Adjustment (a.k.a. Restatement) Logic

The following is a summary of logic related to an adjustment[1]. An adjustment relates to how the primary items within a set of [Line Items] is organized and characterized by a specific dimension and members of that dimension.

Examples

XBRL Cloud: https://xbrlsite.azurewebsites.net/2019/Prototype/conformance-suite/Production/1000-ConceptArangementPatterns/05-Adjustment/evidence-package/
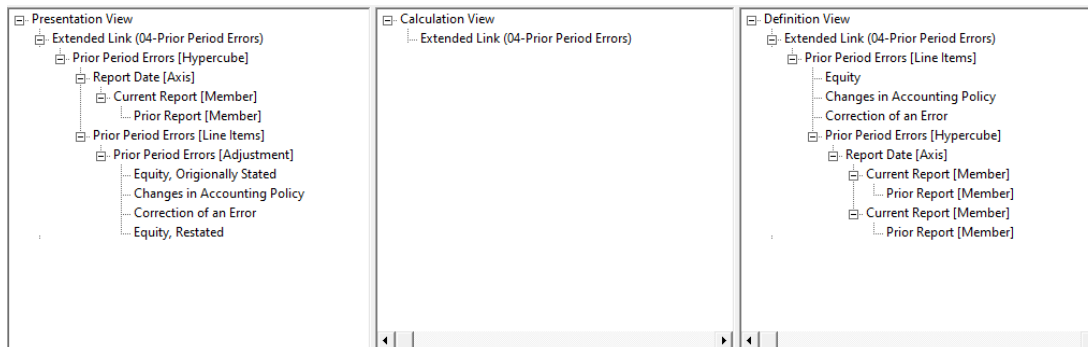
Luca Suite:
https://luca.pacioli.ai/luca/view/0f24fd35e961e167a727b663c75a4c5ec9fb7eb86730d6292f46e6e180fc2018_C6KryGryKRc/index

Test case: http://xbrlsite.com/seattlemethod/platinum-testcases/28-TestCase-adjustment.xml

Pesseract:

The following is an example of a modeling of a roll forward logical pattern using XBRL:

An XBRL formula is always required to represent the mathematics of the Adjustment.

Brief Description

An **adjustment** concept arrangement pattern reconciles an originally stated balance to a restated balance, the adjustment being the total change, between two different report dates. An adjustment is similar to a roll forward in that it is a reconciliation, however rather than the calendar period [Aspect] changing; it is the Report Date [Axis] which changes. The basic equation is:

originally reported balance + adjustment = restated balance.

Concept [Aspect]	Report Date [Axis]	Period [Aspect]
		2019-12-31
Prior Period Errors [Adjustment]		
Equity, Origionally Stated	Prior Report [Member]	$ 2,000
Changes in Accounting Policy	Current Report [Member]	(1,500)
Correction of an Error	Current Report [Member]	(500)
Equity, Restated	Current Report [Member]	$ 0

An adjustment always has a Report Date [Dimension] that is generally specific to the profile used by the XBRL instance (because XBRL International does not provide this standard dimension), the first concept in the presentation relations is an instant and uses the origionallyStated label role appropriate for the profile (because XBRL international does not provide this as a standard label role), the last concept in the presentation relations is an instant and uses the restated label role (which is published by XBRL International, restatedLabel[2], http://www.xbrl.org/2006/role/restatedLabel). Between the originally stated and restated concepts are the adjustments.

Another name for an adjustment is a restatement.

The XBRL Formula for an Adjustment is always of a specific pattern.

Axioms

1. A adjustment is a type of information block object.
2. A adjustment is a reconciliation (durations) between two points in time (instants)..
3. The pseudo mathematical formula for an adjustment is: Restated Balance = Originally Stated Balance + Adjustments to the originally stated balance.
4. The data type of each concept MUST be the same.
5. The units of each fact in a adjustment must be the same.
6. The concepts within an adjustment are all instants (i.e. there are no durations).
7. An adjustment NEVER has two originally stated concepts, two restated concepts, no originally stated concept, no restated concept, or no adjustment concept.
8. An adjustment is modeled using XBRL:

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[2] XBRL International, Restated Label Role, https://specifications.xbrl.org/registries/lrr-2.0/#role-restatedLabel

a. Presentation relations show an [Abstract] element which has the Concepts being adjusted as the children of that one [Abstract] element. The originally stated instant concept is always the first concept in the hierarchy and the restated instant concept is the last concept in the hierarchy of the root [Abstract] concept. Each of the adjustment concepts is between the originally stated concept and the restated concept.

b. Calculation relations never exist, by definition, with this specific style of an adjustment as there is no total provided for the sum of the adjustments in the adjustment.

c. Definition relations will always exist because the Report Date [Dimension] and members MUST be provided to represent the adjustment.

d. XBRL formula is provided which documents the mathematical relations of the adjustment is best/good practice.

9. An adjustment could potentially have ZERO to MANY roll ups nested within the adjustment as subtotals and grand totals of the adjustment amounts.

10. If there is no originally stated or restated instant concept for an adjustment but there are concepts that do represent adjustments in the instants; the information is a partial set of information and should not be rendered as part of an adjustment block of information.

Another example of an adjustment with the actual report date being used as opposed to the more general "Current Report" and "Prior Report":

		Period [Axis]
Prior Period Adjustments [Line Items]	Report Date [Axis]	2009-12-31
Prior Period Adjustments to Retained Earnings [Adjustment]		
Retained Earnings (Accumulated Losses), Originally Stated	Reported March 21, 2010 [Member]	4,000
Changes in Accounting Policy	Reported March 18, 2011 [Member]	3,000
Correction of an Error	Reported March 18, 2011 [Member]	(1,000)
Retained Earnings (Accumulated Losses), Restated	Reported March 18, 2011 [Member]	6,000

Contra example (Period [Aspect] for 2022-12-31 should not be shown)

		Period [Aspect]	
Concept [Aspect]	Report Date [Dimension]	2022-12-31	2021-12-31
Retrospective Restatement of Equity [Adjustment]			
Equity, Opening Balance After Cumulative Adjustment	Prior Report [Member]		$ 0
Effect of Mandatory Change in Accounting Policy	Current Report [Member]		0
Effect of Voluntary Change in Accounting Policy	Current Report [Member]		0
Effect of Correction of Prior Period Error	Current Report [Member]		0
Equity, Restated	Current Report [Member]	$ 0	$ 0

The column with the instant 2022-12-31 is not part of the Adjustment logic pattern because there is no prior period balance of equity and there are no adjustment amounts. Only the column for 2021-12-31 should actually be shown.