XBRL in Practice

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Area of XBRL application

Internal Data | Internal Reporting /Analysis | External Reporting

Financial Information

① Data Standardization using XBRL GL

② Management Analysis of XBRL-based Activity Information

Internal ← → External

③ XBRL-based Re-streamlining of Internal Reporting Business Process

Non-Financial Information
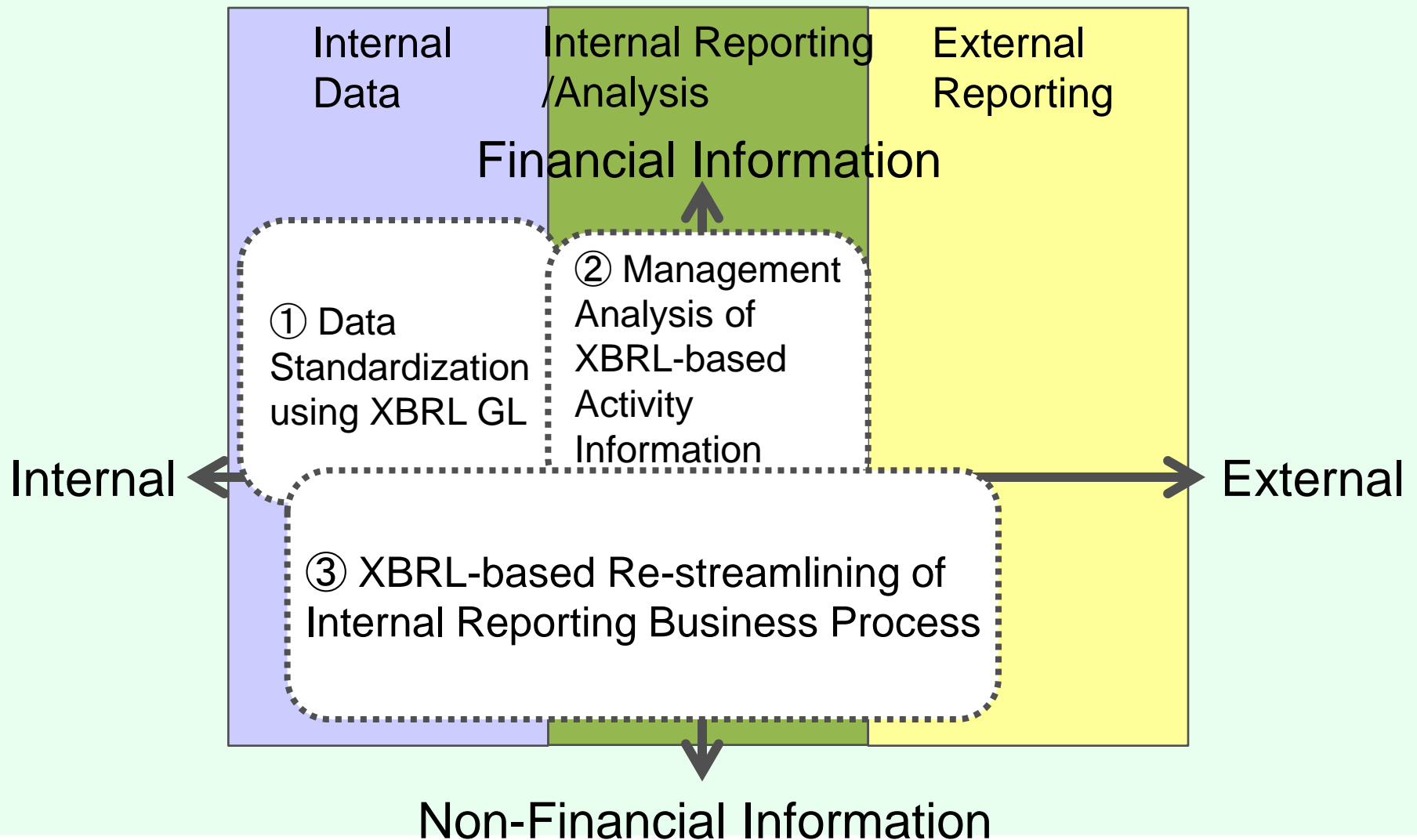
Issues around Internal Reporting

Situation : Each department in HQ independently communicates and gathers reports from subsidiaries using email and MS-Excel, resulting in inefficient business process for both HQ and subsidiaries.
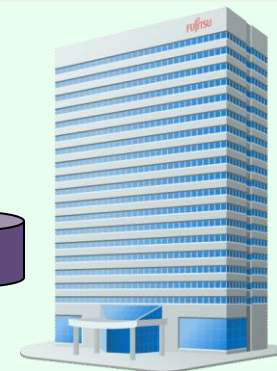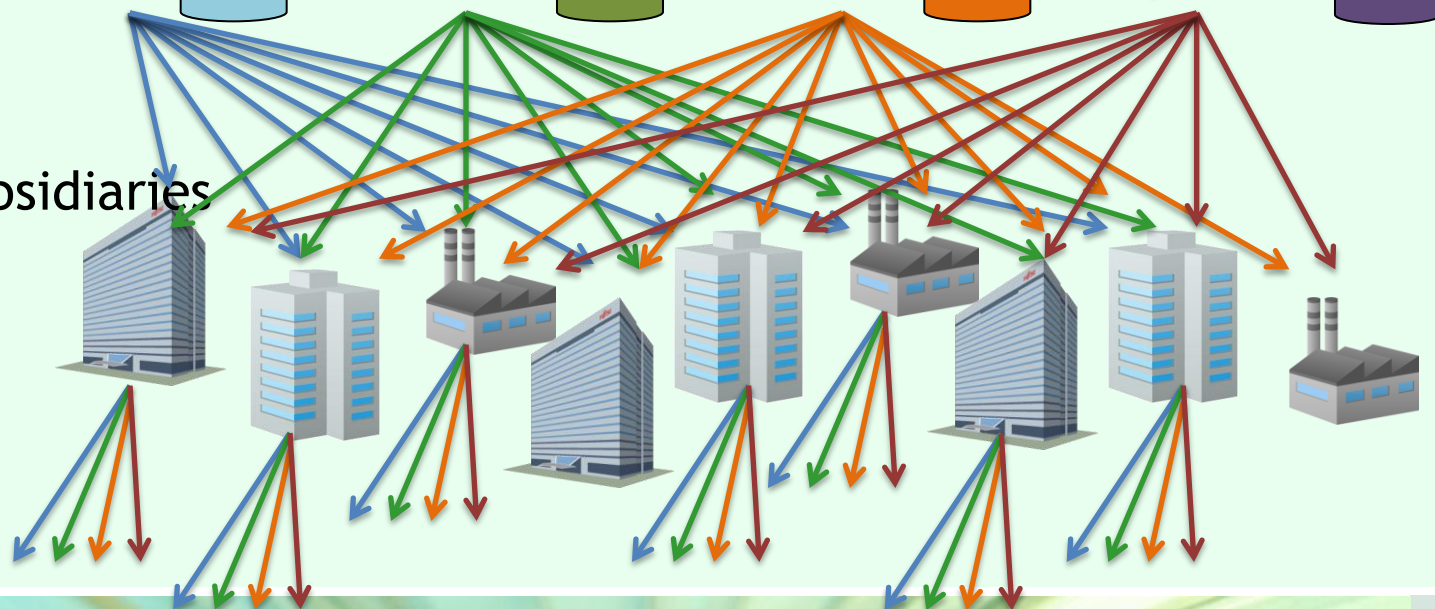
Headquarters

| Accounting Department | Legal Department | Environment Department | Strategy Planning Department |

Subsidiaries

XBRL®
eXtensible Business Reporting Language

Issues around Internal Reporting

Pain Points

- ✓ Redundant reporting work at subsidiaries side

- ✓ HQ needs to make cumbersome confirmation of PIC in subsidiaries

- ✓ HQ has no business process monitoring and management at subsidiaries

- ✓ Inconsistent reporting, erroneous reporting from subsidiaries

- ✓ No data sharing environment at HQ

What we need to do...

- ✓ Design Consolidated Data Model for internal reporting

- ✓ Design Unified Reporting Process

Streamlined Reporting Process

Headquarters

| Accounting Department | Legal Department | Environment Department | Strategy Planning Department |

Consolidated Data Mgmt

Information Sharing

Master Data Mgmt

Reporting Infrastructure

Shared Database

Unified Request

Subsidiaries

Process Management & Monitoring

...enabled by XBRL + BOP (Business Operation Platform)

Interstage XWand

Interstage BOP

Benefits

Low Hanging Fruits

✓ Report Quality – Business Rule Validation

✓ User Management – Free from confirmation call

 -> User Dept. can administrate users

Real Fruits

✓ Centralized Information – Information Sharing over departments at HQ

✓ Accuracy of Reports – Utilizing "Master" Information

Questions?

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   Consulting Division, Fujitsu Research Institute
   - has been working for clients to improve their business
   processes by utilizing XBRL/standardization technique over
   ten years.
   - participates in OCEG (Open Compliance & Ethics Group) to
   develop and introduce GRC-XML to contribute better
   management of Governance, Risk management and
   Compliance processes.