

Company’s Working Trial Balance (which uses chart of accounts as line items; one transaction and one adjustment)

Concept [Aspect]	Period [Aspect]		
	2025-12-31		
	Status [Dimension]		
	Prepared by Client [Member]	Adjustments [Member]	Adjusted [Member]
Trial Balance of Accounts [Abstract]			
000-1100-00 - BofA Checking	\$ 10,000	\$ (10)	\$ 9,990
000-1105-00 - Payroll imprest account - B of A	0	0	0
000-1107-00 - Petty cash on hand	0	0	0
000-1200-00 - AR	0	0	0
000-1500-00 - Furniture and fixtures	0	0	0
000-2150-00 - AP	0	0	0
000-2300-00 - Note payable Bank of America	0	0	0
000-3200-00 - RE	0	10	10
000-4100-00 - APIC	(10,000)	0	(10,000)
Check Sum Closed Trial Balance	\$ 0	\$ 0	\$ 0

This XBRL instance can be used to load this report:

<https://xbrlsite.com/seattlemethod/platinum-testcases/step/instance.xml>

Here are all the files for this example:

<https://xbrlsite.com/seattlemethod/platinum-testcases/step/index2.html>

Lead schedules (hooks chart of accounts to financial statement line items)

Concept [Aspect]	Period [Aspect]		
	2025-12-31		
	Status [Dimension]		
	Prepared by Client [Member]	Adjustments [Member]	Adjusted [Member]
Cash and Cash Equivalents [Roll Up]			
000-1100-00 - BofA Checking	\$ 10,000	\$ (10)	\$ 9,990
000-1105-00 - Payroll imprest account - B of A	0	0	0
000-1107-00 - Petty cash on hand	0	0	0
Cash and Cash Equivalents	\$ 10,000	\$ (10)	\$ 9,990
Trade Accounts Receivable [Roll Up]			
000-1200-00 - AR	\$ 0	\$ 0	\$ 0
Receivable	\$ 0	\$ 0	\$ 0
Inventories [Roll Up]			
000-1300-00 - Inventory on hand	\$ 0	\$ 0	\$ 0
Inventories	\$ 0	\$ 0	\$ 0
Property, Plant and Equipment [Roll Up]			
000-1500-00 - Furniture and fixtures	\$ 0	\$ 0	\$ 0
Property, Plant and Equipment	\$ 0	\$ 0	\$ 0
Trade Accounts Payable [Roll Up]			
000-2150-00 - AP	\$ 0	\$ 0	\$ 0
Trade Payables	\$ 0	\$ 0	\$ 0
Long-term Debt [Roll Up]			
000-2300-00 - Note payable Bank of America	\$ 0	\$ 0	\$ 0
Long-term Debt	\$ 0	\$ 0	\$ 0
Retained Earnings [Roll Up]			
000-3200-00 - RE	\$ 0	\$ (10)	\$ (10)
Retained Earnings	\$ 0	\$ (10)	\$ (10)
Paid in Capital [Roll Up]			
000-4100-00 - APIC	\$ 10,000	\$ 0	\$ 10,000
Paid In Capital	\$ 10,000	\$ 0	\$ 10,000

Financial Statement Line Items: (line items from financial reporting framework which will show up in financial statements)

Concept [Aspect]	Period [Aspect]	
	2025-12-31	
Trial Balance [Roll Up]		
Cash and Cash Equivalents	\$	9,990
Receivable		0
Inventories		0
Property, Plant and Equipment		0
Accounts Payable		0
Accrued Expenses		0
Long-term Debt		0
Paid In Capital		10,000
Retained Earnings		10
Check Sum	\$	0

This is the financial reporting framework used:

https://xbrlsite.azurewebsites.net/seattlemethod/platinum/mini/base-taxonomy/mini_ModelStructure.html

Pesseract (Shows linking)

Company’s Working Trial Balance

Reporting Entity [Axis]

1111111 http://asab.gov/id

Period [Axis]

2025-12-31

Unit [Axis]

USD

Status [Dimension]

Hypercube [Line Items]

		Prepared by Client [Member]	Adjustments [Member]
Trial Balance of Accounts [Abstract]			
000-1100-00 - BofA Checking	9,990	10,000	(10)
000-1105-00 - Payroll imprest account - B of A	0	0	0
000-1107-00 - Petty cash on hand	0	0	0
000-1200-00 - AR	0	0	0
000-1500-00 - Furniture and fixtures	0	0	0
000-2150-00 - AP	0	0	0
000-2300-00 - Note payable Bank of America	0	0	0
000-3200-00 - RE	10	0	10
000-4100-00 - APIC	(10,000)	(10,000)	0
Check Sum Closed Trial Balance	0	0	0

Report Element Properties

PropertiesLabelsReferencesOccurrencesTo Do

Fragments containing: 000-4100-00 - APIC

1001 - Working Trial Balance ♦ Working Trial Balance [Hypercube]

2001 - Lead Schedules ♦ Lead Schedule [Hypercube]

Lead Schedules

Reporting Entity [Axis]	1111111 http://asab.gov/id		
Period [Axis]	2025-12-31		
Unit [Axis]	USD		
Status [Dimension]			
Lead Schedule [Line Items]		Prepared by Client [Member]	Adjustments [Member]
Cash and Cash Equivalents [Roll Up]			
000-1100-00 - BofA Checking	9,990	10,000	(10)
000-1105-00 - Payroll imprest account - B of A	0	0	0
000-1107-00 - Petty cash on hand	0	0	0
Cash and Cash Equivalents	9,990	10,000	(10)
Trade Accounts Receivable [Roll Up]			
000-1200-00 - AR	0	0	0
Receivable	0		
Inventories [Roll Up]			
000-1300-00 - Inventory on hand	0		
Inventories	0		
Property, Plant and Equipment [Roll Up]			
000-1500-00 - Furniture and fixtures	0		
Property, Plant and Equipment	0		
Trade Accounts Payable [Roll Up]			
000-2150-00 - AP	0	0	0
Trade Payables	0	0	0
Long-term Debt [Roll Up]			
000-2300-00 - Note payable Bank of America	0	0	0
Long-term Debt	0	0	0
Retained Earnings [Roll Up]			
000-3200-00 - RE	(10)	0	(10)
Retained Earnings	(10)	0	(10)
Paid in Capital [Roll Up]			
000-4100-00 - APIC	10,000	10,000	0
Paid In Capital	10,000	10,000	0

Report Element Properties

PropertiesLabelsReferencesOccurrencesTo Do

Fragments containing: 000-4100-00 - APIC

1001 - Working Trial Balance ♦ Working Trial Balance [Hypercube]

2001 - Lead Schedules ♦ Lead Schedule [Hypercube]

Financial Statement Line Items

Reporting Entity [Axis]	1111111 http://asab.gov/id
Unit [Axis]	USD
	Period [Axis]
Trial Balance [Line Items]	2025-12-31
Trial Balance [Roll Up]	
Cash and Cash Equivalents	9,990
Receivable	0
Inventories	0
Property, Plant and Equipment	0
Accounts Payable	0
Accrued Expenses	0
Long-term Debt	0
Paid in Capital	(10,000)
Retained Earnings	10
Check Sum	0

Report Element Properties

PropertiesLabelsReferencesOccurrencesTo Do

Fragments containing: Paid In Capital

2001 - Lead Schedules ♦ Lead Schedule [Hypercube]

3001 - Report Line Items ♦ Trial Balance [Hypercube]

Failing Loudly

Rendering Model Facts Rules Verification Terms							
<div> </div>							
Reporting Entity [Aspect]		1111111 http://asab.gov/id					
Concept [Aspect]	Period [Aspect]						
	2025-12-31						
	Status [Dimension]						
	Prepared by Client [Member]	Adjustments [Member]	Adjusted [Member]				
Cash and Cash Equivalents [Roll Up]							
000-1100-00 - BofA Checking	10000	10	9990				
000-1105-00 - Payroll imprest account - B of A	0	1	0				
000-1107-00 - Petty cash on hand	0	0	0				
Cash and Cash Equivalents	✓ 10000	⓪ -10	✓ 9990				
Trade Accounts Receivable [Roll Up]							
000-1200-00 - AR	0	0	0				
Receivable	✓ 0	✓ 0	✓ 0				
Inventories [Roll Up]							
000-1300-00 - Inventory on hand	0	0	0				
Inventories	✓ 0	✓ 0	✓ 0				
Property, Plant and Equipment [Roll Up]							
000-1500-00 - Furniture and fixtures	0	0	0				
Property, Plant and Equipment	✓ 0	✓ 0	✓ 0				
Trade Accounts Payable [Roll Up]							
000-2150-00 - AP	0	0	0				
Trade Payables	✓ 0	✓ 0	✓ 0				
Long-term Debt [Roll Up]							
000-2300-00 - Note payable Bank of America	0	0	0				
Long-term Debt	✓ 0	✓ 0	✓ 0				
Retained Earnings [Roll Up]							
000-3200-00 - RE	0	-10	-10				
Retained Earnings	✓ 0	✓ -10	✓ -10				
Paid in Capital [Roll Up]							
000-4100-00 - APIC	10000	0	10000				
Paid In Capital	✓ 10000	✓ 0	✓ 10000				

