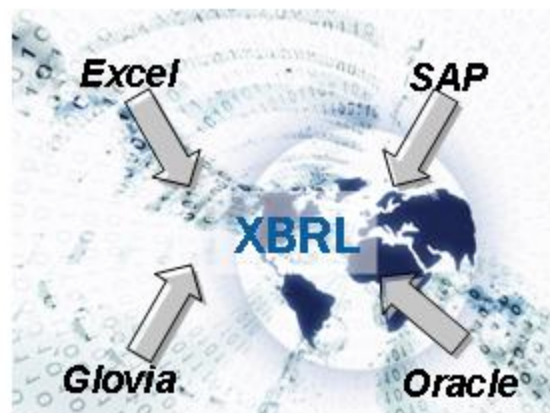


# **XBRL in Action: Live Demonstration of Concepts**

**Peter Campbell**  
Principal Architect  
Fujitsu

- What is XBRL
- Basic XBRL concepts
- Relate typical Income Statement components with XBRL concepts like
  - Items
  - Abstract elements
  - Label linkbase
  - Presentation linkbase
  - Calculation linkbase
  - Instance documents and data
  - Context
- Advanced XBRL concepts and benefits
  - Language translation using Label linkbase
  - Reference linkbase
  - Dimensions
  - Formulas
- Getting started

- **XBRL** - eXtensible **B**usiness **R**eporting Language
- Family of "XML" or data tagging and markup languages to facilitate financial data interchange globally while recognizing regional jurisdictions and various industry domains
- Developed by an international non-profit consortium
- Already used in a number of business and regulatory bodies in other countries



# Relating a Financial Report to XBRL

## Consolidated Statement of Income

Years ending June 30	Dollars (millions)		
	2008	2007	2006
<b>Net Sales</b>	\$720	\$612	\$540
<b>Operating costs and expenses</b>			
Cost of Sales	\$512	\$440	\$321
Selling, general and administrative expenses	\$132	\$112	\$108
<b>Operating costs and expenses - Total</b>	<b>\$644</b>	<b>\$552</b>	<b>\$429</b>
<b>Operating Income</b>	<b>\$76</b>	<b>\$60</b>	<b>\$111</b>
<b>Other income (expenses)</b>			
Interest income	\$7	\$8	\$12
Dividend income	\$3	\$4	\$5
Equity in earnings of affiliates, net	\$4	\$6	\$3
Interest charges	-\$11	-\$12	-\$15
Other, net	\$1	\$0	\$3
<b>Other income (expenses) - Total</b>	<b>\$4</b>	<b>\$6</b>	<b>\$8</b>
<b>Income before income taxes and minority interests</b>	<b>\$80</b>	<b>\$66</b>	<b>\$119</b>
<b>Income taxes</b>			
Current	\$27	\$22	\$38
Deferred	\$3	\$0	\$2
<b>Income Taxes - Total</b>	<b>\$30</b>	<b>\$22</b>	<b>\$40</b>
<b>Income before minority interests</b>	<b>\$50</b>	<b>\$44</b>	<b>\$79</b>
<b>Minority interests in income of consolidated subsidiaries</b>	<b>\$14</b>	<b>\$11</b>	<b>\$23</b>
<b>Net income</b>	<b>\$64</b>	<b>\$55</b>	<b>\$102</b>

The accompanying Notes to Consolidated Financial Statements are an integral part of these statements

- Financial statements indicate financial state
- Includes Balance Sheet and Income Statement
- Income Statement shows income and expenses
- Values are categorized

# Representing a Report in XBRL

XBRL Business report = Taxonomy + Instance

Consolidated Statement of Income				
Dollars (millions)				
Years ending June 30	2008	2007	2006	
<b>Net Sales</b>	\$720	\$612	\$540	
<b>Operating costs and expenses</b>				
Cost of Sales	\$512	\$440	\$321	
Selling, general and administrative expenses	\$132	\$112	\$108	
<b>Operating costs and expenses - Total</b>	<b>\$644</b>	<b>\$552</b>	<b>\$429</b>	
<b>Operating Income</b>	<b>\$76</b>	<b>\$60</b>	<b>\$111</b>	
<b>Other income (expenses)</b>				
Interest income	\$7	\$8	\$12	
Dividend income	\$3	\$4	\$5	
Equity in earnings of affiliates, net	\$4	\$6	\$3	
Interest charges	-\$11	-\$12	-\$15	
Other, net	\$1	\$0	\$3	
<b>Other income (expenses) - Total</b>	<b>\$4</b>	<b>\$6</b>	<b>\$8</b>	
<b>Income before income taxes and minority interests</b>	<b>\$80</b>	<b>\$66</b>	<b>\$119</b>	
<b>Income taxes</b>				
Current	\$27	\$22	\$38	
Deferred	\$3	\$0	\$2	
<b>Income Taxes - Total</b>	<b>\$30</b>	<b>\$22</b>	<b>\$40</b>	
<b>Income before minority interests</b>	<b>\$50</b>	<b>\$44</b>	<b>\$79</b>	
<b>Minority interests in income of consolidated subsidiaries</b>	<b>\$14</b>	<b>\$11</b>	<b>\$23</b>	
<b>Net income</b>	<b>\$64</b>	<b>\$55</b>	<b>\$102</b>	
The accompanying Notes to Consolidated Financial Statements are an integral part of these statements				



## XBRL Business Report

### Taxonomy

*Concepts*

*Relations between*  
1) *Concepts*  
2) *Resources*

### Instance

*Facts*

*Context of the*  
*Facts*



# Financial Figures and XBRL Elements

## Consolidated Statement of Income

Years ending June 30	Dollars (millions)		
	2008	2007	2006
<b>Net Sales</b>	<b>\$720</b>	<b>\$612</b>	<b>\$540</b>
<b>Operating costs and expenses</b>			
Cost of Sales	\$512	\$440	\$321
Selling, general and administrative expenses	\$132	\$112	\$108
<b>Operating costs and expenses - Total</b>	<b>\$644</b>	<b>\$552</b>	<b>\$429</b>
<b>Operating Income</b>	<b>\$76</b>	<b>\$60</b>	<b>\$111</b>
<b>Other income (expenses)</b>			
Interest income	\$7	\$8	\$12
Dividend income	\$3	\$4	\$5
Equity in earnings of affiliates, net	\$4	\$6	\$3
Interest charges	-\$11	-\$12	-\$15
Other, net	\$1	\$0	\$3
<b>Other income (expenses) - Total</b>	<b>\$4</b>	<b>\$6</b>	<b>\$8</b>
<b>Income before income taxes and minority interests</b>	<b>\$80</b>	<b>\$66</b>	<b>\$119</b>
<b>Income taxes</b>			
Current	\$27	\$22	\$38
Deferred	\$3	\$0	\$2
<b>Income Taxes - Total</b>	<b>\$30</b>	<b>\$22</b>	<b>\$40</b>
<b>Income before minority interests</b>	<b>\$50</b>	<b>\$44</b>	<b>\$79</b>
<b>Minority interests in income of consolidated subsidiaries</b>	<b>\$14</b>	<b>\$11</b>	<b>\$23</b>
<b>Net income</b>	<b>\$64</b>	<b>\$55</b>	<b>\$102</b>

The accompanying Notes to Consolidated Financial Statements are an integral part of these statements

- An Income Statement item corresponds to a unique XBRL element
- Example shows all elements as items

Element Declaration	
Basic Attributes Other Attributes Documentation	
Attribute Name	Attribute Value
name	NetSales
id	abc_NetSales
type	xbrli:monetaryItemType
substitutionGroup	xbrli:item
periodType	duration
balance	
abstract	false
nilable	true

## Consolidated Statement of Income

Years ending June 30	Dollars (millions)		
	2008	2007	2006
<b>Net Sales</b>	\$720	\$612	\$540
<b>Operating costs and expenses</b>			
Cost of Sales	\$512	\$440	\$321
Selling, general and administrative expenses	\$132	\$112	\$108
<b>Operating costs and expenses - Total</b>	<b>\$644</b>	<b>\$552</b>	<b>\$429</b>
<b>Operating Income</b>	<b>\$76</b>	<b>\$60</b>	<b>\$111</b>
<b>Other income (expenses)</b>			
Interest income	\$7	\$8	\$12
Dividend income	\$3	\$4	\$5
Equity in earnings of affiliates, net	\$4	\$6	\$3
Interest charges	-\$11	-\$12	-\$15
Other, net	\$1	\$0	\$3
<b>Other income (expenses) - Total</b>	<b>\$4</b>	<b>\$6</b>	<b>\$8</b>
<b>Income before income taxes and minority interests</b>	<b>\$80</b>	<b>\$66</b>	<b>\$119</b>
<b>Income taxes</b>			
Current	\$27	\$22	\$38
Deferred	\$3	\$0	\$2
<b>Income Taxes - Total</b>	<b>\$30</b>	<b>\$22</b>	<b>\$40</b>
<b>Income before minority interests</b>	<b>\$50</b>	<b>\$44</b>	<b>\$79</b>
<b>Minority interests in income of consolidated subsidiaries</b>	<b>\$14</b>	<b>\$11</b>	<b>\$23</b>
<b>Net income</b>	<b>\$64</b>	<b>\$55</b>	<b>\$102</b>

The accompanying Notes to Consolidated Financial Statements are an integral part of these statements

- Abstract elements cannot be assigned a value
- Normally used as a heading in an instance document

Element Declaration	
Basic Attributes Other Attributes Documentation	
Attribute Name	Attribute Value
name	OperatingCostsandExpenses
id	abc_OperatingCostsandExpenses
type	xbrli:stringItemType
substitutionGroup	xbrli:item
periodType	duration
balance	
abstract	true
nilable	true

## Consolidated Statement of Income

Years ending June 30	Dollars (millions)		
	2008	2007	2006
<b>Net Sales</b>	\$720	\$612	\$540
<b>Operating costs and expenses</b>			
Cost of Sales	\$512	\$440	\$321
Selling, general and administrative expenses	\$132	\$112	\$108
<b>Operating costs and expenses - Total</b>	<b>\$644</b>	<b>\$552</b>	<b>\$429</b>
<b>Operating Income</b>	<b>\$76</b>	<b>\$60</b>	<b>\$111</b>
<b>Other income (expenses)</b>			
Interest income	\$7	\$8	\$12
Dividend income	\$3	\$4	\$5
Equity in earnings of affiliates, net	\$4	\$2	\$2
Interest charges	-\$11	-\$10	-\$10
Other, net	\$1	\$2	\$2
<b>Other income (expenses) - Total</b>	<b>\$4</b>	<b>\$4</b>	<b>\$4</b>
<b>Income before income taxes and minority interests</b>	<b>\$80</b>	<b>\$64</b>	<b>\$115</b>
<b>Income taxes</b>			
Current	\$27	\$23	\$23
Deferred	\$3	\$2	\$2
<b>Income Taxes - Total</b>	<b>\$30</b>	<b>\$25</b>	<b>\$25</b>
<b>Income before minority interests</b>	<b>\$50</b>	<b>\$39</b>	<b>\$90</b>
<b>Minority interests in income of consolidated subsidiaries</b>	<b>\$14</b>	<b>\$11</b>	<b>\$23</b>
<b>Net income</b>	<b>\$64</b>	<b>\$55</b>	<b>\$102</b>

- Internal element names in XBRL are not very readable
- The *label linkbase* enhances readability

Label	language	role
Label Link		
<a href="http://www.xbrl.org/2003/role/link">http://www.xbrl.org/2003/role/link</a>		
Income before income taxes and minority	en	label
Revenu Avant des Participations Minoritaires	fr	label
少数派の利益の前の収入	ja	label

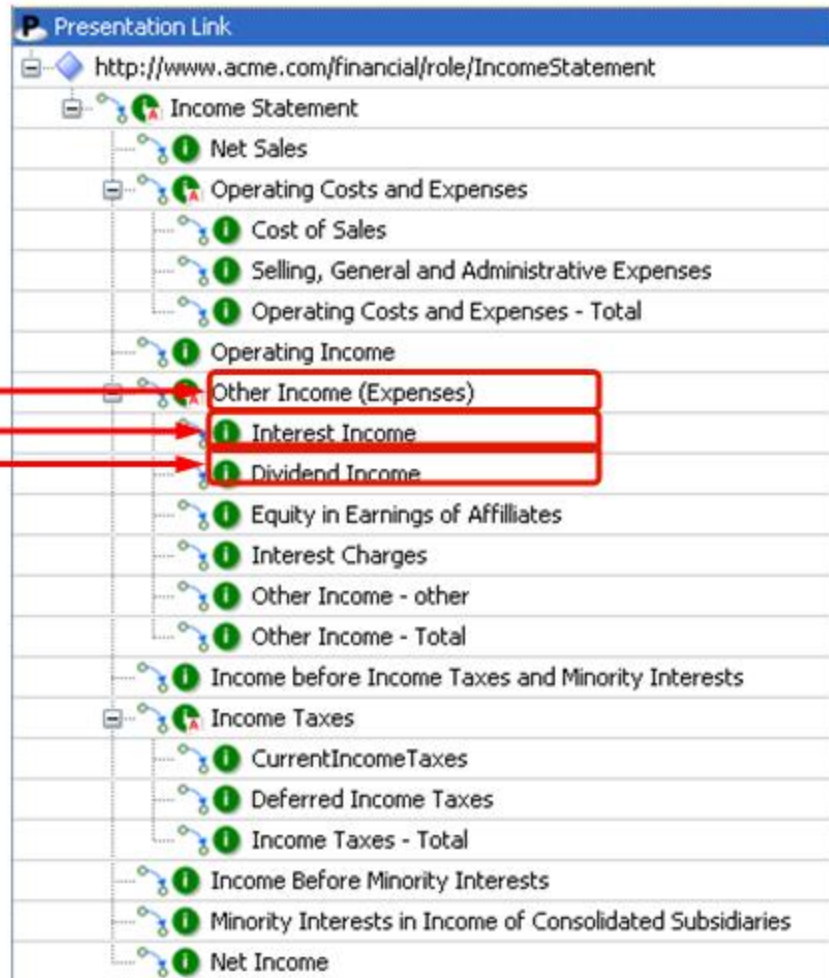
The accompanying Notes to Consolidated Financial Statements are an integral part of these statements



## Consolidated Statement of Income

Years ending June 30	Dollars (millions)		
	2008	2007	2006
<b>Net Sales</b>	\$720	\$612	\$540
<b>Operating costs and expenses</b>			
Cost of Sales	\$512	\$440	\$321
Selling, general and administrative expenses	\$132	\$112	\$108
<b>Operating costs and expenses - Total</b>	<b>\$644</b>	<b>\$552</b>	<b>\$429</b>
<b>Operating Income</b>	<b>\$76</b>	<b>\$60</b>	<b>\$111</b>
<b>Other income (expenses)</b>			
Interest income	\$7	\$8	\$12
Dividend income	\$3	\$4	\$5
Equity in earnings of affiliates, net	\$4	\$6	\$3
Interest charges	-\$11	-\$12	-\$15
Other, net	\$1	\$0	\$3
<b>Other income (expenses) - Total</b>	<b>\$4</b>	<b>\$6</b>	<b>\$8</b>
<b>Income before income taxes and minority interests</b>	<b>\$80</b>	<b>\$66</b>	<b>\$119</b>
<b>Income taxes</b>			
Current	\$27	\$22	\$38
Deferred	\$3	\$0	\$2
<b>Income Taxes - Total</b>	<b>\$30</b>	<b>\$22</b>	<b>\$40</b>
<b>Income before minority interests</b>	<b>\$50</b>	<b>\$44</b>	<b>\$79</b>
<b>Minority interests in income of consolidated subsidiaries</b>	<b>\$14</b>	<b>\$11</b>	<b>\$23</b>
<b>Net income</b>	<b>\$64</b>	<b>\$55</b>	<b>\$102</b>

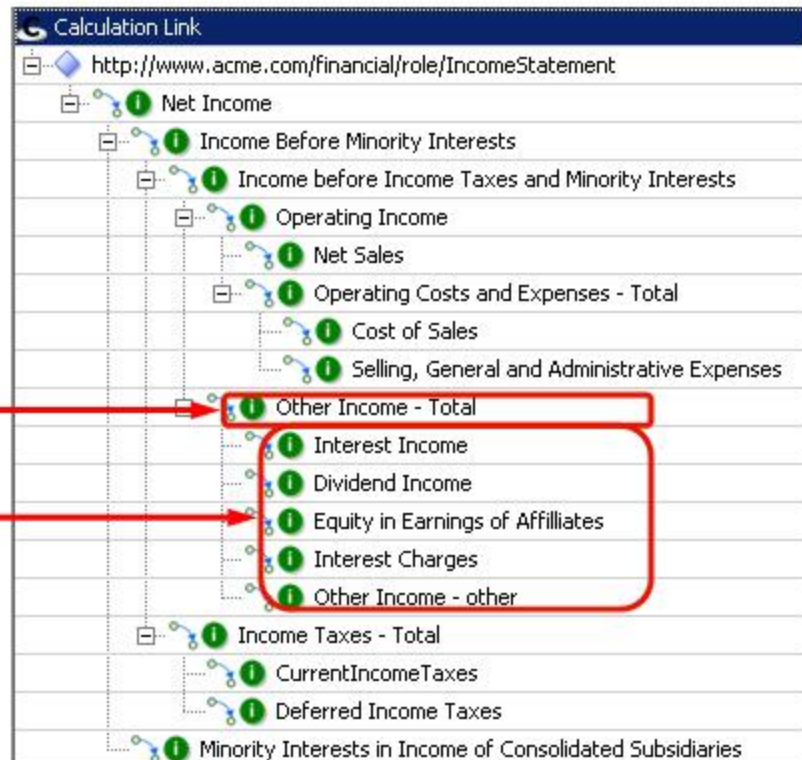
The accompanying Notes to Consolidated Financial Statements are an integral part of these statements

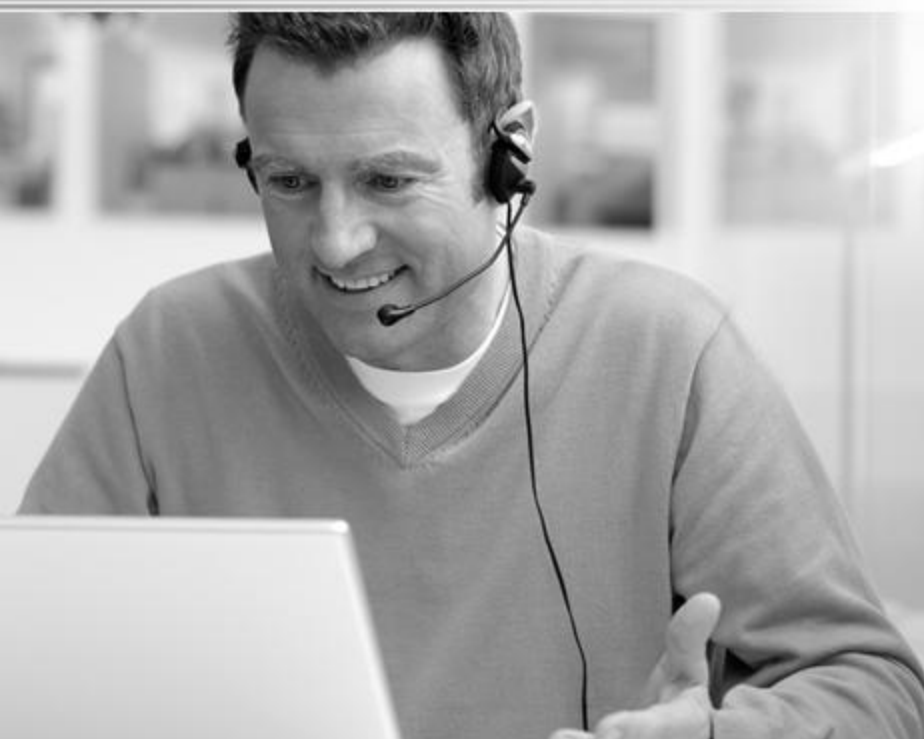


## Consolidated Statement of Income

	Dollars (millions)		
Years ending June 30	2008	2007	2006
<b>Net Sales</b>	\$720	\$612	\$540
<b>Operating costs and expenses</b>			
Cost of Sales	\$512	\$440	\$321
Selling, general and administrative expenses	\$132	\$112	\$108
<b>Operating costs and expenses - Total</b>	\$644	\$552	\$429
<b>Operating Income</b>	\$76	\$60	\$111
<b>Other income (expenses)</b>			
Interest income	\$7	\$8	\$12
Dividend income	\$3	\$4	\$5
Equity in earnings of affiliates, net	\$4	\$6	\$3
Interest charges	-\$11	-\$12	-\$15
Other, net	\$1	\$0	\$3
<b>Other income (expenses) - Total</b>	\$4	\$6	\$6
<b>Income before income taxes and minority interests</b>	\$80	\$66	\$119
<b>Income taxes</b>			
Current	\$27	\$22	\$38
Deferred	\$3	\$0	\$2
<b>Income Taxes - Total</b>	\$30	\$22	\$40
<b>Income before minority interests</b>	\$50	\$44	\$79
<b>Minority interests in income of consolidated subsidiaries</b>	\$14	\$11	\$23
<b>Net income</b>	\$64	\$55	\$102

The accompanying Notes to Consolidated Financial Statements are an integral part of these statements





## **XBRL in Action: Live Demonstration of Concepts**



**Taxonomy creation**

**Instance creation & validation**

**Excel data conversion to XBRL**

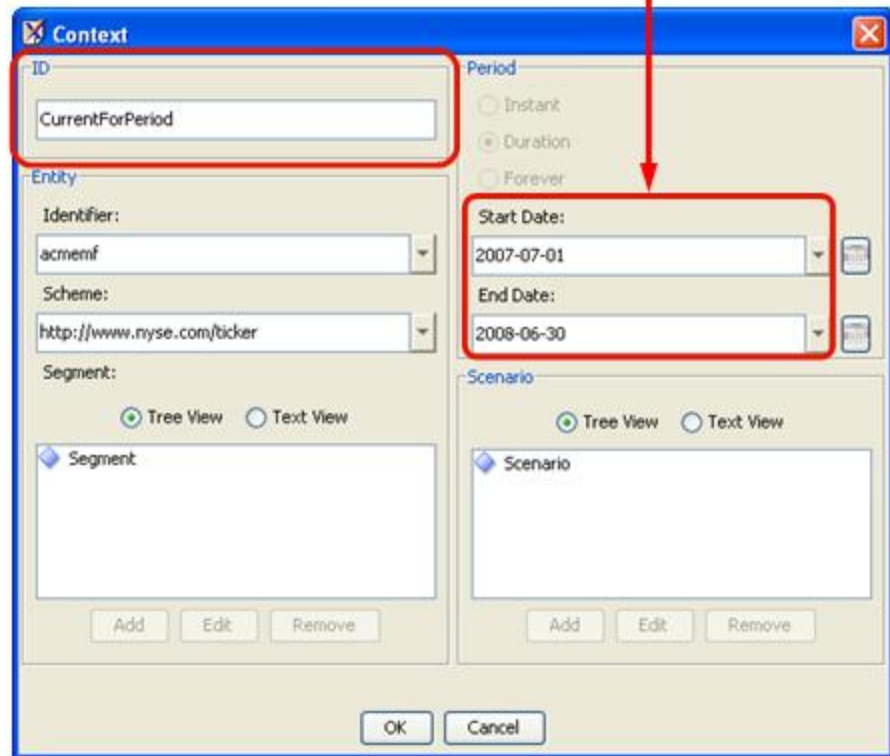


# Instance Document and Contexts

## Consolidated Statement of Income

Years ending June 30	Dollars (millions)		
	2008	2007	2006
<b>Net Sales</b>	\$720	\$612	\$540
<b>Operating costs and expenses</b>			
Cost of Sales	\$512	\$440	\$321
Selling, general and administrative expenses	\$132	\$112	\$108
<b>Operating costs and expenses - Total</b>	\$644	\$552	\$429
<b>Operating income</b>	\$76	\$60	\$111
<b>Other income (expenses)</b>			
Interest income	\$7	\$8	\$12
Dividend income	\$3	\$4	\$5
Equity in earnings of affiliates, net	\$4	\$6	\$3
Interest charges	-\$11	-\$12	-\$15
Other, net	\$1	\$0	\$3
<b>Other income (expenses) - Total</b>	\$4	\$6	\$8
<b>Income before income taxes and minority interests</b>	\$80	\$66	\$119
<b>Income taxes</b>			
Current	\$27	\$22	\$38
Deferred	\$3	\$0	\$2
<b>Income Taxes - Total</b>	\$30	\$22	\$40
<b>Income before minority interests</b>	\$50	\$44	\$79
<b>Minority interests in income of consolidated subsidiaries</b>	\$14	\$11	\$23
<b>Net income</b>	\$64	\$55	\$102

The accompanying Notes to Consolidated Financial Statements are an integral part of these statements



**Context**

ID:

Period:  
☐ Instant  
☒ Duration  
☐ Forever

Start Date:

End Date:

Entity:  
Identifier:   
Scheme:   
Segment:

☒ Tree View ☐ Text View

Buttons: Add, Edit, Remove

OK Cancel



# Instance Documents - Data

## Consolidated Statement of Income

Dollars (millions)

Years ending June 30

2008 2007 2006

<b>Net Sales</b>	\$720	\$612	\$540
<b>Operating costs and expenses</b>			
Cost of Sales	\$512	\$440	\$321
Selling, general and administrative expenses	\$132	\$112	\$108
<b>Operating costs and expenses - Total</b>	<b>\$644</b>	<b>\$552</b>	<b>\$429</b>

**Operating Income** \$76 \$60 \$111

### Other income (expenses)

Interest income	\$7		
Dividend income	\$3		
Equity in earnings of affiliates, net	\$4		
Interest charges	-\$11	-\$	
Other, net	\$1		
<b>Other income (expenses) - Total</b>	<b>\$4</b>		

**Income before income taxes and minority interests** \$80 \$

<b>Income taxes</b>			
Current	\$27		
Deferred	\$3		
<b>Income Taxes - Total</b>	<b>\$30</b>		

**Income before minority interests** \$50 \$

**Minority interests in income of consolidated subsidiaries** \$14 \$

**Net income** \$64 \$

Element Label	CurrentForPeriod	PreviousYearForPeriod	TwoYearPreviousForPeriod
Value	Value	Value	Value
Income Statement	(Abstract)	(Abstract)	(Abstract)
Net Sales	720,000,000	612,000,000	540,000,000
Operating Costs and Expenses	(Abstract)	(Abstract)	(Abstract)
Cost of Sales	512,000,000	440,000,000	321,000,000
Selling, General and Administrative Expenses	132,000,000	112,000,000	108,000,000
Operating Costs and Expenses - Total	644,000,000	552,000,000	429,000,000
Operating Income	76,000,000	60,000,000	111,000,000
Other Income (Expenses)	(Abstract)	(Abstract)	(Abstract)
Interest Income	7,000,000	8,000,000	12,000,000
Dividend Income	3,000,000	4,000,000	5,000,000
Equity in Earnings of Affiliates	4,000,000	6,000,000	3,000,000
Interest Charges	-11,000,000	-12,000,000	-15,000,000
Other Income - other	1,000,000	0	3,000,000
Other Income - Total	4,000,000	6,000,000	8,000,000
Income before Income Taxes and Minority Interests	80,000,000	66,000,000	119,000,000
Income Taxes	(Abstract)	(Abstract)	(Abstract)
Current Income Taxes	27,000,000	22,000,000	38,000,000
Deferred Income Taxes	3,000,000	0	2,000,000
Income Taxes - Total	30,000,000	22,000,000	40,000,000
Income Before Minority Interests	50,000,000	44,000,000	79,000,000
Minority Interests in Income of Consolidated Subsidiaries	14,000,000	11,000,000	23,000,000
Net Income	64,000,000	55,000,000	102,000,000

The accompanying Notes to Consolidated Financial Statements are an integral part of these statements

# Bringing it all Together

## Income Statement

(in millions of dollars)

	2008	2007	2006
Income Statement			
Net Sales	720	612	540
Operating Costs and Expenses			
Cost of Sales	512	440	321
Selling, General and Administrative Expenses	132	112	108
Operating Costs and Expenses - Total	644	552	429
Operating Income	76	60	111
Other Income (Expenses)			
Interest Income	7	8	12
Dividend Income	3	4	5
Equity in Earnings of Affiliates	4	6	3
Interest Charges	-11	-12	-15
Other Income - other	1	0	3
Other Income - Total	4	6	8
Income before Income Taxes and Minority Interests	80	66	119
Income Taxes			
Current Income Taxes	27	22	38
Deferred Income Taxes	3	0	2
Income Taxes - Total	30	22	40
Income Before Minority Interests	50	44	79
Minority Interests in Income of Consolidated Subsidiaries	14	11	23
Net Income	64	55	102

Thu Apr 30 12:45:15 EST 2009, Generated by Fujitsu Instance Creator

# Representing a Report in XBRL

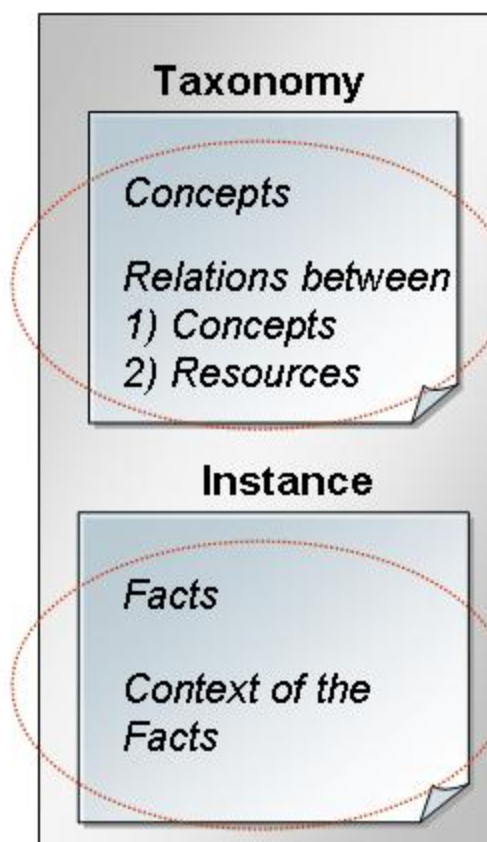
XBRL Business report = Taxonomy + Instance

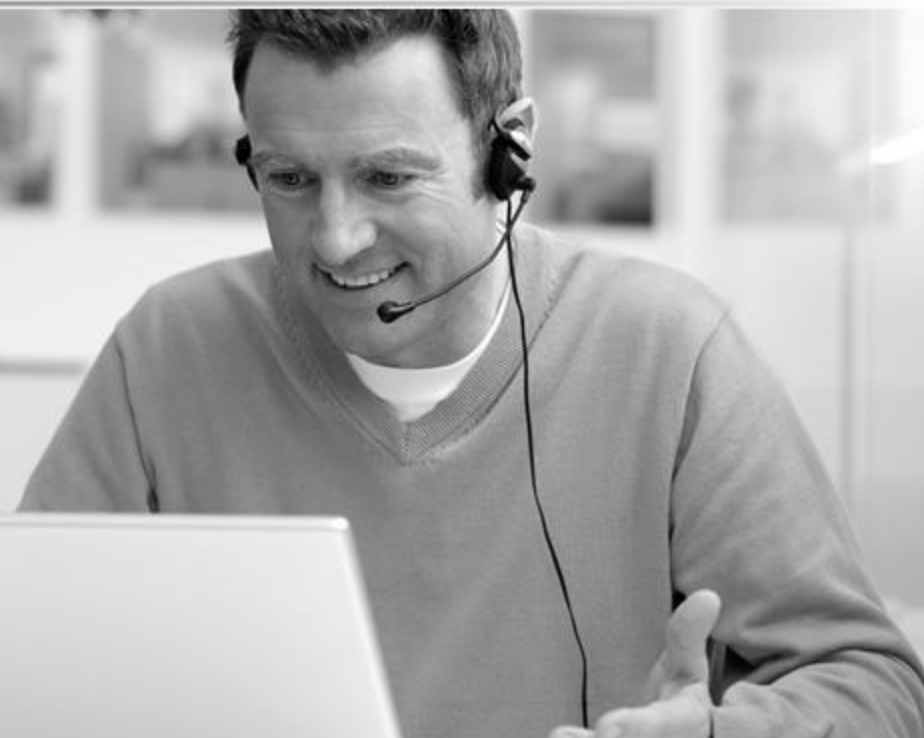
Consolidated Statement of Income				
Dollars (millions)				
Years ending June 30	2008	2007	2006	
Net Sales	\$720	\$612	\$540	
Operating costs and expenses				
Cost of Sales	\$512	\$440	\$321	
Selling, general and administrative expenses	\$132	\$112	\$108	
Operating costs and expenses - Total	\$644	\$552	\$429	
Operating Income	\$76	\$60	\$111	
Other income (expenses)				
Interest income	\$7	\$8	\$12	
Dividend income	\$3	\$4	\$5	
Equity in earnings of affiliates, net	\$4	\$6	\$3	
Interest charges	-\$11	-\$12	-\$15	
Other, net	\$1	\$0	\$3	
Other income (expenses) - Total	\$4	\$6	\$8	
Income before income taxes and minority interests	\$80	\$66	\$119	
Income taxes				
Current	\$27	\$22	\$38	
Deferred	\$3	\$0	\$2	
Income Taxes - Total	\$30	\$22	\$40	
Income before minority interests	\$50	\$44	\$79	
Minority interests in income of consolidated subsidiaries	\$14	\$11	\$23	
Net income	\$64	\$55	\$102	

The accompanying Notes to Consolidated Financial Statements are an integral part of these statements



## XBRL Business Report





## **XBRL in Action: Live Demonstration of Concepts**

**Taxonomy creation**



**Instance creation & validation**




**Excel data conversion to XBRL**



Easy translation of business reports into multiple languages can be done using label linkbase

## Benefits

- Better management of international investments
- Better comparability of international investments
- Wider range of investors available
- Align regional subsidiaries to corporate reporting concepts

Label	language	role
 Label Link		
 <a href="http://www.xbrl.org/2003/role/link">http://www.xbrl.org/2003/role/link</a>		
 Income Before Minority Interests	en	label
 Revenu Avant des Participations Minoritaires	fr	label
 少数派の利益の前の収入	ja	label

Access to external authoritative materials is implemented through a Reference linkbase

## Benefits:

- Identify and share sources for references
- Improved accessibility to authoritative material
- Improved understanding of concepts

① Name of ultimate parent of group
① Net defined benefit liability (asset)
① Net interest revenue (expense)
① Non-cash expenses other than depreciation and amortisation
① Non-controlling interests
① Non-current assets

R Reference Link		
http://www.xbrl.org/2003/role/link		
Reference	disclosureRef	
ref:Name		IFRS
ref:Number		8
ref:IssueDate		2006-11-30
ref:Paragraph		23

Information about profit or loss, assets and liabilities	
23	An entity shall report a measure of profit or loss and total assets for each reportable segment. An entity shall report a measure of liabilities for each reportable segment if such an amount is regularly provided to the chief operating decision maker. An entity shall also disclose the following about each reportable segment if the specified amounts are included in the measure of segment profit or loss reviewed by the chief operating decision maker, or are otherwise regularly provided to the chief operating decision maker, even if not included in that measure of segment profit or loss:

Tabular data is represented using Dimensions

## Benefits

- Improved analysis of financial information
- Flexibility in presenting or viewing data

Page

Period : 2008 Identifier : 12345678

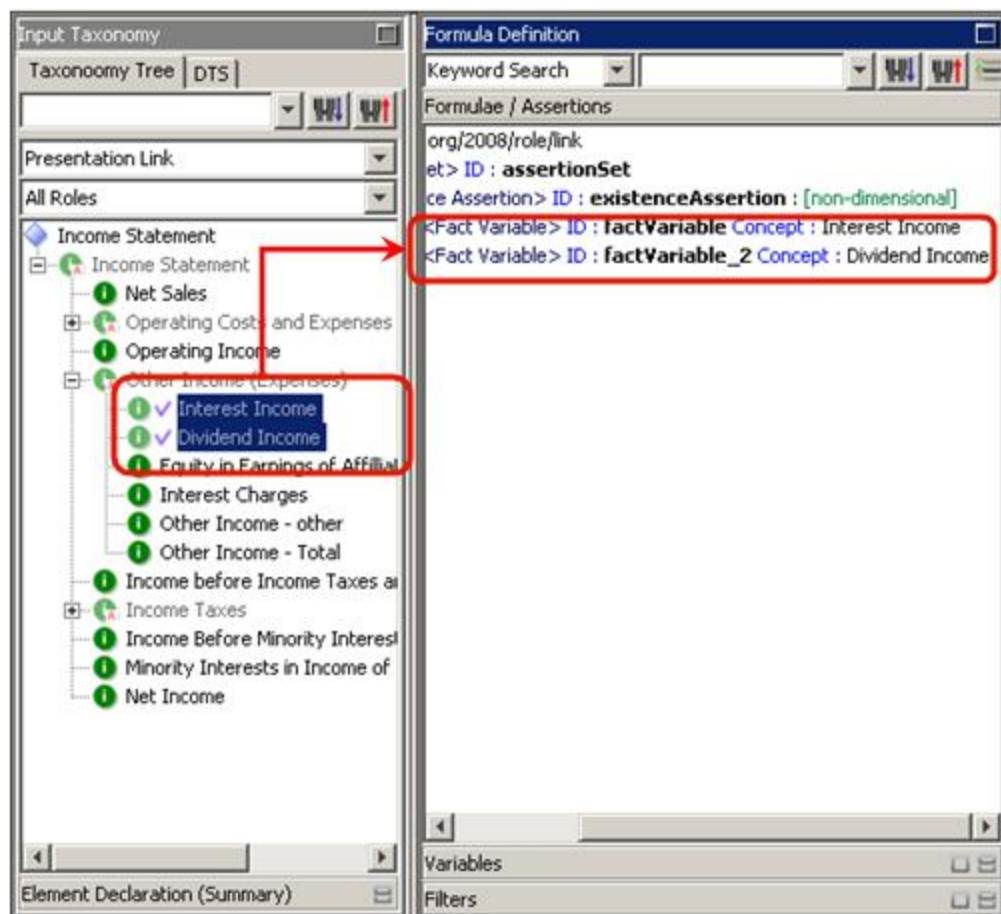
Dimension (Area)

Dimension (Seg...)		Total (Area)				
		Australia	New Zealand	Asia	Other	
Hardware	Sales	100,000	50,000	200,000	0	350,000
	Cost of Sales	60,000	40,000	180,000	0	280,000
	Gross Profit	40,000	10,000	20,000	0	70,000
Software	Sales	2,500,000	1,000,000	2,000,000	230,000	5,730,000
	Cost of Sales	2,000,000	800,000	1,500,000	200,000	4,500,000
	Gross Profit	500,000	200,000	500,000	30,000	1,230,000
Total (Segment)	Sales	2,600,000	1,050,000	2,200,000	230,000	6,080,000
	Cost of Sales	2,060,000	840,000	1,680,000	200,000	4,780,000
	Gross Profit	540,000	210,000	520,000	30,000	1,300,000

Business rules and complex calculations are defined and applied using Formulas

## Benefits

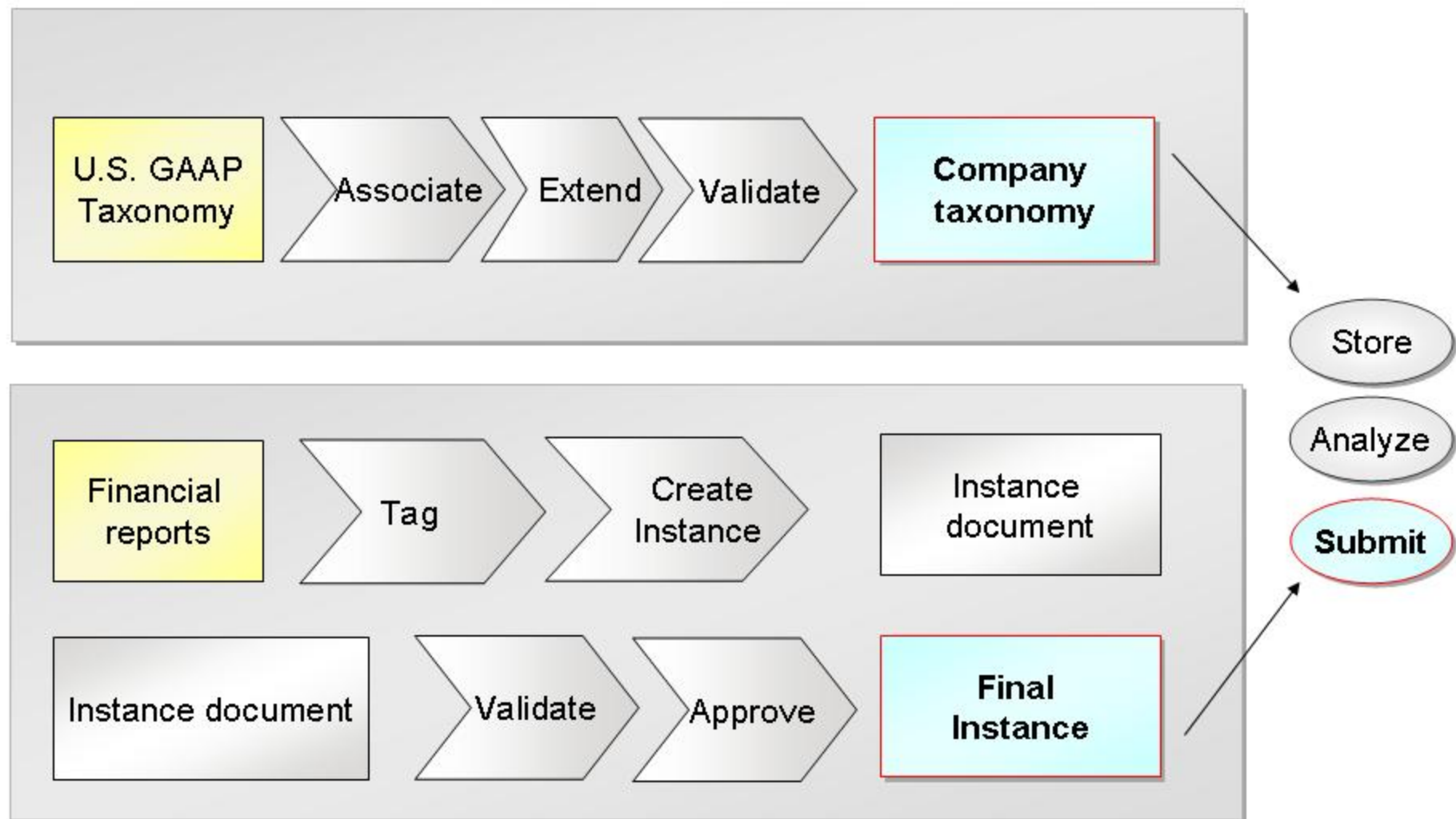
- Improved conformance to business rules
- Externalization and publication of rules and calculations
- Improved reusability of financial facts



The screenshot displays the Fujitsu Business Rules Editor interface. On the left, the 'Input Taxonomy' pane shows a 'Taxonomy Tree' with a 'DTS' tab. The tree structure includes 'Income Statement' as a root, with sub-items like 'Net Sales', 'Operating Costs and Expenses', 'Operating Income', 'Other Income (Expenses)', 'Interest Income', 'Dividend Income', 'Equity in Earnings of Affiliates', 'Interest Charges', 'Other Income - other', 'Other Income - Total', 'Income before Income Taxes at', 'Income Taxes', 'Income Before Minority Interest', 'Minority Interests in Income of', and 'Net Income'. A red box highlights 'Interest Income' and 'Dividend Income' under 'Other Income (Expenses)'. A red arrow points from this box to the 'Formula Definition' pane on the right. The 'Formula Definition' pane shows a 'Keyword Search' field and a list of 'Formulae / Assertions'. The list includes 'org/2008/role/link', 'et> ID : assertionSet', 'ce Assertion> ID : existenceAssertion : [non-dimensional]', '<Fact Variable> ID : factVariable Concept : Interest Income', and '<Fact Variable> ID : factVariable\_2 Concept : Dividend Income'. A red box highlights the last two entries. At the bottom, there are sections for 'Variables' and 'Filters'.



# Getting Started



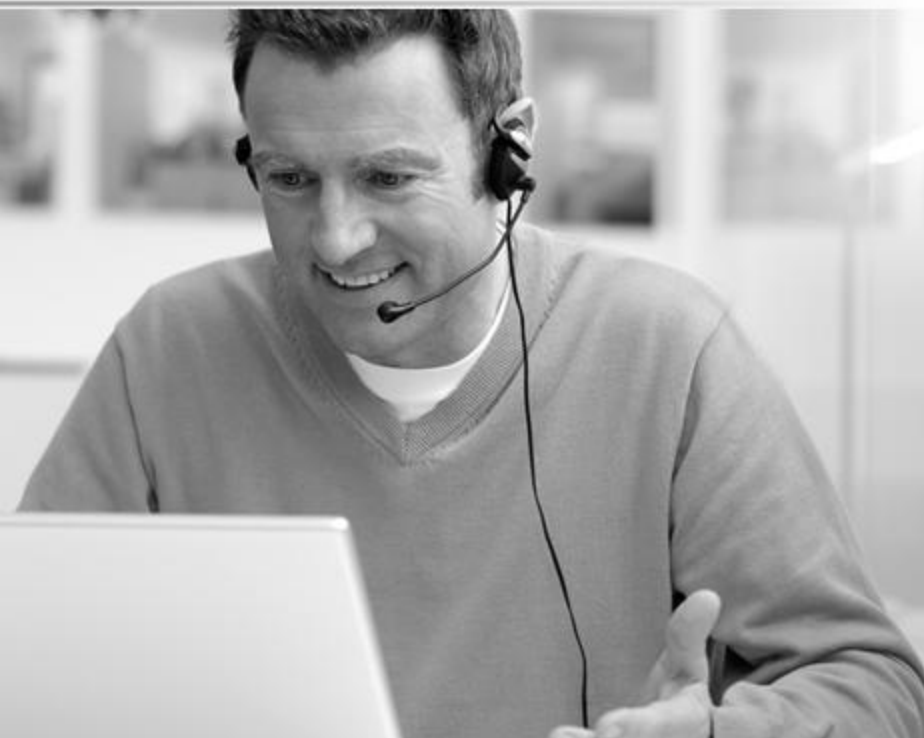
## SEC mandate

Public companies with a worldwide float of \$5 billion or higher are required to file in XBRL starting June, 2009 with all public companies to be phased in over the next two years



## Beyond the mandate

- Reduced accounting complexity
- Clear data comparability
- Greater transparency
- Higher quality data analysis and reporting
- Improved process timelines
- Automate data handling to reduce errors



## XBRL in Action: Live Demonstration of Concepts

**Taxonomy creation**

**Instance creation & validation**



**Excel data conversion to XBRL**

To ask a question, please use the Q&A capability  
on your screen

Next steps:

1. [Request a free evaluation copy of Interstage XWand](#)
  2. [Buy Interstage XWand Personal Edition online](#)
- Contact: [interstage@us.fujitsu.com](mailto:interstage@us.fujitsu.com)

For more information on Interstage XWand:  
[www.fujitsu.com/interstage](http://www.fujitsu.com/interstage)



