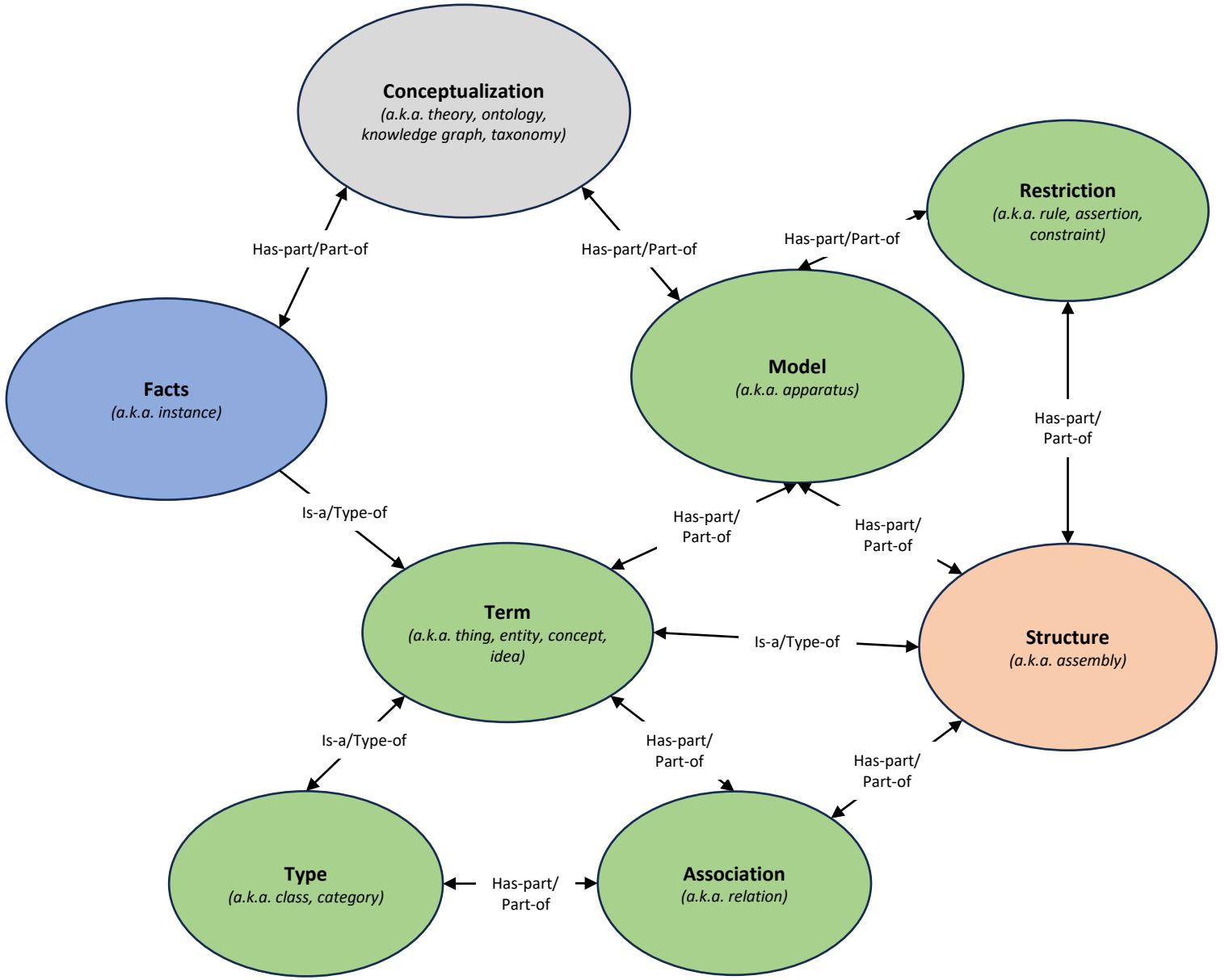
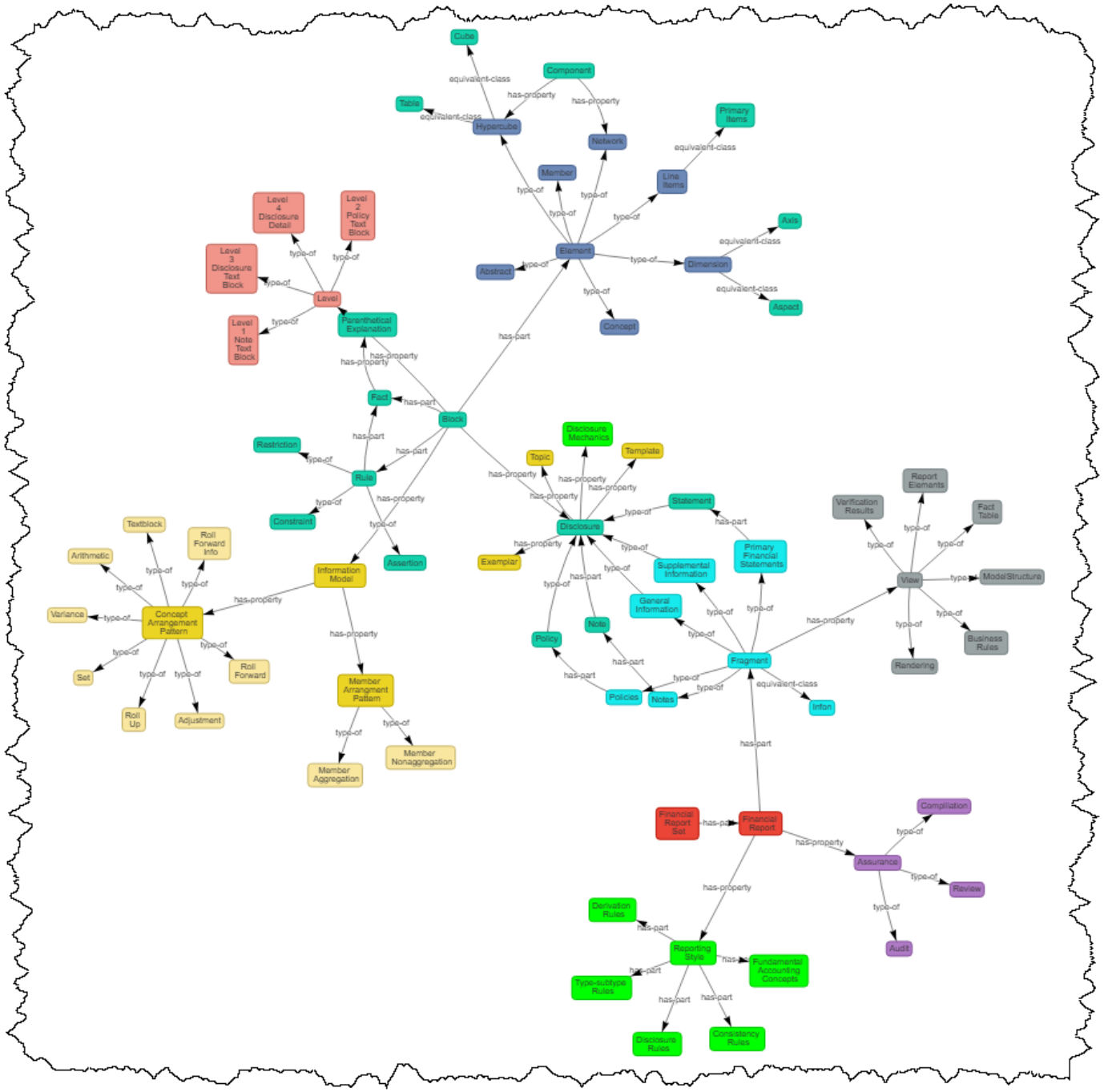
Meta-Meta-Model of a Logical System



https://digitalfinancialreporting.blogspot.com/2024/07/practical-simple-explanation-of-logical.html

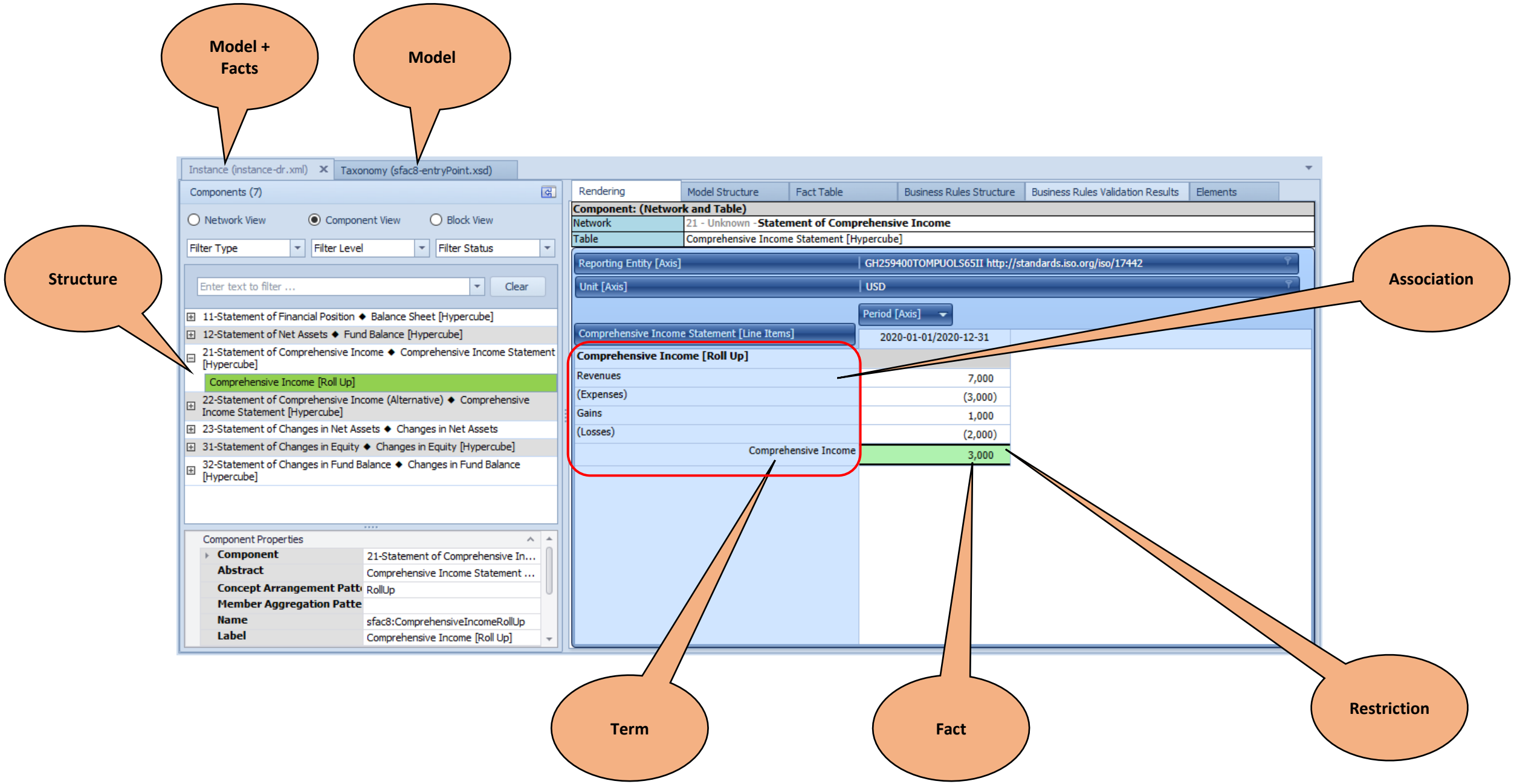


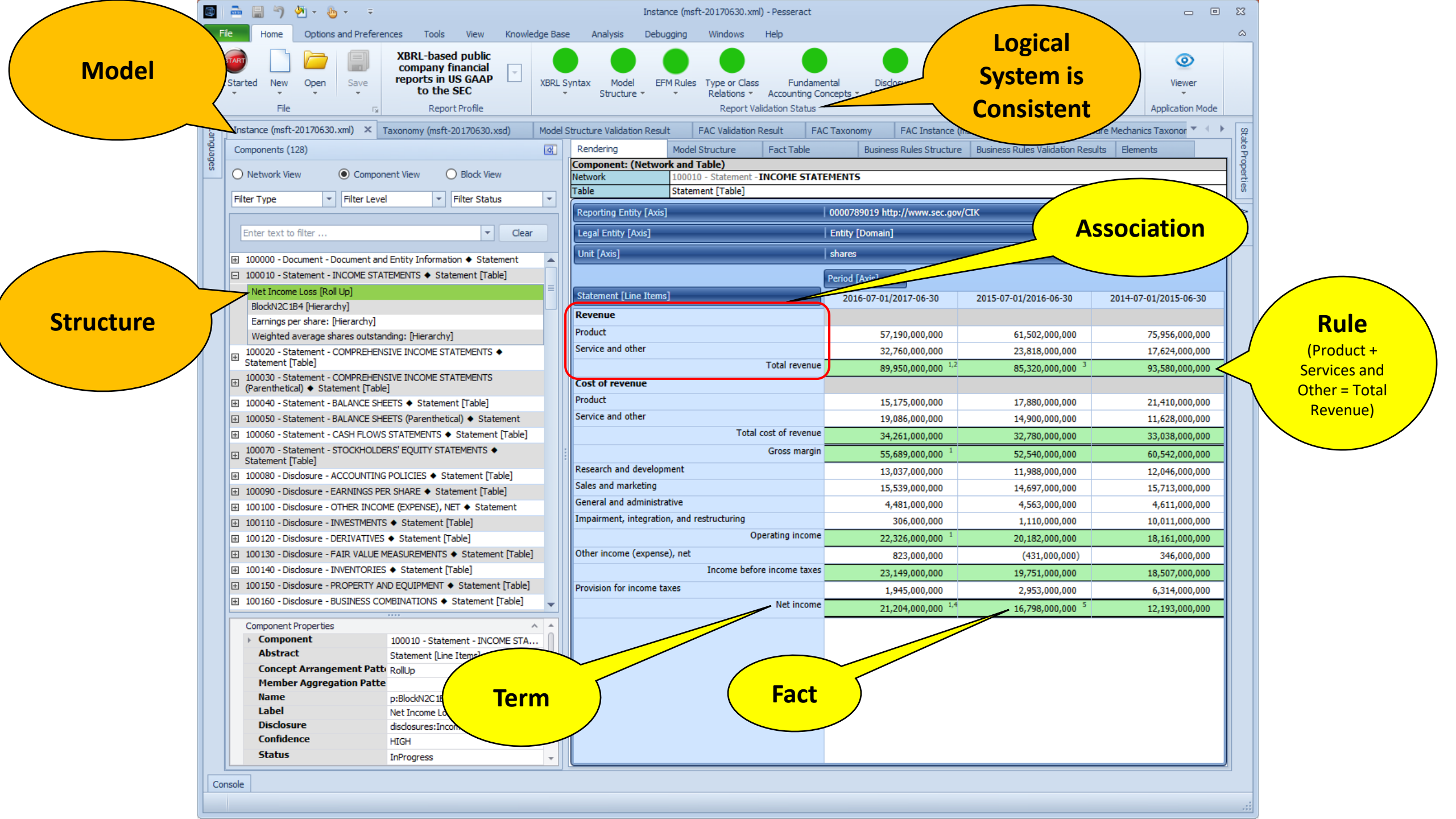
Meta-Model of a Financial Report (a type of logical system)

Terms

- Topic
- Disclosure
- Financial Report Set
- Restatement
- Information Model
- Balance Sheet

http://xbrlsite.com/seattlemethod/FinancialReportPieces.html


Model + Facts
Model
Instance (instance-dr.xml)
Taxonomy (sfac8-entryPoint.xsd)
Components (7)
Network View
Component View
Block View
Filter Type
Filter Level
Filter Status
Enter text to filter ...
Clear
11-Statement of Financial Position ◆ Balance Sheet [Hypercube]
12-Statement of Net Assets ◆ Fund Balance [Hypercube]
21-Statement of Comprehensive Income ◆ Comprehensive Income Statement [Hypercube]
Comprehensive Income [Roll Up]
22-Statement of Comprehensive Income (Alternative) ◆ Comprehensive Income Statement [Hypercube]
23-Statement of Changes in Net Assets ◆ Changes in Net Assets
31-Statement of Changes in Equity ◆ Changes in Equity [Hypercube]
32-Statement of Changes in Fund Balance ◆ Changes in Fund Balance [Hypercube]
Component Properties
Component
21-Statement of Comprehensive In...
Abstract
Comprehensive Income Statement ...
Concept Arrangement Patt
RollUp
Member Aggregation Patte
Name
sfac8:ComprehensiveIncomeRollUp
Label
Comprehensive Income [Roll Up]
Rendering
Model Structure
Fact Table
Business Rules Structure
Business Rules Validation Results
Elements
Component: (Network and Table)
Network
21 - Unknown - Statement of Comprehensive Income
Table
Comprehensive Income Statement [Hypercube]
Reporting Entity [Axis]
GH259400TOMPUOLS65II http://standards.iso.org/iso/17442
Unit [Axis]
USD
Period [Axis]
Comprehensive Income Statement [Line Items]
2020-01-01/2020-12-31
Comprehensive Income [Roll Up]
Revenues
7,000
(Expenses)
(3,000)
Gains
1,000
(Losses)
(2,000)
Comprehensive Income
3,000
Structure
Association
Term
Fact
Restriction


Model
Logical System is Consistent
Association
Structure
Rule
(Product + Services and Other = Total Revenue)
Term
Fact
Instance (msft-20170630.xml) - Pesseract
XBRL-based public company financial reports in US GAAP to the SEC
Report Validation Status
Application Mode
Components (128)
Network View
Component View
Block View
Rendering
Model Structure
Fact Table
Business Rules Structure
Business Rules Validation Results
Elements
Component: (Network and Table)
Network
100010 - Statement - INCOME STATEMENTS
Table
Statement [Table]
Reporting Entity [Axis]
0000789019 http://www.sec.gov/CIK
Legal Entity [Axis]
Entity [Domain]
Unit [Axis]
shares
Period [Axis]
Statement [Line Items]
2016-07-01/2017-06-30
2015-07-01/2016-06-30
2014-07-01/2015-06-30
Revenue
Product 57,190,000,000 61,502,000,000 75,956,000,000
Service and other 32,760,000,000 23,818,000,000 17,624,000,000
Total revenue 89,950,000,000 85,320,000,000 93,580,000,000
Cost of revenue
Product 15,175,000,000 17,880,000,000 21,410,000,000
Service and other 19,086,000,000 14,900,000,000 11,628,000,000
Total cost of revenue 34,261,000,000 32,780,000,000 33,038,000,000
Gross margin 55,689,000,000 52,540,000,000 60,542,000,000
Research and development 13,037,000,000 11,988,000,000 12,046,000,000
Sales and marketing 15,539,000,000 14,697,000,000 15,713,000,000
General and administrative 4,481,000,000 4,563,000,000 4,611,000,000
Impairment, integration, and restructuring 306,000,000 1,110,000,000 10,011,000,000
Operating income 22,326,000,000 20,182,000,000 18,161,000,000
Other income (expense), net 823,000,000 (431,000,000) 346,000,000
Income before income taxes 23,149,000,000 19,751,000,000 18,507,000,000
Provision for income taxes 1,945,000,000 2,953,000,000 6,314,000,000
Net income 21,204,000,000 16,798,000,000 12,193,000,000
Component Properties
Console

Enter report information

Base information
Terms
Labels
References
Structures
Associations
Rules
Facts

View / Edit

Extra

Validated reports Beta
Lookup List
JIGS

State Properties

Reporting scheme	2
Fact count	14
Structure count	3
Hypercube count	3
Hypercube (explicit)	3
Hypercube (implied)	0
Block count	3
Disclosure count	3
Pattern count	3
Set	
Roll Up	1
Roll Forward	1
Roll Forward Info	
Adjustments	
Variances	
Text Blocks	
Member Aggregation	
Arithmetic	1
Validation inconsistencies depending on SBRM	0
XBRL Calculation	0
XBRL Formula	0
Model structure	0

Report Elements

	All	Local (Added)	Percent
Structure	3	3	100.00%
Hypercube	3	0	0.00%
Dimensions	0	0	0.00%
Members	0	0	0.00%
LineItems	3	0	0.00%
Abstracts	3	0	0.00%
Concepts	11	1	9.09%

Blocks

Disclosures

#	Disclosure name
1	Balance Sheet | disclosures:BalanceSheet
2	Changes in Equity | disclosures:ChangesInEquity
3	Comprehensive Income | disclosures:ComprehensiveIncome

Reporting Style - (BS1-IS1) Statement of Financial Postion, Statement of Income

Enter report information

Base information
Terms
Labels
References
Structures
Associations
Rules
Facts

View / Edit

Extra

Validated reports Beta
Lookup List
JIGS

Internal Validation

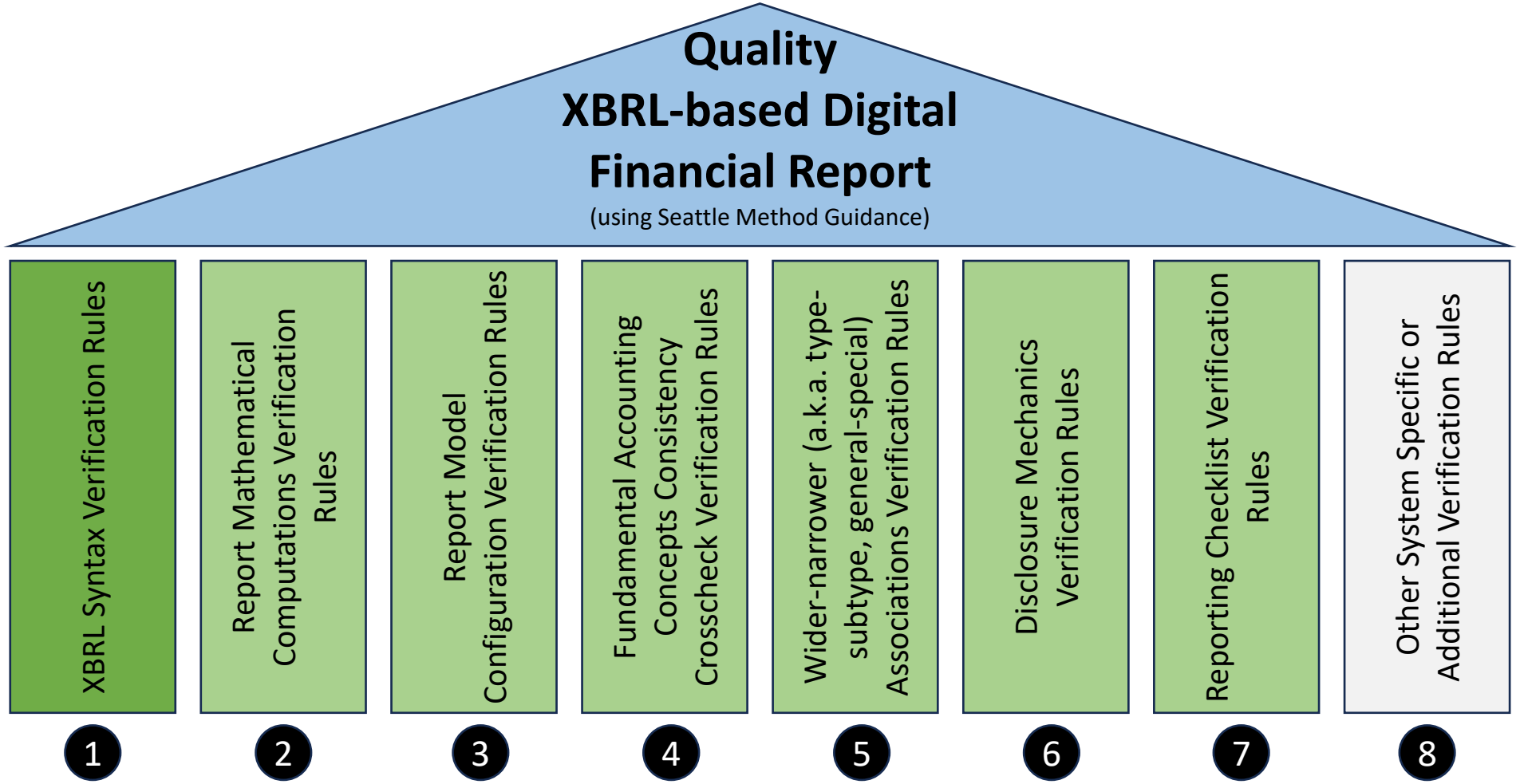
Analysis of: Report

#	Verification Category	Result
1	XBRL Technical Syntax Verification	✓
2	Report Mathematical Computations Verification (XBRL Calculations)	✓
3	Report Mathematical Computations Verification (XBRL Formula)	✓
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	

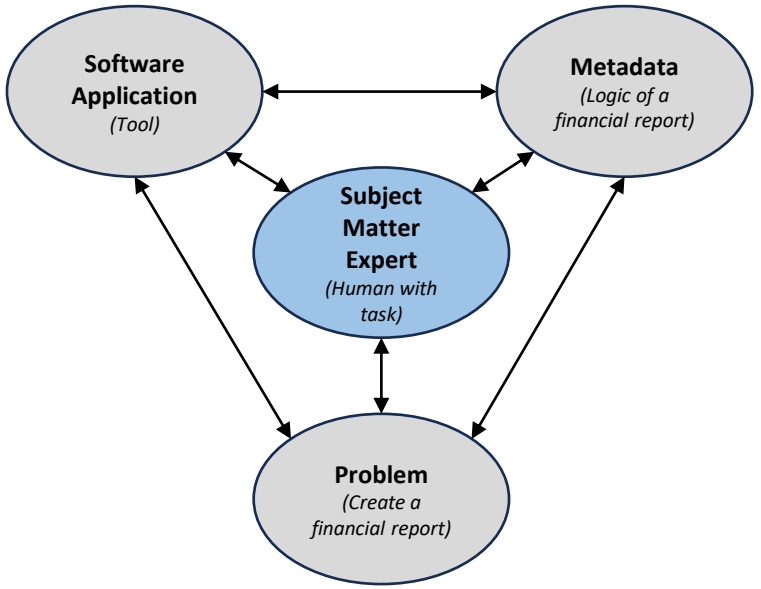
Messages

#	Type	Stage	Message
1	info	loaded in 5.27 secs at 2024-07-17T10:25:54	dev.auditchain.finance/storage/aa03cb7b-e95e-405e-b3e1-9fe4e893e5a5/a6bdc296/instance.xml
2	info	validated in 1.35 secs	dev.auditchain.finance/storage/aa03cb7b-e95e-405e-b3e1-9fe4e893e5a5/a6bdc296/instance.xml

Pillars of quality



https://theleansuite.com/what-is-world-class-manufacturing-wcm/


Software Application
(Tool)
Metadata
(Logic of a financial report)
Subject Matter Expert
(Human with task)
Problem
(Create a financial report)