



# **18<sup>th</sup> International XBRL Conference**

## **US Market Readiness Tools and Services for SEC Filings**

**Christy Rohrs**  
**Director of Professional Services**  
**Rivet Software**



## 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 software interface. On the left, the 'Reporting Elements' window shows a list of 'Imported Taxonomies' with 'abc-20080630' selected. The 'Taxonomy (default)' section shows the local location and description of the selected taxonomy. The 'Entry Point' dialog is open, allowing the user to select reports for the new taxonomy. The 'Selected Reports' list includes various financial statements and disclosures. In the background, an Excel spreadsheet titled 'Q1 2008 XBRL file.xls' is visible, showing financial data for March 31, 2008, and December 31, 2007. A green circle highlights the 'Dragon Tag' logo in the top right corner.

**Dragon Tag - Rivet**

Entity Profile: Entity Company

**Reporting Elements**

Elements | Segments

Imported Taxonomies

- abc-20080630
- 104000 - Statement - Statement of Financial Position, Classified
- 124100 - Statement - Statement of Income (Including Gross Profit)
- 148400 - Statement - Statement of Income (Excluding Gross Profit)
- 148600 - Statement - Statement of Shareholders' Equity and Other Comprehensive Income
- 152200 - Statement - Statement of Cash Flows

Local Location: c:\XBRLUSGAAPT\taxonomies-2008-03-31\ind\ci\lbyta-20080331.xsd

Description: lbyta-20080331

Language: en-US English (United States)

Label Role: preferredLabel

View Type: Presentation

Dependent Taxonomies:

- dei-2008-03-31.xsd
- us-gaap-2008-03-31.xsd
- us-roles-2008-03-31.xsd
- us-types-2008-03-31.xsd

Build Entry Point View Details

**Entry Point**

Select Reports you would like to use in the new Taxonomy (Double click on report to view detail)

us-gaap-ci-stm-dis-all-2008-03-31

- 124000 - Statement - Statement of Income (Including Gross Profit)
- 124001 - Statement - Statement of Income (Discontinued Operations)
- 124100 - Statement - Statement of Income (Excluding Gross Profit)
- 124101 - Statement - Statement of Income (Excluding Gross Profit and Discontinued Operations)
- 148410 - Statement - Statement of Other Comprehensive Income
- 148610 - Statement - Statement of Shareholders' Equity and Other Comprehensive Income
- 152000 - Statement - Statement of Partners' Capital
- 152210 - Statement - Statement of Cash Flows (Net Change in Cash and Cash Equivalents)
- 172600 - Statement - Statement of Cash Flows, Direct Method
- 200000 - Disclosure - Organization, Consolidation and Presentation
- 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
- 320500 - Disclosure - Receivables, Loans, Notes Receivable
- 330000 - Disclosure - Investments, Debt and Equity Securities
- 333000 - Disclosure - Investments, Equity Method and Joint Ventures
- 336000 - Disclosure - Investments, All Other Investments
- 340000 - Disclosure - Inventory
- 340010 - Disclosure - Inventory (Items Net of Reserve Alternatives)
- 350000 - Disclosure - Deferred Costs, Capitalized, Prepaid, and Amortizable Intangible Assets
- 360000 - Disclosure - Property, Plant, and Equipment
- 370000 - Disclosure - Intangible Assets, Goodwill and Other
- 400000 - Disclosure - Payables and Accruals

Selected Reports (Double click on report to view detail)

lbyta-20080331

- 104000 - Statement - Statement of Financial Position, Classified
- 148400 - Statement - Statement of Other Comprehensive Income
- 148600 - Statement - Statement of Shareholders' Equity and Other Comprehensive Income
- 152200 - Statement - Statement of Cash Flows
- 190000 - Statement - Common Domain Members (Common)

Import Taxonomy... OK Cancel

**Microsoft Excel - Q1 2008 XBRL file.xls**

	A	B	C
1		March 31,	December 31,
2		2008	2007
3		in millions	
4	<b>ASSETS</b>		
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			
12	Total current assets	3,147.90	3,924.60
13			
14	Restricted cash (note 9)	475.5	475.5
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# Tagging Income Statement

DragonTag

Dragon Tag - Unregistered

Entity Profile: XYZ Company

Reporting Elements

- Income (Loss) from Continuing Operations [Abstract]
- Income (Loss) from Continuing Operations before Income Taxes [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 Taxes
- 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 Change in Accounting Principle Presented
- Extraordinary Item, Net of Tax [Abstract]
- Income (Loss) before Cumulative Effect of Change in Accounting Principle Presented
- Cumulative Effect of Change in Accounting Principle Presented
- 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
- 152200 - Statement - Statement of Cash Flows
- 200000 - Disclosure - Organization, Consolidation and Presentation of Financial Statements
- 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 Others

Microsoft Excel - xyz-20071231.xls

Consolidated Statement of Income

Year Ended December 31

	2007	2006	2005
<b>Sales and operating revenues</b>	23,641	20,320	24,948
<b>Costs and expenses</b>			
Cost of sales and operating expenses, excluding depreciation and amortization	17,990	16,135	20,270
Depreciation and amortization	1,043	1,080	1,337
Selling, administrative and general expenses	1,475	1,402	1,615
Research and development expenses	220	227	239
Restructuring charges—net	179	685	87
	20,907	19,529	23,548
Income from continuing operations before income taxes and other items	2,734	791	1,400
Income taxes	665	257	375
Income from continuing operations before other items	2,069	534	1,025
Minority interests	(7)	1	(15)
Income from continuing operations	2,062	535	1,010
Income (Loss) from discontinued operations	4	(26)	15
Income before cumulative effect of accounting change	2,066	509	1,025
<b>Net income</b>	2,066	509	1,025
Dividends on preference shares	11	7	6
<b>Net income attributable to Common Shareholders</b>	2,055	502	1,019
<b>Earnings (Loss) per Share</b>			
Basic			
Income from continuing operations	4.75	0.40	0.64
Income (Loss) from discontinued operations	0.01	(0.07)	0.05
Cumulative effect of accounting change	(0.01)	0.00	0.00
<b>Net income per Common Share — basic</b>	4.75	0.33	0.69
Diluted			
Income from continuing operations	4.74	0.40	0.64
Income (Loss) from discontinued operations	0.01	(0.07)	0.05
Cumulative effect of accounting change	(0.01)	0.00	0.00
<b>Net income per Common Share — diluted</b>	4.74	0.33	0.69
Dividends per Common Share	0.70	0.60	0.60

# XYZ Markup Review

DragonTag

**Reporting Elements**

- 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
- 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 Change in Accounting Principle Presented
- Income (Loss) before Cumulative Effect of Change in Accounting Principle Presented
- Cumulative Effect of Change in Accounting Principle Presented
- 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
- 152200 - Statement - Statement of Cash Flows
- 200000 - Disclosure - Organization, Consolidation and Presentation of Financial Statements
- 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

**XBRL Markup Review**

Markup	Type	Property Name	Property Value
Entity	Property Name	XYZ Company	
	Unique ID	000123	
X Element	Property Name	Revenues	
	Label	Revenues, Total	
	Type	xbml:monetaryItemType	
	Is Tuple?	false	
	Taxonomy Name	xyz-20071231	
	Namespace Prefix	us-gaap	
	Is Extended?	false	
	Balance Type	credit	
	Period Type	duration	
References	Source	Reference 1: http://www.xbrl.org/2003/role/presentation/	
		Publisher SEC	
		Name Regulation S-X (S-X)	
		Number 210	
		Section 03	
		Paragraph (b)	
		Subparagraph 1	
		Article 5	
Definition		Aggregate revenue recognized during the	



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, Current [Abstract]
          - Cash and Cash Equivalents, at Carrying Value
            - Cash
            - Cash Equivalents, at Carrying Value
            - Cash and cash equivalents

Reporting Elements

Calendar

Numeric Units

Scenarios

Hoppers

Microsoft Excel - Q1 2008 XBRL tagging file.xls

File Edit View Insert Format Tools Rivet Data Window Help WebEx Adobe PDF Type a question for help

Calibri 11 B I U

F41

	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	335.8			
11						

### Markup Review

Grouping Options: ☒ Group by Presentation ☐ Group by Reporting Period ☐ Group by Reporting Elements

Scope Options: ☒ Include All Elements ☐ Include Only Base Elements ☐ Include Only Extended Elements

Type Options: ☒ Include All Elements ☐ Include Only Numeric Elements ☐ Include Only Text Elements

☒ Show Definition ☐ Show Balance Type (DR/CR) ☐ Show Scale Factor ☐ Show Precision

Select Report: [All]

### All Reports

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

- 104000 - Statement - Statement of Financial Position, Classified

Element	Period	Data	Unit	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

Dragon Tag

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 [Abstract]
          - Cash and Cash Equivalents, at Carrying Value
            - Cash
            - Cash Equivalents, at Carrying Value
            - Cash and cash equivalents**

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

Type a question for help

Calibri 11 B I U

E35

	A	B	C	D	E	F	G
1		March 31,	December 31,				
2		2008	2007				
3		in millions					
4	<b>ASSETS</b>						
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							
12	Total current assets	3,147.90	3,924.60				
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	Other assets, net						
20							
21	Total assets						
22							
23							
24							
25							
26							
27	<b>LIABILITIES</b>						
28	Current liabilities:						
29	Accounts payable						
30	Deferred revenue and other						
31	Current portion of debt						
32	Derivative instruments (						
33	Accrued interest						
34	Accrued capital expendi						
35	Other accrued and curre						
36							
37	Total current liabilities						

**Markup Validation - Rivet**

2 Summation errors found

Markup Errors Incomplete Markups

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

Calculation breakdown for role '104000 - Statement - Statement of Financial Position, Classified':  
Address Excel - B5!\$C\$52 - Additional Paid in Capital 6293200000 weighted 1 = 6293200000  
Address Excel - B5!\$C\$54 - Accumulated Other Comprehensive Income (Loss), Net of Tax 8585000000 weighted 1 = 8585000000  
Address Excel - B5!\$C\$53 - Retained Earnings (Accumulated Deficit) -13191000000 weighted 1 = -13191000000

Calculation breakdown for role '104000 - Statement - Statement of Financial Position, Classified':  
Address Excel - B5!\$B\$52 - Additional Paid in Capital 5577100000 weighted 1 = 5577100000  
Address Excel - B5!\$B\$54 - Accumulated Other Comprehensive Income (Loss), Net of Tax 1541700000 weighted 1 = 1541700000  
Address Excel - B5!\$B\$53 - Retained Earnings (Accumulated Deficit) -1241600000 weighted 1 = -1241600000

✓ Treat blanks as zeros

Opacity (50% to 100%)

Validate Clear Print Close

**DragonTag**

**Ability to  
validate  
markup  
and  
calculations**



# XYZ Description

DragonTag

**Report Preview**

Select Report: Statement of Income (Excluding Gross Margin Alternative)

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

Disclaimer: The Report Preview may omit data until all the financial information for full presentation has been tagged.

Print Preview Print Close

**Export XBRL - Unregistered**

General | Advanced

Selection criteria

Selected Markups: Highlighted Excel workbook markups

☐ Filter By:

☒ Taxonomies

☐ Time Periods

Select All Deselect All

☐ Merge with existing XBRL document

☐ Combine with: Browse...

Which document takes priority in a conflict?

☒ Current ☐ Existing

Export Actions

XBRL Preview Report Preview Save File Create Package Close

**Microsoft Excel - xyz-20071231.xls**

	December 31, 2006	December 31, 2005
Revenues, Total	20,320	24,948
Cost of sales	16,135	20,270
Gross profit	1,080	1,337
Selling, general and administrative expenses	1,402	1,615
Research and development	227	239
Goodwill impairment	685	87
Other income (expense)	19,529	23,548
Income from operations	791	1,400
Income from discontinued operations	257	375
Income before income taxes	534	1,025
Income tax expense	1	(15)
Income from continuing operations	535	1,010
Income (Loss) from discontinued operations	(26)	15
Cumulative effect of accounting change	509	1,025
Net income per Common Share — basic	509	1,025
Net income per Common Share — diluted	7	6
Dividends per Common Share	502	1,019

Print Close

Share

operations..... 4.75 0.40 0.64

continued operations..... 0.01 (0.07) 0.05

Cumulative effect of accounting change ..... (0.01) 0.00 0.00

Net income per Common Share — basic ..... 4.75 0.33 0.69

Diluted

Income from continuing operations..... 4.74 0.40 0.64

Income (Loss) from discontinued operations..... 0.01 (0.07) 0.05

Cumulative effect of accounting change ..... (0.01) 0.00 0.00

Net income per Common Share — diluted ..... 4.74 0.33 0.69

Dividends per Common Share ..... 0.70 0.60 0.60

Income Stmt / Balance Sht / Sheet3 /

Ready Sum=68,909

# 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

Rivet CrossTag - New Project

Preparer Designer

Select New Load Save Save As Load Source Doc Preview Save Retrieve Reset Layout Report

Entities Markup Projects Sources Filing Packages

Design Template

XYZ Company 000123

Income Stmt Balance SH Acctg Policies PPtE

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

	2007	2006	2005
<b>124100 - Statement - Statement of Income (Excluding Gross Margin Alternative)</b>			
Sales and operating revenues			
<b>Costs and expenses</b>			
Cost of sales and operating expenses			
Depreciation and Amortization, Total			
Selling, General and Administrative Expense, Total			
Research and Development Expense, Total			
Restructuring Charges, net			
Costs and Expenses, Total			
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			
<b>Earnings (Loss) per Share</b>			
<b>Basic</b>			
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			
<b>Diluted</b>			
Income (Loss) from Continuing Operations, Per Diluted Share			
Income (Loss) from discontinued operations, Per Diluted Share			
Cumulative effect of accounting change, Per Diluted Share			
Earnings Per Share, Diluted, Total			

Source Document

	Year Ended 2007 (In millions per share)
<b>Sales and operating revenues</b>	23,641
<b>Costs and expenses</b>	
Cost of sales and operating expenses, excluding depreciation and amortization	17,990
Depreciation and amortization	1,043
Selling, administrative and general expenses	1,475
Research and development expenses	220
Restructuring charges—net	179
Income from continuing operations before income taxes and other	2,734
Income taxes	665
Income from continuing operations before other items	2,069
Minority interests	(7)
Income from continuing operations	2,062
Income (Loss) from discontinued operations	4
Income before cumulative effect of accounting change	2,066
<b>Net income</b>	2,066
Dividends on preference shares	11
<b>Net income attributable to Common Shareholders</b>	2,055
<b>Earnings (Loss) per Share</b>	
<b>Basic</b>	
Income from continuing operations	4.75
Income (Loss) from discontinued operations	0.01
Cumulative effect of accounting change	(0.01)
<b>Net income per Common Share — basic</b>	4.75
<b>Diluted</b>	
Income from continuing operations	4.74
Income (Loss) from discontinued operations	0.01
Cumulative effect of accounting change	(0.01)
<b>Net income per Common Share — diluted</b>	4.74

•Load any document



**CrossTag™**

13



# CrossTag Preview

CrossTag™

Rivet CrossTag - New Project

Preparer Designer

Select New Load Save Save As Load Source Doc Reload Templates Preview Save Retrieve Reset Layout Review Reporting Entities Design Template Source Document

Entities Markup Projects Sources Filing Packages View

Design Template - XYZ - New Taxonomy Demo

XYZ Company 000123

Income Stmt Balance Sht Acctg Policies PP&E

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

	2007	2006	2005
<b>124100 - Statement - Statement of Income (Excluding Gross Margin Alternative)</b>			
Sales and operating revenues	23,641	20,320	24,948
<b>Costs and expenses</b>			
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
<b>Earnings (Loss) per Share</b>			
<b>Basic</b>			
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
<b>Diluted</b>			
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

**Instance Report Preview**

Select Report: 124100 - Statement - Statement of Income (Excluding Gross Margin Alternative)

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
Cost of Revenue, Total	17,990	16,135	20,270
Research and Development Expense, Total	220	227	239
Depreciation and Amortization, Total	1,043	1,080	1,337
Restructuring Charges, Total	179	685	87
Selling, General and Administrative Expense, Total	1,475	1,402	1,615
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
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
Income (Loss) from Continuing Operations, Per Basic Share	4.75	0.40	0.64
Income (Loss) before Extraordinary Items and Cumulative Effect of Change in Accounting Principle, Per Basic Share (Abstract)			
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

Disclaimer: The Report Preview may omit data until all the financial information for the full presentation has been marked up.

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

Income Stmt / Balance Sht / Sheet3 /

Logged in as: christy.rohrs@rivetsoftware.com. Company: Christy\_Site



## **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

Label: **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					241,000,000	237,000,000
Short Term Financing Receivables, Net						
Allowance for Doubtful Accounts - Short Term Financing Receivables						
Other Accounts Receivable, Net						
Allowance for Doubtful Accounts - Other Accounts Receivable						
Inventory, Net [Abstract]						
Inventories, at Lower of Average Cost or Market:						
Finished Goods						
Work in Process and Raw Materials						
Total Inventories						
Deferred Taxes						
Prepaid Expenses and Other Current Assets						
Assets, Current						
Assets, Noncurrent [Abstract]						
Plant, Rental Machines and Other Property [Abstract]						

**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  
Cash and Cash Equivalents, Loans, Notes Receivable, and Others  
Marketable Securities, Goodwill and Other  
Exit or Disposal Cost Obligations

Notes and Accounts Receivable - Trade, Net	11,092	11,428
Allowance for Doubtful Accounts - Notes and Accounts Receivable	237	241
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 [1]	2,664
Deferred Taxes	2,072	1,687
Prepaid Expenses and Other Current Assets	4,456	3,891
Assets, Current	48,425 [1]	53,177
Plant, Rental Machines and Other Property	40,009	38,598
Accumulated Depreciation	24,539	24,539
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.

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

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

**Dragon View**

**Underlying XBRL properties**

**Presents financials and notes in Report View**

# Crossfire<sup>®</sup> Analyst

**Analyze and Publish Interactive Data  
with Rivet Crossfire Analyst**



# CrossFire Analyst Features

- Drag & Drop Company Information
- Compare Data
- XBRL Data Library
- Calculation Support (Worksheet or Server Level)
- Report Publisher (HTML or Excel Format)
- Comprehensive Security

# Powerful Compatibility

*Aggregate and analyze data from virtually any data source*



*Traditional reporting tools. . .*



*Global Stock Exchanges. . .*



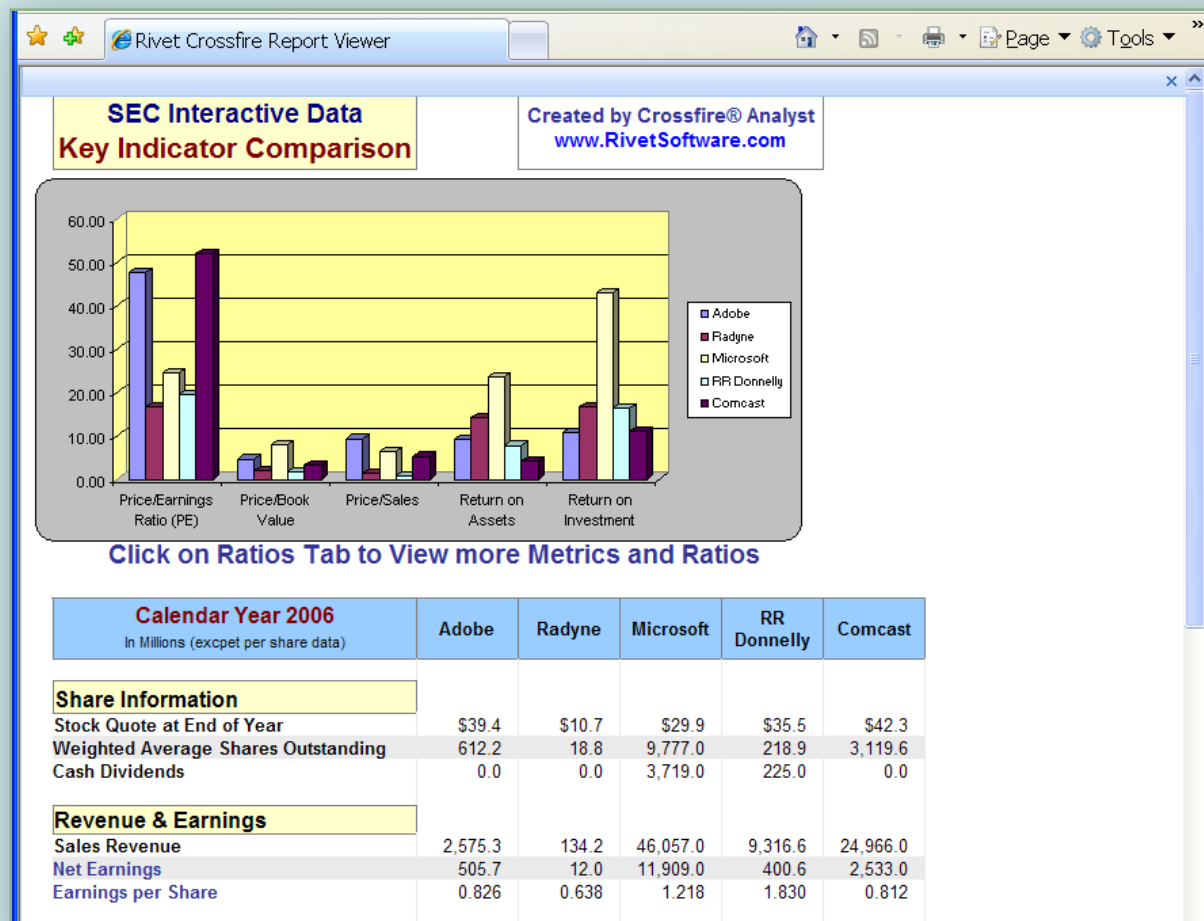
*Built on Microsoft Excel*

## ***Familiarity***



## ***Confidence***

*Designed to make XBRL simple*



# Mutual Fund Analysis

Crossfire Analyst

## 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...

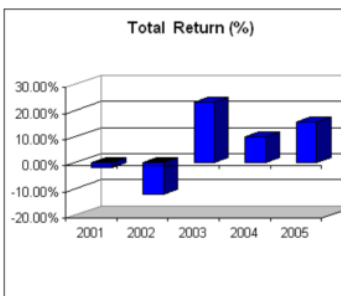
##### Distribution Fees

0.10%

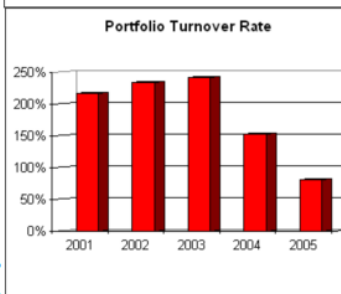
##### Net Expenses/Assets

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
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

Old Mutual Defensive Equity Fund Class Z

# Financial Statements by Company & Industry

All SEC Filers	Calendar Year 2005					Calendar Year 2006				
	Income Statement					Income Statement				
	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	\$793,033.7
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	344,021.2
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	47,448.8	41,494.9	49,395.5	202,675.5
Interest Income	(232.3)	(286.7)	(380.2)	(384.8)	(1,284.0)	(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	46,787.6	29,276.3	67,228.7	39,079.6	182,372.2	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					Calendar Year 2006				
	Statement of Financial Position					Statement of Financial Position				
	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

Crossfire Analyst



## Publish (Future)



## Crossfire Design Folio

	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	144,968.5	109,184.3
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	53,491.5
Assets - Current - Total	72,549.8	224,458.4	207,269.8
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	26,120.6	19,518.0
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)

	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
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Inventories, Net	17,038.4	52,924.7	53,491.5
Assets - Current - Total	72,549.8	224,458.4	207,269.8
Assets - Non-Current			
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Assets - Noncurrent - Total	5,533.3	13,030.3	5,210.0

## Publish (Current)

## Publish (Available from Designer/Excel 2007)

## Excel Workbook (User can view the report offline, when connected, drilldown is available)

	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	144,968.5	109,184.3
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Receivables, Net - Total	1,501.8	6,108.1	6,233.6
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Assets - Non-Current			
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	Year 2004	Year 2005	Year 2006
Assets			
Assets-Current			
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## PDF Document (User can view & print the report offline)

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