Roll Forward Info Logic

The following is a summary of logic related to a roll forward info[1]. A roll forward info relates to how the primary items within a set of [Line Items] is organized and characterized.

Examples

XBRL Cloud: https://xbrlsite.azurewebsites.net/2019/Prototype/conformance-suite/Production/1000-ConceptArangementPatterns/10-RollForwardInfo/evidence-package/

Luca Suite: https://luca.pacioli.ai/luca/view/0f24fd35e961e167a727b663c75a4c5ec9fb7eb86730d6292f46e6e180fc2018_bMbWwYd_9gg/index
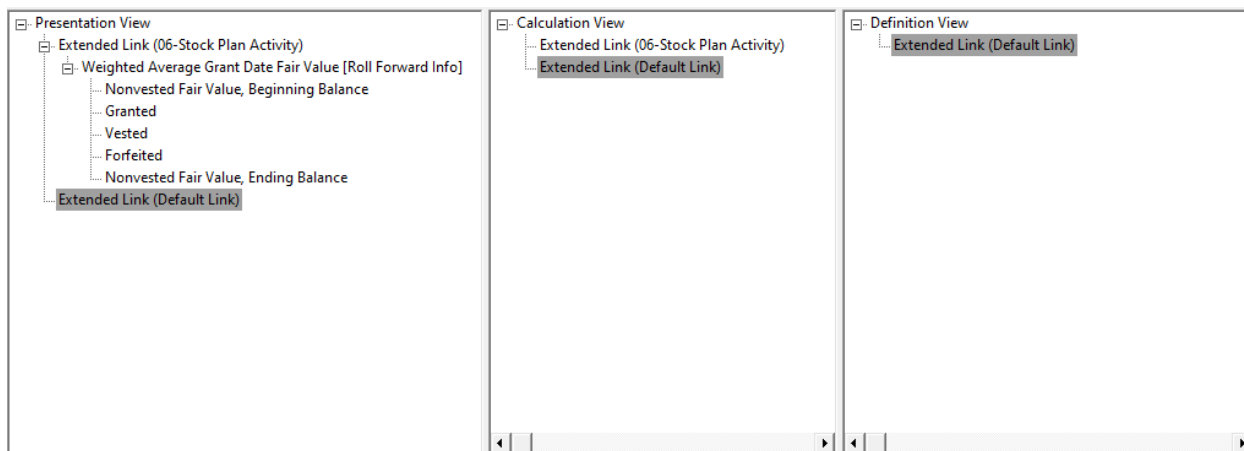
Test case: http://xbrlsite.com/seattlemethod/platinum-testcases/30-TestCase-rollforwardinfo.xml

Pesseract: (note that Pesseract has a rendering problem, it does not show the proper decimals values for the facts)

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

Brief Description

A **roll forward info** concept arrangement pattern looks somewhat like a roll forward visually, but is not really a roll forward. While a roll forward reconciles the balance of a concept between two points in time; the roll forward info is really just a set which shows a beginning and ending balance and other information that is generally about some roll forward. A roll forward info concept arrangement pattern is generally shown with a roll forward.

Concept [Aspect]	Period [Aspect]
	2020-01-01 | 2020-12-31
Weighted Average Grant Date Fair Value [Roll Forward Info]	
Nonvested Fair Value, Beginning Balance	32.72
Granted	41.51
Vested	30.92
Forfeited	35.93
Nonvested Fair Value, Ending Balance	36.92

A roll forward info pattern can be detected because (a) the first concept has a periodStart preferred label role, (b) the last concept in the presentation relations has a periodEnd preferred label role. A roll forward info is numbers that describe other numbers. There is no XBRL Formula for roll forward info patterns. Generally, the data type of the concepts in a roll forward info is either xbrli:decimalItemType or num:perShareItemType.

Axioms

1. A roll forward info is a type of information block object.
2. A roll forward info shows information about a reconciliation but is itself not a reconciliation.
3. The data type of each concept in a roll forward info MUST be the same.
4. The units of each fact in a roll forward info must be the same and are generally PerShare or the more general decimals.

5. A roll forward info NEVER has two beginning concepts, two ending concepts, no beginning concept, no ending concept, or no changes concept.
6. A roll forward info is modeled using XBRL:
   a. Presentation relations show an [Abstract] element which has the Concepts being rolled forward info as the children of that one [Abstract] element. The beginning instant concept is always the first concept in the hierarchy and the last instant concept is the last concept in the hierarchy of the root [Abstract] concept.
   b. Calculation relations never exist, by definition, with this specific style of a roll forward as there is no total provided for the sum of the changes in the roll forward.
   c. Definition relations exist only when a hypercube is explicitly provided and are represented using the rules of XBRL Dimensions.
7. If there is no beginning or ending instant concept for a roll forward info but there are concepts that do represent changes in the instants; the information is a partial set of information and should not be rendered as part of a roll forward info block of information.

Note that a roll forward, a prior logical information pattern, is not the same as a roll forward info.

Roll forward info:

Concept [Aspect]	Period [Aspect]
	2022-01-01 │ 2022-12-31
Weighted Average Exercise Prices of Share Options [Roll Forward Info]	
Weighted Average Exercise Price of Share Options Outstanding, Beginning of Period	0
Weighted Average Exercise Price of Share Options Granted	0
Weighted Average Exercise Price of Share Options Forfeited	0
Weighted Average Exercise Price of Share Options Exercised	0
Weighted Average Exercise Price of Share Options Expired	0
Weighted Average Exercise Price of Share Options Outstanding, End of Period	0

Note that a roll forward info is generally provided using two decimals, XX.XX.