [Roll Up]		
Long-term Debt	1,000	0
Noncurrent Liabilities	1,000	0
Liabilities	2,400	0
Equity [Roll Up]		
Paid In Capital	10,000	0
Retained Earnings	2,050	0
Equity	12,050	0
Liabilities and Equity	\$ 14,450	\$ 0

<http://www.xbrlsite.com/seattlemethod/platinum-testcases/record-to-report/index.html>

<https://luca.pacioli.ai/luca/view/0f24fd35e961e167a727b663c75a4c5ec9fb7eb86730d6292f46e6e180fc2018dc3ac813/index>

<http://www.xbrlsite.com/seattlemethod/platinum-testcases/record-to-report/ixbrl-report-viewer.html>

Next generation accounting system driven by business events (prototype)

frmBusinessEvents_TEST

Core/Primitive Event: Involves: Counterparty: Right or Obligation? Event Type: BusinessEventCode Query

Bill
Invoice
Payment
Receipt
Remittance
Resource Consumption
Shipment
Transfer

GoodsOrServices
Money

Customer
Employee
Government
Owner
Self
Supplier
Vendor

Both
Obligation
Right

Commitment
Fulfillment

mini:AdditionalLongtermBorrowings
mini:AdditionsToAllowanceForBadDebts
mini:BadDebtsWrittenOff
mini:CapitalAdditionsPropertyPlantAndEquip
mini:CollectionOfReceivables
mini:DecreaseFromDepreciationAndAmortiza
mini:DecreaseFromPaymentAccountsPayable
mini:DecreaseFromPaymentOfInterest
mini:DecreaseInInventoriesFromSales
mini:DistributionsToOwner
mini:IncreaseInReceivablesFromSalesOnAccto

Reset

Push

BusinessEventMatrix subform

FinancialStatementLineItem	CoreEvent	Involves	BusinessEventCode	Comment	RightOrObligation	EventType	Balance	Counterparty	AuditRisk	Sort
mini:CashAndCashEquivalents	Remittance	Money	mini:ProceedsFromCollectionOfReceivables	Ties to cash receipts journal.	Right	Fulfillment	Debit	Customer	Medium	
mini:CashAndCashEquivalents	Payment	Money	mini:PaymentOfAccountsPayable	Ties to check register.	Obligation	Fulfillment	Credit	Vendor	Medium	
mini:CashAndCashEquivalents	Remittance	Money	mini:ProceedsFromAdditionalLongtermBorrowings	Ties to bank statement.	Obligation	Commitment	Debit	Vendor	Medium	
mini:CashAndCashEquivalents	Payment	Money	mini:PaymentForReductionOfLongtermBorrowings	Ties to bank statement.	Obligation	Fulfillment	Credit	Vendor	Medium	
mini:CashAndCashEquivalents	Payment	Money	mini:PaymentForCapitalAdditionsOfPropertyPlantEquipment	Ties to fixed assets ledger.	Obligation	Fulfillment	Credit	Vendor	Medium	
mini:Receivables	Remittance	Money	mini:CollectionOfReceivables	Ties to cash receipts journal.	Right	Fulfillment	Credit	Customer	Medium	
mini:Receivables	Transfer	Money	mini:AdditionsToAllowanceForBadDebts	Ties to supporting spreadsheet.	Both	Commitment	Credit	Customer	High	
mini:Receivables	Transfer	Money	mini:BadDebtsWrittenOff	Ties to supporting spreadsheet.	Both	Commitment	Credit	Customer	High	
mini:Inventories	Receipt	GoodsOrServices	mini:PurchasesOfInventoryForSale	Ties to inventory ledger.	Right	Commitment	Debit	Supplier	Medium	
mini:Inventories	Shipment	GoodsOrServices	mini:DecreaseInInventoriesFromSales	Ties to sales ledger.	Obligation	Fulfillment	Credit	Supplier	Medium	
mini:Inventories	Transfer	GoodsOrServices	mini:InventoryWrittenOff	Ties to supporting spreadsheet.	Both	Fulfillment	Credit	Self	High	
mini:PropertyPlantAndEquipment	Receipt	GoodsOrServices	mini:CapitalAdditionsPropertyPlantAndEquipment	Ties to fixed assets ledger.	Right	Fulfillment	Debit	Vendor	Medium	
mini:PropertyPlantAndEquipment	Resource Consumption	Money	mini:DecreaseFromDepreciationAndAmortization	Ties to fixed assets ledger.	Both	Fulfillment	Credit	Self	Medium	
mini:PropertyPlantAndEquipment	Transfer	Money	mini:PropertyPlantAndEquipmentWrittenOff	Ties to supporting spreadsheet.	Both	Fulfillment	Credit	Self	High	
mini:AccountsPayable	Bill	GoodsOrServices	mini:PurchasesInventoryForSaleOnAccount	Ties to purchase order system.	Right	Fulfillment	Credit	Supplier	Low	
mini:AccountsPayable	Payment	Money	mini:DecreaseFromPaymentAccountsPayable	Ties to check register.	Obligation	Fulfillment	Debit	Supplier	Low	
mini:LongtermDebt	Remittance	Money	mini:AdditionalLongtermBorrowings	Ties to bank statement.	Obligation	Fulfillment	Credit	Vendor	Medium	
mini:LongtermDebt	Payment	Money	mini:RepaymentLongtermBorrowings	Ties to bank statement.	Obligation	Fulfillment	Debit	Vendor	Medium	
mini:RetainedEarnings	Transfer	Money	mini:NetIncomeLoss	Ties to income statement	Both	Fulfillment	Credit	Self	Medium	
mini:Receivables	Invoice	Money	mini:IncreaseInReceivablesFromSalesOnAccount	Ties to sales journal.	Right	Commitment	Debit	Customer	Medium	
mini:Sales	Shipment	GoodsOrServices	mini:NetIncomeLoss	Ties to sales journal.	Both	Commitment	Credit	Customer	Medium	
mini:CostsOfSales	Shipment	GoodsOrServices	mini:NetIncomeLoss	Ties to sales journal.	Both	Fulfillment	Debit	Supplier	Medium	
mini:IncomeTaxExpenseBenefit	Bill	Money	mini:NetIncomeLoss	Ties to tax provision.	Obligation	Commitment	Debit	Government	Medium	
mini:NonoperatingIncomeExpenses	Bill	Money	mini:NetIncomeLoss	Ties to check register.	Both	Fulfillment	Credit	Vendor	Medium	
mini:DepreciationAndAmortization	Transfer	Money	mini:NetIncomeLoss	Ties to fixed assets ledger	Both	Fulfillment	Debit	Self	Medium	
mini:PaidInCapital	Remittance	Money	mini:InvestmentsByOwner	Ties to ledger of paid in capital	Obligation	Fulfillment	Credit	Owner	Medium	
mini:PaidInCapital	Payment	Money	mini:DistributionsToOwner	Ties to ledger of paid in capital	Obligation	Commitment	Debit	Owner	Medium	

Records: 14 of 32

Querying a business event/transaction

[illegible]