# 1. Viewing XBRL-based Digital Financial Reports

The purpose of this section is to provide information related to viewing XBRL-based digital financial reports.

There are two great ways to view an XBRL-based digital financial report for free! This section walks you through the less obvious features related to viewing these high-tech financial reports.
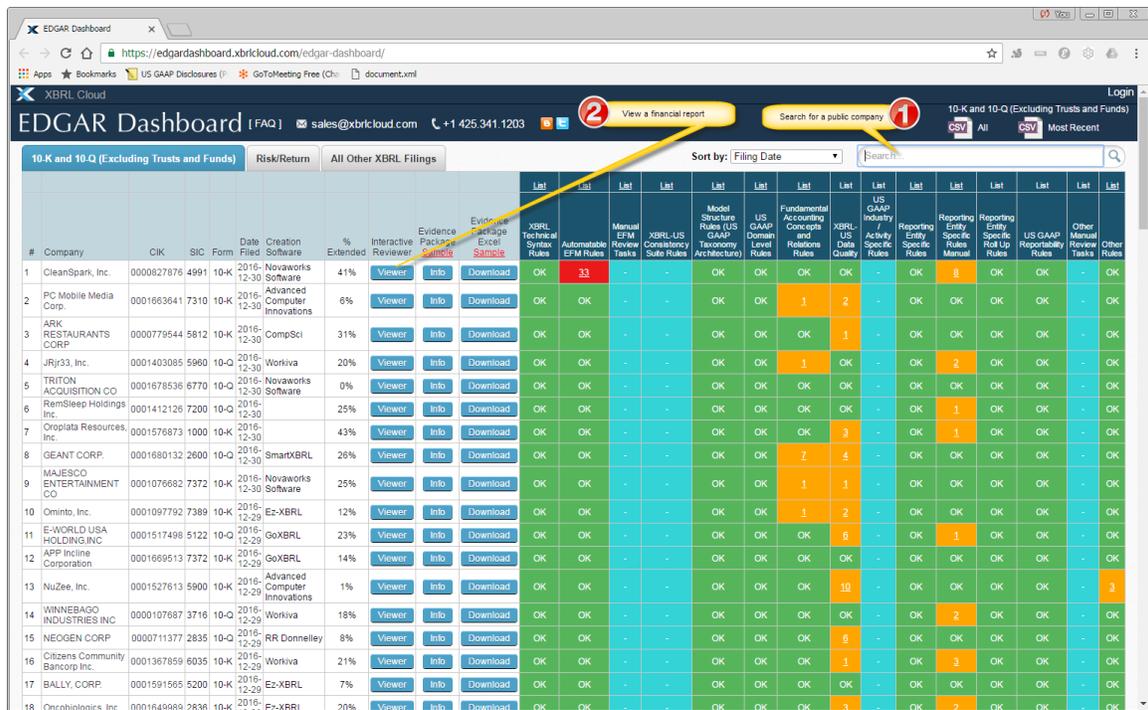
## 1.1. XBRL Cloud Edgar Dashboard

One free tool for viewing XBRL-based digital financial reports that have been submitted to the SEC by public companies is the free XBRL Cloud Edgar Dashboard and the XBRL Cloud Viewer browser-based application.

### 1.1.1. XBRL Cloud Edgar Dashboard

You can get to the XBRL Cloud Edgar Dashboard from this URL:

https://edgardashboard.xbrlcloud.com/edgar-dashboard/



Two things are worth pointing out. First, the "Search" functionality (see the RED #1). If you type a public company's name in the search box, you can find the reports for that company. For example, if you type "Microsoft" and press search, then a list of reports for Microsoft will be provided.

Second, if you click the "Viewer" button for any public company, you can open the XBRL-based digital financial report in the XBRL Cloud Viewer. We will cover the XBRL Cloud Viewer in the next section.

HINT: By clicking the "Viewer" button, you basically navigate to report using the following URL: https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#instance=http://www.sec.gov/Archives/edgar/data/789019/000119312516662209/msft-20160630.xml. But, you can simply paste a URL into your browser and also navigate to a report. Notice that there are two parts to the URL. The first part is the line to the XBRL Cloud Viewer application, the second is the URL of the actual XBRL-based financial report. Any report can be accessed in this manner.

### 1.1.2. XBRL Cloud Viewer

As mentioned above, you can access the XBRL Cloud Viewer by pasting a URL into your browser. For example, here is the URL for the 2016 Microsoft 10-K financial filing:

https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#instance=http://www.sec.gov/Archives/edgar/data/789019/000119312516662209/msft-20160630.xml
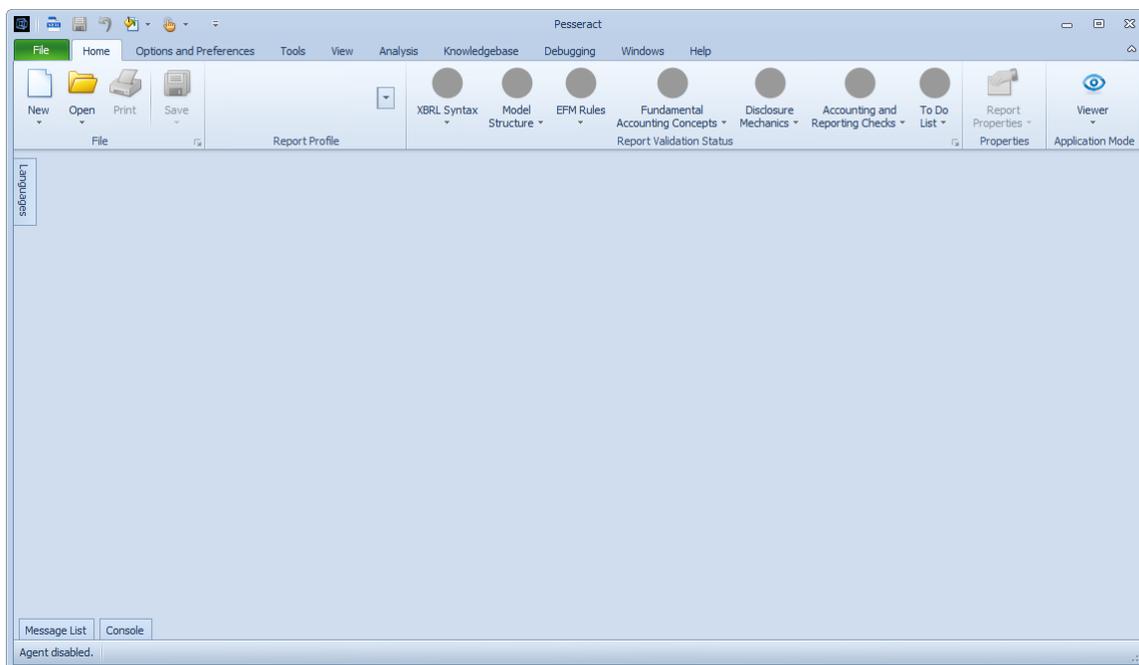
You see the components of the report listed on the left and a rendering of the selected component on the right. We will leave it at that for the XBRL Cloud Viewer, you can explore the functionality on your own. XBRL Cloud has much of the same functionality that is show by the Pesseract Viewer application which we will cover next.

## 1.2. Pesseract Viewer

While the XBRL Cloud Viewer is a browser-based application, the Pesseract Viewer is a locally installable software application. A viewer application is available for free and can be downloaded here:
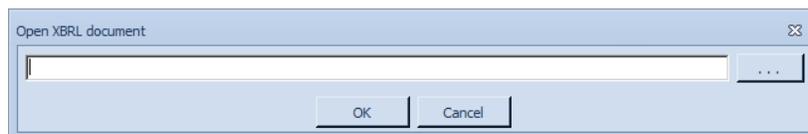
http://pesseract.azurewebsites.net/ or http://www.pesseract.com/

Once you download and install the Windows-based application, you can perform the steps below.
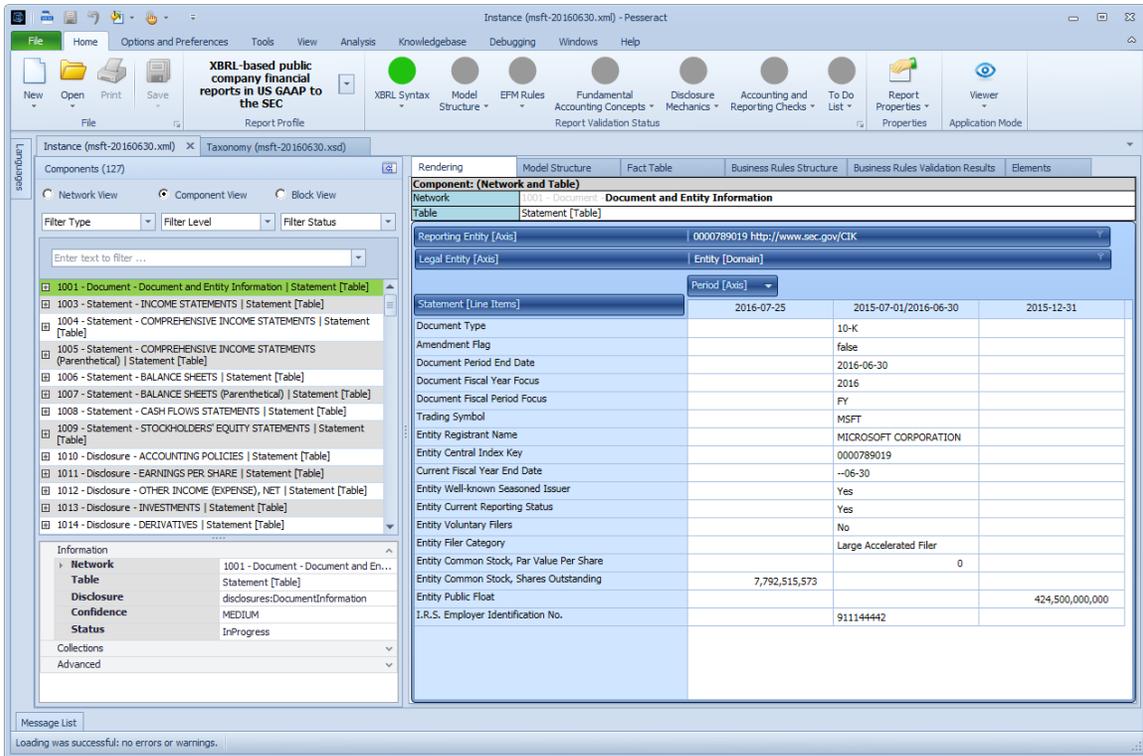


### 1.2.1.Open a report

To open a report, from the "Home" tab, select "Open", and then "Open XBRL Document". The following form appears:



Into the text box, type or copy the URL for the 2016 Microsoft 10-K filings:

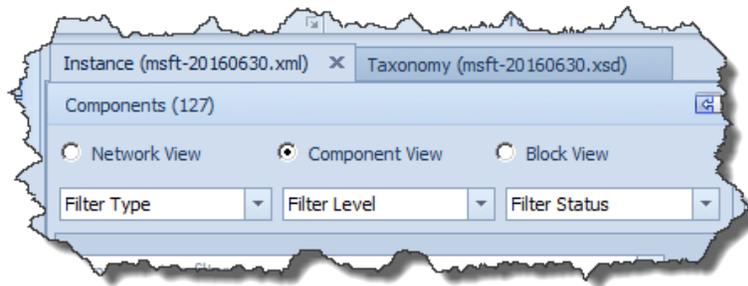http://www.sec.gov/Archives/edgar/data/789019/000119312516662209/msft-20160630.xml

After a brief period of time, the XBRL-based financial report of Microsoft loads into the Pesseract application. You should see the following:

Similar to the XBRL Cloud Viewer, the report fragments of the report are shown on the left, and a rendering of the selected component is shown on the right.

### 1.2.2. Networks, components, blocks

The conceptual model of a digital financial report discussed Networks, Components, and Blocks.  You can switch between each of those views using the radio button in the upper left hand panel.  The default view is the Components View.



Note that you can see that there are 127 Components.  If you switch to the Network view, you will see that there are also 127 Networks, meaning that there is a one-to-one correlation between Networks and Components.  Said another way, there is exactly one [Table] created within each Network.  That means that every [Table] is explicitly represented by Microsoft in its XBRL-based financial report.

If you select the "Block View", you see that there is a count of 187 Blocks. That means that there are some Components that have more than one Block.

Select the Component View, then select the Component "1006 - Statement - BALANCE SHEETS | Statement [Table]" and you see that the balance sheet is made up of two blocks.



### 1.2.3. Filtering components

If you select the "Component View" and type "Inventories" into the filter text box control, you see that three components appear in the components list.  The first is the Level 1 Note Text Block for the inventories disclosure, the second is the Level 3 Disclosure Text Block for the inventory disclosure, and the third is the Level 4 Disclosure Detail for the inventory disclosure.



### 1.2.4. Fact properties

If you click on the Total inventories fact, the fact properties form appears.

### 1.2.5. Intersections

In the properties form, if you click on the "Occurrences" tab, a list of all the places that fact is used in the report is shown. The second item is highlighted in GREEN showing that that is the component which is selected. If you click on the first item, the application navigates to that component:



Note that you need to clear the filter to be able to navigate to the balance sheet.

### 1.2.6. Report elements

On the balance sheet, if you click on the "Inventories" label, the report element properties form will appear. From there you can see the labels, references, and a list of occurrences of the report element in the report.
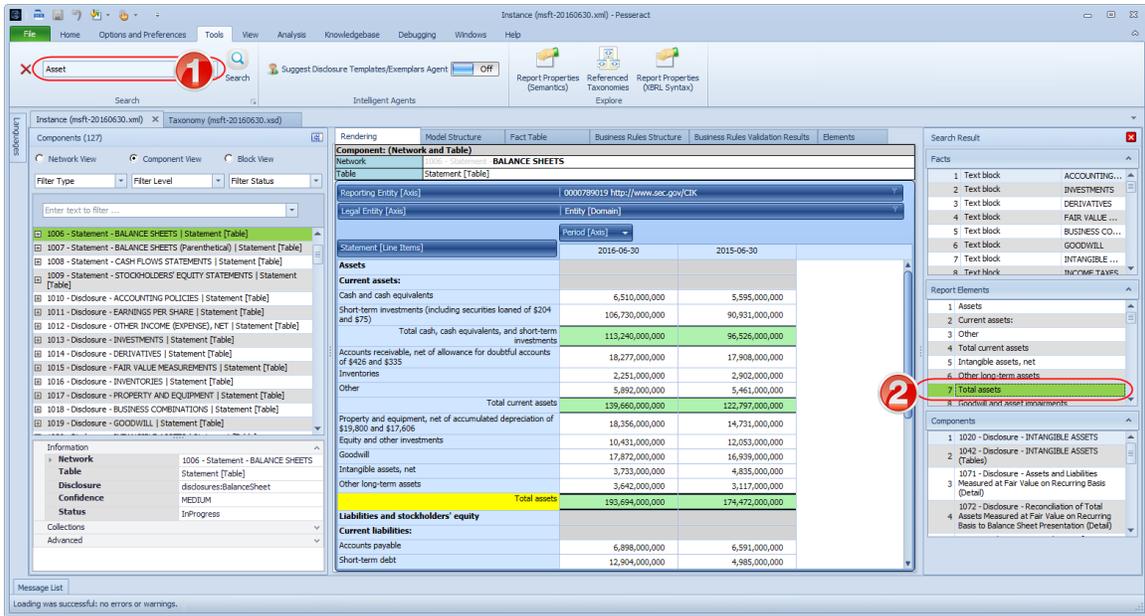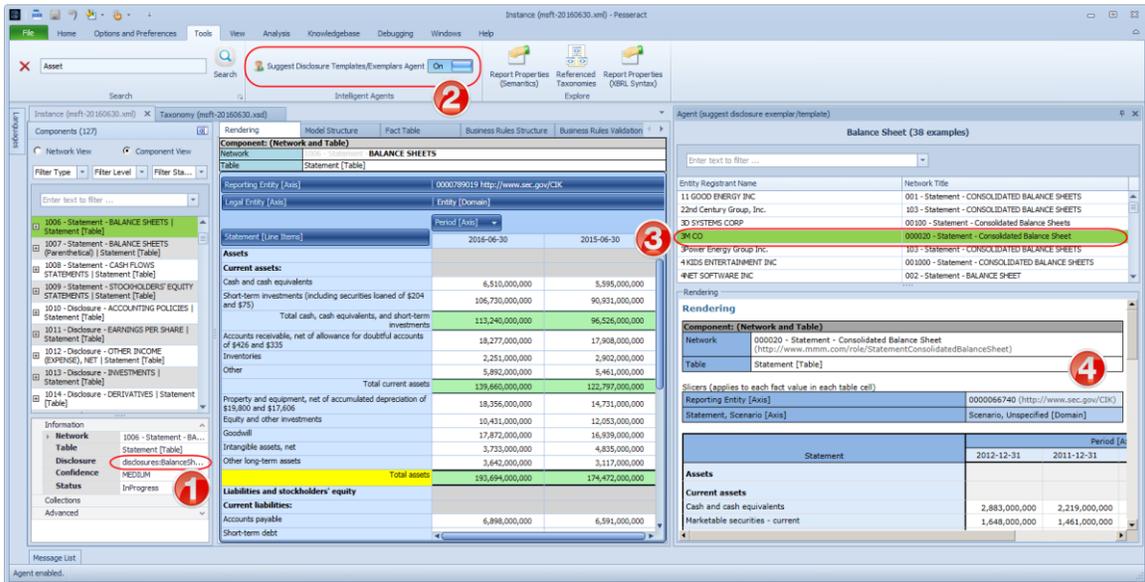


### 1.2.7. Report elements

If you press the "Tools" tab, then type "Assets" into the search text box (see the RED #1), and then press the Search button; a list of the report elements and facts that have that text string appears on the right. If I select an item (see the RED #2), the application will navigate to that object in the report.
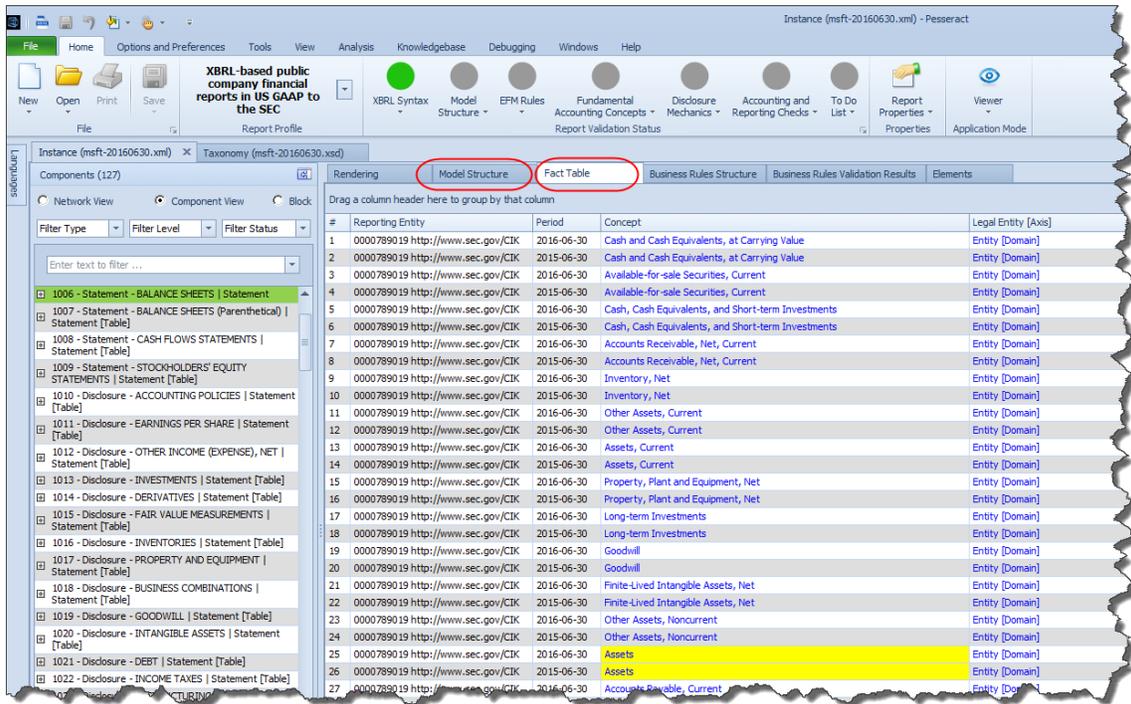
### 1.2.8.Suggest disclosure template agent

Close the search results and any forms that are opened.  Be sure the balance sheet is selected.  Then, do the following.  Notice that the Component is indicated to be a balance sheet (see the RED #1, disclosure:BalanceSheet).  On the "Tools" tab, turn the "Suggest Disclosure Template/Exemplar Agent" (see the RED #2) ON.  Notice that a list of balance sheet examples appears on the RIGHT. Click on one of the items in the list (see the RED #3).  Notice that an the balance sheet of the selected economic entity from the list of examples show up (see the RED #4).



Close the list of results by clicking the "X" in the right corner of the list and turn the agent off.
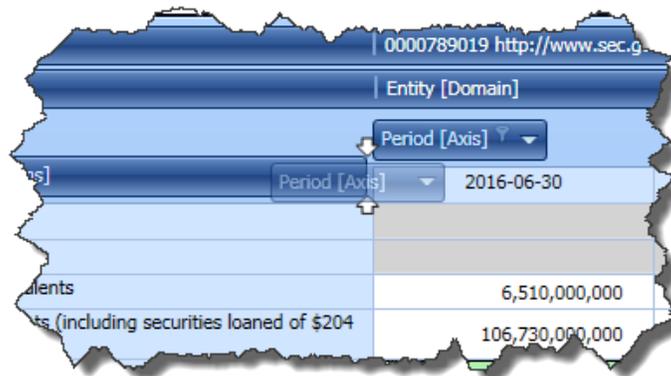
### 1.2.9.Model structure and fact table views

Click on the "Model Structure" tab, check that out. Then click on the "Fact Table" tab.



You can explore other tabs such as the business rules and list of report elements.

### 1.2.10.  Dynamic rendering

Go back to the rendering view of the balance sheet. Click on the "Period [Axis]" with your mouse and then drag the Period [Axis] from the column to the line items as shown below. (You will know you have the right place when you see the two white arrows similar to the ones below:



Once you see the arrows, let go of the mouse button. You will see that you changed the rendering to appear as is shown below:

You can also filter and sort the information in the rendering.

### 1.2.11. Validation

An upcoming section will cover validation of your XBRL-based digital financial report, here we just point out that you can validate the report and how easy it is to understand the state of your report.

On the "Home" tab, notice the "Report Validation Status" group.  Notice the different colors of the icons. This helps you understand the report validation status.