Analysis of Pfizer Report

The purpose of this analysis is to determine precisely why an inconsistency was detected in an XBRL-based financial report and what should be corrected in order to make the inconsistency go away and make the financial report a properly functioning logical system, without inconsistencies. There are FOUR possible things that might need to be adjusted:

1. The report and/or report model of the economic entity creating the report.
2. The rules used to evaluate the report.
3. The base XBRL taxonomy used to create the report.
4. The rules engine software used to process the report and rules.

In this report the following inconsistences are reported:

https://ipfs.infura.io/ipfs/QmSma9bpMpBJxRCspiUo8LkQzh5ARHsqMAcSBZYZnw78ue

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1	FAC - 001-General Information	Structures	Facts	Pivots
2	FAC - 101-Balance Sheet, Classified	Structures	Facts	Pivots
3	FAC - 208.6-Income Statement, Single Step (No Gross Profit Reported, No Operating Income Reported), No Expense Total	Structures	Facts	Pivots
4	FAC - 211-Net Income (Loss) Breakdown	Structures	Facts	Pivots
5	FAC - 212-Net Income (Loss) Available to Common Breakdown	Structures	Facts	Pivots
6	FAC - 301-Statement of Comprehensive Income	Structures	Facts	Pivots
7	FAC - 311-Comprehensive Income (Loss) Breakdown	Structures	Facts	Pivots
8	FAC - 401-Cash Flow Statement	Structures	Facts	Pivots
9	FAC - 411.1-Net Cash Flow Breakdown	Structures	Facts	Pivots
10	FAC - 420.1-Continuing and Discontinued Net Cash Flow Breakdown	Structures	Facts	Pivots
11	FAC - 601-Key Ratios	Structures	Facts	Pivots
12	FAC - 701.2-Validation Results (No IS11)	Structures	Facts	Pivots

Graph of reasoning

Note all of the logical "bleed"

9	inconsistency	FAC_CONSISTENCY_1	Equity=EquityAttributableToParent+EquityAttributableToNoncontrollingInterest
10	inconsistency	FAC_CONSISTENCY_18	NetIncomeLoss=NetIncomeLossAttributableToParent+NetIncomeLossAttributableToNoncontrollingInterest
11	inconsistency	FAC_CONSISTENCY_20	ComprehensiveIncomeLoss=ComprehensiveIncomeLossAttributableToParent+ComprehensiveIncomeLossAttributableToNoncontrollingInterest
12	inconsistency	FAC_CONSISTENCY_21	ComprehensiveIncomeLoss=NetIncomeLoss+OtherComprehensiveIncomeLoss
13	inconsistency	FAC_CONSISTENCY_5	LiabilitiesAndEquity=Liabilities+CommitmentsAndContingencies+TemporaryEquity+Equity
14	inconsistency	FAC_CONSISTENCY_50	NetCashFlow=NetCashFlowContinuing+NetCashFlowDiscontinued+ExchangeGainsLosses
15	inconsistency	FAC_CONSISTENCY_9	NetCashFlowFromOperatingActivities=NetCashFlowFromOperatingActivitiesContinuing+NetCashFlowFromOperatingActivitiesDiscontinued
16	inconsistency	fac:Equity (in BalanceSheetClassified)	total=EquityAttributableToParent_2+EquityAttributableToNoncontrollingInterest_1
17	inconsistency	fac:LiabilitiesAndEquity (in BalanceSheetClassified)	total=Liabilities_4+(CommitmentsAndContingencies_3+(TemporaryEquity_2+Equity_1))
18	inconsistency	fac:NetCashFlowFromOperatingActivities (in CashFlowStatement)	total=NetCashFlowFromOperatingActivitiesContinuing_2+NetCashFlowFromOperatingActivitiesDiscontinued_1
19	inconsistency	fac:ComprehensiveIncomeLoss (in ComprehensiveIncomeBreakdown)	total=ComprehensiveIncomeLossAttributableToParent_2+ComprehensiveIncomeLossAttributableToNoncontrollingInterest_1
20	inconsistency	fac:NetCashFlow (in NetCashFlowBreakdown)	total=NetCashFlowContinuing_3+(NetCashFlowDiscontinued_2+ExchangeGainsLosses_1)
21	inconsistency	fac:NetIncomeLoss (in NetIncomeLossBreakdown)	total=NetIncomeLossAttributableToParent_2+NetIncomeLossAttributableToNoncontrollingInterest_1
22	inconsistency	fac:ComprehensiveIncomeLoss (in StatementOfComprehensiveIncome)	total=NetIncomeLoss_2+OtherComprehensiveIncomeLoss_1

Balance sheet: rounding inconsistencies, Equity and Liabilities and Equity:

Consolidated Balance Sheets - USD ($) $ in Millions		Dec. 31, 2021	Dec. 31, 2020
Assets			
Cash and cash equivalents		$ 1,944	$ 1,786
Short-term investments		29,125	10,437
Trade accounts receivable, less allowance for doubtful accounts: 2021—$492; 2020—$508		11,479	7,913
Inventories	[1]	9,059	8,020
Current tax assets		4,266	3,264
Other current assets		3,820	3,646
Total current assets		59,693	35,067
Equity-method investments		16,472	16,856
Long-term investments		5,054	3,406
Property, plant and equipment		14,882	13,745
Identifiable intangible assets	[2]	25,146	28,337
Goodwill	[3]	49,208	49,556
Noncurrent deferred tax assets and other noncurrent tax assets		3,341	2,383
Other noncurrent assets		7,679	4,879
Total assets		181,476	154,229
Liabilities and Equity			
Short-term borrowings, including current portion of long-term debt: 2021—$1,636; 2020—$2,002		2,241	2,703
Trade accounts payable		5,578	4,283
Dividends payable		2,249	2,162
Income taxes payable		1,266	1,049
Accrued compensation and related items		3,332	3,049
Deferred revenues		3,067	1,113
Other current liabilities		24,939	11,561
Total current liabilities		42,671	25,920
Long-term debt		36,195	37,133
Pension benefit obligations		3,489	4,766
Postretirement benefit obligations		235	645
Noncurrent deferred tax liabilities		349	4,063
Other taxes payable		11,331	11,560
Other noncurrent liabilities		9,743	8,669
Total liabilities		104,013	90,756
Commitments and Contingencies			
Preferred stock, no par value, at stated value; 27 shares authorized; no shares issued or outstanding at December 31, 2021 and December 31, 2020		0	0
Common stock, $0.05 par value; 12,000 shares authorized; issued: 2021—9,471; 2020—9,407		473	470
Additional paid-in capital		90,591	88,674
Treasury stock, shares at cost: 2021—3,851; 2020—3,840		(111,361)	(110,988)
Retained earnings		103,394	90,592
Accumulated other comprehensive loss		(5,897)	(5,310)
Total Pfizer Inc. shareholders' equity		77,201	63,238
Equity attributable to noncontrolling interests		262	235
Total equity		77,462	63,473
Total liabilities and equity		$ 181,476	$ 154,229

	Period	
Concept	2021-12-31	2020-12-31
Assets [Roll Up]		
Current Assets	59,693,000,000	35,067,000,000
Noncurrent Assets	121,783,000,000	119,162,000,000
Assets	181,476,000,000	154,229,000,000
Liabilities and Equity [Roll Up]		
Liabilities [Roll Up]		
Current Liabilities	42,671,000,000	25,920,000,000
Noncurrent Liabilities	61,342,000,000	64,836,000,000
Liabilities	104,013,000,000	90,756,000,000
Commitments and Contingencies	0	0
Temporary Equity	0	0
Equity [Roll Up]		
Equity Attributable to Parent	77,201,000,000	63,238,000,000
Equity Attributable to Noncontrolling Interest	262,000,000	235,000,000
Equity	77,462,000,000	63,473,000,000
Liabilities and Equity	181,476,000,000	154,229,000,000

| 2 | calculation | fac:Equity (in BalanceSheetClassified) • ok:0 • failed:1 | total=EquityAttributableToParent_2+EquityAttributableToNoncontrollingInterest_1

 1 instance:

 fac:Equity[77,462,000,000] = fac:EquityAttributableToParent[77,201,000,000] + fac:EquityAttributableToNoncontrollingInterest[262,000,000]
 difference: -1000000 |
| 4 | calculation | fac:LiabilitiesAndEquity (in BalanceSheetClassified) • ok:0 • failed:1 | total=Liabilities_4+(CommitmentsAndContingencies_3+(TemporaryEquity_2+Equity_1))

 1 instance:

 fac:LiabilitiesAndEquity[181,476,000,000] = fac:Liabilities[104,013,000,000] + fac:CommitmentsAndContingencies[0] + fac:TemporaryEquity[0] + fac:Equity[77,462,000,000]
 difference: 1000000 |

Cash flow statement: rounding inconsistencies

| 8 | calculation | fac:NetCashFlowFromOperatingActivities (in CashFlowStatement)
• ok:0
• failed:1 | total=NetCashFlowFromOperatingActivitiesContinuing_2+NetCashFlowFromOperatingActivitiesDiscontinued_1

1 instance:

fac:NetCashFlowFromOperatingActivities[32,580,000,000] = fac:NetCashFlowFromOperatingActivitiesContinuing[32,922,000,000] + fac:NetCashFlowFromOperatingActivitiesDiscontinued[-343,000,000]
difference: 1000000 |

| 15 | calculation | fac:NetCashFlow (in NetCashFlowBreakdown)
• ok:0
• failed:1 | total=NetCashFlowContinuing_3+(NetCashFlowDiscontinued_2+ExchangeGainsLosses_1)

1 instance:

fac:NetCashFlow[159,000,000] = fac:NetCashFlowContinuing[572,000,000] + fac:NetCashFlowDiscontinued[-355,000,000] + fac:ExchangeGainsLosses[-59,000,000]
difference: 1000000 |

Comprehensive income: rounding inconsistencies

| 9 | calculation | fac:ComprehensiveIncomeLoss (in ComprehensiveIncomeBreakdown)
• ok:0
• failed:1 | total=ComprehensiveIncomeLossAttributableToParent_2+ComprehensiveIncomeLossAttributableToNoncontrollingInterest_1

1 instance:

fac:ComprehensiveIncomeLoss[21,435,000,000] = fac:ComprehensiveIncomeLossAttributableToParent[21,393,000,000] + fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[43,000,000]
difference: -1000000 |

Income statement: Rounding inconsistencies:

| 17 | calculation | fac:NetIncomeLoss (in NetIncomeLossBreakdown)
• ok:0
• failed:1 | total=NetIncomeLossAttributableToParent_2+NetIncomeLossAttributableToNoncontrollingInterest_1

1 instance:

fac:NetIncomeLoss[22,025,000,000] = fac:NetIncomeLossAttributableToParent[21,979,000,000] + fac:NetIncomeLossAttributableToNoncontrollingInterest[45,000,000]
difference: 1000000 |
| 18 | calculation | fac:ComprehensiveIncomeLoss (in StatementOfComprehensiveIncome)
• ok:0
• failed:1 | total=NetIncomeLoss_2+OtherComprehensiveIncomeLoss_1

1 instance:

fac:ComprehensiveIncomeLoss[21,435,000,000] = fac:NetIncomeLoss[22,025,000,000] + fac:OtherComprehensiveIncomeLoss[-589,000,000]
difference: -1000000 |