



# Update from JAPAN

**Nobuyuki SAMBUICHI**

XBRL International Executive Committee Member

XBRL International Steering Committee Member Japan Representatives

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**Makoto KOIZUMI**

XBRL International Steering Committee Member at Large

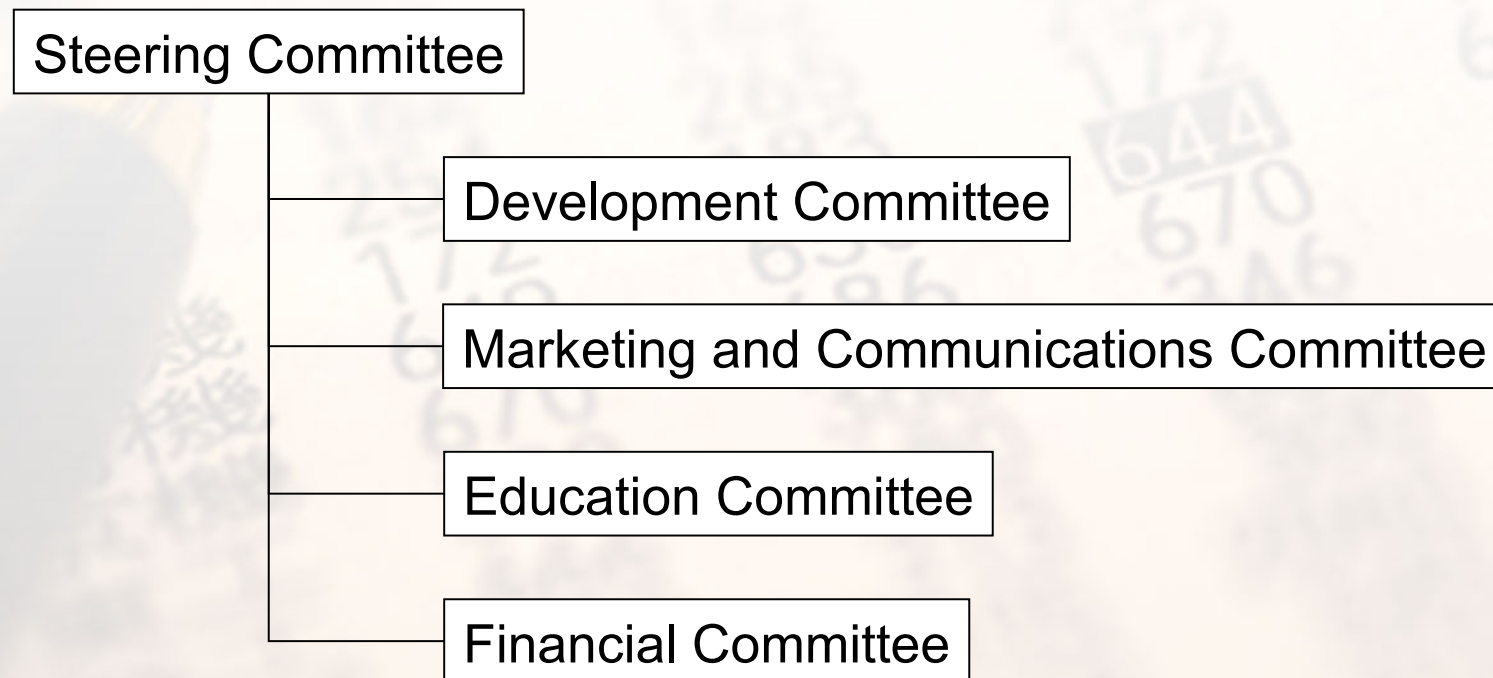
Co-Chair, XII Jurisdiction Development Committee

[Makoto.Koizumi@jp.fujitsu.com](mailto:Makoto.Koizumi@jp.fujitsu.com)

# Introduction of XBRL-JP

- Founded: April 2001
- Number of Member Org.: over 80 organizations
- Objectives:
  - Promoting of XBRL
  - Developing Taxonomies
- Activities
  - Events (Symposium and Training)
  - Recruiting new members
  - Specification Development
  - Taxonomy Development
  - Proof of Concept

# XBRL JAPAN Structure



**8 5 members**

**annual membership JPY 180,000 = EUR 1,100**

# XBRL JAPAN 2007

## Steering Committee

**Chair** Mr. Yuzo Takagi, Executive Board Member of the Japanese Institute of Certified Public Accountants (JICPA)

## Vice-Chair

HITACHI, Ltd.

FUJITSU LTD.

TAKARA PRINTING CO., LTD.

## Member

PRONEXUS INC.

Azsa&Co.

Shin Nihon & Co.

TEIKOKU DATABANK, LTD.

Tohmatsu & Co.

Oracle Corporation Japan

NTT DATA Corporation

Jiji Press, Ltd.

The Bank of Tokyo-Mitsubishi UFJ, Ltd.

ABeam Consulting

Infoteria Corporation

Tokyo Certified Public Tax Accountants' Association  
Information Systems Committee

NTT DATA Institute of Management Consulting, Inc.

Hitachi Systems & Services, Ltd.

## Auditor

NIHOMBASHI CORPORATION

Exchange, Inc.

2004-1-20 WEST JAPAN CONSTRUCTION  
SURETY CORPORATION

2004-1-28 OSK Co., LTD.

2004-2-2 TOA SYSTEM CO., LTD.

2004-2-19 TCONNECT Inc.

2004-2-27 Dataplace, Inc.

2004-3-18 Diamond Computer Service  
Co., Ltd.

2004-5-17 NTT Communications  
Corporation

2004-5-18 KPMG Business Resource  
Management KK

**2004-9-6 Tokyo Certified Public Tax  
Accountants' Association Information  
Systems Committee**

2004-10-1 Japan Finance Corporation for  
Small and Medium Enterprise

2004-12-20 Nikko Systems Solutions, Ltd.

2005-2-1 Kinmei Printing Co., Ltd.

2005-3-1 CGI Japan Ltd.

2005-4-1 The Sumitomo Trust & Banking  
Co., Ltd.

**2005-5-12 NTT DATA Institute of  
Management Consulting, Inc.**

2005-8-5 Matsushita Electric Works  
Information Systems CO., Ltd.

2005-9-6 IFIS JAPAN LTD.

2005-9-15 JUSTSYSTEM CORPORATION

2005-11-18 J. Trust Co., Ltd.

2006-2-22 Metlogy, Inc.

2006-4-3 Business Trust Co., Ltd.

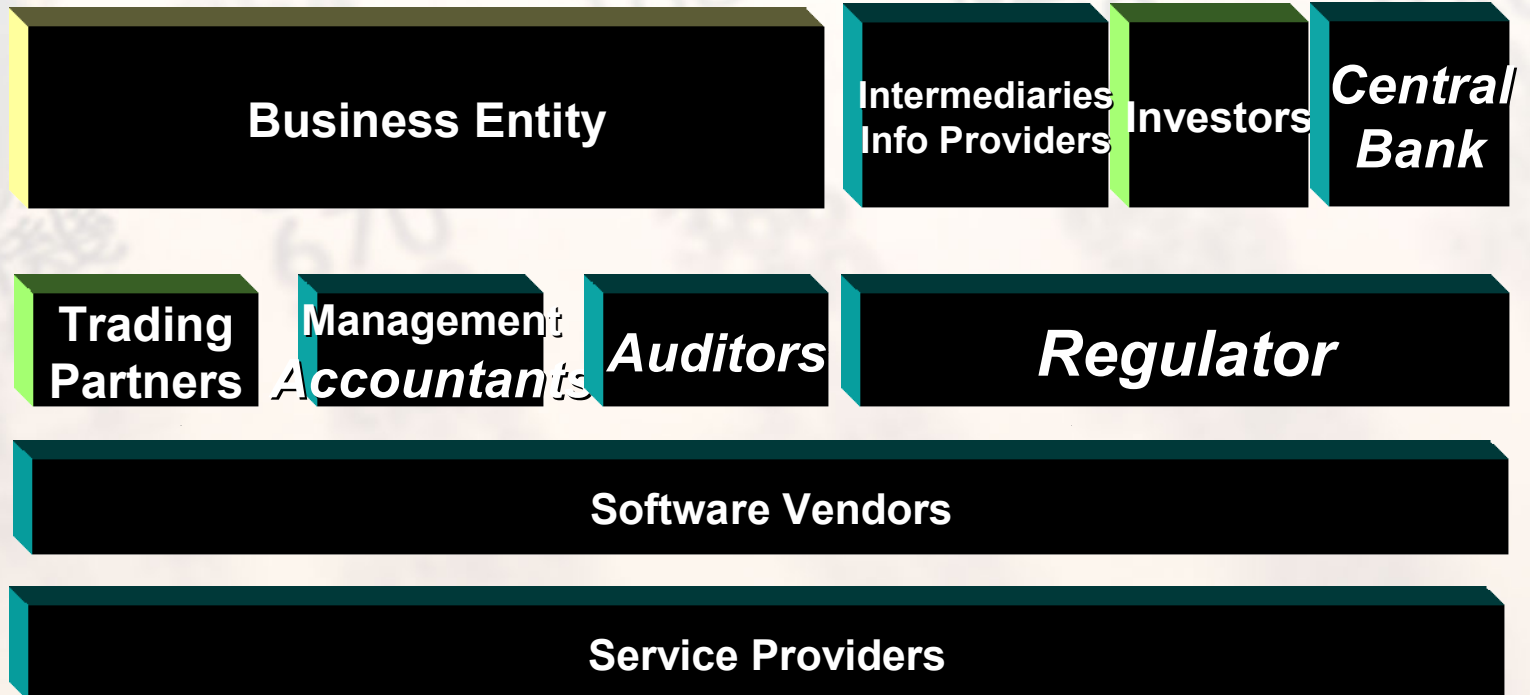
2006-5-8 Shin Ginko Tokyo, Limited

# Business Reporting Supply Chain Participants 2007

## Processes



## Participants

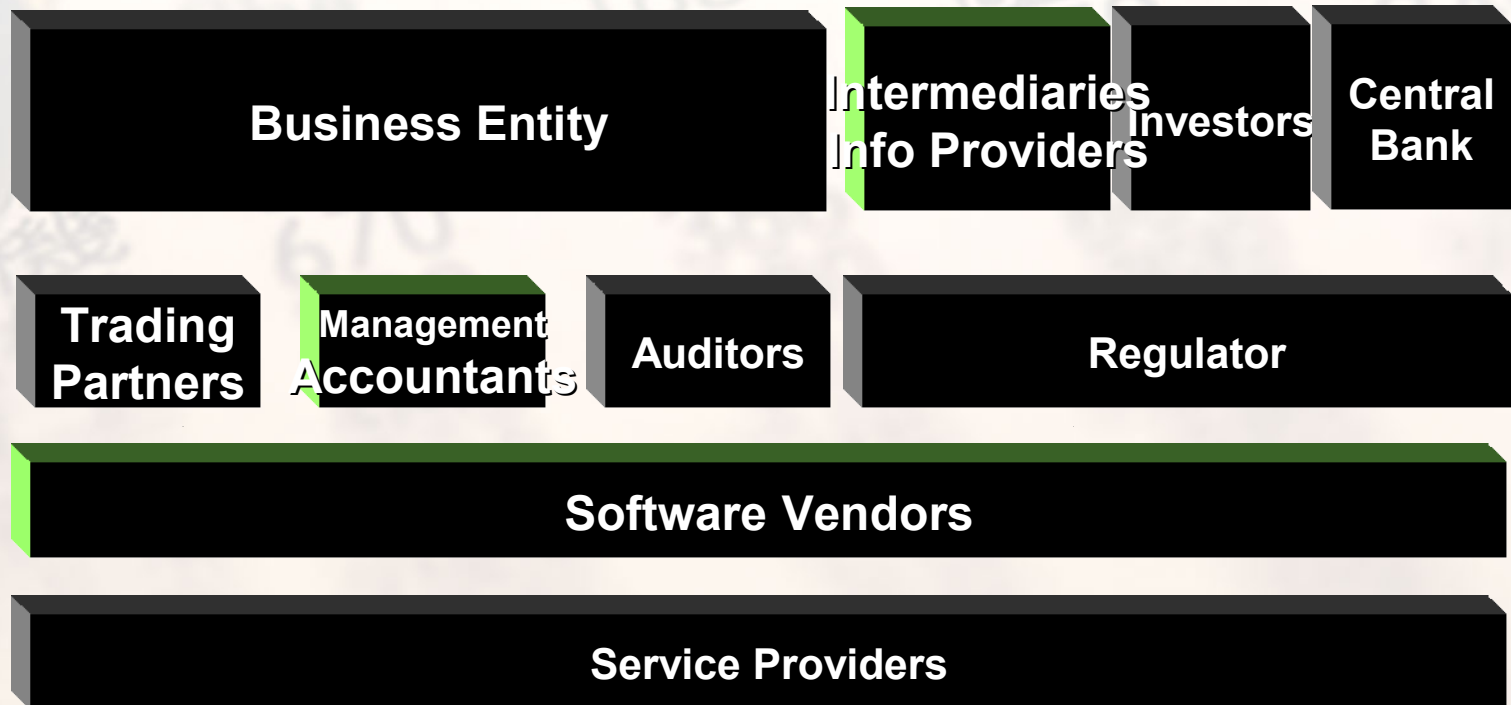


# Business Reporting Supply Chain Participants 2001

## Processes



## Participants





# XBRL Japan 2001

7 Aug, 2000 XBRL “Liaison & Outreach” Symposium w/ Mr. Zack Coffin

## April 25 1<sup>st</sup> Annual Meeting

Establish XBRL Japan

JICPA: The Japanese Institute of  
Japan Information Technology  
XML Consortium

Intermediaries/Info Providers

PRONEXUS INC.

TAKARA PRINTING CO., LTD

TOKYO SHOKO RESEARCH,

Software

FUJITSU LTD.

HITACHI, Ltd.

Hitachi Systems & Services, Lt

July 4 1<sup>st</sup> Tutorial Workshop w/

July 6 1<sup>st</sup> XBRL Japan symposium w/

August 24 1<sup>st</sup> Technical Seminar (XBRL)

September 27 PWD Japanese

December 21 Proof of Concept Project  
Technology

**2001-4-26 TOKYO SHOKO RESEARCH, LTD.**

2001-5-1 PCA Corporation

**2001-5-9 The Japanese Institute of Certified Public Accountants**

**2001-5-14 PRONEXUS INC.**

2001-5-14 DIVA Corporation

**2001-5-15 Azsa&Co.**

2001-5-16 Japan Information Technology Services  
Industry Association

**2001-5-18 Hitachi Systems & Services, Ltd.**

**2001-5-18 HITACHI, Ltd.**

**2001-5-28 TAKARA PRINTING CO., LTD.**

**2001-5-29 FUJITSU LTD.**

**2001-5-28 Shin Nihon & Co.**

**2001-5-28 TEIKOKU DATABANK, LTD.**

**2001-6-25 Tohmatsu & Co.**

2001-6-8 NIHON KEIZAI SHIMBUN, INC.

2001-7-3 TOYO KEIZAI INC.

**2001-7-26 NIHOMBASHI CORPORATION**

**2001-8-21 Oracle Corporation Japan**

2001-12-20 FUJITSU SOFTWARE TECHNOLOGIES  
LIMITED

2001-12-21 TOSHIBA SOLUTIONS CORPORATION

**2001-12-25 NTT DATA Corporation**

# XBRL Japan in 2002

March 28 3<sup>rd</sup> XBRL Japan Symposium

March 29 XBRL Japan Town meeting  
w/ Zack Coffin

July 18 4<sup>th</sup> XBRL Japan Symposium  
w/ Walter Hamscher

November 11 – 15

## 6<sup>th</sup> International Conference, Tokyo

The Tokyo Stock Exchange  
announced that their disclosure  
network, TDNET, would provide the  
first page (the financial summary items)  
of "Tanshin" annual filings in XBRL  
during the 2nd Quarter of 2003.

The Japanese National Tax

Agency announced they would begin  
accepting XBRL formatted electronic  
tax filings in 2003.

Accountants

2001-5-14 PRONEXUS INC.

2001-5-14 DIVA Corporation

2001-5-15 Azsa&Co.

2001-5-16 Japan Information Technology Services  
Industry Association

2001-5-18 Hitachi Systems & Services, Ltd.

2001-5-18 HITACHI, Ltd.

2001-5-28 TAKARA PRINTING CO., LTD.

2001-5-29 FUJITSU LTD.

2001-5-28 Shin Nihon & Co.

2001-5-28 TEIKOKU DATABANK, LTD.

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2001-7-3 TOYO KEIZAI INC.

2001-7-26 NIHOMBASHI CORPORATION

2001-8-21 Oracle Corporation Japan

2001-12-20 FUJITSU SOFTWARE TECHNOLOGIES  
LIMITED

2001-12-21 TOSHIBA SOLUTIONS CORPORATION

2001-12-25 NTT DATA Corporation

2002-1-31 Jiji Press, Ltd.

2002-4-15 CCC CONSULTING

2002-6-7 Nomura Research Institute, Ltd.

2002-7-9 QUICK Corp.

2002-8-23 The Bank of Tokyo-Mitsubishi UFJ, Ltd.

2002-9-2 Sumitomo Mitsui Banking Corporation

2002-8-30 TKC Corporation

2002-9-19 MIROKU JYOHO SERVICE Co., LTD.

2002-11-1 FUJITSU FIP CORPORATION

2002-12-2 Yayoi Co., Ltd.

2002-12-26 Japan Business Assist Corp.



# XBRL Japan in 2003

January

5<sup>th</sup> XBRL Japan Symposium

July

6<sup>th</sup> XBRL Japan Symposium

National Tax Agency  
XBRL for e-Tax

*Maintain XBRL Standard*

Japanese Spec WG Chair

*XBRL 2.1*

Japanese XBRL GL Chair

*XBRL GL Version 1.1*

2001-8-21 Oracle Corporation Japan

2001-12-20 FUJITSU SOFTWARE TECHNOLOGIES

—MTEL

2001-12-21 TOSHIBA SOLUTIONS CORPORATION

**2001-12-25 NTT DATA Corporation**

**2002-1-31 Jiji Press, Ltd.**

2002-4-15 CCC CONSULTING

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2002-11-1 FUJITSU FIP CORPORATION

2002-12-2 Yayoi Co., Ltd.

2002-12-26 Japan Business Assist Corp.

2003-1-6 SEIKO EPSON CORPORATION

**2003-1-9 ABeam Consulting**

2003-2-7 OBIC BUSINESS CONSULTANTS CO., LTD.

2003-2-12 SAP Japan Co., Ltd.

**2003-5-8 Infoteria Corporation**

2003-5-8 Japan Digital Laboratory

2003-6-5 Nihon Unisys, Ltd.

2003-8-12 IBM Japan, Ltd.

2003-10-2 Hitachi High-Technologies Corporation

**2003-10-9 BANK OF JAPAN**

2003-11-19 Microsoft Co., Ltd.

2003-11-26 Mizuho Bank, Ltd.

# XBRL Japan in 2004

February

8<sup>th</sup> XBRL Japan Symposium

w/ 471 attendees

*Advocacy*

2002-11-1 FUJITSU FIP CORPORATION  
2002-12-2 Yayoi Co., Ltd.  
2002-12-26 Japan Business Assist Corp.  
2003-1-6 SEIKO EPSON CORPORATION

**2003-1-9 ABeam Consulting**

2003-2-7 OBIC BUSINESS CONSULTANTS CO., LTD.

2003-2-12 SAP Japan Co., Ltd.

**2003-5-8 Infoteria Corporation**

2003-5-8 Japan Digital Laboratory

2003-6-5 Nihon Unisys, Ltd.

2003-8-12 IBM Japan, Ltd.

2003-10-2 Hitachi High-Technologies Corporation

**2003-10-9 BANK OF JAPAN**

2003-11-19 Microsoft Co., Ltd.

2003-11-26 Mizuho Bank, Ltd.

2004-1-7 SWaN corporation

2004-1-14 Sumisho Computer Systems Corporation

**2004-1-20 Tokyo Stock Exchange, Inc.**

2004-1-20 WEST JAPAN CONSTRUCTION SURETY CORPORATION

2004-1-28 OSK Co., LTD.

2004-2-2 TOA SYSTEM CO., LTD.

2004-2-19 TCONNECT Inc.

2004-2-27 Dataplace, Inc.

2004-3-18 Diamond Computer Service Co., Ltd.

2004-5-17 NTT Communications Corporation

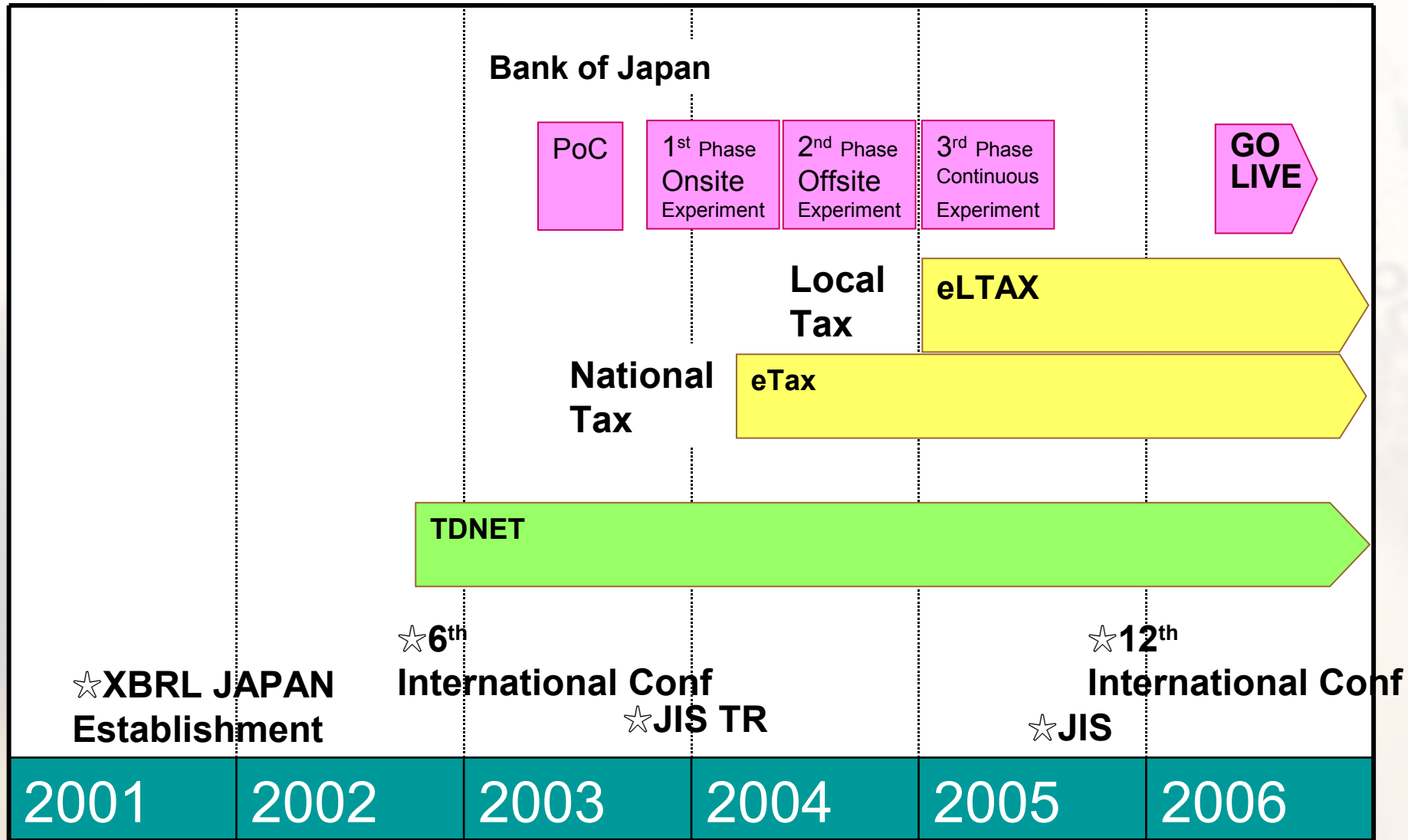
2004-5-18 KPMG Business Resource Management KK

**2004-9-6 Tokyo Certified Public Tax Accountants' Association Information Systems Committee**

2004-10-1 Japan Finance Corporation for Small and Medium Enterprise

2004-12-20 Nikko Systems Solutions, Ltd.

# Major events in Japan



# XBRL Japan in 2005

2003-5-8 Japan Digital Laboratory

2003-6-5 Nihon Unisys, Ltd.

2003-8-13 IBM Japan, Ltd.  
2003-10-2 HiMark High Technologies Corporation

**2003-10-9 BANK OF JAPAN**

2003-11-19 Microsoft Co., Ltd.

2003-11-26 Mizuho Bank, Ltd.

2004-1-7 SWaN corporation

2004-1-14 Sumisho Computer Systems Corporation

**2004-1-20 Tokyo Stock Exchange, Inc.**

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2004-2-19 TCONNECT Inc.

2004-2-27 Dataplace, Inc.

2004-3-18 Diamond Computer Service Co., Ltd.

2004-5-17 NTT Communications Corporation

2004-5-18 KPMG Business Resource Management KK

**2004-9-6 Tokyo Certified Public Tax Accountants Association Information Systems Committee**

2004-10-1 Japan Finance Corporation for Small and Medium Enterprise

2004-12-20 Nikko Systems Solutions, Ltd.

**2005-2-1 Kinmei Printing Co., Ltd.**

2005-3-1 CGI Japan Ltd.

2005-4-1 The Sumitomo Trust & Banking Co., Ltd.

**2005-5-12 NTT DATA Institute of Management Consulting, Inc.**

2005-8-5 Matsushita Electric Works Information Systems Co., Ltd.

2005-9-6 IFIS JAPAN LTD.

2005-9-15 JUSTSYSTEM CORPORATION

2005-11-18 I. Trust Co. Ltd.

**July** - Japan publishes XBRL specification as official industrial standard The XBRL 2.1 Specification was published on 20 July 2005 in one of the Japanese Government-authorized publications as an official **Japanese Industrial Standard**. This will serve as a rationale for government departments and other authoritative organizations to adopt XBRL.

**November -**

## **12th XBRL International Conference**

"Bringing Business into Focus with XBRL - The Revolution in Corporate Reporting" With more than 300 delegates from twenty-one different countries, the conference was **the best attended Asia-Pacific XBRL International conference** to date. Strong participation from countries such as Japan, Korea, China, Taiwan, Thailand, Singapore, New Zealand and Australia confirm that interest in XBRL is growing significantly in the region.



# XBRL Japan Update 2005

## Marketing & Communications

Co-hosted by XBRL Japan and Japanese Institute of Certified Public Accountants (JICPA), the successful 9th XBRL symposium was held in Tokyo in July 2006 with by over 300 attendees.

Co-hosted by XBRL Japan and JICPA KINKI Chapter, the successful full day seminar was held in Osaka in September 2006 with by 175 attendees.

## Taxonomy Development

A suite of XBRL v2.0a Japanese GAAP Taxonomy for tax return has been revised in May 2006.

## TSE's XBRL Trial & Demo Program

The Tokyo Stock Exchange's XBRL Trial & Demo Program in Timely Disclosure started in April. Anybody can freely try out XBRL on TSE's homepage.

## FSA's XBRL for EDINET

**The Financial Services Agency** announced establishment of the service and system optimization plans to make XBRL mandatory for EDINET(Electronic Disclosure for Investors' NETwork) in 2008.

## XBRL in Banking Business

ShinGinko Tokyo, Limited launched "Electronic Loan Application Service", utilizing e-TAX, national-tax filing system in Japan, and XBRL in April. This is the first commercial system using e-TAX filing and XBRL application forms in the world.

The Bank of Tokyo-Mitsubishi UFJ launched their web site to obtain financial data in XBRL, attached with e-tax filing, from their loan customer in October.



# XBRL Japan Update in 2006

## **Name of XBRL Jurisdictional Leader:**

Yuzo Takagi, Chairman of XBRL Japan (JICPA)

## **Marketing & Communications**

Co-hosted by Tokyo Stock Exchange (TSE), Japanese Institute of Certified Public Accountants (JICPA), and XBRL Japan, the successful XBRL Japan and TSE symposium was held at TSE in Tokyo in March 2007 with by over 400 attendees. Speakers include Mr. Taizo Nishimuro (President & CEO of TSE), Mr. Tsuguoki Fujinuma (Chairman and President of JICPA), Prof. Shinji Hatta (Graduate School of Professional Accountancy, Aoyama Gakuin University) and others.

## **TSE's XBRL Trial & Demo Program**

The Tokyo Stock Exchange's XBRL Trial & Demo Program in Timely Disclosure started in April 2006. Anybody can freely try out XBRL on TSE's homepage.

## **FSA's XBRL for EDINET**

The Financial Services Agency announced establishment of the service and system optimization plans to make XBRL mandatory for EDINET (Electronic Disclosure for Investors' NETwork) in 2008.

FSA will start its pilot program from this July, which accepts voluntary reports in XBRL. FSA's EDINET taxonomy and sample instance documents are reachable from FSA's homepage. (<http://www.fsa.go.jp/singi/edinet/20070427.html>)

# XBRLの エバンジェリストたち

## Evangelists of XBRL

BUSINESS  
CORE  
東京証券取引所



**2008年、**上場企業の情報開示は新たな歴史を歩み始める。四半期開示報告制度、内部統制報告制度、そしてXBRLの導入である。財務情報の2次利用を飛躍的に向上させる情報開示ツール、XBRLも上場会社と金融・証券市場との関係に大きなインパクトを与えるはずだ。この3月13日、東京証券取引所はディスクロージャー促進月間におけるイベントの一環として、XBRL Japan、日本公認会計士協会と共催し『XBRL Japan・東証シンポジウム』を開催した。壇上でマイクの前に立ったXBRLの啓蒙者、そうエバンジェリストたちは、情報開示のフロンティアへと参加者を誘うために、熱い言葉を重ねる。ここでは、エバ

# *Care and Development of the XBRL Community*

# **XBRL Adoption and XBRL-JP in the Future**

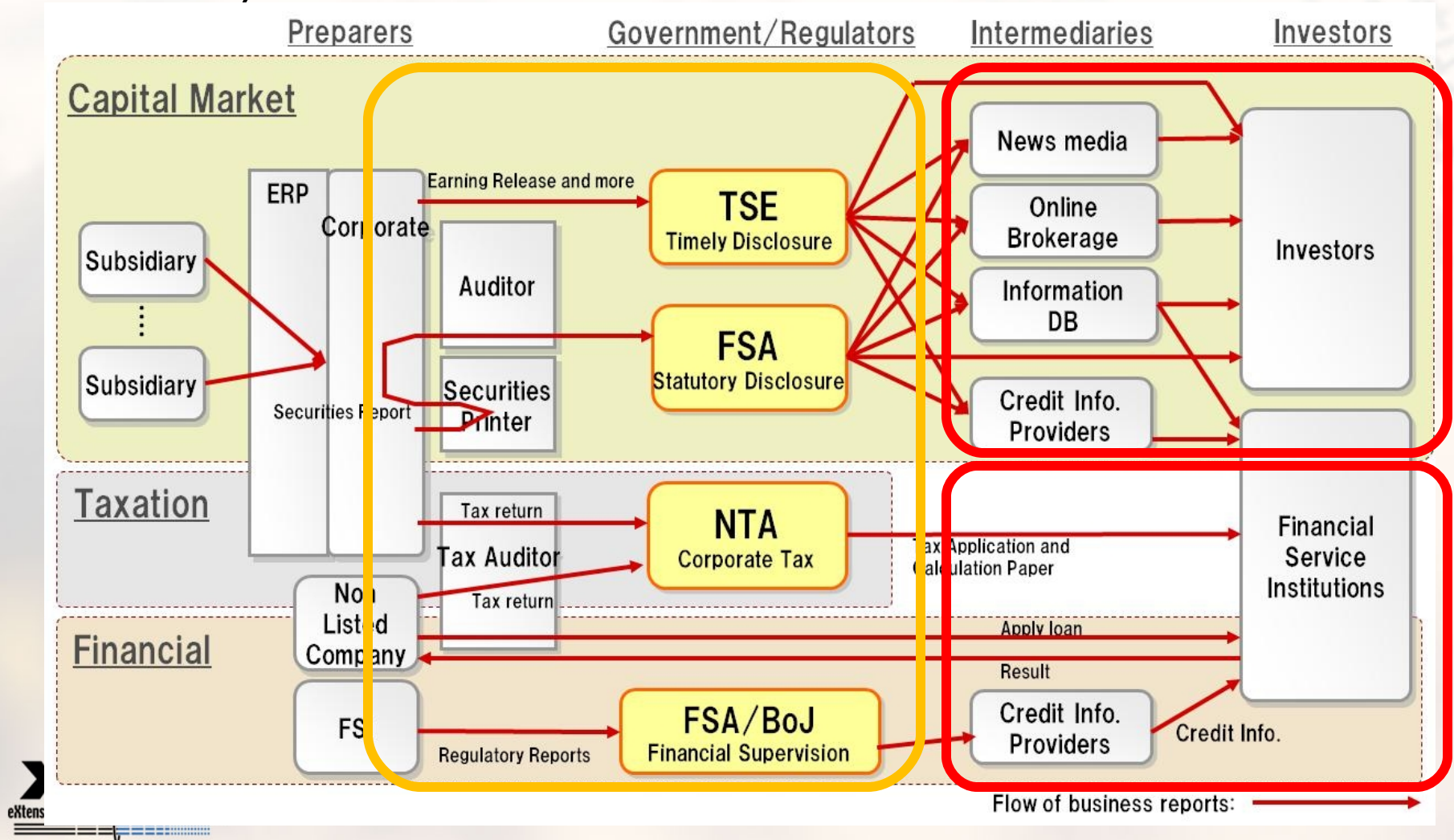
## **Action Items:**

- Extend Adoption Area
- Contribution to develop XBRL advanced spec.
- Knowledge Sharing with other countries



# Extended Adoption Area

Extend adoption area to consumer side (intermediaries and Investors) .





# Contribution to develop XBRL advanced spec.

- **Provide user requirements to XII**
  - Versioning
  - Rendering
- **Comment to working draft spec.**
  - Versioning
  - Rendering
- **Translate technical documents in Japanese**
  - Dimension, Versioning
  - TRP
- **Participate XII F2F meeting**

# Knowledge Sharing with other countries

- Member organizations have lots of experiences in:
  - Taxonomy Development
  - XBRL Adoption (e.g. Corporate Disclosure and Banking Supervision area)
- Happy to share experience with other countries with business and technical aspects:
  - Benefit of XBRL
  - Issues
  - Solutions
- **Contact:**
  - Nobuyuki Sambuichi ([n-sanbuichi@hitachi-system.co.jp](mailto:n-sanbuichi@hitachi-system.co.jp))
    - XBRL-JP Representative, XII International Steering Committee
  - Makoto Koizumi ([Koizumi.Makoto@jp.fujitsu.com](mailto:Koizumi.Makoto@jp.fujitsu.com))
    - At large member of XII International Steering Committee
    - Co-chair, Jurisdiction Development Committee of XII