Preparing XBRL financial statements without error and without knowledge of XBRL

TAKARA 宝印刷
TAKARA PRINTING CO.,LTD.

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About Takara Printing

Financial printer (Production and sales of printed matter related to the Securities Exchange Act, the Commercial Code of Japan and investor relations (IR), as well as the production and handling of legal and IR-related advertisements.)

Owns about **50% of financial reporting market in Japan**.

Current Status of Japan Filings

- There are about **5,000 companies** filing periodic **reports to EDINET** (Electronic Disclosure for Investors' NETwork)

- Annual report is **now filed** to EDINET **by HTML**. There are **less than 100 companies** who have **submitted a XBRL annual report** for the pilot program.

- All companies are **required to file** periodic reports to EDINET by **XBRL next year (2008)**.

Concept of this application

- There is **no time** for accounting section's employee **to learn about** "What is the **XBRL** ?"

- But, **they** (accounting section's employees) only **know the detail** of their company's account headings.

- It means, **they** (accounting section's employees) **must make a XBRL report without knowledge of XBRL**.

- Therefore, a **user friendly application** which can handle a person who doesn't know about XBRL **is necessary**.

Image of application

Import from manuscript

Microsoft Excel

	B	C	D	E
1			前連結会計年度(平成17年5月31日)	当連結会計年度(平成18年5月31日)
2		注記番号	金額(千円)	金額(千円)
3				
4	Assets			
5	Current assets			
6	Cash and deposits	※2	2,672,825	3,234,083
7	Notes and accounts receivable-trade		1,709,920	1,750,086
8	Marketable securities		337,795	330,697
9	Inventories		725,353	763,620
10	Deferred tax assets		44,309	65,947
11	Other		46,673	69,645
12	Allowance for doubtful accounts		△5,096	△5,236
13	Total current assets		5,531,781	6,208,846
14	Fixed assets			
15	Property, plant and equipment			
16	Buildings and structures		3,010,863	2,988,772
17	Accumulated depreciation		△1,706,578	△1,726,271
18	Buildings and structures, net		1,304,285	1,262,500
19	Machinery, equipment and vehicles		2,064,654	2,044,468
20	Accumulated depreciation		△1,405,284	△1,456,449
21	Machinery, equipment and vehicles, net		659,370	588,019
22	Land		3,170,483	3,170,483

XBRL Mapping Tool

Current assets

manuscript

区分	注記番号	金額(千円)	金額(千円)
Assets			
Current assets			
Cash and deposits	※2	2,672,825	3,234,083
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Accumulated depreciation		△1,405,284	△1,456,449
Machinery, equipment and		659,370	588,019
Land		3,170,483	3,170,483
Construction in progress		—	16,500

Step by step search

Search from hierarchy

Taxonomy extension

account headings	宝育英基金受贈益	
context	前連結会計年度(自 平成16年6月1日 至 平成17年5月31日)	
ID (MUST)	GainOnDonationOfTakaraEducationFundsEl	
report type	-	
previous/current	前期	
	Japanese	English
display character string (MUST)	宝育英基金受贈益	Gain on donation of Takara education fu
category (MUST)	宝育英基金受贈益、特別利益	Gain on donation of Takara education fu
documentation (MUST)	宝育英基金受贈益、特別利益	Gain on donation of Takara education fu
instant/duration	○ Instant ◉ Duration	
debit/credit	○ Debit ◉ Credit ○ Ignore	
Does it have value?	○ Yes ◉ No	
+/− reverse	☐	
periodStartLabel		
periodEndLabel		

± reverse

Buildings	100,000
Accumulated depreciation	20,000
Buildings, net	80,000

Buildings	100,000
Accumulated depreciation	−20,000
Buildings, net	80,000

Presentation link

Calculation link

Definition link

XBRL data

XBRL_Data
ファイル(F) 編集(E) 表示(V) お気に入り(A) ツール(T) ヘルプ(H)
名前
種類
jpfr-asr-251022-2006-05-31-1-2006-08-28-presentation.xml
XML Document
jpfr-asr-251022-2006-05-31-1-2006-08-28-label-en.xml
XML Document
jpfr-asr-251022-2006-05-31-1-2006-08-28-label.xml
XML Document
jpfr-asr-251022-2006-05-31-1-2006-08-28-definition.xml
XML Document
jpfr-asr-251022-2006-05-31-1-2006-08-28-calculation.xml
XML Document
jpfr-asr-251022-2006-05-31-1-2006-08-28.xsd
XML Schema file
jpfr-asr-251022-2006-05-31-1-2006-08-28.xbrl
XBRL ファイル

Instance document file ?

- **Manuscript is the instance document** itself.
- When you have finished to make schema file, it **created automatically**.
- You **can not edit numeric information** anymore.

Confirmation

Microsoft Excel - 加工後_imageOfIncomeStatement.xls

ファイル(F) 編集(E) 表示(V) 挿入(I) 書式(O) ツール(T) データ(D) ウィンドウ(W) ヘルプ(H)

	C	D	
1	**Account headings**	**EDINET taxonomy**	**EDINET taxono**
2	Net sales	Net sales	Net sales
3	Cost of sales	Cost of sales	Total cost of sale
4	Gross profit	Gross profit	Gross profit
5	Selling, general and administrative expense	Selling, general and administrative expenses	Selling, general a
6	Promotion expenses	Promotion expenses	Promotion expen
7	Packing expenses and freightage	Freightage and packing expenses	Freightage and pa
8	Directors' compensations	Directors' compensations	Directors' compe
9	Salaries, allowances	Salaries and allowances	Salaries and allow
10	Provision of reserve for directors' bonuse	Provision of reserve for directors' bonuses	Provision of rese
11	Provision of reserve for retirement benefi	Provision of reserve for retirement benefits	Provision of rese
12	Provision of reserve for directors' retirem	Provision of reserve for directors' retirement	Provision of rese
13	Welfare expenses	Welfare expenses	Welfare expenses
14	Repair and maintenance	Repair and maintenance	Repair and mainte
15	Taxes and dues	Taxes and dues	Taxes and dues-
16	Depreciation	Depreciation	Depreciation-SG
17	Rent expenses	Rent expenses	Rent expenses-S
18	Other	Other	Other-SGA
19	Total selling, general and administrative ex	Selling, general and administrative expenses	Total selling, gen
20	Operating income	Operating income	Operating income
21	Non-operating income	Non-operating income	Non-operating in
22	Interest income	Interest income	Interest income-
23	Dividends income	Dividends income	Dividends income
24	Gain on sales of securities	Gain on sales of securities	Gain on sales of
25	Income from seminar fees	Income from seminar fees	Income from sem
26	Gain on investment in partnerships	Gain on investment in partnership	Gain on investme
27	Other	Other	Other-NOI
28	Total non-operating income	Non-operating income	Total non-operat
29	Non-operating expenses	Non-operating expenses	Non-operating ex
30	Interest expenses	Interest expenses	Interest expense

Example

- **Within a few hours**, accounting section's employee could make XBRL annual report.

- What they need to know is only "**How to use this application**." , not "What is XBRL ?" .

- We are **supporting company** especially for periodic report submitting.

Future

- A **mistyped periodic report will disappear** from the accounting world someday with the benefit of XBRL and this application.

- Next year, this application will be used by a lot of people.

Thank you for listening

more information:

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