



18th International XBRL Conference

US Market Readiness Tools and Services for SEC Filings

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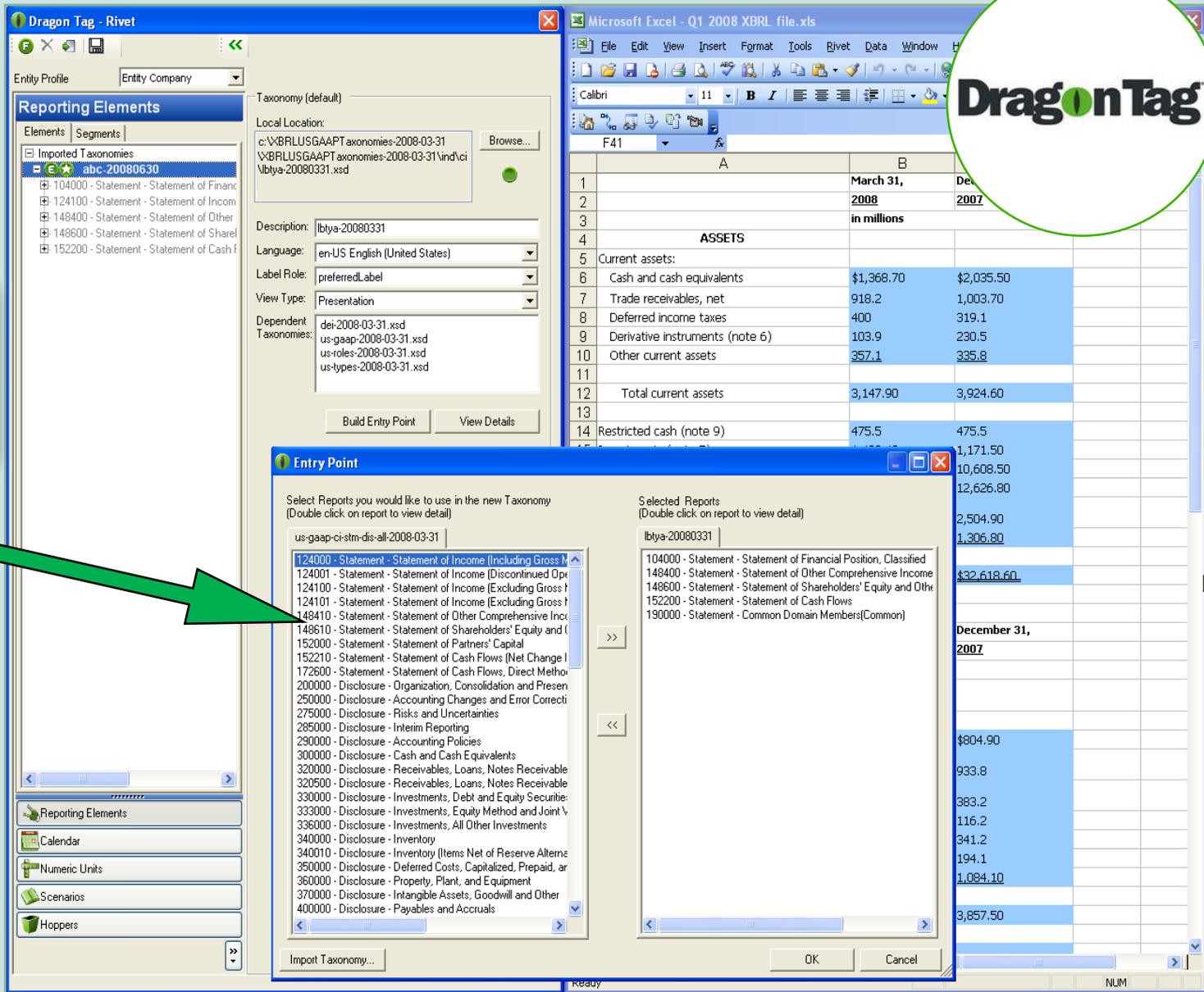
DragonTag[®]

**Create XBRL Instance Document
with Rivet Dragon Tag**

Dragon Tag Features

- Drag-and-drop XBRL tagging in Excel and Word
- Wide range XBRL taxonomy support
- Check calculation link bases for inconsistencies
- Entry Point Builder to creation extension taxonomies
- Re-use templates for future use
- Markup Review Report for tags in a document

Ability to Select/Deselect reports for your company taxonomy



The screenshot displays the Dragon Tag application interface. On the left, the 'Reporting Elements' window shows a tree view of taxonomies, with 'abc-20080330' selected. The main window shows the 'Taxonomy (default)' configuration, including the local location, description, language, and dependent taxonomies. An 'Entry Point' dialog box is open in the foreground, allowing the user to select reports for the new taxonomy. The dialog lists various reports such as '124000 - Statement - Statement of Income (Including Gross Profit)' and '104000 - Statement - Statement of Financial Position, Classified'. The background shows an Excel spreadsheet with financial data for March 31, 2008, and December 31, 2007, including assets like cash and receivables.

Tagging Income Statement



The screenshot shows the Dragon Tag interface with two main windows:

- Dragon Tag - Unregistered:** Displays a tree view of reporting elements for 'XYZ Company'. The 'Revenues, Total' element is highlighted, and a green arrow points from it to the corresponding line item in the Excel spreadsheet.
- Microsoft Excel - xyz-20071231.xls:** Displays a consolidated statement of income for XYZ Company, Year Ended December 31. The data is as follows:

	2007	2006	2005
CONSOLIDATED STATEMENT OF INCOME			
Year Ended December 31			
(In millions of US\$, except per share amounts)			
9 Sales and operating revenues	23,641	20,320	24,948
11 Costs and expenses			
12 Cost of sales and operating expenses, excluding depreciation and amortization noted below	17,990	16,135	20,270
13 Depreciation and amortization	1,043	1,080	1,337
15 Selling, administrative and general expenses	1,475	1,402	1,615
16 Research and development expenses	220	227	239
17 Restructuring charges—net	179	685	87
18	20,907	19,529	23,548
20 Income from continuing operations before income taxes and other items	2,734	791	1,400
21 Income taxes	665	257	375
22			
23 Income from continuing operations before other items	2,069	534	1,025
24 Minority interests	(7)	1	(15)
25 Income from continuing operations	2,062	535	1,010
26 Income (Loss) from discontinued operations	4	(26)	15
27 Income before cumulative effect of accounting change	2,066	509	1,025
28 Net income	2,066	509	1,025
29 Dividends on preference shares	11	7	6
30 Net income attributable to Common Shareholders	2,055	502	1,019
31			
32 Earnings (Loss) per Share			
33 Basic			
34 Income from continuing operations	4.75	0.40	0.64
35 Income (Loss) from discontinued operations	0.01	(0.07)	0.05
36 Cumulative effect of accounting change	(0.01)	0.00	0.00
37 Net income per Common Share — basic	4.75	0.33	0.69
38			
39 Diluted			
40 Income from continuing operations	4.74	0.40	0.64
41 Income (Loss) from discontinued operations	0.01	(0.07)	0.05
42 Cumulative effect of accounting change	(0.01)	0.00	0.00
43 Net income per Common Share — diluted	4.74	0.33	0.69
44 Dividends per Common Share	0.70	0.60	0.60

XYZ Markup Review



Dragon Tag - Unregistered

Entity Profile: XYZ Company

Reporting Elements

Elements | Segments

- Income (Loss) from Continuing Operations [Abstract]
- Income (Loss) from Continuing Operations before Income Tax [Abstract]
- Operating Income (Loss) [Abstract]
- Revenues [Abstract]
- Sales Revenue, Net [Abstract]
- Financial Services Revenue [Abstract]
- Revenues, Total**
- Costs and Expenses [Abstract]
- Cost of Revenue [Abstract]
- Operating Expenses [Abstract]
- Costs and Expenses, Total
- Other Operating Income
- Operating Income (Loss), Total
- Nonoperating Income (Expense) [Abstract]
- Interest and Debt Expense [Abstract]
- Income (Loss) from Continuing Operations before Income Tax Expense [Abstract]
- Income (Loss) from Equity Method Investments
- Income Tax Expense (Benefit) [Abstract]
- Minority Interest in Net Income (Loss) of Consolidated Entity
- Income (Loss) from Continuing Operations, Total
- Income (Loss) from Discontinued Operations, Net of Tax [Abstract]
- Income (Loss) before Extraordinary Items and Cumulative Effect of Accounting Changes [Abstract]
- Extraordinary Item, Net of Tax [Abstract]
- Income (Loss) before Cumulative Effect of Change in Accounting Principle Presented as a Separate Item, Net of Tax [Abstract]
- Cumulative Effect of Change in Accounting Principle Presented as a Separate Item, Net of Tax [Abstract]
- Net Income (Loss), Total**
- Preferred Stock Dividends and Other Adjustments [Abstract]
- Net Income (Loss) Available to Common Stockholders, Basic, Total
- Earnings Per Share [Abstract]
- Partnership Income [Abstract]
- 148600 - Statement - Statement of Shareholders' Equity and Other Comprehensive Income [Abstract]
- 152200 - Statement - Statement of Cash Flows
- 200000 - Disclosure - Organization, Consolidation and Presentation of Financial Statements [Abstract]
- 250000 - Disclosure - Accounting Changes and Error Corrections
- 275000 - Disclosure - Risks and Uncertainties
- 285000 - Disclosure - Interim Reporting
- 290000 - Disclosure - Accounting Policies
- 300000 - Disclosure - Cash and Cash Equivalents
- 320000 - Disclosure - Receivables, Loans, Notes Receivable, and Other Assets

Name: Revenues
Label: Revenues, Total
Type: xbrl:monetaryItemType
Balance Type: credit
Period Type: duration
Nilable: Yes

Definition:
Aggregate revenue recognized during the period (derived from goods sold, services rendered, insurance premiums, or other activities that constitute an entity's earning process). For financial services companies, also includes investment and brokerage, and sales and trading gains.

Reference 1:
http://www.xbrl.org/2003/role/presentation/elements/monetary/monetaryItem/monetaryItem

Search: xyz-20071231

Search Element Label
 Search Element Name
 Search Authoritative References
 Search Definition
 Search Entire Taxonomy

Search Extended Elements

Clear Search Results Search Next

XBRL Markup Review
[4B\$10]:23,641

Markup	Type	Property Name	Property Value
Entity	Property Name	XYZ Company	
	Unique ID	000123	
✗ Element	Property Name	Revenues	
	Label	Revenues, Total	375
	Type	xbrl:monetaryItemType	1,025
	Is Tuple?	false	(15)
	Taxonomy Name	xyz-20071231	1,010
	Namespace Prefix	us-gaap	15
	Is Extended?	false	1,025
	Balance Type	credit	1,025
	Period Type	duration	6
			1,019
References	Source	Reference 1: http://www.xbrl.org/2003/role/presentation/elements/monetary/monetaryItem/monetaryItem	
		Publisher SEC Name Regulation S-X (S-X) Number 210 Section 03 Paragraph (b) Subparagraph 1 Article 5	0.64 0.05 0.00 0.69
Definition		Aggregate revenue recognized during the period (derived from goods sold, services rendered, insurance premiums, or other activities that constitute an entity's earning process). For financial services companies, also includes investment and brokerage, and sales and trading gains.	0.64 0.05 0.00 0.69

Year Ended December 31

	2007	2006	2005
(In millions of US\$, except per share amounts)			
Revenue	23,641	20,320	24,948
Cost of Revenue	1,400	1,337	1,615
Operating Expenses	375	239	87
Operating Income	3,548	1,400	1,400
Nonoperating Income	15	15	15
Interest and Debt Expense	1,025	1,025	1,025
Income Tax Expense	6	6	6
Income from Continuing Operations	1,019	1,019	1,019
Income from Discontinued Operations	0.64	0.05	0.00
Income before Extraordinary Items	0.69	0.69	0.69
Extraordinary Items	0.64	0.05	0.00
Income before Accounting Changes	0.05	0.05	0.00
Cumulative Effect of Accounting Changes	0.00	0.00	0.00
Net Income	0.69	0.69	0.69



Dragon Tag - Rivet

Entity Profile Entity Name

Reporting Elements

Elements Segments

- Statement [Table]
- Statement, Scenario [Axis]
- Scenario, Unspecified [Domain]
- Scenario, Actual [Member]
- Scenario, Adjustment [Member]
- Scenario, Forecast [Member]
- Scenario, Plan [Member]
- Scenario, Previously Reported [Member]
- Statement [Line Items]
- Assets [Abstract]
- Assets, Current [Abstract]
- Cash, Cash Equivalents, and Short-term Invest
- Cash and Cash Equivalents, at Carrying Value
- Cash
- Cash Equivalents, at Carrying Value
- Cash and cash equivalents
- Restricted Cash and Investments, Current [Abstract]
- Restricted Cash and Cash Equivalents, at Carrying Value
- Restricted Investments, Current
- Other Restricted Assets, Current
- Restricted Cash and Investments, Current, T
- Short-term Investments [Abstract]
- Cash, Cash Equivalents, and Short-term Invest
- Receivables, Net, Current [Abstract]
- Accounts, Notes and Loans Receivable, Net
- Accounts Receivable, Net, Current [Abstract]
- Accounts Receivable, Gross, Current
- Allowance for Doubtful Accounts Receivable
- Trade receivables, net
- Notes and Loans Receivable, Net, Current [Abstract]
- Notes and Loans Receivable, Gross, Current
- Allowance for Notes and Loans Receivable
- Notes and Loans Receivable, Net, Current
- Accounts, Notes and Loans Receivable, Net
- Due from Related Parties, Current
- Receivables, Long-term Contracts or Programs
- Receivables, Net, Current, Total
- Investment, Net [Abstract]

Reporting Elements

- Calendar
- Numeric Units
- Scenarios
- Hoppers

Microsoft Excel - Q1 2008 XBRL tagging file.xls

	A	B	C	D	E	F
1		March 31,	December 31,			
2		2008	2007			
3		in millions				
4	ASSETS					
5	Current assets:					
6	Cash and cash equivalents	\$1,368.70	\$2,035.50			
7	Trade receivables, net	918.2	1,003.70			
8	Deferred income taxes	400	319.1			
9	Derivative instruments (note 6)	103.9	230.5			
10	Other current assets	357.1	395.8			
11						

Markup Review

Grouping Options: Group by Presentation

Scope Options: Include All Elements

Type Options: Include All Elements

Select Report: [All]

All Reports

Showing: Base Elements, Extended Elements, Numeric Elements, Text Elements

104000 - Statement - Statement of Financial Position, Classified

Element	Period	Data	U...	Extended?
Label: Cash and cash equivalents				
ID: us-gaap_CashAndCashEquivalentsAtCarryingValue	12/31/2006	1,880,500,000 USD		No
Definition: Includes currency on hand as well as demand deposits with banks or financial institutions. It also includes other demand deposits in that the Entity may deposit additional funds at any time and also effectively may withdraw funds at any time excluding items classified as marketable securities, include short-term, highly liquid investments that are both readily convertible that they present minimal risk of changes in value because of changes in interest rates. Generally, only investments with original maturity means original maturity to the entity holding the investment. For example, both a three-month US three months from maturity qualify as cash equivalents. However, a Treasury note purchased three years ago does not become months. Compensating balance arrangements that do not legally restrict the withdrawal or usage of cash amounts may be restricted deposits held as compensating balances against borrowing arrangements, contracts entered into with others, or deposits should not be reported as cash and cash equivalents.				
Label: Cash and cash equivalents				
ID: us-gaap_CashAndCashEquivalentsAtCarryingValue	3/31/2007	1,570,000,000 USD		No

Print Preview Print Save As PDF Close

Easy way to review markup details in a report



Dragon Tag - Rivet

Entity Profile: Entity Name

Reporting Elements

- Elements
- Segments
- Statement [Table]
- Statement, Scenario [Axis]
- Scenario, Unspecified [Domain]
- Scenario, Actual [Member]
- Scenario, Adjustment [Member]
- Scenario, Forecast [Member]
- Scenario, Plan [Member]
- Scenario, Previously Reported [Member]
- Statement [Line Items]
- Assets [Abstract]
- Assets, Current [Abstract]
- Cash, Cash Equivalents, and Short-term Investments
- Cash and Cash Equivalents, at Carrying Value
 - Cash
 - Cash Equivalents, at Carrying Value
 - Cash and cash equivalents
- Restricted Cash and Investments, Current [Abstract]
- Restricted Cash and Cash Equivalents, at Carrying Value
- Restricted Investments, Current
- Other Restricted Assets, Current
- Restricted Cash and Investments, Current, Total
- Short-term Investments [Abstract]
- Cash, Cash Equivalents, and Short-term Investments
- Receivables, Net, Current [Abstract]
- Accounts, Notes and Loans Receivable, Net, Current [Abstract]
- Accounts Receivable, Net, Current [Abstract]
- Accounts Receivable, Gross, Current
- Allowance for Doubtful Accounts Receivable
- Trade receivables, net
- Notes and Loans Receivable, Net, Current [Abstract]
- Notes and Loans Receivable, Gross, Current
- Allowance for Notes and Loans Receivable
- Notes and Loans Receivable, Net, Current
- Accounts, Notes and Loans Receivable, Net, Current
- Due from Related Parties, Current
- Receivables, Long-term Contracts or Programs
- Receivables, Net, Current, Total
- Investments, Net [Abstract]

Reporting Elements

Calendar

Numeric Units

Scenarios

Hoppers

Microsoft Excel - Q1 2008 XBRL file.xls

File Edit View Insert Format Tools Rivet Data Window Help WebEx Adobe PDF

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E35

	A	B	C	D	E	F	G
1		March 31,	December 31,				
2		2008	2007				
3		in millions					
4		ASSETS					
5		Current assets:					
6		Cash and cash equivalents	\$1,368.70	\$2,035.50			
7		Trade receivables, net	918.2	1,003.70			
8		Deferred income taxes	400	319.1			
9		Derivative instruments (note 6)	103.9	230.5			
10		Other current assets	357.1	335.8			
11		Total current assets	3,147.90	3,924.60			
12							
13							
14		Restricted cash (note 9)	475.5	475.5			
15		Investments (note 5)	1,120.40	1,171.50			
16		Property and equipment,					
17		Goodwill (note 8)					
18		Intangible assets subject to					
19		(note 8)					
20		Other assets, net					
21		Total assets					
22							
23							
24							
25							
26							
27							
28		LIABILITIES					
29		Current liabilities:					
30		Accounts payable					
31		Deferred revenue and amounts					
32		from subscribers and other					
33		Current portion of debt					
34		obligations (note 9)					
35		Derivative instruments (note					
36		6)					
37		Accrued interest					
38		Accrued capital expenditures					
39		Other accrued and current					
40		liabilities					
41		Total current liabilities					

Markup Validation - Rivet

2 Summation errors found

Markup Errors Incomplete Markups

Location	Error Type	Error Message
Stockholders' Equity!\$H\$8	Summation Error	Calculation error for summation item Address Excel - Equity!\$H\$8 - Stockholders' Equity 5836100000 does not match - calculated total 5832600000.
Stockholders' Equity!\$H\$17	Summation Error	Calculation error for summation item Address Excel - Equity!\$H\$17 - Stockholders' Equity 5880600000 does not match - calculated total 5877200000.

Opacity (50% to 100%)

Validate Clear Print Close

Ability to validate markup and calculations

XYZ Description



The screenshot displays an Excel spreadsheet with financial data and two overlapping dialog boxes. The 'Report Preview' dialog shows a table with the following data:

Statement of Income (Excluding Gross Margin Alternative) (USD \$) (in Millions, except per share data)	12 Months Ended		
	Dec. 31, 2007	Dec. 31, 2006	Dec. 31, 2005
Revenues, Total	23,641	20,320	24,948

The 'Export XBRL - Unregistered' dialog has the 'Report Preview' button highlighted with a green box. A green arrow points from this button to the 'Report Preview' dialog box.

The background Excel spreadsheet shows a table with columns for years 2006 and 2005, and rows for various financial metrics. A portion of the visible data is as follows:

	December 31, 2006	December 31, 2005
Revenues, Total	20,320	24,948
Operating Revenues	16,135	20,270
Interest Income	1,080	1,337
Interest Expense	1,402	1,615
Other Income	227	239
Other Expense	685	87
Income from continuing operations	19,529	23,548
Income from discontinued operations	791	1,400
Income tax expense	257	375
Net income	534	1,025
Net income per Common Share — basic	1	(15)
Net income per Common Share — diluted	535	1,010
Income from continuing operations	(26)	15
Income (Loss) from discontinued operations	509	1,025
Cumulative effect of accounting change	509	1,025
Net income per Common Share — diluted	7	6
Dividends per Common Share	502	1,019

CrossTag™

**Create XBRL Instance Document
with Rivet CrossTag**

CrossTag Features

- Convert financial documents into XBRL instance documents
- Drag & drop tagging from PDF, MS Office Excel and Word
- Re-use templates for future use
- Multi-user collaboration & document tracking
- Validation, Report Preview & Markup Review

Type of Source Document

CrossTag™

•PREPARER

Source Document

	Year Ended 2007	Year Ended 2006	Year Ended 2005
CONSOLIDATED STATEMENT ON INCOME			
<i>(In millions, except per share data)</i>			
124100 - Statement - Statement of Income (Excluding Gross Margin Alternative)			
Sales and operating revenues	23,641		
Costs and expenses			
Cost of sales and operating expenses	17,990		
Depreciation and Amortization, Total	1,043		
Selling, General and Administrative Expense, Total	1,475		
Research and Development Expense, Total	220		
Restructuring Charges, net	179		
Costs and Expenses, Total	20,907		
Income (Loss) from Continuing Operations before Income Taxes, Minority Interest, and Income (Loss) from Equity Method Investments, Total	2,734		
Income Tax Expense (Benefit), Total	665		
Income from continuing operations before minority interests	2,069		
Minority Interest in Net Income (Loss) of Consolidated Entities, Total	(7)		
Income (Loss) from Continuing Operations, Total	2,062		
Income (Loss) from Discontinued Operations, Net of Tax, Total	4		
Income (Loss) before Cumulative Effect of Change in Accounting Principle, Total	2,066		
Net Income (Loss), Total	2,066		
Preferred Stock Dividends	11		
Net Income (Loss) Available to Common Stockholders, Basic, Total	2,055		
Earnings (Loss) per Share			
Basic			
Income (Loss) from Continuing Operations, Per Basic Share	4.75		
Income (Loss) from Discontinued Operations, Net of Tax, Per Basic Share	0.01		
Cumulative Effect of Change in Accounting Principle, Net of Tax, Per Basic Share	(0.01)		
Earnings Per Share, Basic, Total	4.75		
Diluted			
Income (Loss) from Continuing Operations, Per Diluted Share	4.74		
Income (Loss) from discontinued operations, Per Diluted Share	0.01		
Cumulative effect of accounting change, Per Diluted Share	(0.01)		
Net Income per Common Share - diluted	4.74		

•Load any document



Source Information

CrossTag™

ect

Save Save As Load Source Doc Preview Save Retrieve Reset Layout Reporting Entities Review

Projects Sources Filing Packages View

Design Template XYZ Company 000123
Income Stmt Balance Sht Acctg Policies PP&E

CONSOLIDATED STATEMENT ON INCOME
(In millions, except per share data)

124100 - Statement - Statement of Income (Excluding Gross Margin Alternative) 2007

Sales and operating revenues	23,641	
Costs and expenses		
Cost of sales and operating expenses	17,990	
Depreciation and Amortization, Total	1,043	
Selling, General and Administrative Expense, Total	1,475	
Research and Development Expense, Total	220	
Restructuring Charges, net	179	
Costs and Expenses, Total	20,907	
Income (Loss) from Continuing Operations before Income Taxes, Minority Interest, and Income (Loss) from Equity Method Investments, Total		
Income Tax Expense (Benefit), Total		
Income from continuing operations before minority interests		
Minority Interest in Net Income (Loss) of Consolidated Entities, Total		
Income (Loss) from Continuing Operations, Total		
Income (Loss) from Discontinued Operations, Net of Tax, Total		
Income (Loss) before Cumulative Effect of Change in Accounting Principle, Total		
Net Income (Loss), Total		
Preferred Stock Dividends		
Net Income (Loss) Available to Common Stockholders, Basic, Total		
Earnings (Loss) per Share		
Basic		
Income (Loss) from Continuing Operations, Per Basic Share		
Income (Loss) from Discontinued Operations, Net of Tax, Per Basic Share		
Cumulative Effect of Change in Accounting Principle, Net of Tax, Per Basic Share		
Earnings Per Share, Basic, Total		
Diluted		
Income (Loss) from Continuing Operations, Per Diluted Share		

Source Document B13 17990

	A	B	C
2 XYZ Company			
3			
4			
5 CONSOLIDATED STATEMENT OF INCOME			
6			
7			Year Ended December
8			2007 2006
9			(In millions of US\$, except
10			per share amount)
11			
12			
13		17,990	16,135
14		1,043	1,080
15		1,475	1,402
16		220	227
17		179	685
18		20,907	19,529
19			
20		2,734	791
21		665	257
22			
23		2,069	534
24		(7)	1
25		2,062	535
26		4	(26)
27		2,066	509
28		2,066	509
29		11	7
30		2,055	502
31			
32			
33			
34		4.75	0.40
35		0.01	(0.07)
36		(0.01)	0.00
37		4.75	0.33
38			
39			
40		4.74	0.40
41		0.01	(0.07)
42		(0.01)	0.00
43		4.74	0.33

Income Stmt / Balance Sht / Sheet3

CrossTag Preview

CrossTag™

The screenshot displays the Rivet CrossTag software interface. The main window shows a 'CONSOLIDATED STATEMENT ON INCOME' for XYZ Company for the years 2007, 2006, and 2005. The data is presented in a table format with columns for each year and rows for various financial metrics. An 'Instance Report Preview' window is overlaid on the main window, showing a detailed view of the 'Statement of Income (Excluding Gross Margin Alternative)' for the 12 months ended December 31, 2005. This preview includes a table with columns for '12 Months Ended' (Dec. 31, 2007, Dec. 31, 2006, Dec. 31, 2005) and rows for various income components. A disclaimer at the bottom of the preview window states: 'Disclaimer: The Report Preview may omit data until all the financial information for the full presentation has been marked up.'

	2007	2006	2005
124100 - Statement - Statement of Income (Excluding Gross Margin Alternative)			
Sales and operating revenues	23,641	20,320	24,948
Costs and expenses			
Cost of sales and operating expenses	17,990	16,135	20,270
Depreciation and Amortization, Total	1,043	1,080	1,337
Selling, General and Administrative Expense, Total	1,475	1,402	1,615
Research and Development Expense, Total	220	227	239
Restructuring Charges, net	179	685	87
Costs and Expenses, Total	20,907	19,529	23,548
Income (Loss) from Continuing Operations before Income Taxes, Minority Interest, and Income (Loss) from Equity Method Investments, Total	2,734	791	1,400
Income Tax Expense (Benefit), Total	665	257	375
Income from continuing operations before minority interests			
Minority Interest in Net Income (Loss) of Consolidated Entities, Total	2,069	534	1,025
Income (Loss) from Continuing Operations, Total	(7)	1	(15)
Income (Loss) from Discontinued Operations, Net of Tax, Total	2,062	535	1,010
Income (Loss) before Cumulative Effect of Change in Accounting Principle, Total	4	(26)	15
Net Income (Loss), Total	2,066	509	1,025
Preferred Stock Dividends	2,066	509	1,025
Net Income (Loss) Available to Common Stockholders, Basic, Total	11	7	6
Earnings (Loss) per Share			
Basic			
Income (Loss) from Continuing Operations, Per Basic Share	4.75	0.40	0.64
Income (Loss) from Discontinued Operations, Net of Tax, Per Basic Share	0.01	(0.07)	0.05
Cumulative Effect of Change in Accounting Principle, Net of Tax, Per Basic Share	(0.01)	0.00	0.00
Earnings Per Share, Basic, Total	4.75	0.33	0.69
Diluted			
Income (Loss) from Continuing Operations, Per Diluted Share	4.74	0.40	0.64
Income (Loss) from Discontinued Operations, Net of Tax, Per Diluted Share	0.01	(0.07)	0.05
Cumulative Effect of Change in Accounting Principle, Net of Tax, Per Diluted Share	(0.01)	0.00	0.00
Earnings Per Share, Diluted, Total	4.74	0.33	0.69
Common Stock, Dividends, Per Share, Declared	0.70	0.60	0.60

Dragon View™

Review Instance Document with Rivet Dragon View

Dragon View Features

- View XBRL taxonomies and instance documents
- Supports display of multiple languages
- Export to Excel for further review/analysis
- Supports a variety of XBRL taxonomies
- Interactive Data Report Viewer

Rivet® Dragon View®
File View Tools Window Help

ibm-20080429.xml

View Type: Presentation Reports: 104000 - Statement - IBM Consolidated Statement of Financial Position Search:
Label: preferredLabel Language: en-US : English (United States) Missing Info Column Filters Show Segment Entity: 0000051143

Label	10/1/2007 - 12/31/2007	1/1/2008 - 3/31/2008 shares USD (\$)	12/31/2006 USD (\$)	3/31/2007 USD (\$)	12/31/2007 shares USD (\$)	3/31/2008 shares USD (\$)
Scenario, Unspecified [Domain]						
Statement [Line Items]						
Assets [Abstract]						
Assets:						
Assets, Current [Abstract]						
Current Assets:						
Cash and Cash Equivalents			8,022,000,000	6,953,000,000	14,991,000,000	10,786,000,000
Marketable Securities					1,155,000,000	1,241,000,000
Notes and Accounts Receivable - Trade, Net					11,428,000,000	11,092,000,000
Allowance for Doubtful Accounts - Notes and Accounts Receivable					237,000,000	241,000,000
Short Term Financing Receivables, Net					14,743,000,000	16,289,000,000
Allowance for Doubtful Accounts - Short Term Financing Receivables					307,000,000	296,000,000
Other Accounts Receivable, Net					1,059,000,000	1,072,000,000
Allowance for Doubtful Accounts - Other Accounts Receivable					13,000,000	13,000,000
Inventory, Net [Abstract]					752,000,000	668,000,000
Inventories, at Lower of Average Cost or Market:					2,224,000,000	1,996,000,000
Finished Goods					2,977,000,000	2,664,000,000
Work in Process and Raw Materials					2,072,000,000	1,687,000,000
Total Inventories					4,456,000,000	3,891,000,000
Deferred Taxes					48,425,000,000	53,177,000,000
Prepaid Expenses and Other Current Assets					40,009,000,000	38,590,000,000
Assets, Current					24,539,000,000	23,177,000,000
Assets, Noncurrent [Abstract]					15,470,000,000	11,603,000,000
Plant, Rental Machines and Other Property [Abstract]					11,460,000,000	11,603,000,000
Accumulated Depreciation					60,000,000	58,000,000
Plant, Rental Machines and Other Property, Net					18,460,000,000	17,417,000,000
Long Term Financing Receivables, Net						
Allowance for Doubtful Accounts - Long Term Financing Receivables						
Prepaid Pension Assets						

Report Preview

Select Report: IBM Consolidated Statement of Financial Position

IBM Consolidated Statement of Financial Position
IBM Consolidated Statement of Earnings
IBM Consolidated Statement of Cash Flows
Organization, Consolidation and Presentation of Financial Statements
(in Accounting Changes and Error Corrections
Receivables, Loans, Notes Receivable, and Others
Intangible Assets, Goodwill and Other
Exit or Disposal Cost Obligations

Cash and Cash Equivalents	11,092	11,428
Marketable Securities		
Notes and Accounts Receivable - Trade, Net	237	241
Allowance for Doubtful Accounts - Notes and Accounts Receivable		
Short Term Financing Receivables, Net	14,743	16,289
Allowance for Doubtful Accounts - Short Term Financing Receivables	307	296
Other Accounts Receivable, Net	1,059	1,072
Allowance for Doubtful Accounts - Other Accounts Receivable	13	13
Finished Goods	752	668
Work in Process and Raw Materials	2,224	1,996
Total Inventories	2,977	2,664
Deferred Taxes	2,072	1,687
Prepaid Expenses and Other Current Assets	4,456	3,891
Assets, Current	48,425	53,177
Plant, Rental Machines and Other Property	40,009	38,590
Accumulated Depreciation	24,539	23,177
Plant, Rental Machines and Other Property, Net	15,470	11,603
Long Term Financing Receivables, Net	11,460	11,603
Allowance for Doubtful Accounts - Long Term Financing Receivables	60	58
Prepaid Pension Assets	18,460	17,417

Print Preview Print Close

Definition: Carrying amount as of the balance sheet date of merchandise or goods held by the company that are readily available for sale.

Element: Element Type: Element Name: InventoryFinishedGoods Namespace Prefix: us-gaap Data Type: Monetary Balance Type: debit Period Type: instant Nilable: yes

Reference 1: Publisher AICPA Name Accounting Research Bulletin (ARB) Number 43 Chapter 3 Section A Paragraph 9 Reference 2: Publisher SEC



Underlying XBRL properties

Presents financials and notes in Report View



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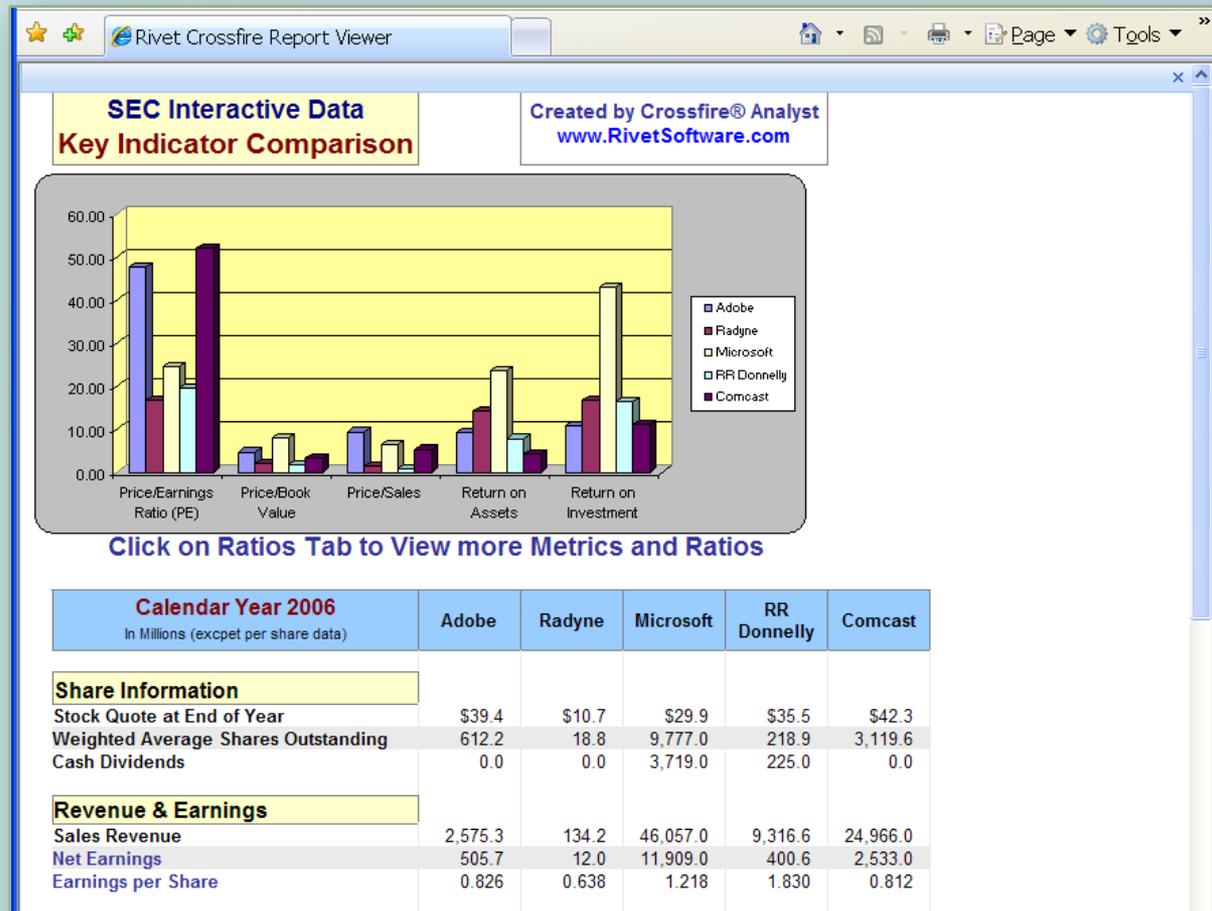
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Familiarity



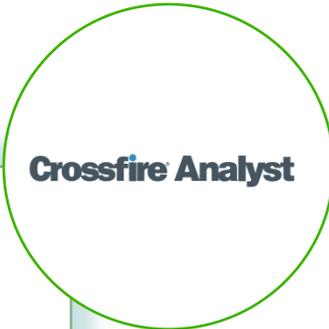
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Analyst

Mutual Fund Analysis



Mutual Fund Analysis

Combination of Prospectus and Financial Highlights

Old Mutual Defensive Equity Fund

Risk and Return Section

Objective The Fund seeks to provide long-term capital appreciation.

Risks An investment in the Fund could lose money over short or even long periods. You should expect the Fund's share price and total return to fluctuate within ...more...

Risks Stock market risk, which is the chance that stock prices overall will decline. Stock markets tend to move in cycles, with periods of rising prices and, [...more...](#)

Investment style risk, which is the chance that returns from large-capitalization growth stocks will trail returns from the overall stock market. Specific, [...more...](#)

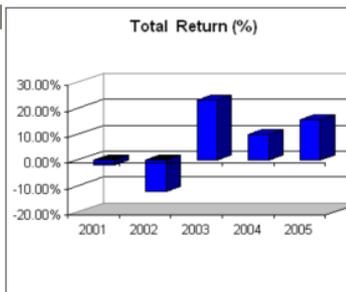
Asset concentration risk, which is the chance that the Fund's performance may be hurt disproportionately by the poor performance of relatively few stocks, [...more...](#)

Manager risk, which is the chance that poor security selection will cause the Fund to underperform relevant benchmarks or other funds with a similar, [...more...](#)

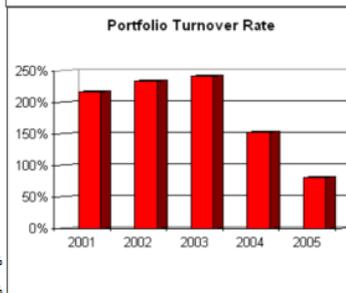
Distribution Fees 0.10%

Net Expenses/Assets 1.25%

Historical Annual Return	Year	1997	1999	2001	2003	2005
	Annual Return (%)	25.90%	40.00%	22.30%	-20.20%	-20.20%



Data from this section comes from the ICI Risk & Return information



Data from multiple sources helps to show the complete history of the fund

Investment Management Section – Financial Highlight

(For a Share Outstanding Each Year)		2001	2002	2003	2004	2005
Old Mutual Defensive Equity Fund Class Z	Net Investment Income (Loss)	0.08	0.09	0.08	0.09	0.10
	Realized and Unrealized Gains on Securities	-0.30	-1.36	2.01	0.99	1.69
	Total from Operations	-0.22	-1.27	2.09	1.08	1.79
	Total Dividends and Distributions	-0.12	-0.10	-0.08	-0.52	-0.63
	Annual Return (%)	-1.98%	-12.22%	23.1	9.8	15.36%
	Net Asset Value @ End of Period	40806000	35131000	44693000	57171000	227265000
	Portfolio Turnover Rate	0.71%	0.91%	0.79%	0.75%	0.78%
	Portfolio Turnover Rate	216%	233%	241%	152%	81%

Data from this section comes from the SEC Investment Management information

Financial Statements by Company & Industry

All SEC Filers	Calendar Year 2005					Income Statement	Calendar Year 2006				
	Q1	Q2	Q3	Q4	Total		Q1	Q2	Q3	Q4	Total
	Revenue	\$129,494.8	\$175,363.0	\$189,934.5	\$178,867.0		\$673,659.3	\$206,771.5	\$193,316.8	\$187,109.5	\$205,835.9
Cost of Sales	58,474.9	94,856.0	92,099.6	104,612.8	350,043.3	109,397.4	111,506.5	110,717.2	117,391.4	448,012.5	
Gross profit	71,019.9	80,507.0	97,834.9	74,254.2	323,616.0	97,374.1	81,810.3	76,392.3	88,444.5	344,991.2	
General And Administrative Expenses:											
Sales & Marketing	2,640.7	3,366.2	2,496.3	3,317.5	11,820.7	2,905.4	3,431.5	2,768.3	3,697.7	12,802.9	
General and Administrative	12,573.2	22,114.2	21,741.1	19,058.0	75,486.5	18,683.3	20,863.2	20,797.8	25,709.7	86,054.0	
Research and Development	3,377.4	11,486.4	5,495.3	5,242.3	25,601.4	4,264.7	5,476.8	5,957.0	4,650.2	20,348.7	
Depreciation and Amortization	2,072.4	1,353.0	1,366.3	1,280.4	6,072.1	3,959.4	1,563.4	1,468.6	566.0	7,557.4	
Other Expenses	3,464.1	3,122.0	3,027.7	3,660.7	13,274.5	3,226.0	3,025.6	3,905.7	4,425.4	14,582.7	
Total Expenses	24,127.8	41,441.8	34,126.7	32,558.9	132,255.2	33,038.8	34,360.5	34,897.4	39,049.0	141,345.7	
Net Income from Operations	46,892.1	39,065.2	63,708.2	41,695.3	191,360.8	64,335.3	47,449.8	41,494.9	49,395.5	202,675.5	
Interest Income						(322.6)	(616.0)	(285.6)	(332.5)	(1,556.7)	
Interest Expense	627.2	4,337.2	4,732.7	465.3	10,162.4	3,232.1	12,046.9	4,677.7	3,222.9	23,179.6	
Other Non-Operating Income (Expense)	(499.4)	(13,839.4)	(832.0)	(2,696.2)	(17,867.0)	(1,113.4)	(1,262.0)	(2,000.1)	(4,376.3)	(8,751.8)	
Net Income before Taxes	46,892.1	39,065.2	63,708.2	41,695.3	191,360.8	66,131.4	57,618.7	43,886.9	47,909.6	215,546.6	
Provision for Taxes	(1,341.6)	4,042.4	(129.0)	980.0	3,551.8	(1,896.1)	5,302.2	(610.0)	(228.0)	2,568.1	
Net Income after Taxes	48,129.2	25,233.9	67,357.7	38,099.6	178,820.4	68,027.5	52,316.5	44,496.9	48,137.6	212,978.5	

All SEC Filers	Calendar Year 2005					Statement of Financial Position	Calendar Year 2006				
	Q1	Q2	Q3	Q4	Total		Q1	Q2	Q3	Q4	Total
	Assets										
Current Assets											
Cash	93,507.8	109,276.7	108,228.1	165,092.2	33,088.0	114,372.7	133,167.5	134,722.6	140,421.8	5	
Inventories	6,176.3	6,992.7	7,029.2	56,498.8	76,697.0	41,917.1	63,075.3	64,000.3	59,171.5	2	
Other Current Assets	5,835.2	8,317.8	11,523.0	57,480.4	83,136.4	44,555.0	56,617.7	61,243.5	65,718.9		
Total Current Assets	105,519.3	124,587.2	126,780.3	279,051.4	192,921.4	200,844.8	252,860.5	259,966.4	265,312.2		
Long-Term Assets											
Fixed Assets	9,742.8	18,153.7	11,387.3	369,381.4	408,665.2	244,181.8	297,889.3	296,115.3	372,600.8	1,21	
Intangible Assets	11,435.8	27,002.6	24,949.1	298,500.1	361,887.6	142,968.3	127,691.9	125,724.6	134,541.0	530,	
Other Long-Term Assets	26,509.7	64,967.6	28,357.3	105,245.3	225,079.9	100,651.5	92,891.9	89,193.9	87,484.7	37	
Total Long-Term Assets	47,688.3	110,123.9	64,693.7	773,126.8	995,632.7	487,801.6	518,473.1	511,033.8	594,626.5	2,111,935.0	
Total Assets	153,207.6	234,711.1	191,474.0	1,052,178.2	1,991,265.4	688,646.4	771,333.6	771,000.2	859,938.7	4,223,870.0	
Liabilities And Stockholder Equity											
Current Liabilities											
Accounts payable	5,820.8	8,316.8	6,478.3	78,802.5	99,418.4	44,819.3	73,151.4	73,123.1	82,314.5	273,408.3	
Accrued expenses	11,229.7	14,437.6	12,684.0	19,664.9	58,016.2	21,059.3	19,815.5	21,343.2	45,646.7	107,864.7	
Other Current Liabilities	15,165.1	15,503.0	16,233.9	79,047.6	125,949.6	62,645.4	68,769.3	77,965.4	77,243.2	286,623.3	

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	Year 2004	Year 2005	Year 2006
Assets			
Assets-Current			
Cash and Cash Equivalents - Total	65,470.8	105,466.7	80,067.1
Short-Term Investments	2,538.6	57,504.9	51,097.4
Cash, Cash Equivalents and Short-Term Investments - Total	67,969.2	144,908.5	100,018.3
Accounts and Notes Receivable, Net - Total	5,913.4	42,562.6	41,954.0
Receivables, Net - Total	1,501.8	6,108.1	6,233.6
Inventories, Net	17,038.4	52,924.7	55,491.5
Assets - Current - Total	72,549.8	224,458.4	207,289.8
Assets - Non-Current			
Accumulated Depreciation and Amortization	(35,575.0)	(60,990.4)	(57,506.1)
Property, Plant and Equipment, Net	62,059.4	315,457.4	306,717.4
Long-Term Investments - Total	4,727.2	26,100.6	35,518.0
Goodwill	22,545.7	121,325.3	100,541.2
Intangible Assets (Excluding Goodwill) - Total	3,653.6	32,506.8	31,561.8
Assets - Noncurrent - Total	5,533.3	13,030.3	5,210.0



Web-Based HTML Report (User can print and drill down to detail transactions)

Assets

	Year 2004	Year 2005	Year 2006
Assets-Current			
Cash and Cash Equivalents - Total	65,470.8	105,466.7	80,067.1
Short-Term Investments	2,538.6	57,504.9	51,097.4
Cash, Cash Equivalents and Short-Term Investments - Total	67,969.2	144,908.5	100,018.3
Accounts and Notes Receivable, Net - Total	5,913.4	42,562.6	41,954.0
Receivables, Net - Total	1,501.8	6,108.1	6,233.6
Inventories, Net	17,038.4	52,924.7	55,491.5
Assets - Current - Total	72,549.8	224,458.4	207,289.8
Assets - Non-Current			
Accumulated Depreciation and Amortization	(35,575.0)	(60,990.4)	(57,506.1)
Property, Plant and Equipment, Net	62,059.4	315,457.4	306,717.4
Long-Term Investments - Total	4,727.2	26,100.6	35,518.0
Goodwill	22,545.7	121,325.3	100,541.2
Intangible Assets (Excluding Goodwill) - Total	3,653.6	32,506.8	31,561.8
Assets - Noncurrent - Total	5,533.3	13,030.3	5,210.0

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