

1. Comprehensive Example

The comprehensive example takes the complete set of business use cases, puts them all into one XBRL taxonomy and XBRL instance “system”, and tests how one part of an XBRL taxonomy and XBRL instance interrelates with other parts in one comprehensive digital financial report. This enables an XBRL instance and taxonomy to be evaluated holistically, being sure all the moving pieces interact correctly with one another. This example also shows this interaction.

Don’t be deceived by its apparent simplicity of this example. It would be rare for a real XBRL instance to contain all that this example contains. While it might not look like a real financial report, the example looks enough like a real financial report to help grasp the true issues of expressing information using XBRL but small enough not to be overwhelming.

This example does have the simple and complex issues you would run up against while modeling a real financial report. This is a marvelous learning tool. It is an extremely useful testing tool. It is a valuable prototype to show how to get XBRL to do the things which you will find that you need XBRL to do within your system.

1.1. *Overview of comprehensive example*

The comprehensive example can be found at the following URL:

<http://www.xbrlsite.com/DigitalFinancialReporting/ComprehensiveExample/2013-05-15>

At that URL you will see an index page which is similar to the index pages of the metapatterns and business use cases and looks as follows:

Comprehensive Example (2013-05-15)

#	Item	Description																																										
A.	Business use case name	Comprehensive Example																																										
B.	Description	The Comprehensive Example takes the complete set of business use cases, puts them all into one XBRL taxonomy and XBRL instance, and shows how one part of an XBRL taxonomy and XBRL instance interrelates with other parts in one comprehensive digital financial report.																																										
C.	Visual example	<div>ABC Company, Inc. Financial Highlights (in US Dollars)</div> <table><thead><tr><th></th><th>2010</th><th>2009</th><th>2008</th><th>2007</th><th>2006</th></tr></thead><tbody><tr><td>Revenues, Net</td><td>4,000</td><td>5,000</td><td>4,000</td><td>4,000</td><td>4,000</td></tr><tr><td>Income (Loss) from Continuing Operations</td><td>500</td><td>-4,000</td><td>-4,000</td><td>-4,000</td><td>-4,000</td></tr><tr><td>Net Income (Loss) ^(b)</td><td>500</td><td>-4,000</td><td>-4,000</td><td>-4,000</td><td>-4,000</td></tr><tr><td>Cash Flow Provided by (used in) Operating Activities, Net</td><td>-1,000</td><td>4,000</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Capital Additions</td><td>1,000</td><td>650</td><td>550</td><td>450</td><td>350</td></tr><tr><td>Average Number of Employees ^(a)</td><td>300</td><td>250</td><td>250</td><td>240</td><td>220</td></tr></tbody></table>		2010	2009	2008	2007	2006	Revenues, Net	4,000	5,000	4,000	4,000	4,000	Income (Loss) from Continuing Operations	500	-4,000	-4,000	-4,000	-4,000	Net Income (Loss) ^(b)	500	-4,000	-4,000	-4,000	-4,000	Cash Flow Provided by (used in) Operating Activities, Net	-1,000	4,000	0	0	0	Capital Additions	1,000	650	550	450	350	Average Number of Employees ^(a)	300	250	250	240	220
	2010	2009	2008	2007	2006																																							
Revenues, Net	4,000	5,000	4,000	4,000	4,000																																							
Income (Loss) from Continuing Operations	500	-4,000	-4,000	-4,000	-4,000																																							
Net Income (Loss) ^(b)	500	-4,000	-4,000	-4,000	-4,000																																							
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Average Number of Employees ^(a)	300	250	250	240	220																																							
D.	Visual example file	PDF XSLT used to generate XSL-FO for PDF generation																																										
E.	XBRL taxonomy	XSD (Company) XSD (GAAP)																																										
F.	XBRL instance	XBRL instance																																										
G.	XBRL formulas	XBRL Formulas (Company) XBRL Formulas (GAAP domain level and Industry/activity level)																																										
H.	Human readable viewer (thank you to XBRL Cloud)	HTML Version of XBRL Cloud Evidence Package																																										
I.	ZIP Archive with All Files	ZIP																																										
J.	Automated validation results	XBRL validation (UBmatrix Taxonomy Designer) XBRL validation (XBRL Cloud XRun) XBRL validation (XBRL Cloud) XBRL validation (UBmatrix XPE) XBRL calculations validation (UBmatrix Taxonomy Designer) XBRL calculations validation (UBmatrix XPE) XBRL Formula validation (UBmatrix XPE)																																										



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A good place to start is by reading through the visual example of what is contained in this financial report, item "D" the visual example file which is provided in a PDF format.

One thing which the comprehensive example does not get into is taxonomy modularity. Taxonomy modularity architecture decisions need different inputs than provided by this example.

1.2. Details of each network

The following is a summary of each of the networks contained within the comprehensive example and a mapping to the business use case and/or metapattern.

Network	Business Use Case and Other Information
AA, Part 1: Financial Highlights	Flat Hierarchy
BA, Part 1: Balance Sheet	Roll Up
BA, Part 2: Balance Sheet, Classes of Preferred Stock	Simple Compound Fact, shows a class with only one member
BA, Part 3: Balance Sheet, Classes of Common Stock	Simple Compound Fact
BB, Part 1: Income Statement	Roll Up
BB, Part 2: Income Statement, Earnings Per Share	Flat Hierarchy
BC, Part 1: Cash Flow Statement, Direct Method	Roll Forward
BF, Part 1: Changes in Equity, Prior Period Adjustments	Prior Period Adjustment
BF, Part 2: Changes in Equity	Roll Forward
BF, Part 3: Changes in Equity, Preferred Stock, Shares	Roll Forward
BF, Part 4: Changes in Equity, Common Stock, Shares	Roll Forward
BF, Part 5: Changes in Equity [Extra]	

INTELLIGENT DIGITAL FINANCIAL REPORTING – PART 4: EXAMPLES AND SAMPLES – COMPREHENSIVE EXAMPLE –
CHARLES HOFFMAN, CPA AND RENE VAN EGMOND

IA, Part 1: Overall Financial Reporting Presentation and Display	Nested Hierarchy
JA, Part 1: Accounting Policies	Nested Hierarchy
JB, Part 1: Cash and Cash Equivalents, Disclosures	Flat Hierarchy
JB, Part 2: Cash and Cash Equivalents, Details	Roll Up
JC, Part 1: Receivables, Disclosures	Flat Hierarchy
JC, Part 2: Receivables, Details, Current/Noncurrent	Roll Up, Multiple Roll Ups
JC, Part 3: Receivables, Details, Gross/Net	Roll Up, Multiple Roll Ups
JC, Part 4: Receivables, Details, by Component	Roll Up, Multiple Roll Ups
JD, Part 1: Inventory, Disclosures	Flat Hierarchy
JE, Part 1: Prepaid Expenses, Disclosures	Flat Hierarchy
KA, Part 1: Property, Plant and Equipment, Disclosures (As Concepts)	Roll Up
KA, Part 2: Property, Plant and Equipment, Details (As Concepts)	Roll Up
KA, Part 3: Property, Plant and Equipment, Movement (As Concepts)	Roll Forward
KF, Part 1: Property, Plant and Equipment, Disclosures (Class as Axis)	Class
KF, Part 2: Property, Plant and Equipment, Details (Class as Axis)	Class Properties
KF, Part 3: Property, Plant and Equipment, Leasehold Land and Buildings	Multiple Periods Compound Fact
KG, Part 1: Other Assets, Disclosures	Flat Hierarchy
KG, Part 2: Other Assets, Details	Roll Up
LA, Part 1: Payables and Accruals, Details	Roll Up
LA, Part 1: Payables and Accruals, Disclosures	Flat Hierarchy
LB, Part 1: Debt, Disclosures	Flat Hierarchy
LB, Part 2: Debt, Details	Roll Up
LB, Part 3: Debt, Maturities	Roll Up, ties to total debt
LB, Part 4: Debt, Instruments	Compound Fact, ties to total debt
LB, Part 5: Debt, Details, Current/Noncurrent Breakdown	Roll Up, ties to total debt
LC, Part 1: Other Liabilities, Disclosures	Flat Hierarchy
LC, Part 2: Other Liabilities, Details	Flat Hierarchy
MA, Part 1: Equity, Disclosures	Flat Hierarchy
NA, Part 1: Income Taxes, Disclosures	Flat Hierarchy
NA, Part 2: Income Tax Expense (Benefit), Details	Roll Up
OA, Part 1: Subsequent Events	Compound Fact
OB, Part 1: Business Segments	Roll Up
OC, Part 1: Related Parties	Nested Compound Fact
OC, Part 2: Related Party Transactions	Nested Compound Fact
OC, Part 3: Director Compensation	Simple Compound Fact
OC, Part 4: Share Ownership Plans	Nested Roll Forward
PB, Part 1: Reconciliation of Cash, Summary	Reconciliation
PB, Part 2: Reconciliation of Cash, Detail	Reconciliation
PC, Part 2: Investments, Details	Grouped Report
PC, Part 3: Sales Analysis	Compound Fact
QA, Part 1: Variance Analysis	Variance
VA, Part 1: Document Information	Flat Hierarchy
VB, Part 1: Address	Flat Hierarchy