



23rd XBRL International Conference

“XBRL: Enhancing Business Performance”

25-27 October 2011

Montreal, Quebec, Canada

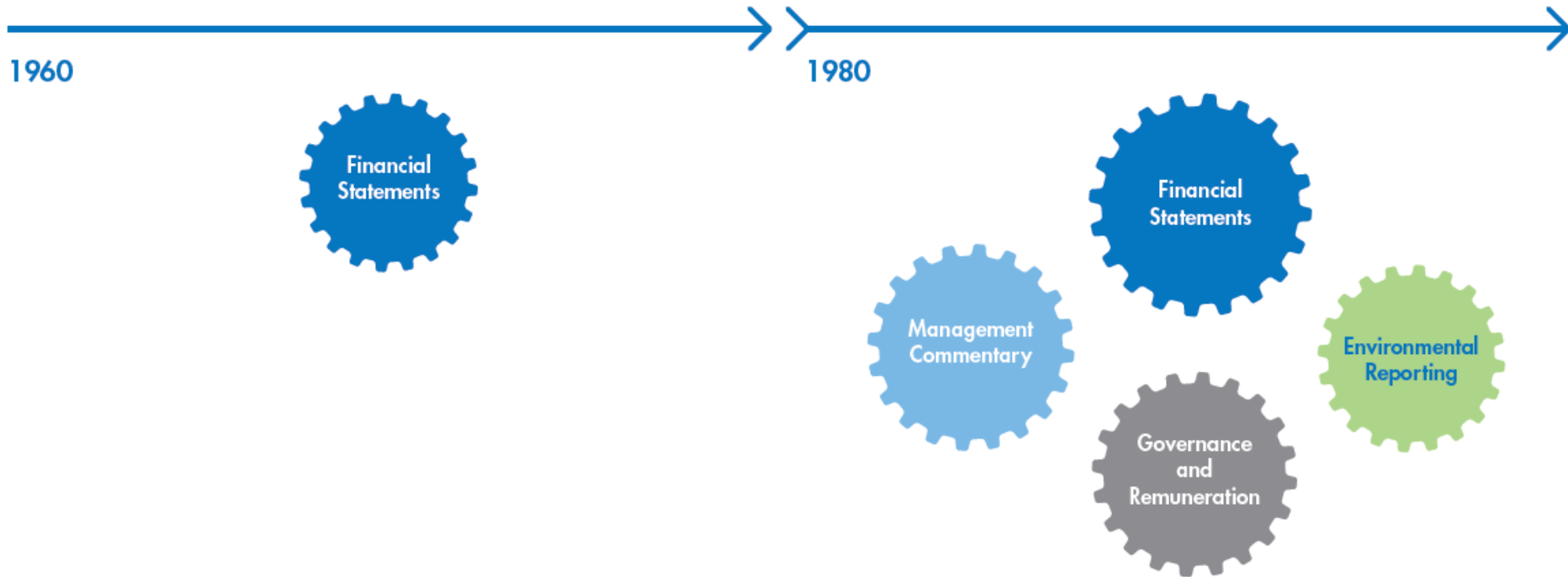
Track 5-Integrated Reporting: Trends in Non-financial Disclosure to Stakeholders

A Company's View on Using XBRL into Integrated Reporting

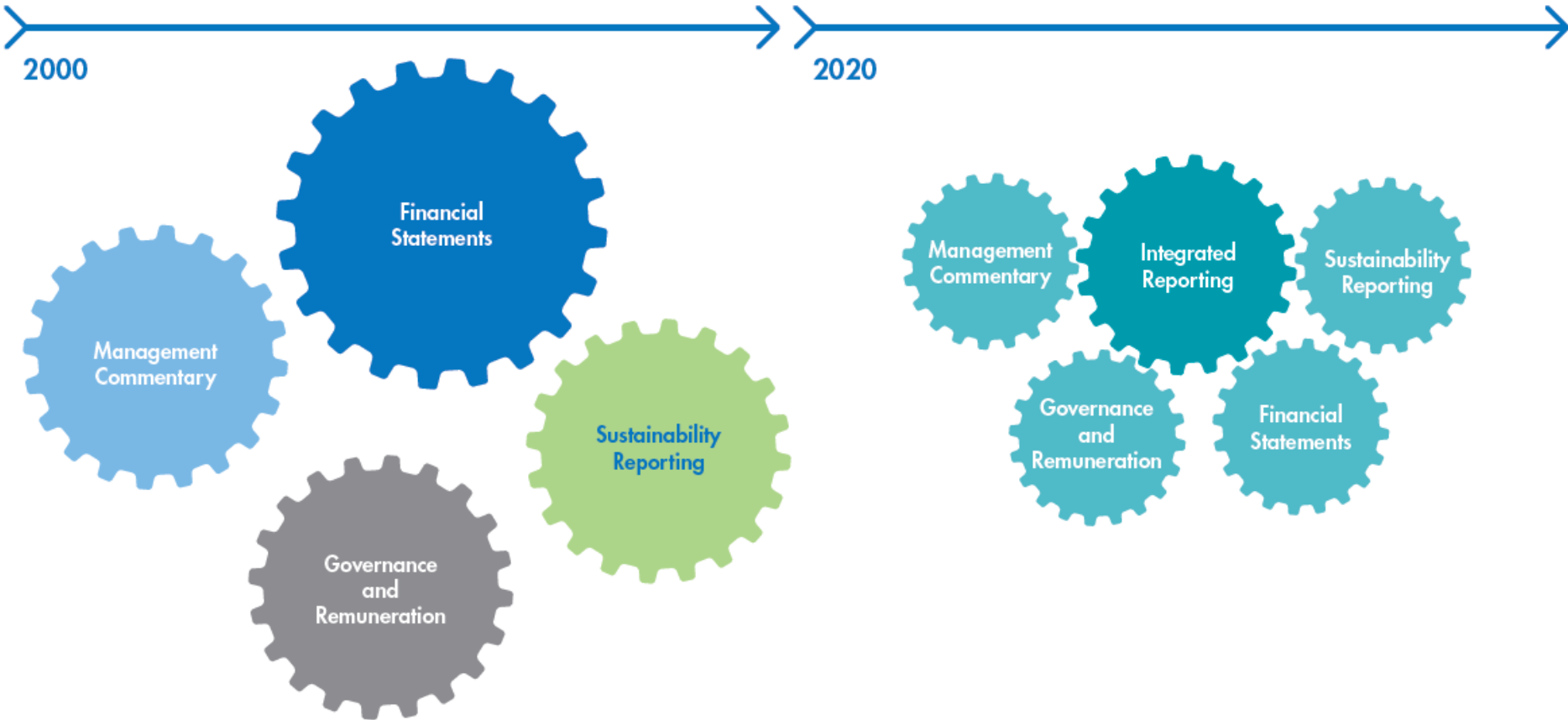
Bob Laux, Senior Director, Financial Accounting & Reporting, Microsoft

October 27, 2011

The evolution of Reporting...



...Integrated Reporting – the Future

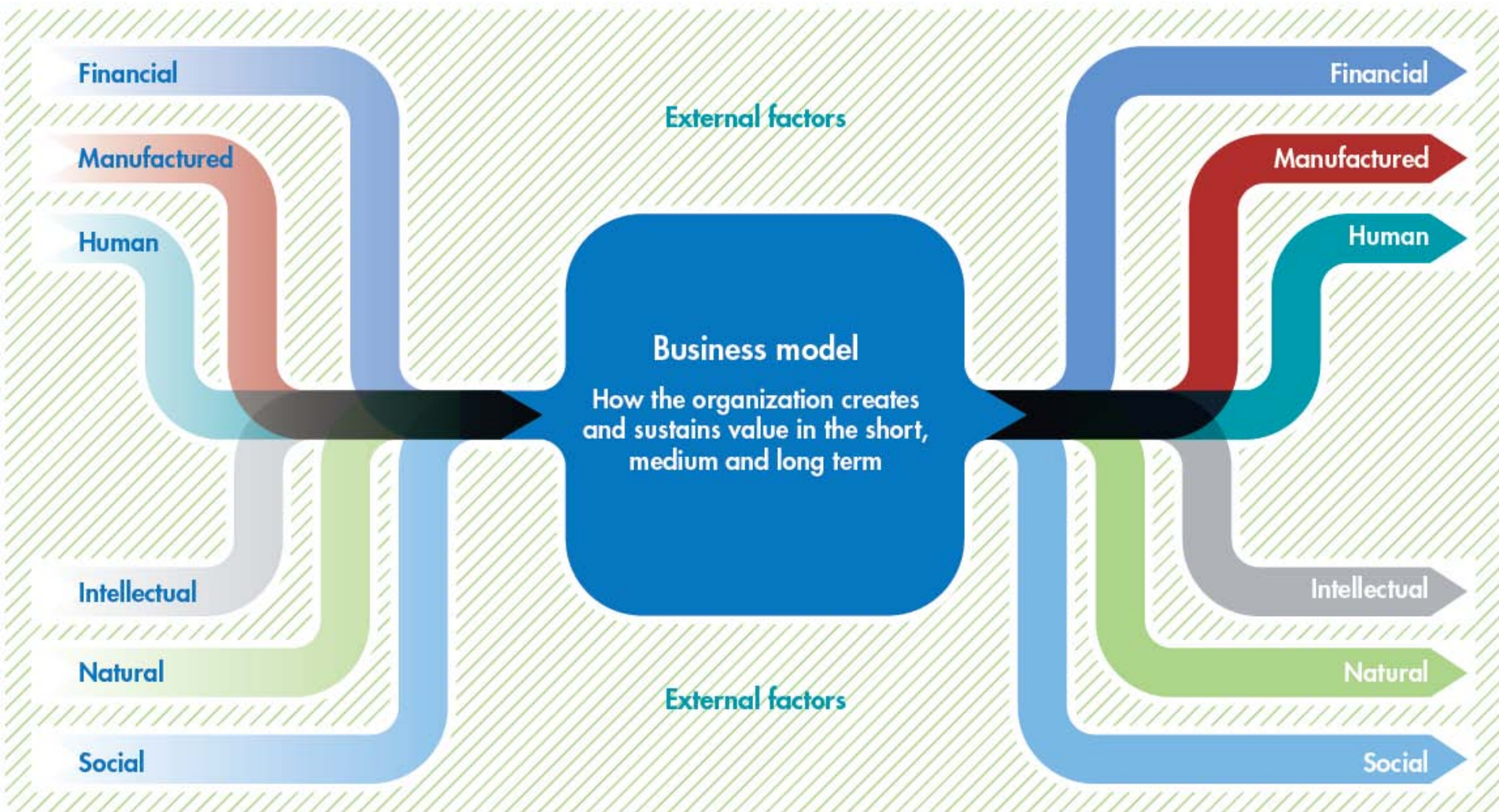


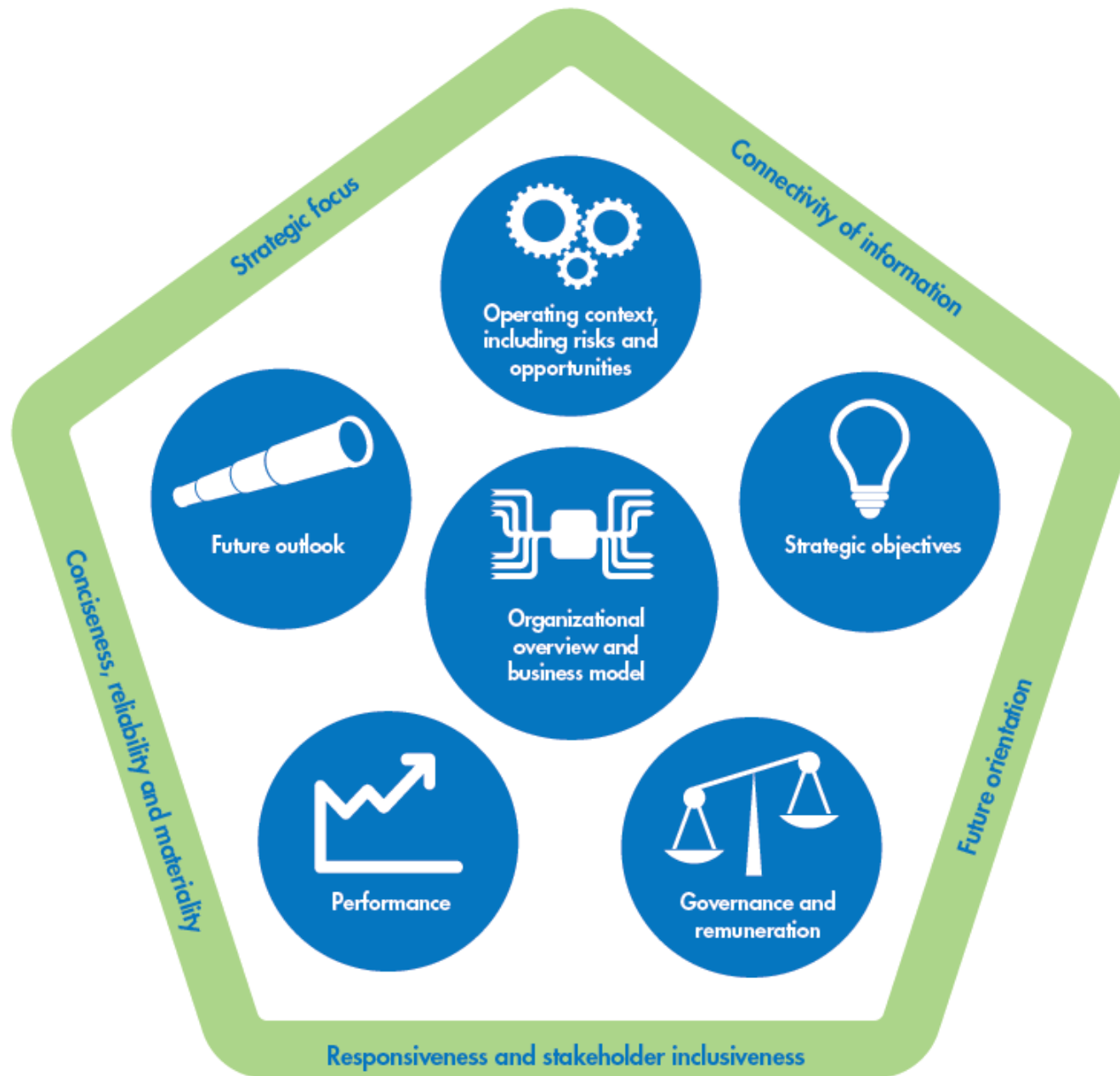
How is Integrated Reporting Different?

Thinking:	Disconnected	→	Integrated
Stewardship:	Financial capital	→	All forms of capital
Focus:	Past, financial	→	Past and future, connected, strategic
Timeframe:	Short term	→	Short, medium and long term
Trust:	Narrow disclosures	→	Greater transparency
Adaptive:	Rule bound	→	Responsive to individual circumstances
Concise:	Long and complex	→	Concise and material
Technology enabled:	Paper based	→	Technology enabled

Central themes

Business model & value creation





Key milestones



IIRC MEETINGS

JAN 2011 BEIJING	MAY 2011 NEW YORK	NOV 2011 SAO PAULO
<ul style="list-style-type: none"> ✓ 2011 milestones agreed ✓ Regional roundtables + events commence 	<ul style="list-style-type: none"> ✓ <IR> Discussion Paper approved for public consultation in June ✓ Initial company and investor testing 	<ul style="list-style-type: none"> ✓ Review of <IR> governance structure ✓ Pilot programme launch feedback ✓ G20 Proposal

2012 – IR Exposure Draft

2013 – IR Standard

Innovative Use of XBRL

- ▶ Publish Investor Relations site in HTML and use XBRL as a data source
- ▶ Link financial statement line items to “Notes” or “Pop-Ups”
- ▶ Approximately 90% of 10Q/10K earnings release content on the Microsoft Investor Relations site is sourced from XBRL

Microsoft's Investor Relations Site


United States Change | All Microsoft Sites

Microsoft Investor Relations


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NEWS Microsoft Releases National Survey Findings on How to Inspire the Next Generation of Doctors, Scientists, Software Developers and


Microsoft Corp (MSFT)



25.92
+0.41 (+1.61%)

Volume 22.59 Mil
Market Cap 217.17 Bil
52 Week High 29.46
52 Week Low 23.65

Quotes delayed at least 15 min.
Price Quote as of 9/7/2011 11:16:43 AM ET
Supplied by [Interactive Data](#)



Announcements

Microsoft Private Cloud Whitepaper
August 31, 2011
[Cloud Whitepaper](#) [More Information](#)

Microsoft Reports Record Fourth-Quarter and Full-Year Results
July 21, 2011
[Read the Press Release](#) [Webcast](#)

Microsoft Declares Quarterly Dividend
June 15, 2011
[Read the Press Release](#)

Events

Citi Technology Conference
September 7, 2011; 1:50 PM - PT
Satya Nadella, President, Server & Tools
[Get Notification](#) [Webcast](#)

Investor Services

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XBRL for Microsoft Financial Statements

The screenshot displays the Microsoft Investor Relations website. The main navigation bar includes sections like Home, Company Information, Earnings and Financials, Annual Reports, SEC Filings, Events, Stock Information, Investor Services, Governance and Citizenship, and Contacts. The 'Earnings and Financials' section is active, showing 'Earnings Release FY11 Q4'. Under 'Financial Statements', 'Income Statements' is selected. The 'Income Statements' table shows data for 2011, 2010, and 2009. The 'Revenue' row is highlighted, and the 'us-gaap:SalesRevenueNet' cell is annotated with a red box and an arrow pointing to the text 'XBRL Tagging Used in These Sections'. The 'Earnings per share' row is also annotated with a red box and an arrow pointing to the text 'XBRL Tag Icons'. A red box around the 'Earnings per share' row has an arrow pointing to a popup window titled 'Earnings per share: - Windows Internet Explorer' which displays the 'NOTE 2 — EARNINGS PER SHARE' text. Other annotations include a red box around the 'Financial Statements' header with an arrow pointing to the text 'Toggle Reveals XBRL Tag Icons', and a red box around the 'Revenue' row with an arrow pointing to the text 'XBRL Tags Revealed Upon Rollover'. A red box around the 'Earnings per share' row has an arrow pointing to the text 'Linked to Notes pop-up'.

XBRL Tagging Used in These Sections

Toggle Reveals XBRL Tag Icons

XBRL Tag Icons

XBRL Tags Revealed Upon Rollover

Linked to Notes pop-up

Earnings per share: - Windows Internet Explorer

http://www.microsoft.com/investor/EarningsAndFinancials/Earnings/FinancialStatements/FY11/Q4/IRFinancialStatementsPopups.aspx

Earnings per share:

[Notes to Financial Statements](#)

NOTE 2 — EARNINGS PER SHARE

Basic earnings per share ("EPS") is computed based on the weighted average number of shares of common stock outstanding during the period. Diluted EPS is computed based on the weighted average number of shares of common stock plus the effect of dilutive potential common shares outstanding during the period using the treasury stock method. Dilutive potential common shares include outstanding stock options, stock awards, and shared performance stock awards. The components of basic and diluted EPS are as follows:

(In millions, except earnings per share)

Year Ended June 30,	2011	2010	2009
Net income available for common shareholders (A)	\$ 23,150	\$ 18,760	\$ 14,569