Fujitsu XBRL Case Studies

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Fujitsu Limited

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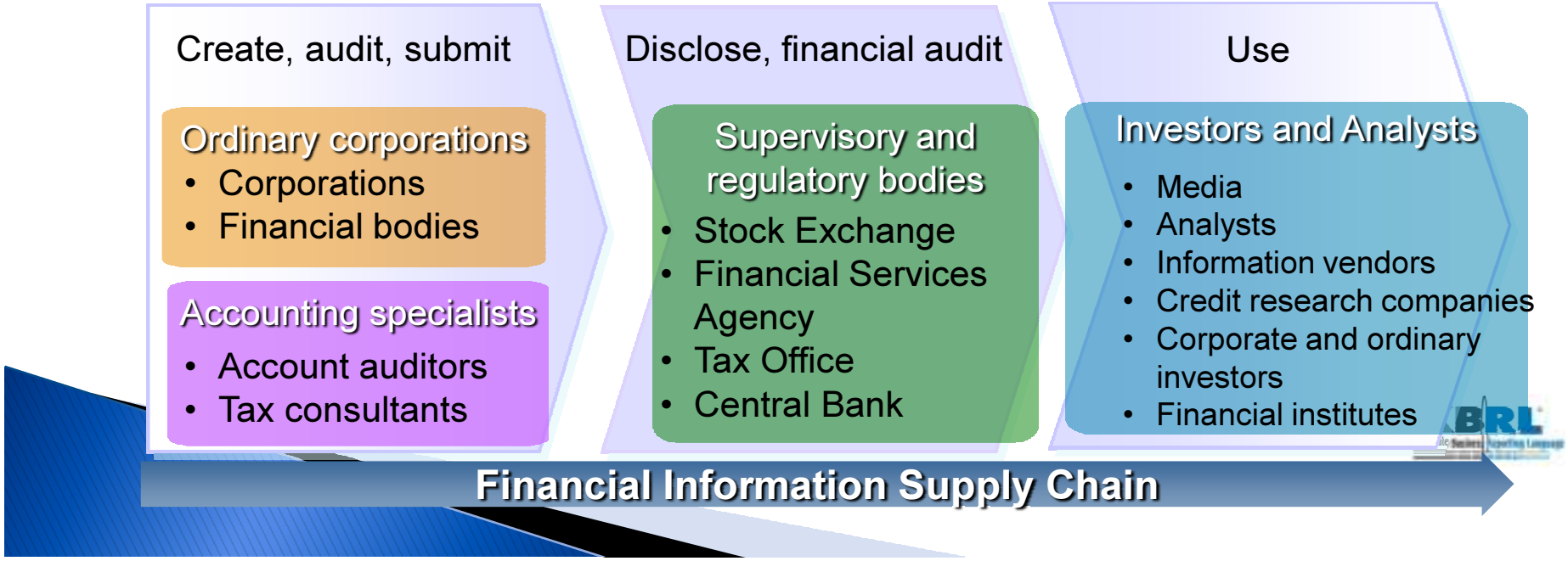
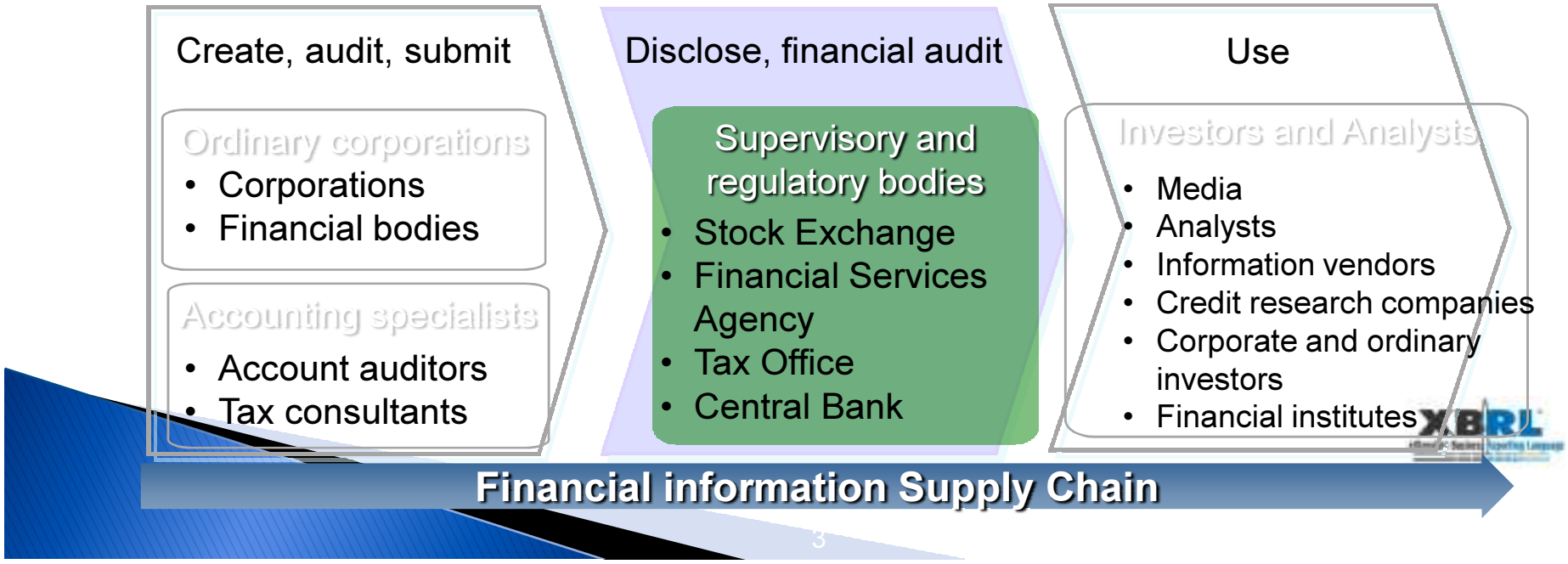
Case Studies

- System development by Fujitsu and provision of Fujitsu Interstage XWand (middleware)
- XBRL applications can be categorized into three main areas
- The main focus of this presentation will be in the "Supervisory and regulatory bodies" area



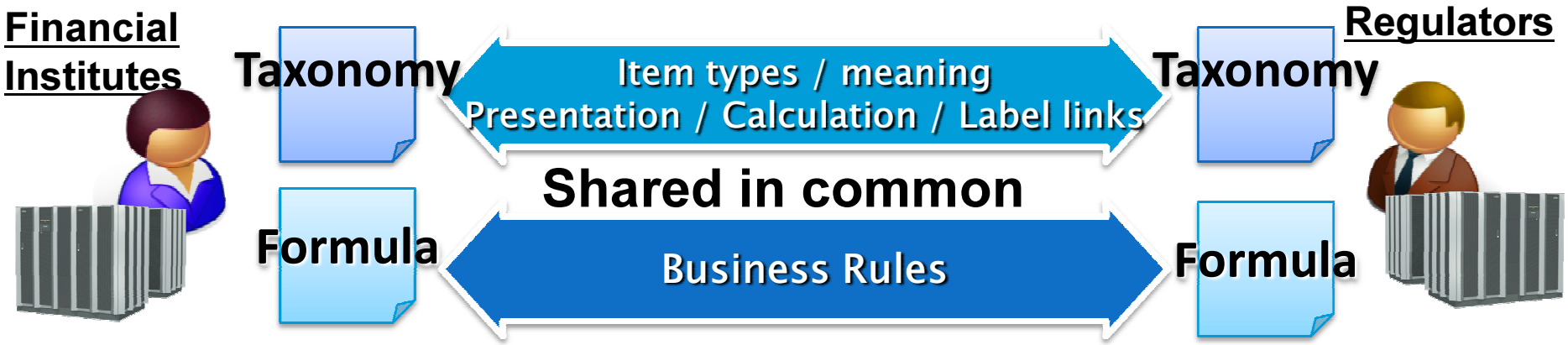
Case Studies :
Supervisory and Regulatory bodies



XBRL in Supervisory, Regulatory bodies

- Aims
  - Manage subject items reported through use of taxonomies
  - Improve report quality through use of XBRL Formula

  -> share common meaning for reports between submitters and collectors.



- Approach
  - Easy creation of XBRL documents through software technology

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Case 1: Bank of Japan

Case 2: Tokyo Stock Exchange

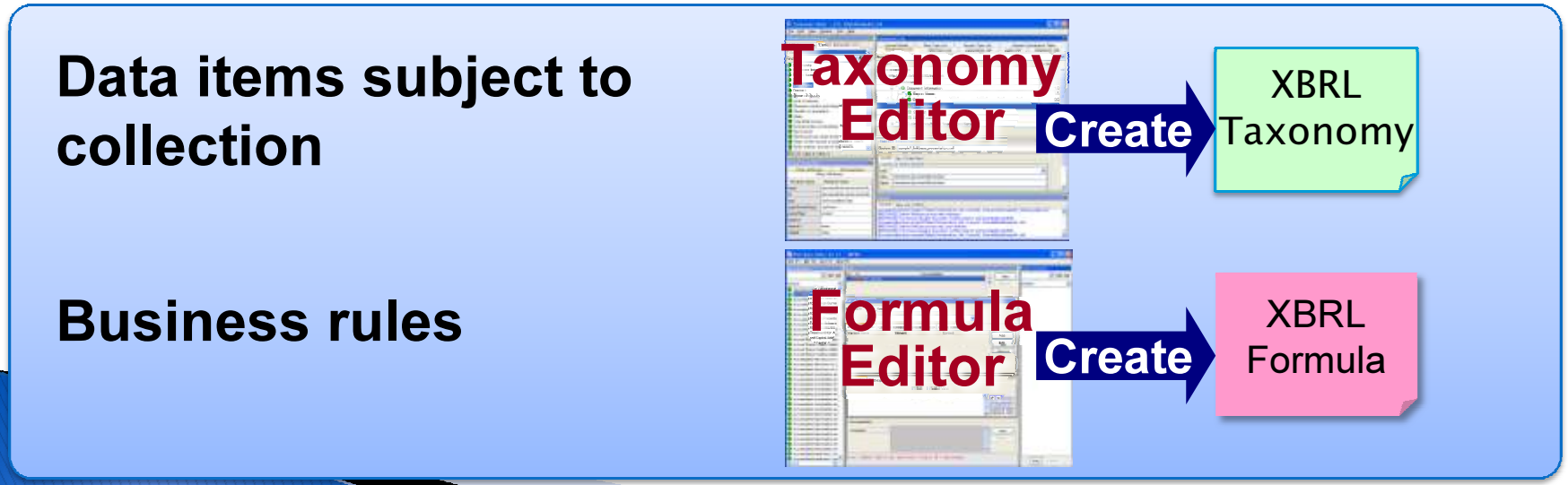
Case 3: XWand Tool for EDINET
(for Financial Service Agency of Japan)

Case 1:Bank of Japan

- The Bank of Japan oversees approximately 560 financial service institutes.
- Financial service institutes file reports to the Bank of Japan using proprietary software.
- Data was uploaded and verified in the Bank of Japan's database system.
- If discrepancies are found, the database administrator notifies submitting banks who have to re-enter the corrected data.

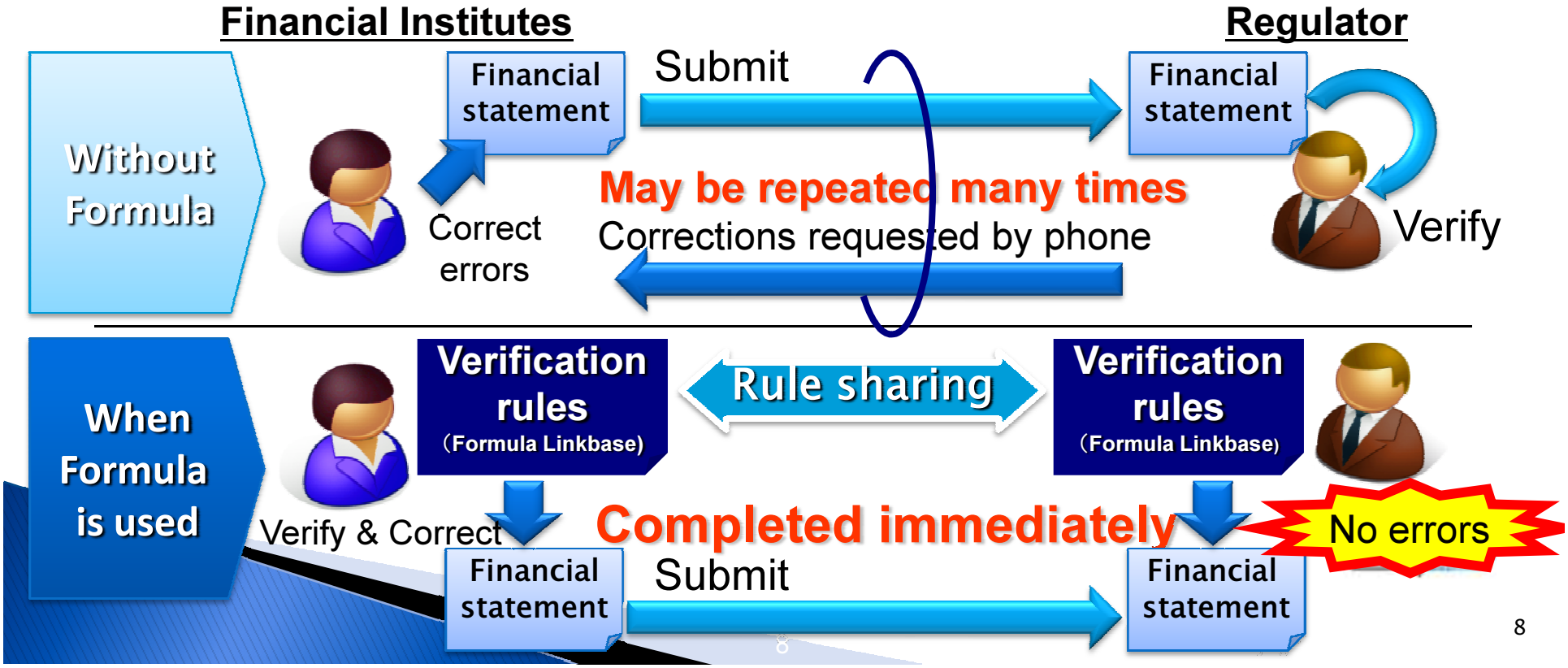
Business rule description using taxonomies

- Develop business rules using XBRL
  - ✓Data items subject to collection
    - Contained in the taxonomy
  - ✓Business rules
    - Contained in XBRL formula



XBRL Formula validation

- ✓ XBRL Formula validates reports before submission
- ✓ Improves quality of reports
- ✓ Halve lead time from submission to committing the data

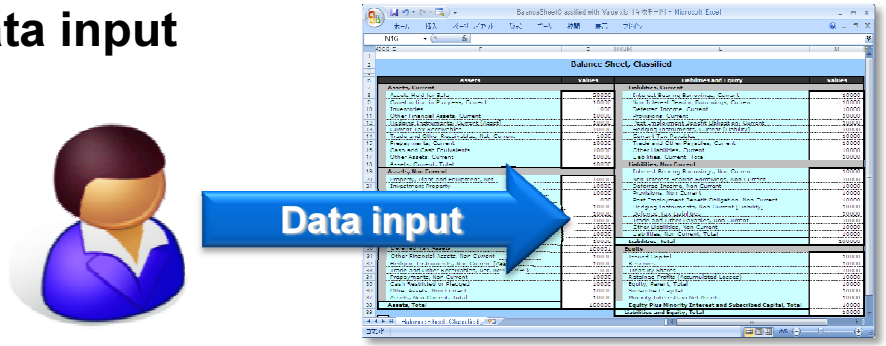


- **Easy creation of XBRL by software technology**

Reduce costs of XBRL creation and validation using tools for Financial Institutes

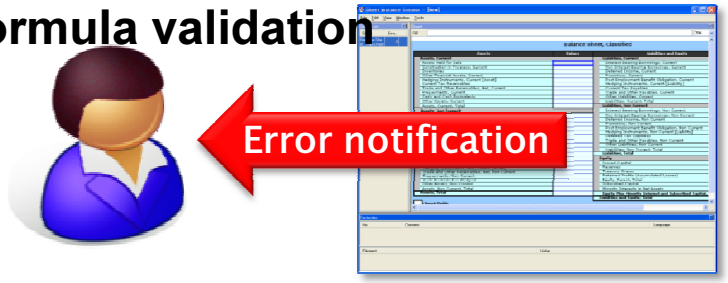
- ✓ The Bank of Japan provides a helper application
- ✓ User interface similar to Microsoft Excel
- ✓ Financial Institutes can use Excel without XBRL skills

1.Data input



Financial Institutes fill data, using conventional Excel spreadsheet

2. Formula validation



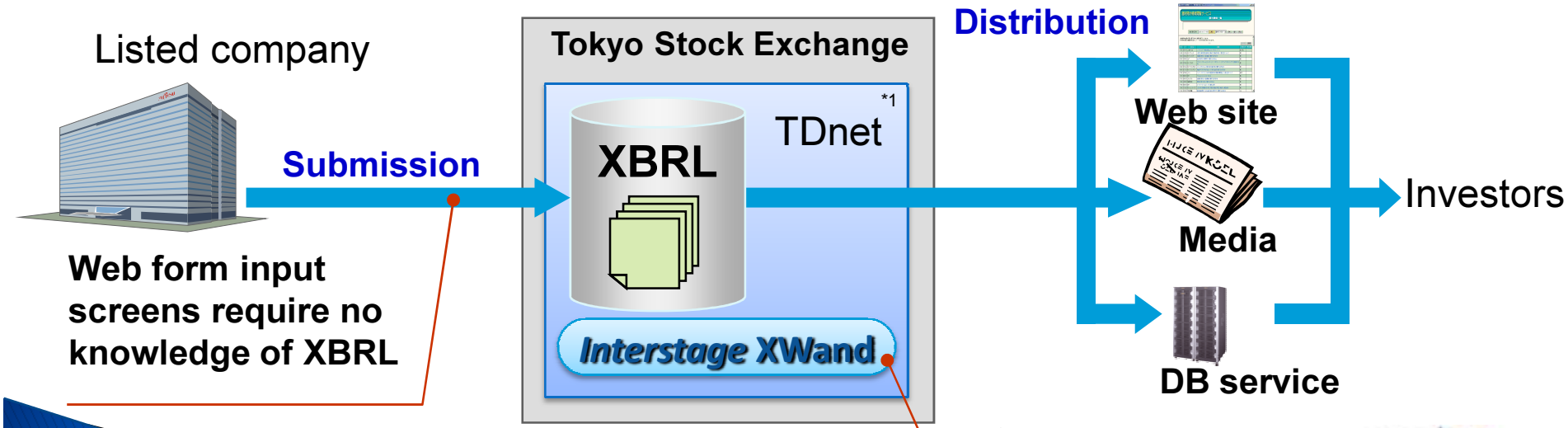
the application, provided by the Bank of Japan, reads the Excel file. It validates using XBRL Formula. Errors are viewed in an Excel like form

3. Correction / XBRL generation

Auto generation of XBRL instance / submission

Case 2: Tokyo Stock Exchange

- Change the “TDnet” timely disclosure information transmission system to XBRL for its 3rd generation.
- XBRL improves market functionality and enhances investor’s convenience
- Operating since July ‘08

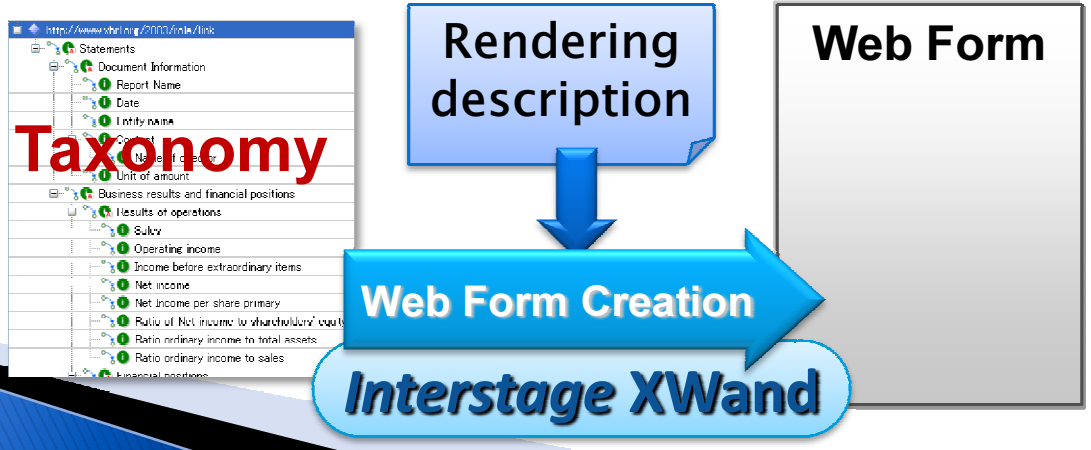


*1: TDnet: Timely Disclosure network
The electronic disclosure system managed by the Tokyo Stock Exchange for the timely disclosure of information by listed companies

- **Easy creation of XBRL by software technology**

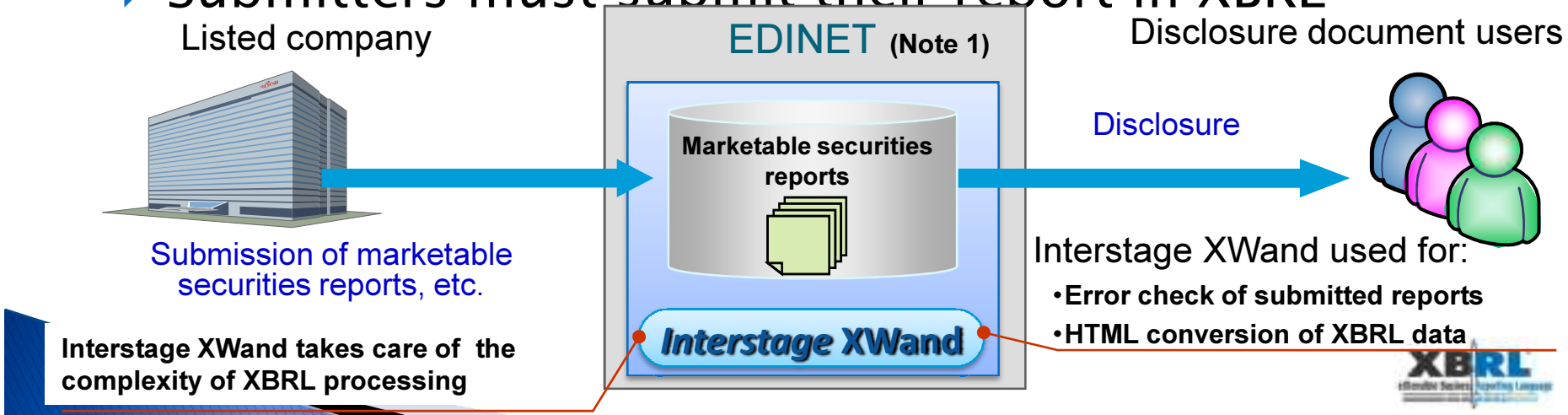
Reduce XBRL creation costs using Web Forms

- Provide report creation using Web forms
  - Companies don't have to create XBRL documents for submission
- Standardize rendering information
  - ✓Create Web form automatically using information from taxonomy and rendering description
  - ✓Few changes to system if the taxonomy is changed



Case 3: XWand Tool for EDINET

- Financial Services Agency Japan changed its "EDINET" electronic disclosure system to be XBRL-based. Enabling more efficient disclosure submission
- EDINET Accepts XBRL directly. Validate, Convert to HTML and Disclosure
- Submitters must submit their report in XBRL



Note 1: EDINET (Electronic Disclosure for Investor's NETwork): Electronic disclosure system for disclosure documents such as marketable securities reports

XWand Tool for EDINET

- ✓ Fujitsu developed and sells the tool for creating XBRL documents for EDINET to make creation easier
- ✓ Users can make their extension taxonomy easily using a wizard
- ✓ Users can fill out financial data using an online form that looks the same as the paper form
- ✓ Users can preview an HTML image of their information before submission

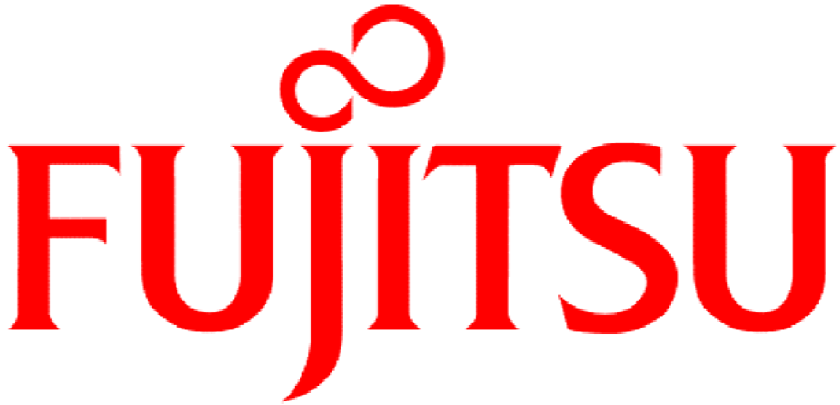
Demonstration

- Case 1: Bank of Japan
  - Bank of Japan
    1. Define subject item using Taxonomy Editor
    2. Create Business rule using Formula Editor
  - Financial Institutes
    1. Fill in Excel
    2. Load Excel to the Tool
    3. Convert to XBRL and validate
- Case 2: Tokyo Stock Exchange
  - No sample today
- Case 3: XWand tool for EDINET

1. Build taxonomy for the company using the wizard
2. Fill in report like form
3. Preview the report

Summary:
Case studies of Supervisory and Regulatory bodies

Case	Highlights	Benefit	Taxonomy	Formula	Assist
Bank of Japan	• Excel based/like Tools • XBRL Formula for validation	• Using Excel style tool means reduced training cost for financial institutes • Improve reporting quality	✓	✓	✓
XWand tool for EDINET	Customized Standalone tool	• Provide optimized GUI for EDINET	✓		✓
Tokyo Stock Exchange	• Web form	• Create XBRL documents by filling out Web form • No distribution of tool	✓		✓



THE POSSIBILITIES ARE INFINITE