Rendering in EDINET

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XBRL XXV

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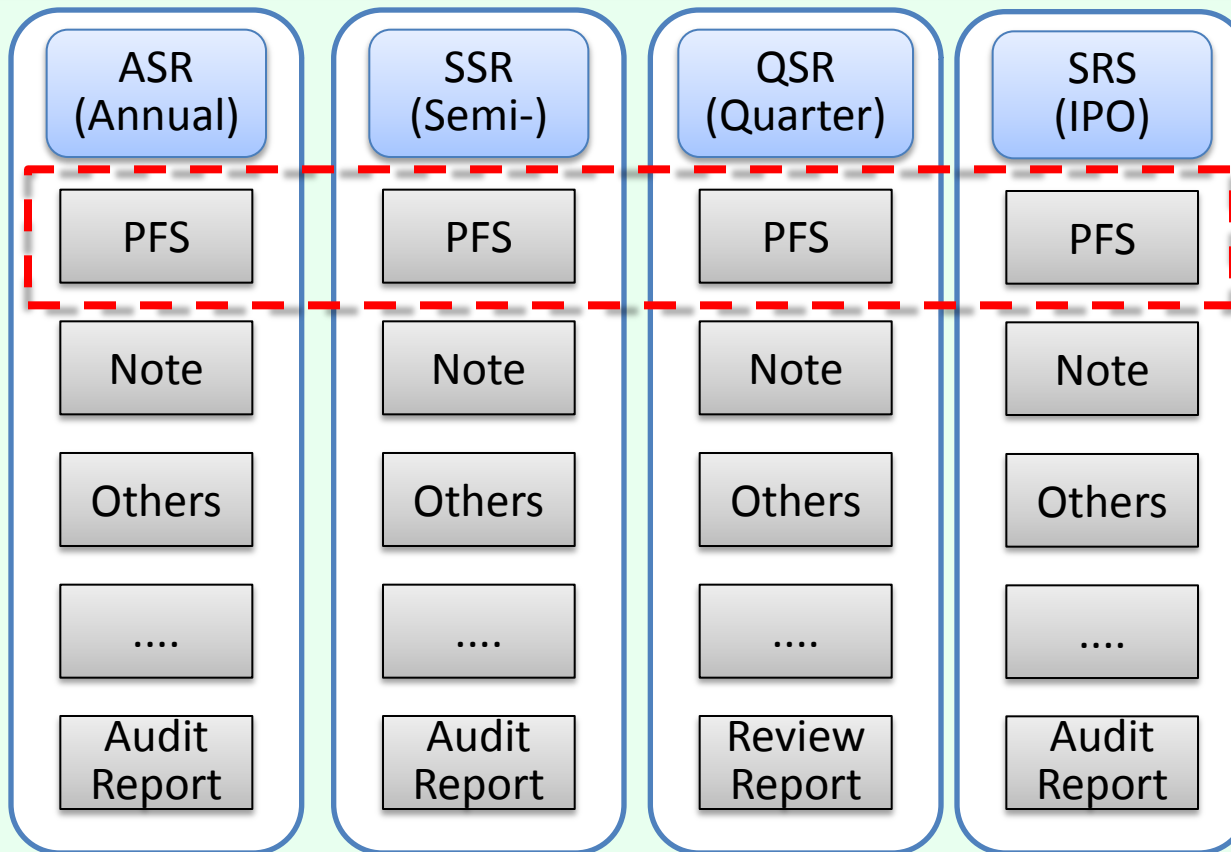
TO THE NEXT LEVEL OF BUSINESS REPORTING. AND BEYOND.

XBRL
eXtensible Business Reporting Language

EDINET now and future(2014-)

1) Expansion of "Target Documents"(from 4 to 62)

2) Expansion of "Target Range in Documents"

ASR (Annual)	SSR (Semi-)	QSR (Quarter)	SRS (IPO)
PFS	PFS	PFS	PFS
Note	Note	Note	Note
Others	Others	Others	Others
....	....	....	....
Audit Report	Audit Report	Review Report	Audit Report

Example of target document expansion
- Large volume holders report
- Extraordinary report
- ...

Expansion

Current Rendering in EDINET

1) Taxonomy
(extended by companies)

a) PFS
- Balance sheet
- Statements of comprehensive income
- …

b) Document Info. (EDINET local)
- ELR mapping
- Context mapping
- Label role mapping

3) Display Info. File(EDINET local)
- Defines display style related information
  - ➢ Header texts
  - ➢ Page break
  - ➢ Indent level

2) Instance
- fatcts for PFS
- facts for Document Info.
- Footnote Link
- (Contexts,Units)

Rendered to HTML by EDINET system

1 【連結財務諸表等】
（1）【連結財務諸表】
① 【連結貸借対照表】

(単位：千円)

	前連結会計年度 (平成23年3月31日)	当連結会計年度 (平成24年3月31日)
資産の部		
流動資産		
現金及び預金	7,380,830	9,382,134
受取手形及び売掛金	1,551,506	1,489,460
有価証券	3,401,645	4,340,347
仕掛品	216,521	218,146
原材料及び貯蔵品	6,744	6,686
繰延税金資産	887,817	269,731
その他	631,225	267,169
貸倒引当金	△8,675	△8,385
流動資産合計	14,067,617	15,965,290

Technologies in new EDINET(2014-)

- Inline XBRL
  - All contents are tagged at least "Comprehensive tag"(like Lv1,3 in SEC rule)
  - Significant accounting policies are tagged separately(like Lv 2)
  - Other **major items** are detail-tagged(like Lv4, but not for all)

- Dimension
  - 3 major statements are dimensionally modeled
    - ✓ Statement of changes in equity
    - ✓ Major shareholders information
    - ✓ Segment information
  - Other axes(Consolidated/Separate, Retrospective application)

- Harmonization with Rendering L/B ideas
  - Manifesto file(defines file ordering)
  - Index element(identifier item type, defines indexes hierarchy)

- Harmonization with other practices
  - Generic Labels
  - Document and Entity's information(DEI)
  - Validation(FRTA,FRIS,GFM)

(IMHO)Concerns in Japan on rendering POV

- We **LOVE** tables,tables,tables...
  - ➢ In traditional paper-based reporting format, almost all facts are **printed in tabular format beautifully**, not only numeric facts but also narrative texts.
  - ➢ "Same as left(above)" problem(discussed in Rendering WG)

- We **LOVE** styles,styles,styles...
  - ➢ Some of important information are **flagged by only style differentiation**(example of fund report, flagged by background-color)
  - ➢ HTML issue(not XBRL), but we have to care

- We live with Kanji...
  - ➢ "JPY 12,345 Million" is equal to "123億4,500万円" or "123億4千5百万"(well often used in narrative texts)
  - ➢ Japanese ERA(平成,昭和...) is also small issue
  - ➢ More transformation rules are needed if we would tag the facts in narrative texts