



Business Reporting
for Better Decisions
by Managers, Investors, Governments and Citizens



18th International XBRL Conference

Financial Reporting Solutions – USGAAP, IFRS,
COREP, EDINET

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Hosted by xbri.us

High Level Requirements

- Consolidated and Non-consolidated Financial Statements
- Included in Annual Report, Semi-Annual Report, Quarterly Report and Securities Registration Statement
- Excluding notes and non-financial information
- Cover 24 different industry rules for legal formats


Business Rules Need to be Care

- JP-GAAP
 - Financial Accounting Disclosure Rules
 - Accounting Standard
- Industry Rules
- Common Practice (CP)
- Flexibility of Disclosure

Business Rules and Tech. Implementation

Business Rules	Domain Model	Implementation
Financial Accounting Disclosure Rules	Type of Report: Annual, Semi-Annual and Quarterly Report Consolidated and Non-Consolidated	ELR
Disclosure Format	Format Rules for Financial Statement	EDINET Rendering, DIT, XML
Presentation	Order of Line Items, Pattern of Presentation	PresenLink, CalcuLink, PatternFile
Items to be Disclosure	Link b'ween Line Item and Authoritative Reference	Element, LabelLink(JP+EN), RefLink
Industry Rules	Disclosure Format, Presentation and Items to be Disclosure	Industrial Taxonomy
CP, Flexibility of Disclosure	Including CP account items to taxonomy and allow extension by filer	CP Account Items, Extension

Business Rules and Tech. Implementation

Need to be presented	Implementation
Annual, Semi-Annual and Quarterly	Context ID
Consolidated and Non-Consolidated	Scenario
Order of Row (Row Information)	Context and Document Information Taxonomy (Grouping contexts)
Unit for presentation (in million YEN)	Decimals
Footnote Number	Footnote
Monetary Unit	Unit
Amount (value)	Value
 Row Header for Human Readable Report	Separate XML

Rendering Requirements

- 【連結貸借対照表】
- 【連結損益計算書】
- 【連結株主資本等変動計算書等】
- 【連結キャッシュ・フロー計算書】
- 【貸借対照表】
- 【損益計算書等】
- 【株主資本等変動計算書等】

【連結キャッシュ・フロー計算書】

Displaying of unit

〈単位:円〉

	前連結会計年度 (自 2006年4月1日 至 2007年3月31日)	当連結会計年度 (自 2007年4月1日 至 2008年3月31日)
Net cash provided by (used in) operating activities		
Income before income taxes and minority interests	0	0
Loss on C	10,000	10,000
Increase (decrease) in provision for repairs	10,000	10,000
Interest expenses	10,000	10,000
Decrease (increase) in notes and accounts receivable-trade	△10,000	△10,000
Decrease (increase) in inventories	△10,000	△10,000
Increase (decrease) in notes and accounts payable-trade	△10,000	△10,000
Subtotal	0	0
Payment for loss on C	△10,000	△10,000
Interest and dividends income received	10,000	10,000
Net cash provided by (used in) operating activities	0	0
Net cash provided by (used in) investment activities		
Purchase of property, plant and equipment	△10,000	△10,000
Proceeds from sales of property, plant and equipment	10,000	10,000
Purchase of investment securities	△10,000	△10,000
Proceeds from sales of investment securities	10,000	10,000
Net cash provided by (used in) investment activities	0	0
Net cash provided by (used in) financing activities		
Proceeds from issuance of common stock	△10,000	△10,000
Cash dividends paid	10,000	10,000
Net cash provided by (used in) financing activities	0	0
Net increase (decrease) in cash and cash equivalents	0	0
Cash and cash equivalents at beginning of period	0	0
Cash and cash equivalents at end of period	0	0

Labeling of statements

Assigning presentation tree

Labeling of column headers

Grouping of multiple contexts

Drawing lines

Ordering of columns

Handle Ignorable Calculation Inconsistencies

- Calculation result for “consolidated” context with calculation tree for consolidated

Context : CurrentYearConsolidatedDuration		Unit : JPY			
Item	Value		Wei...		Result
Interest income	3,000,000,000	*	1	=	3,000,000,000
Dividends income	1,000,000,000	*	1	=	1,000,000,000
Other	1,000,000,000	*	1	=	1,000,000,000
Gain on sales of securities		*	1	=	
Amortization of negative goodwill		*	1	=	
Equity in earnings of affiliates		*	1	=	
Non-operating income	5,000,000,000				5,000,000,000

- Calculation result for “non-consolidated” context with calculation tree for consolidated

Context : CurrentYearNonConsolidatedDuration		Unit : JPY			
Item	Value		Wei...		Result
Interest income	3,000,000,000	*	1	=	3,000,000,000
Dividends income		*	1	=	
Other	1,000,000,000	*	1	=	1,000,000,000
Gain on sales of securities		*	1	=	
Amortization of negative goodwill		*	1	=	
Equity in earnings of affiliates		*	1	=	
Non-operating income	5,000,000,000				4,000,000,000



• Source: jpfr-asr-X99001-000-2008-03-31-01-2008-06-27.xsd

Taxonomy Architecture

