* A calculation link base only involves concepts. * Root - sum of its childen - weight +1 or -1 usually » Procedue:-(2) Find all Concepts that are grouped together:-2) Pick one specific combinetion of Roberts (CEPLU) of ding, abbusing a fact is reported for each concept for this specific combination. ditto be all combinations where a fect, is reforted foll all concepts 3) Then recify using with for these concepts given in calculation (network. Anth there specific Aspects/dus m Moretary concepts have belonce property - cloth't debit Example. <u>Credit</u> Debit Dincome Statement Outbound flows like costs ① Income Statement → Incoming flows like revenue. @Ralonce Skeet: - Asself (2) Balonce sheets
Equity + liabilities 3 Cost flows (3) Cash flows Rules - We in Calculation network have to be consistent with: (1) Gedit amount added to cledit amounts = New Gedit Amount Debit Amount - Debit Amount = New Gedited Amount 3 Debit Amount added to Debit amount = New Debit Amount Go Debit Amount - aledit Amount = New Debit Amount wt: positive Concept Concept Same balonce balance: balance: so edge converting thom Cledit Credit gland Jove (+) he weight edpe wt-Positie Concept Concept tralance: balance: debit debit edje wt: Opposite balance Concept Concept so edge must love repative balance: tralance: a regione weight? credit debit edje nt: Concept Concept repatin balance: balance: culit delit OR: - OBelow a credit concept,
Oal children credit concepts are added
Dall children debit concepts are subtracted. (2) Below a dubit concept, (i) all dilden debit concepts are added @ all children cledit concepts are subteneted.