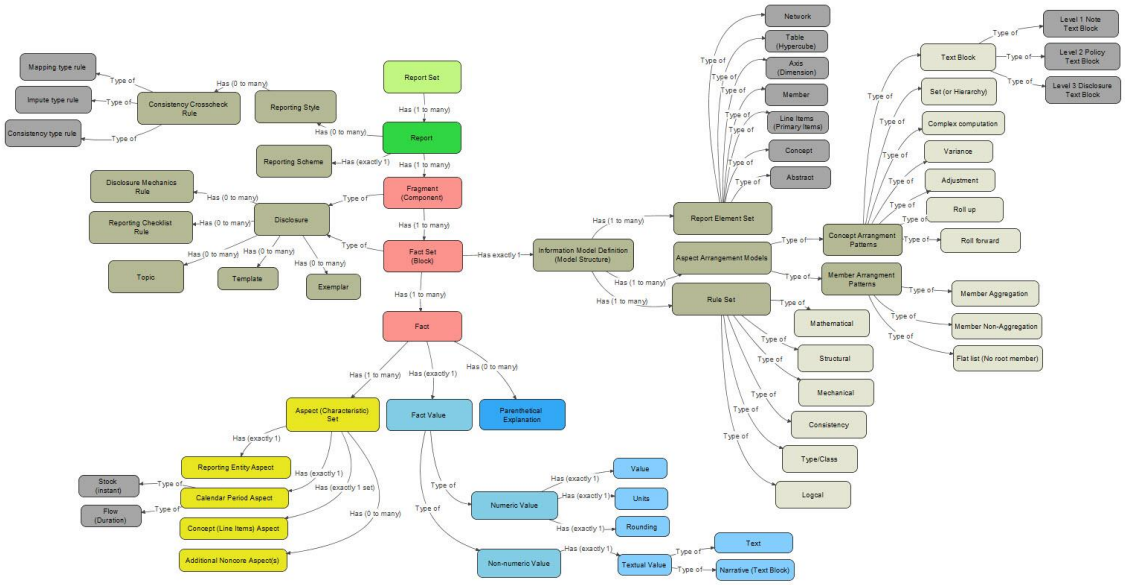
1. Financial Report Object Properties

The purpose of this section is to describe the details of logical and physical implementation objects that are used within an XBRL-based digital financial report. Please refer to the logical model of a financial report[1].

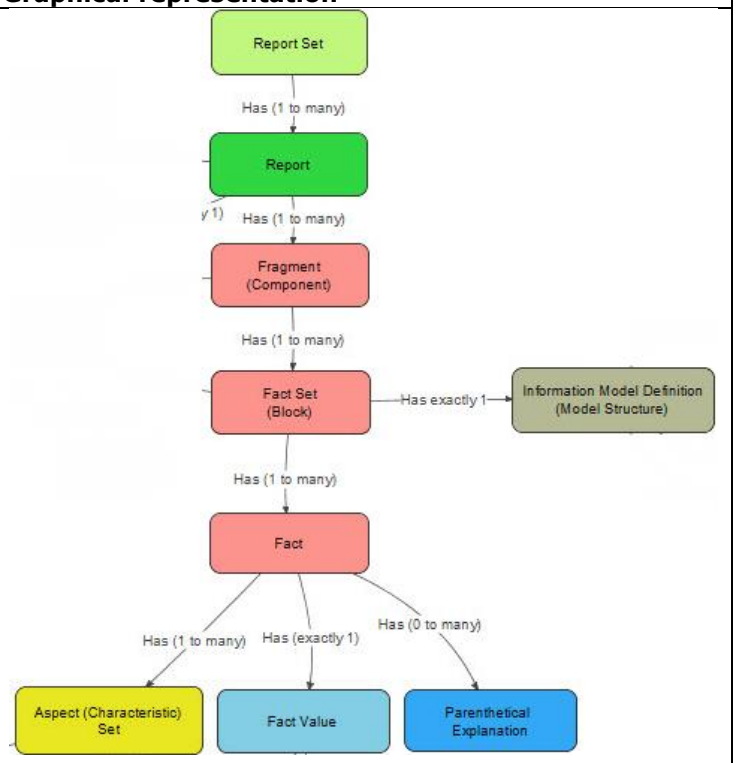
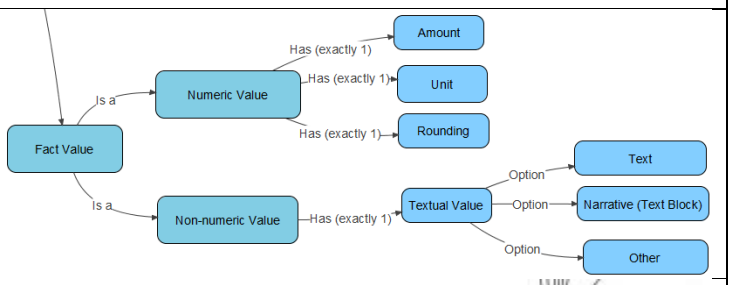
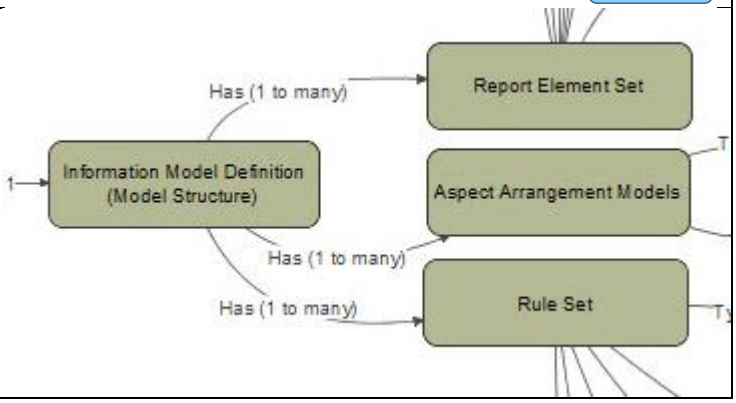


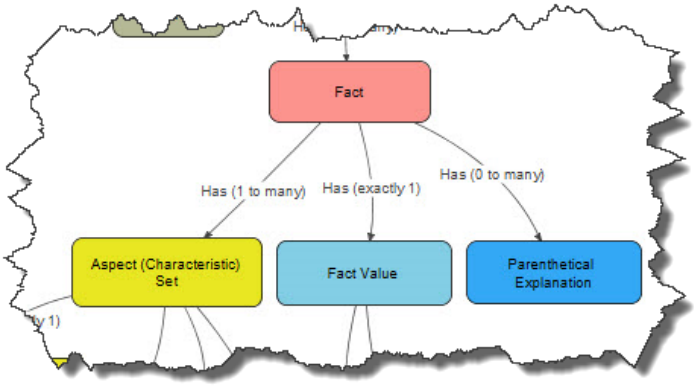
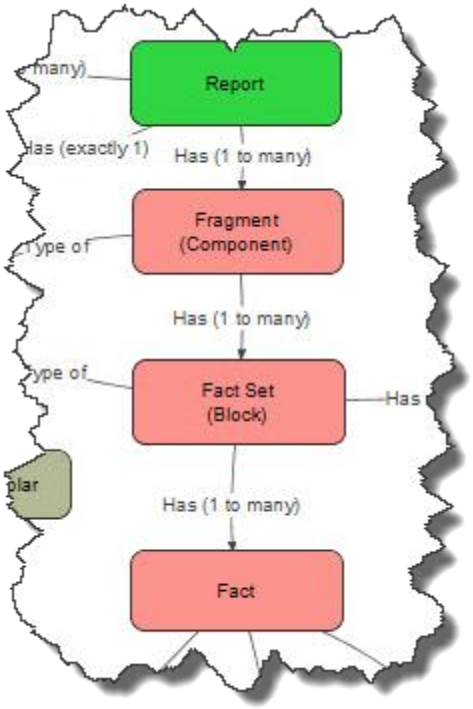
1.1. Details of logical objects and their properties

This section provides a more complete detailed explanation of the logical objects of a financial report, the relations between those logical objects, and the properties of those objects and relations.

Essentially, this looks at isolated rudimentary pieces of the overall model and focuses on the individual piece in detail.

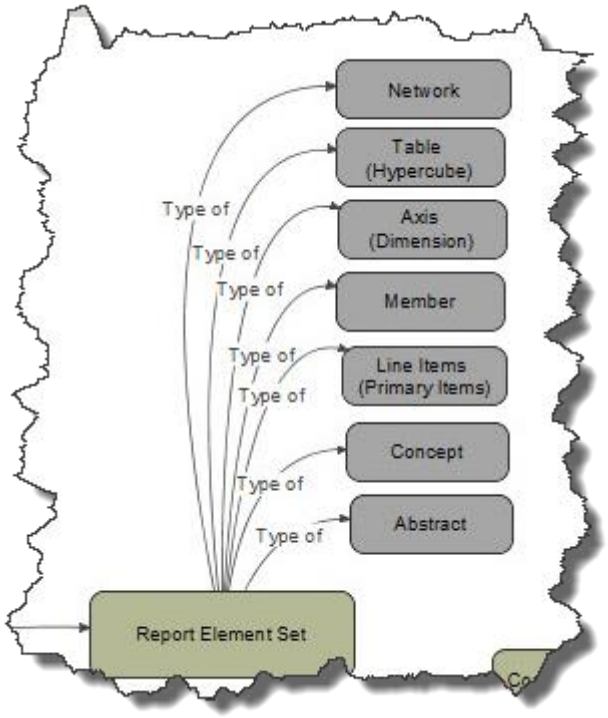
[1] *Logical Model of a Financial Report*, http://xbrlsite.azurewebsites.net/2016/conceptual-model/LogicalModel-2019-03-10.jpg

Logical Object / Discussion	Graphical representation
A **report set** has 1 or more reports. For example, when you compare the information of one reporting entity to the information of one or more other reporting entities; the report set is that complete set of reports being compared. A **report** communicates facts. A **fragment** is a set of fact sets which go together for some specific purpose. A **fact set** is a set of facts which go together for some specific purpose within a report. A **fact** is a single, observable, reportable piece of information. Facts have **characteristics**, a **fact value**, and they may have **parenthetical explanations** which further describe a fact. **Characteristics** describe facts such that facts can be distinguished from one another. Facts and characteristics organized within a fragment have an **information model**.	
A **fact value** can be numeric or non-numeric. Numeric fact values have two additional properties of unit and rounding.	
The **information model definition** says out the report elements that are used to construct the report model, the arrangement of aspects within that model, and the rules that are used to both describe the model and evaluate an instance of a report for consistency with the model.	

Logical Object / Discussion	Graphical representation
A fact is comprised of a set of aspects, a fact value, and an optional parenthetical explanation that is used to provide further descriptive information about a fact.	
A fact is a set of aspects, a fact value including the units and rounding properties which are used to describe a fact.	# | Reporting Entity [Aspect] | Period [Aspect] | Concept [Aspect] | Legal Entity [Aspect] | Fact Value | Unit | Rounding 1 | http://regulator.gov/id#1234567890 | 12/31/2010 | Finished Goods | Consolidated Entity [Member] | 600,000 | USD | Thousands
A complete report can be broken down into fragments. Fragments can further be broken down into logical fact sets. Fact sets contain facts. For example, a balance sheet is a fragment of a report. The fact set that represents an assets roll up and the fact set that represents the liabilities and equity roll up combine to represent the balance sheet fragment. The assets roll up fact set would contain the facts that represent assets such as total assets, current assets, cash and cash equivalents, inventories, and so forth.	
Fact are combined into a fact set.	# | Reporting Entity [Aspect] | Period [Aspect] | Concept [Aspect] | Legal Entity [Aspect] | Fact Value | Unit | Rounding 1 | http://regulator.gov/id#1234567890 | 12/31/2010 | Finished Goods | Consolidated Entity [Member] | 600,000 | USD | Thousands 2 | http://regulator.gov/id#1234567890 | 12/31/2009 | Finished Goods | Consolidated Entity [Member] | 600,000 | USD | Thousands 3 | http://regulator.gov/id#1234567890 | 12/31/2010 | Work in Progress | Consolidated Entity [Member] | 300,000 | USD | Thousands 4 | http://regulator.gov/id#1234567890 | 12/31/2009 | Work in Progress | Consolidated Entity [Member] | 300,000 | USD | Thousands 5 | http://regulator.gov/id#1234567890 | 12/31/2010 | Raw Material | Consolidated Entity [Member] | 100,000 | USD | Thousands 6 | http://regulator.gov/id#1234567890 | 12/31/2009 | Raw Material | Consolidated Entity [Member] | 100,000 | USD | Thousands 7 | http://regulator.gov/id#1234567890 | 12/31/2010 | Inventory | Consolidated Entity [Member] | 1,000,000 | USD | Thousands 8 | http://regulator.gov/id#1234567890 | 12/31/2009 | Inventory | Consolidated Entity [Member] | 1,000,000 | USD | Thousands
A Fact Set has an Information Model. An Information Model is a combination of a Concept Arrangement Pattern and a Member Arrangement Pattern for each Aspect other than the Concept. The following is an Information Model: (The Member Arrangement Pattern is circled in GREEN and the Concept	# | Label | Report Element Class | Period Type | Balance | Name 1 | Inventory, by Compoment [Table] | [Table] | | | gaap:InventoryByCompomentTable 2 | Legal Entity [Axis] | [Axis] | | | frm:LegalEntityAxis 3 | Consolidated Entity [Member] | [Member] | | | frm:ConsolidatedEntityMember 4 | Inventory, by Component [Line Items] | [Line Items] | | | gaap:InventoryByComponentLineItems 5 | Inventory, by Component [Roll Up] | [Abstract] | | | gaap:InventoryByComponentRollUp 6 | Finished Goods | [Concept] Monetary | As Of | Debit | gaap:FinishedGoods 7 | Work in Progress | [Concept] Monetary | As Of | Debit | gaap:WorkInProgress 8 | Raw Material | [Concept] Monetary | As Of | Debit | gaap:RawMaterial 9 | Inventory | [Concept] Monetary | As Of | Debit | gaap:Inventory

<table>
<tr><th>Logical Object / Discussion</th><th>Graphical representation</th></tr>
<tr><td>Arrangement Pattern is circled in RED; note that the Member Arrangement Pattern for the Aspect Reporting Entity and Aspect Period are not shown because they are always flat lists and are defined by an XBRL instance not from within the XBRL taxonomy.)</td><td></td></tr>
<tr><td>Rules guide, control, suggest, or influence behavior. Rules cause things to happen, prevent things from happening, or suggest that it might be a good idea if something did or did not happen. Rules help shape judgment, help make decisions, help evaluate, help shape behavior, and help reach conclusions. A Report has structural Rules, mechanical Rules, logical Rules, mathematical Rules, consistency Rules, integrity Rules, and other such helpful Rules. (Common synonyms for Rule include Business Rule.)

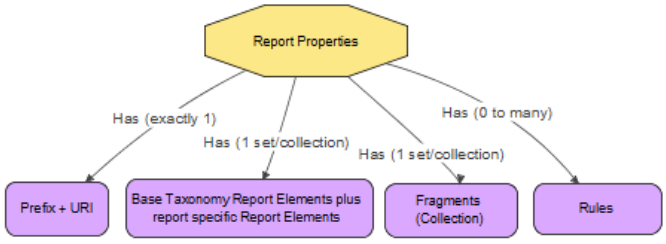
The following are the Rules related to the Fact Set shown above. These Rules articulate a Roll Up relation between the Concepts represented in the Information Model above:</td><td>
<table>
<tr><th>#</th><th>Label</th><th>Report Element Class</th><th>Weight</th><th>Balance</th><th>Name</th></tr>
<tr><td>1</td><td>Inventory</td><td>[Concept] Monetary</td><td></td><td></td><td>gaap:Inventory</td></tr>
<tr><td>2</td><td>Finished Goods</td><td>[Concept] Monetary</td><td>+1</td><td>Debit</td><td>gaap:FinishedGoods</td></tr>
<tr><td>3</td><td>Work in Progress</td><td>[Concept] Monetary</td><td>+1</td><td>Debit</td><td>gaap:WorkInProgress</td></tr>
<tr><td>4</td><td>Raw Material</td><td>[Concept] Monetary</td><td>+1</td><td>Debit</td><td>gaap:RawMaterial</td></tr>
</table>
</td></tr>
<tr><td>A Rendering is a human-readable presentation of the information provided within a Fact Set. A Rendering leverages the Information Model, the Rules, the Fact Set itself, ideas of a pivot table (slicers, etc.) known common practices, and any other information provided by a software application to provide a static or dynamic human-readable presentation of the represented information. For example, this is a Rendering:</td><td>
<table>
<tr><td>Reporting Entity [Axis]</td><td>http://regulator.gov/id#1234567890</td></tr>
<tr><td>Legal Entity [Axis]</td><td>Consolidated Entity [Member]</td></tr>
</table>
<table>
<tr><th rowspan="2">Inventory, by Component [Line Items]</th><th colspan="2">Period [Axis]</th></tr>
<tr><th>12/31/2020</th><th>12/31/2019</th></tr>
<tr><td>Inventory, by Component [Roll Up]</td><td></td><td></td></tr>
<tr><td>Finished Goods</td><td>600,000</td><td>600,000</td></tr>
<tr><td>Work in Progress</td><td>300,000</td><td>300,000</td></tr>
<tr><td>Raw Material</td><td>100,000</td><td>100,000</td></tr>
<tr><td>Inventory</td><td>1,000,000</td><td>1,000,000</td></tr>
</table>
</td></tr>
</table>

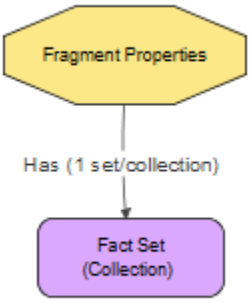
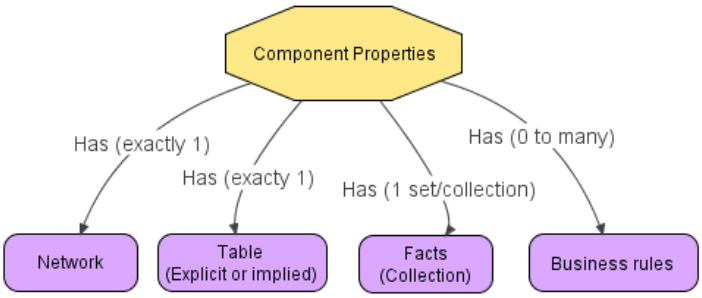
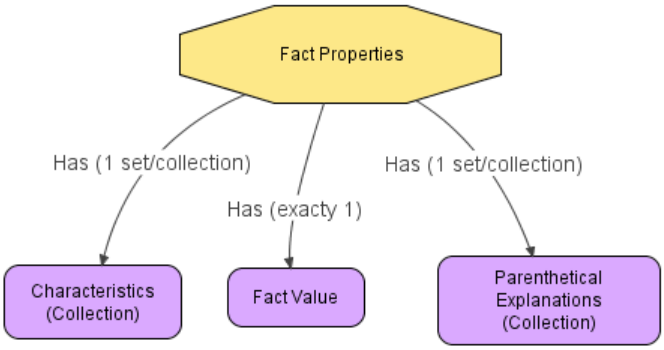
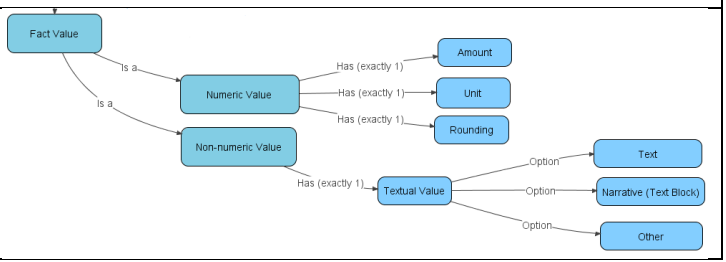
Logical Object / Discussion	Graphical representation
The information model definition is created using report elements. Report elements can be grouped into categories.	
Report elements in one category can be related to other report element of another category in very specific ways.	

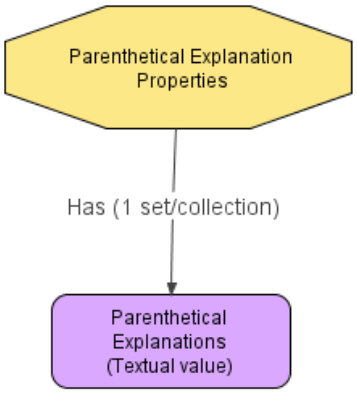
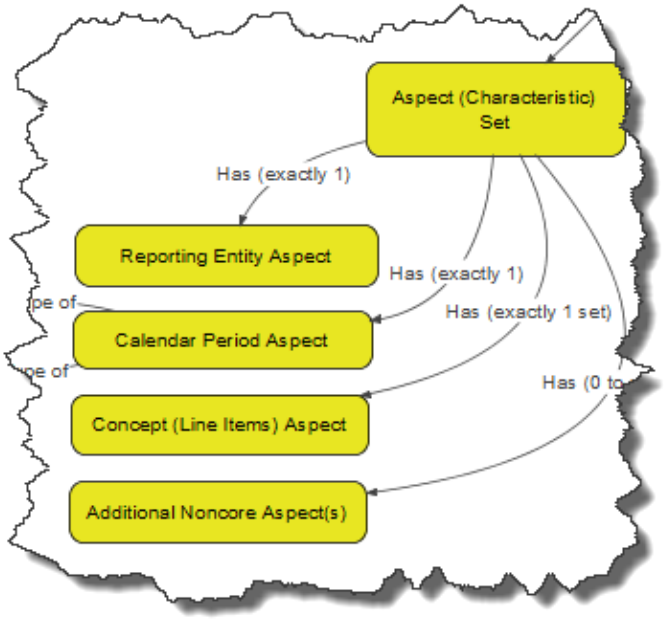
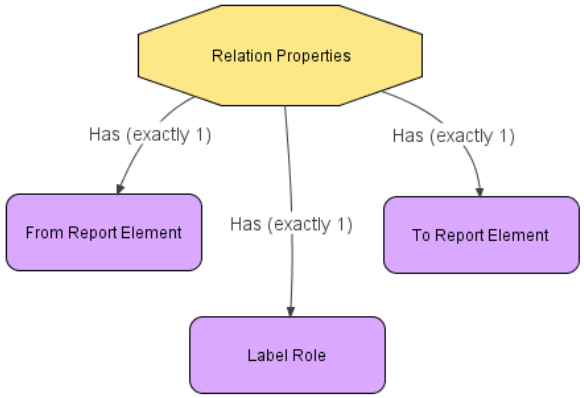
		Parent						
		Network	Table	Axis	Member	LineItems	Abstract	Concept
Child	Network	Illegal XBRL	Illegal XBRL	Illegal XBRL	Illegal XBRL	Illegal XBRL	Illegal XBRL	Illegal XBRL
	Table	OK	Disallowed	Disallowed	Disallowed	Disallowed	OK	Disallowed
	Axis	Disallowed	OK	Disallowed	Disallowed	Disallowed	Disallowed	Disallowed
	Member	Disallowed	Disallowed	OK	OK	Disallowed	Disallowed	Disallowed
	LineItems	Disallowed	OK	Disallowed	Disallowed	Disallowed	Disallowed	Disallowed
	Abstract	OK	Disallowed	Disallowed	Disallowed	OK	OK	OK
	Concept	Disallowed	Disallowed	Disallowed	Disallowed	OK	OK	Not advised

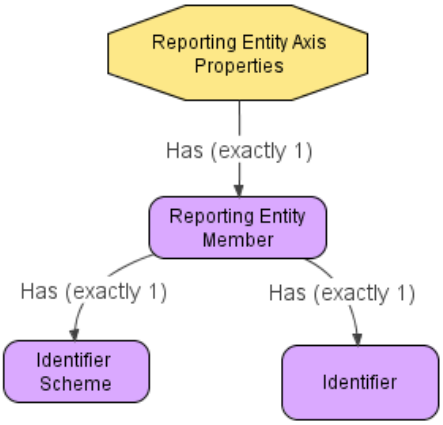
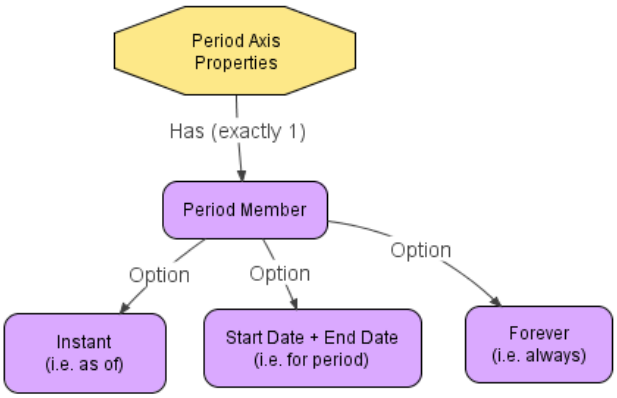
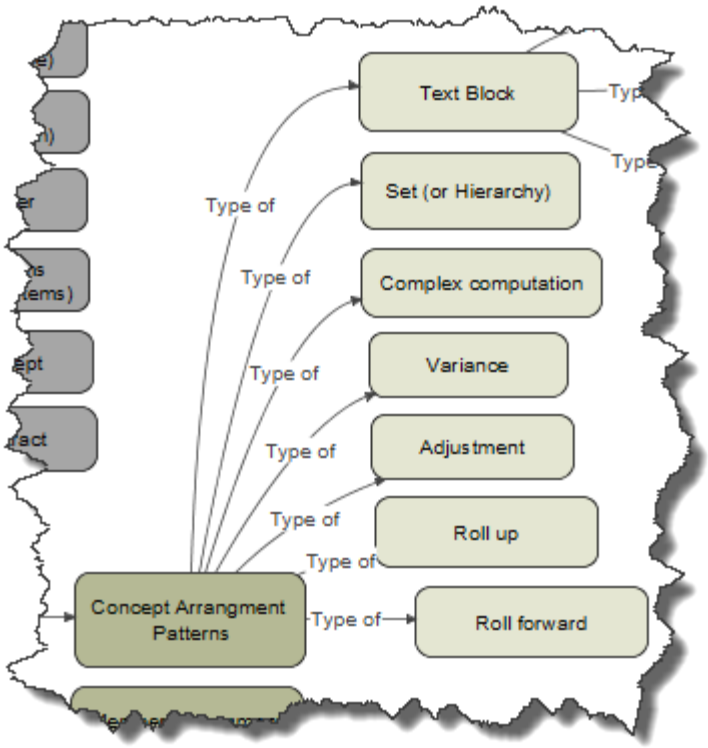
1.2. Implementation objects and their properties

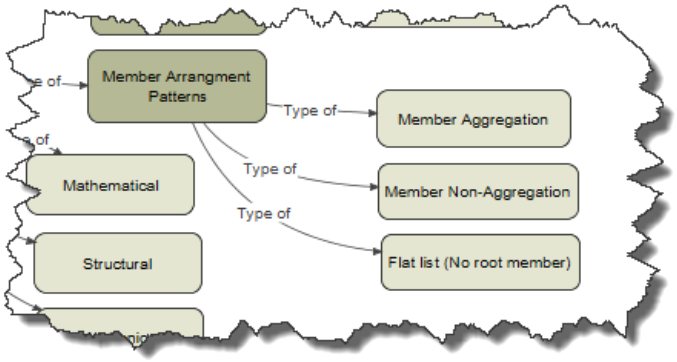
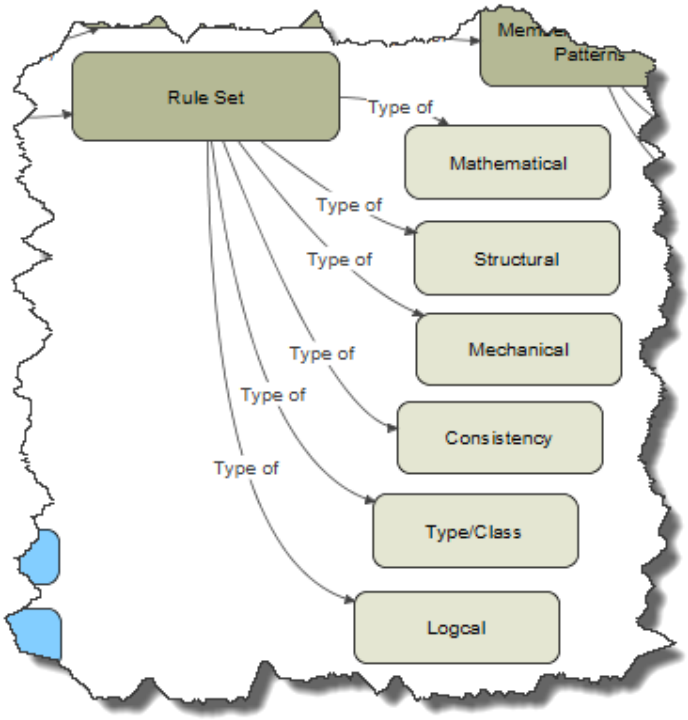
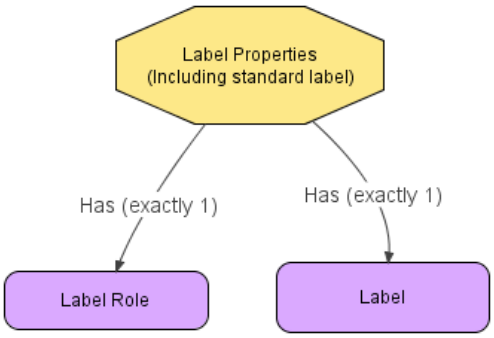
The following is a summary of the implementation objects and their properties including a graphical depiction of each object.

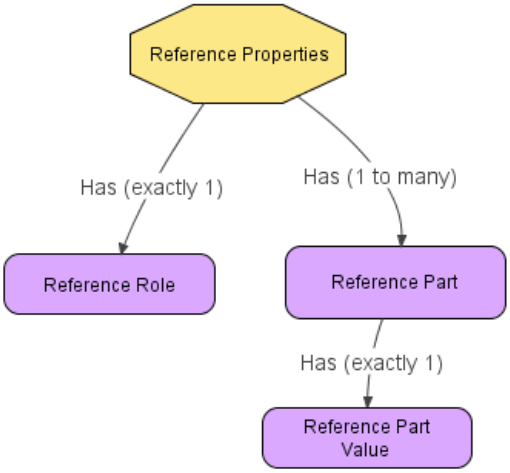
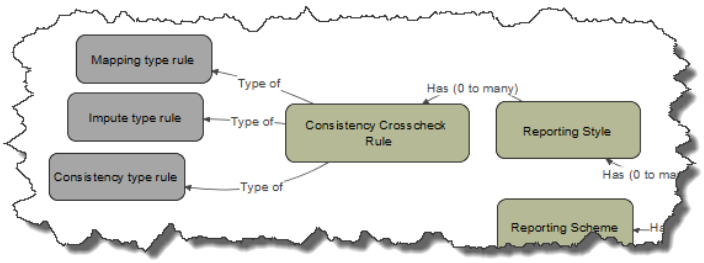
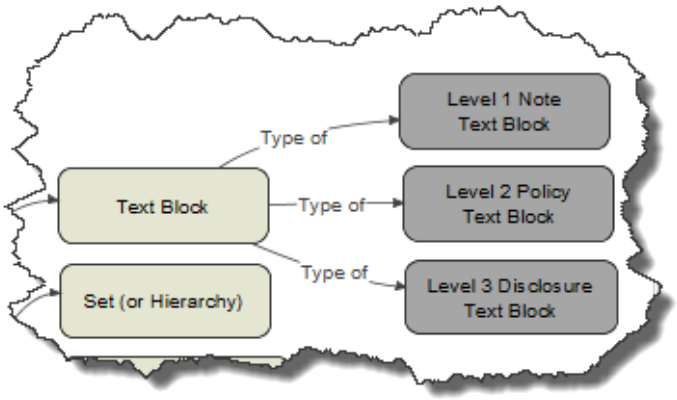
Implementation Details	Graphical representation
Report: Financial reports communicate facts. A financial report is implemented as an XBRL instance and supporting XBRL taxonomies. The distinction between instance and taxonomy is a nature of XBRL, not a nature of a financial report.	

Fragment: A fragment is a set of one or more fact sets. A fragment is implemented as a network/table. Neither the US GAAP Taxonomy architecture nor the SEC defines precisely what a "network" or "table" is semantically. This is a notion rather than a physical thing.	
Component: A component is a set of facts that exist within a Network + a [Table], whether that [Table] is explicitly provide or implied. A component is implemented as a network/table. Neither the US GAAP Taxonomy architecture nor the SEC defines precisely what a "network" or "table" is semantically.	
Fact: A fact defines a single, observable, reportable piece of information contained within a financial report, or fact value, contextualized for unambiguous interpretation or analysis by one or more characteristics. Numeric fact values must also provide the additional traits "units" and "rounding" to enable appropriate interpretation of the numeric fact value. Facts may have zero or many parenthetical explanations which provide additional descriptive information related to the fact. Facts are implemented as XBRL simple facts. Compound facts (i.e. tuples) are not allowed per the US GAAP Taxonomy Architecture.	
Fact Value: Facts have a value.	

Parenthetical explanations: Financial facts have parenthetical explanations which provide additional descriptive information about the fact. Parenthetical explanations are implemented as XBRL footnotes.	
Characteristics: Facts have characteristics (common synonym for characteristic is aspect, dimension, or [Axis]). Characteristics describe facts. Characteristics are implemented using several different technical syntax in XBRL; as axes (i.e. set of [Axis]), [Member]s, [Line Items]; reporting entity and period are part of the XBRL instance context element technical syntax, but these are clearly axis.	
Relations: Relations have properties. A relation is between two report elements. A relation has a role.	

Reporting entity: Reporting Entity is in essence a type of [Axis], just implemented as a different technical syntax in XBRL.	
Period: Period is in essence a type of [Axis], just implemented using a different technical syntax in XBRL.	
Concept arrangement pattern	

Member arrangement pattern	
Rules guide, control, suggest, or influence behavior. Rules cause things to happen, prevent things from happening, or suggest that it might be a good idea if something did or did not happen. Rules help shape judgment, help make decisions, help evaluate, help shape behavior, and help reach conclusions. Some rules relate to the overall report such as consistency rules that make sure there are no inconsistencies or contradictions in report information. Other rules relate to each specific fact set, enforcing the integrity of each individual fact set. Rules are implemented using XBRL Formula and XBRL definition relations.	
Label: Implementation of labels tends to be straight forward.	

References: Implementation of references tends to be straight forward.	
Each report has a **reporting style**. Reporting styles have fundamental accounting concept relations, mapping rules, impute rules, and consistency rules to both describe and evaluate whether a report is consistent with the provided description. Reporting styles help control allowed report variability.	
Some reporting schemes allow for the use of text blocks. Sometimes text blocks have different levels.	

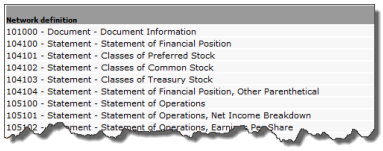
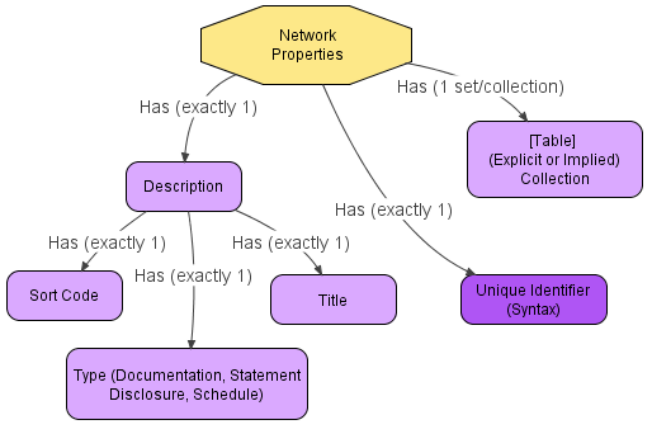
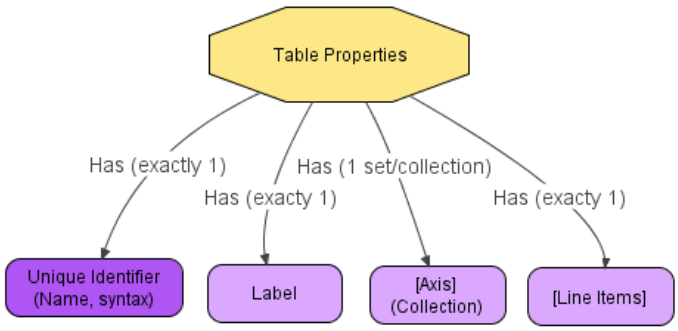
1.3. Implementation of report elements

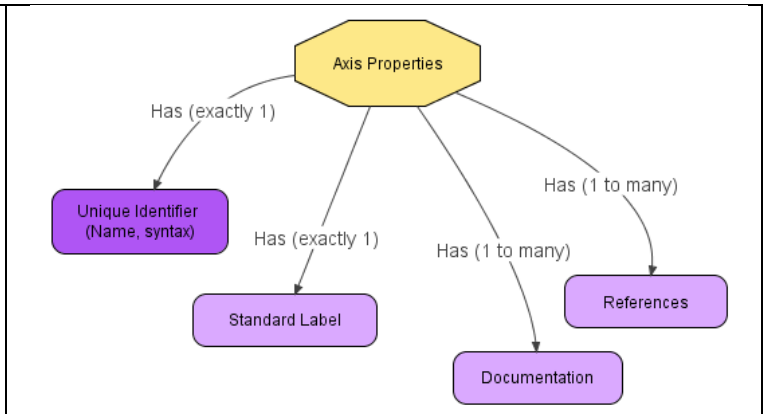
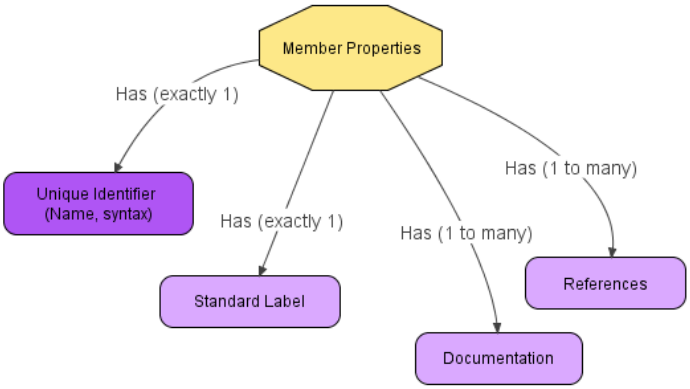
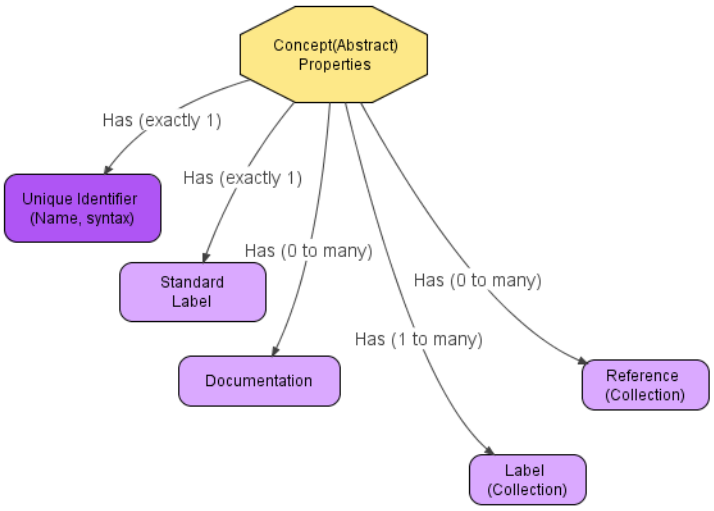
Report elements are defined as elements that make up the structure of a fragment of a report. Report elements can be grouped into the following categories: Network, Table (or Hypercube), Axis (or Dimension), Member, Line Items (or Primary Items), Concept, and Abstract.

Report elements can be related to one another in specific ways. The following table describes the allowed and disallowed between the different categories of report elements:

		Restrictive model (Meets EFM filing rules, but less ambigous)						
		Parent						
		Network	Table	Axis	Member	LineItems	Abstract	Concept
Child	Network	Illegal XBRL	Illegal XBRL	Illegal XBRL	Illegal XBRL	Illegal XBRL	Illegal XBRL	Illegal XBRL
	Table	OK	Disallowed	Disallowed	Disallowed	Disallowed	OK	Disallowed
	Axis	Disallowed	OK	Disallowed	Disallowed	Disallowed	Disallowed	Disallowed
	Member	Disallowed	Disallowed	OK	OK	Disallowed	Disallowed	Disallowed
	LineItems	Disallowed	OK	Disallowed	Disallowed	Disallowed	Disallowed	Disallowed
	Abstract	OK	Disallowed	Disallowed	Disallowed	OK	Disallowed	Disallowed
	Concept	Disallowed	Disallowed	Disallowed	Disallowed	OK	OK	Disallowed

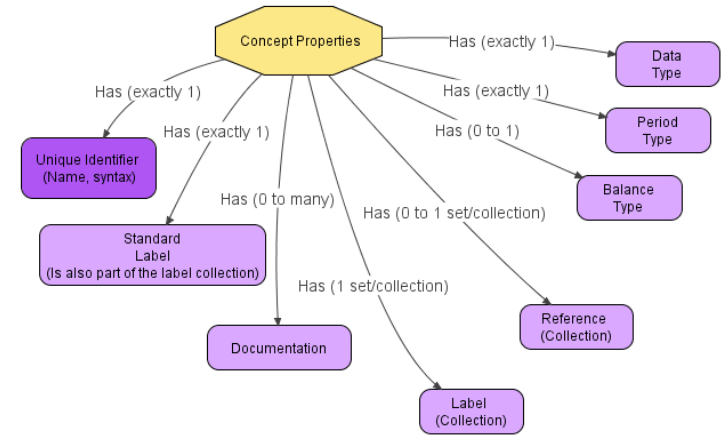
The following table describes each report element and provides a graphical representation of the relations between the different objects that make up a report element.

Implementation Details	**Graphical representation**
Network: Semantics of a network are undefined. Networks are implemented as XBRL networks.  	
Table: Semantics of what a table represents are undefined. *HINT*: While the semantics of what a [Table] represents are clearly defined from a report logical model perspective, they are undefined from a domain perspective. Tables are implemented either explicitly as a [Table] or XBRL Dimensions hypercube or implicitly (i.e. if concepts are not associated with a hypercube) as the relations within a network. Said another way, the core aspects reporting entity characteristic, period characteristic, and concept characteristic are required; XBRL Dimensions can be used to create additional noncore characteristics.	

Axis: An [Axis] is used to articulate a characteristic. (Axis, characteristic, and aspect are all synonyms) An [Axis] is abstract and therefore can never contain a value. Therefore the data type, period type, and balance have no logical meaning. SEC EFM requires specific values for these attributes. There are multiple ways characteristics are implemented: as an [Axis], as a context entity identifier, and as a context period.	
Member: A [Member] is a possible value of an [Axis]; together they are used to articulate a characteristic. A [Member] is abstract and therefore can never contain a value. Therefore the data type, period type, and balance have no semantic meaning. SEC EFM requires specific values for these attributes. *HINT*: Use of the term [Domain] to represent the root member of a set of members should be avoided unless it is required for a specific reporting profile.	
Line Items: [Line Items] which are abstract can never contain a value. Therefore the data type, period type, and balance have no semantic meaning. SEC EFM requires specific values for these attributes. *HINT*: Abstract report elements are implemented similar to concepts, but have an attribute "abstract" whose value is "true". Note that the term "abstract" is not being used here to mean the value of the XML Schema abstract attribute.	

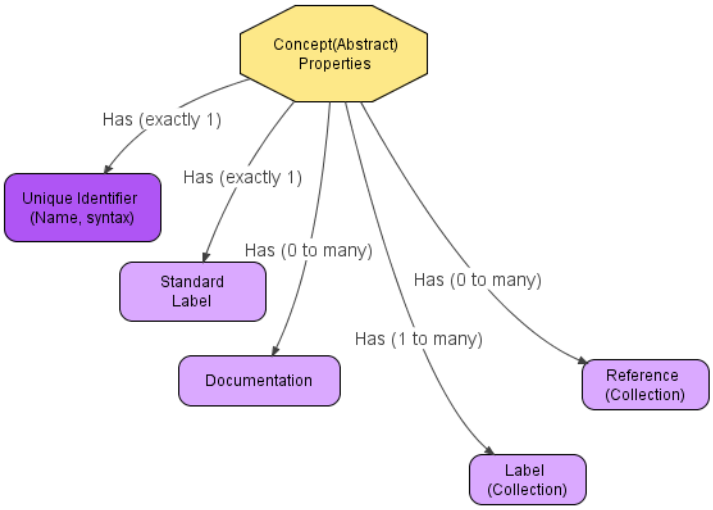
Concepts: Concepts describe facts in such a way that they can contain values. As such, concepts therefore have a data type, period type, balance type are important.

Concepts are implemented as (a) XBRL Dimensions primary items if they participate in a hypercube or if they do not participate in a hypercube (b) XBRL concepts.



Abstract: Abstracts are concepts that can never contain a value or exist in an XBRL instance. Therefore the data type, period type, and balance have no logical meaning.

HINT: Abstract report elements are implemented similar to concepts, but have an XML attribute "abstract" whose value is "true". Note that the term "abstract" is not being used here to mean the value of the XML Schema abstract attribute.

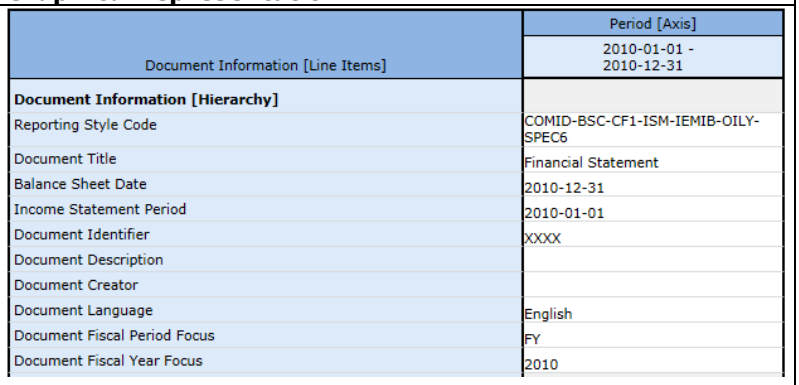
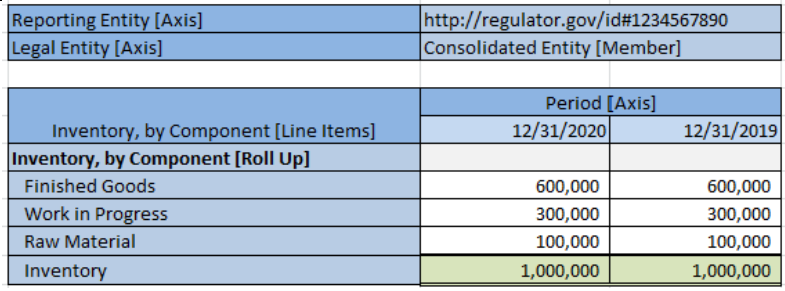
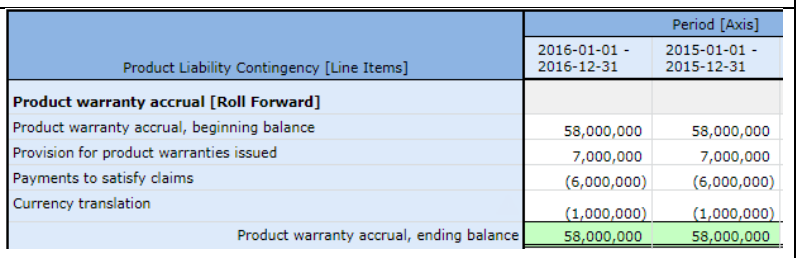
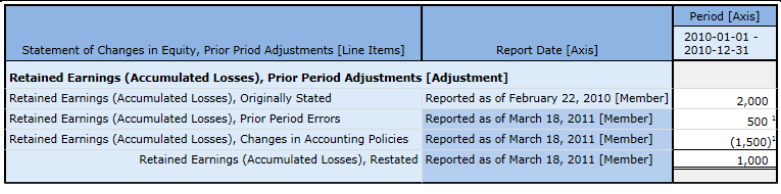


1.4. Implementation of concept arrangement patterns

A concept arrangement pattern is simply the arrangement of concept within the Concept aspect whether that set of concepts is defined within an explicit table or whether the concepts are defined within an implied table. The following graphic shows the information model of a Fact Set. The concept arrangement pattern is circled in RED. The member arrangement patterns are circled in GREEN.

#	Label	Report Element Class	Period Type	Balance	Name
1	**Inventory, by Compoment [Table]**	[Table]			gaap:InventoryByCompomentTable
2	**Legal Entity [Axis]**	[Axis]			frm:LegalEntityAxis
3	Consolidated Entity [Member]	[Member]			frm:ConsolidatedEntityMember
4	**Inventory, by Component [Line Items]**	[Line Items]			gaap:InventoryByComponentLineItems
5	Inventory, by Component [Roll Up]	[Abstract]			gaap:InventoryByComponentRollUp
6	Finished Goods	[Concept] Monetary	As Of	Debit	gaap:FinishedGoods
7	Work in Progress	[Concept] Monetary	As Of	Debit	gaap:WorkInProgress
8	Raw Material	[Concept] Monetary	As Of	Debit	gaap:RawMaterial
9	Inventory	[Concept] Monetary	As Of	Debit	gaap:Inventory

The following table describes each report element and provides a graphical representation of the relations between the different objects that make up a report element.

Implementation Details	Graphical representation
Set: A Set is a type of concept arrangement pattern where concepts have no described mathematical relations. *HINT*: An older synonym for Set is Hierarchy. The term Hierarchy is deprecated because essentially all concept arrangement patterns are hierarchies. If facts need to be reported but they do not fit into one of the other patterns described below; the facts can always be represented as s Set. You may not be able to represent the relations, but you can always represent the facts.	 Document Information [Line Items] / Period [Axis]: 2010-01-01 - 2010-12-31 **Document Information [Hierarchy]** Reporting Style Code: COMID-BSC-CF1-ISM-IEMIB-OILY-SPEC6 Document Title: Financial Statement Balance Sheet Date: 2010-12-31 Income Statement Period: 2010-01-01 Document Identifier: XXXX Document Description: Document Creator: Document Language: English Document Fiscal Period Focus: FY Document Fiscal Year Focus: 2010
Roll Up: A Roll Up is a type of concept arrangement pattern which represents a basic roll up type mathematical relationship: Fact A + Fact B + Fact C = Fact D (a set of items and a total). *HINT*: Roll Up relations are always easily distinguishable because XBRL calculation relations exist to represent the roll up mathematical business rules. A roll up has exactly one total. A roll up can be a nested set of roll ups such as an income statement.	 Reporting Entity [Axis]: http://regulator.gov/id#1234567890 Legal Entity [Axis]: Consolidated Entity [Member] Inventory, by Component [Line Items] / Period [Axis]: 12/31/2020 | 12/31/2019 **Inventory, by Component [Roll Up]** Finished Goods: 600,000 | 600,000 Work in Progress: 300,000 | 300,000 Raw Material: 100,000 | 100,000 Inventory: 1,000,000 | 1,000,000
Roll Forward: A Roll Forward is a type of concept arrangement pattern which represents a basic roll forward mathematical relation: Beginning balance (stock) + changes (flow) = Ending balance (stock) *HINT*: Synonyms for roll forward include movement analysis, reconciliation, change analysis. Roll forward relations cannot be represented using XBRL calculations; XBRL Formula must be used.	 Product Liability Contingency [Line Items] / Period [Axis]: 2016-01-01 - 2016-12-31 | 2015-01-01 - 2015-12-31 **Product warranty accrual [Roll Forward]** Product warranty accrual, beginning balance: 58,000,000 | 58,000,000 Provision for product warranties issued: 7,000,000 | 7,000,000 Payments to satisfy claims: (6,000,000) | (6,000,000) Currency translation: (1,000,000) | (1,000,000) Product warranty accrual, ending balance: 58,000,000 | 58,000,000
Adjustment: An adjustment is a type of concept arrangement pattern which represents a basic reconciliation between an originally stated value and a restated value usually due to a correction or error: Originally stated balance + adjustments =	 Statement of Changes in Equity, Prior Priod Adjustments [Line Items] / Report Date [Axis] / Period [Axis]: 2010-01-01 - 2010-12-31 **Retained Earnings (Accumulated Losses), Prior Period Adjustments [Adjustment]** Retained Earnings (Accumulated Losses), Originally Stated: Reported as of February 22, 2010 [Member]: 2,000 Retained Earnings (Accumulated Losses), Prior Period Errors: Reported as of March 18, 2011 [Member]: 500 Retained Earnings (Accumulated Losses), Changes in Accounting Policies: Reported as of March 18, 2011 [Member]: (1,500) Retained Earnings (Accumulated Losses), Restated: Reported as of March 18, 2011 [Member]: 1,000

restated balance.

Adjustment relations cannot be represented using XBRL calculations; XBRL Formula must be used.

Variance: A variance is a type of concept arrangement pattern which represents a mathematical difference between two reporting scenarios: Amount (actual scenario) – Amount (projected scenario) = variance.

Variance relations cannot be represented using XBRL calculations; XBRL Formula must be used.

Variance Analysis, Gross Profit [Line Items]	2010-01-01 - 2010-12-31		
	Reporting Scenario [Axis]		
	Variance [Member]	Budgeted [Member]	Actual [Member]
Gross Profit (Loss) [Roll Up]			
Revenues, Net	5	4,005	4,000
Cost of Sales	(1)	999	1,000
Gross Profit (Loss)	6	3,006	3,000

Roll Forward Info: A roll forward info is a type of concept arrangement pattern which represents a non-mathematical relation of information about a roll forward type relation.

HINT: If you represent a roll forward info, you probably also represented a roll forward that has the information that the roll forward info is describing.

Weighted Average Grant Date Fair Value [Line Items]	Period [Axis]: 2010-01-01/2010-12-31
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 Failr Value, Ending Balance	36.92

Text Block: A text block is a type of concept arrangement pattern which represents a non-mathematical relationship in the form of prose.

HINT: A text block is escaped XHTML and lets you represent a list, a paragraph, an entire table of information, etc.

Accounting Policies [Line Items]	Fact Value
Accounting Policies [Text Block]	Duis fermentum Sed mauris. Nulla facilisi. Fusce tristique posuere ipsum. Nulla facilisi. Aliquam viverra risus vitae ante. Sed rhoncus mi in wisi. Nullam nibh dui, molestie vitae, imperdiet non, ornare at, elit. • Suspendisse accumsan, arcu vel ornare interdum, magna tellus porta mauris, in porta mi lacus sodales felis. • Phasellus eleifend, diam vitae dapibus pulvinar, erat ligula auctor dui, eget congue justo lorem hendrerit tellus. • Fusce gravida, ligula a placerat placerat, leo erat euismod lectus, et lacinia justo libero non pede. Fusce gravida, ligula a placerat placerat, leo erat euismod lectus, et lacinia justo libero non pede. Vivamus ac velit vel magna nonummy pretium. 1. Etiam ut augue 2. Aliquam erat volutpat DONEC PULVINAR NONUMMY ERAT Etiam porttitor. Ut venenatis, velit a accumsan interdum, odio metus mollis mauris, non pharetra augue arcu eu felis. Ut eget felis. Mauris leo nulla, sodales et, pharetra quis, fermentum nec, diam.

Complex Computation: A complex computation is a type of concept arrangement pattern which represents any arbitrary mathematical relationship between a set of numeric facts.

HINT: A complex computation essentially represents some set of numeric facts and then XBRL

Earnings Per Share Components [Line Items]	Unit [...]	Period [Axis]: 2010-01-01/2010-12-31	2009-01-01/2009-12-31
Earnings Per Share Components [Hierarchy]			
Net Income (Loss)	USD	10,000,000	20,000,000
Weighted Average Common Shares	shares	100,000,000	100,000,000
Earnings Per Share	USD / shares	0.10	0.20

Formula is used to represent the mathematical relations between that set of facts.	

1.5. Implementation of member arrangement patterns

A member arrangement pattern is simply the arrangement of concept within any Aspect other than the Concept aspect. The concept arrangement pattern is circled in RED. The member arrangement patterns are circled in GREEN.

#	Label	Report Element Class	Period Type	Balance	Name
1	**Inventory, by Compoment [Table]**	[Table]			gaap:InventoryByCompomentTable
2	**Legal Entity [Axis]**	[Axis]			frm:LegalEntityAxis
3	Consolidated Entity [Member]	[Member]			frm:ConsolidatedEntityMember
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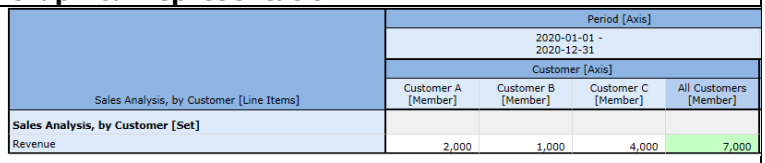
6	Finished Goods	[Concept] Monetary	As Of	Debit	gaap:FinishedGoods
7	Work in Progress	[Concept] Monetary	As Of	Debit	gaap:WorkInProgress
8	Raw Material	[Concept] Monetary	As Of	Debit	gaap:RawMaterial
9	Inventory	[Concept] Monetary	As Of	Debit	gaap:Inventory

The following table describes each report element and provides a graphical representation of the relations between the different objects that make up a report element.

Implementation Details	**Graphical representation**
Member aggregation: A Member Aggregation is a type of member arrangement pattern which represents a basic roll up type mathematical relationship: Fact A + Fact B + Fact C = Fact D (a set of items and a total).. *HINT*: Note that the member aggregation and the roll up are logically identical. If facts need to be reported but they do not fit into one of the other patterns described below; the facts can always be represented as s Set. You may not be able to represent the relations, but you can always represent the facts.	
Member non-aggregation: A Member non-aggregation is a type of member arrangement pattern where concepts have no described mathematical relations; some aspect is provided specifically to distinguish one fact from another fact.