

- \* A calculation linkbase only involves concepts.
- \* Root  $\rightarrow$  sum of its children  $\rightarrow$  weights +1 or -1 usually.
- \* Procedure :-

(1) Find all Concepts that are grouped together :-

do this for all combinations where a fact is reported for all concepts with these specific Aspects/dims

(2) Pick one specific combination of Aspects (CEPLU) & dim, assuming a fact is reported for each concept for this specific combination.

(3) Then verify using wts for those concepts given in calculation network.

- \* Monetary concepts have balance properly  $\rightarrow$  credit/debit.
- Example.

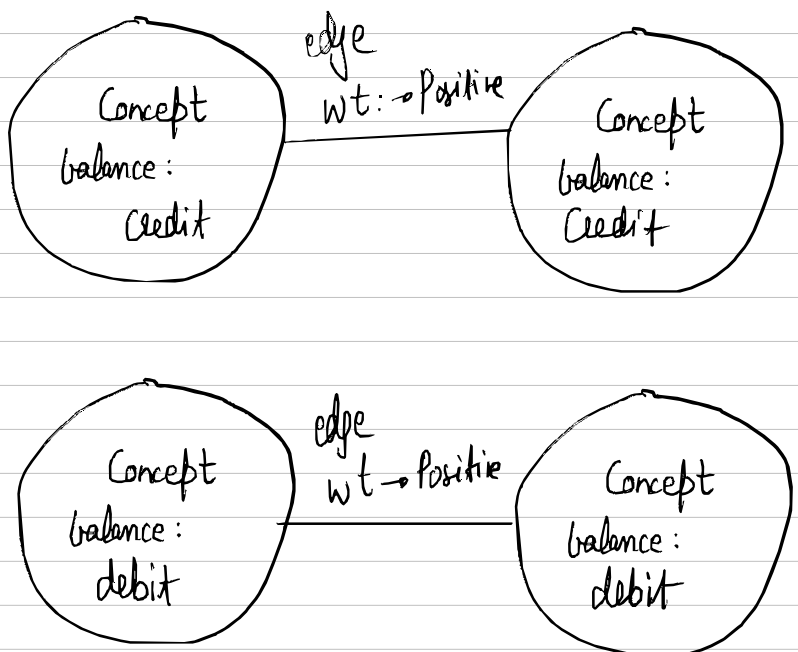
Credit	Debit
(1) Income Statement $\rightarrow$ Incoming flows like revenue.	(1) Income Statement Outbound flows like costs
(2) Balance sheets Equity + liabilities	(2) Balance Sheet $\rightarrow$ Assets
(3) Cash flows	(3) Cash flows

Rules  $\rightarrow$  wts in Calculation network have to be consistent with:

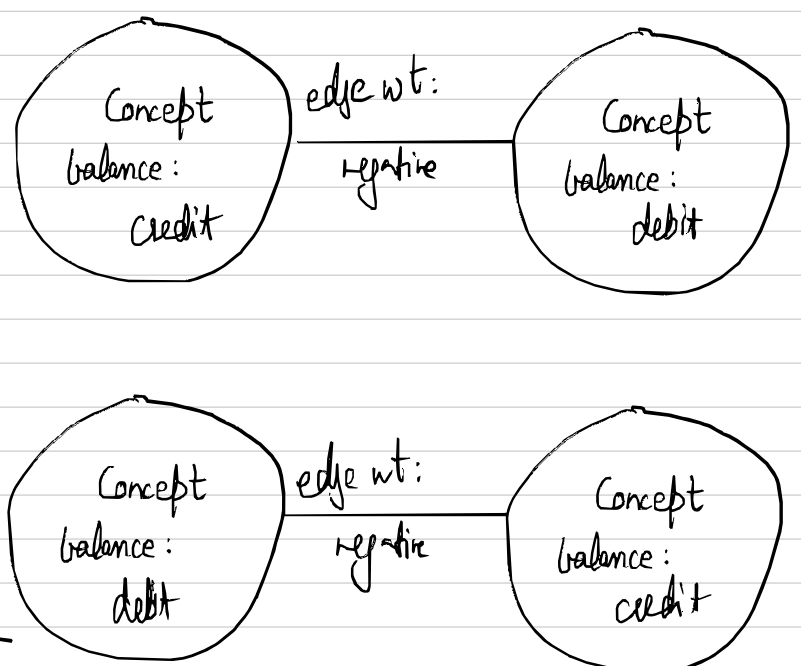
- (1) Credit amount added to credit amounts = New Credit Amount
- (2) Credit Amount - Debit Amount = New Credited Amount
- (3) Debit Amount added to Debit amount = New Debit Amount
- (4) Debit Amount - Credit Amount = New Debit Amount

(1.)

Same balance  
so edge  
connecting them  
should have  
(+)ve weight



Opposite balance  
so edge must have  
a negative weight



OR:  $\rightarrow$  (1) Below a credit concept,  
 (1) all children credit concepts are added  
 (2) all children debit concepts are subtracted.

(2) Below a debit concept,  
 (1) all children debit concepts are added  
 (2) all children credit concepts are subtracted.