



# XBRLの動向と情報のサプライチェーン

XBRLインターナショナル国際運営委員(日本代表)

XBRL International Steering Committee Member Japan Representatives

三分一 信之

n-sanbuichi@hitachi-system.co.jp

12:05 東証ホール

1. XBRL International

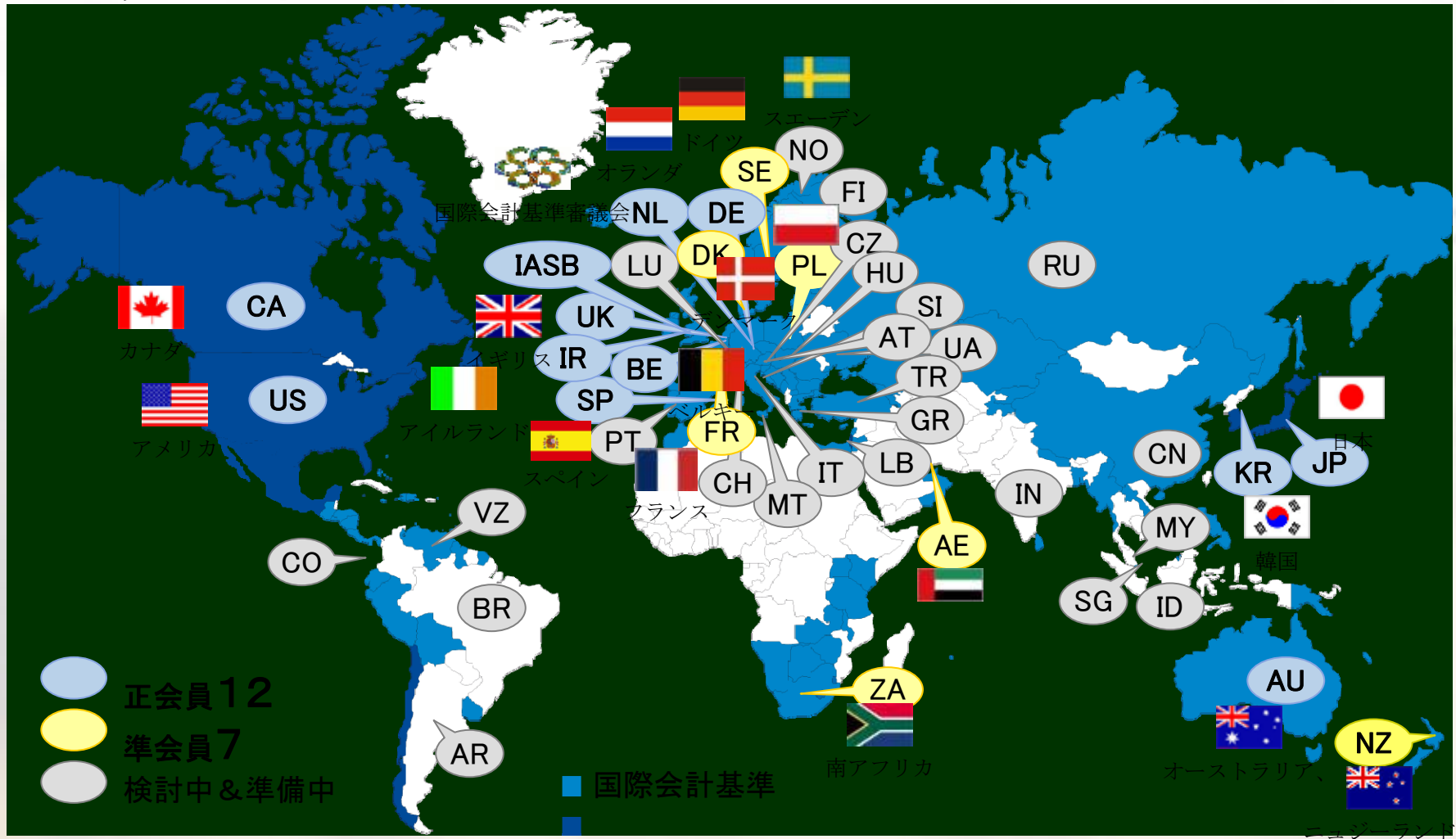
2. 技術仕様

3. XBRLの歴史

4. 第14回  
フィラデルフィア大会

5. 世界のXBRL

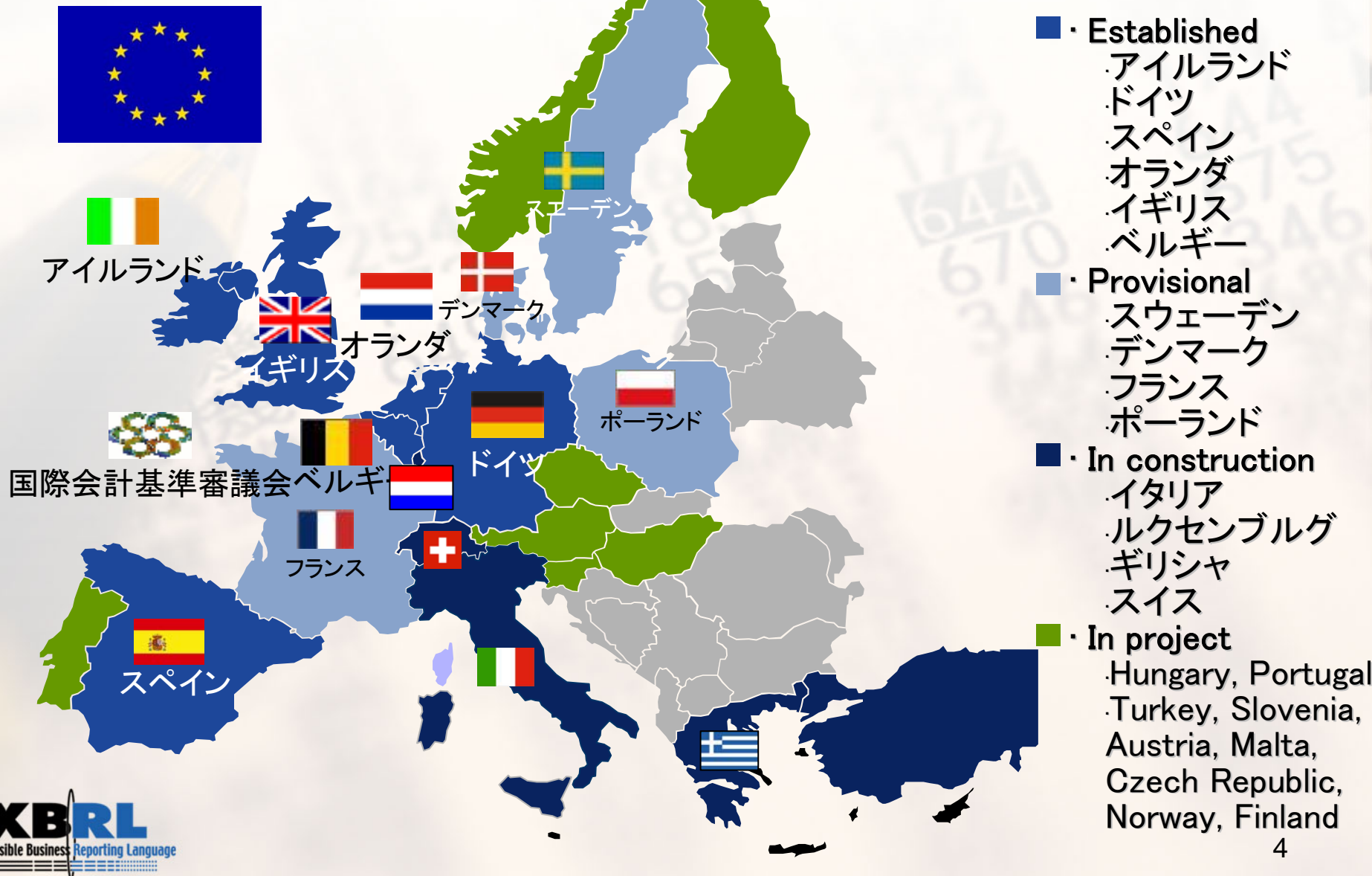
# 会員の拡大



### ●関心を表明している国

ポーランド、スイス、ギリシャ、イタリア、ルクセンブルグ、中国、インド、シンガポール、インドネシア、マレーシア、他

# 欧州のXBRL Jurisdictions in Feb 2007



# International Governance

## International Steering Committee (ISC)

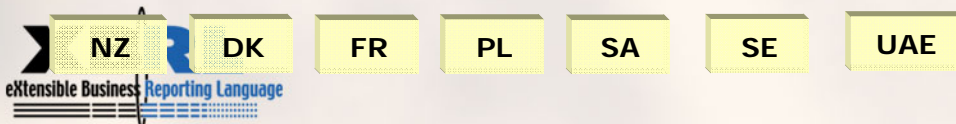
### At Large Representatives (10)

Mike Bartell	Diane Mueller	John Turner
Tom Church	Michael Ohata	Liv Watson
Walter Hamscher		Mike Willis
小泉誠	Arleen Thomas	

### Established Jurisdiction Representatives (12)

オーストラリア Paul Phenix	IASB Kurt Ramin Emeritus Chair	オランダ Jan Pasmooji
ベルギー Luc Dufresne	アイルランド Conor O'Kelly	スペイン Federico Flórez
カナダ Bill Swirsky	日本 三分一信之	英国 Chris Rodgers
ドイツ	韓国 Yong Moon Lee	米国 Mark Bolgiano

### Provisional Jurisdictions



## Executive Committee(8)

- Michael Ohata, Chairman, ISC
- Conor O'Kelly, 1st Vice Chair
- Mike Willis, 2nd Vice Chair
- John Turner, XBRL Standards Board Chair
- Bill Swirsky, Treasurer
- Jan Pasmooji, ISC Member
- 三分一信之, ISC Member
- Walter Hamscher, ISC Member

## XBRL Staff

vacant, Executive Director

- Ignacio Hernández-Ros, Technology Development
- Cheryl Neal, Executive Administrator
- Hugh Wallis, Standards Development

## Board of Advisors

- Thomas Krantz, Chairman,  
World Federation of Exchanges
- Li Chian, Shanghai Stock Exchange
  - Jeff Diermeier, CFA Institute
  - James Fallows, The Atlantic Monthly
  - Angus Lund, Morgan Stanley
  - Donald Nicolaisen, Morgan Stanley
  - José María Roldán, Bank of Spain
  - Manoj Vaish, Dun and Bradstreet
  - 渡辺榮一, TSR
  - Zaha Rina Zahari, SriCommGroup

1. XBRL International

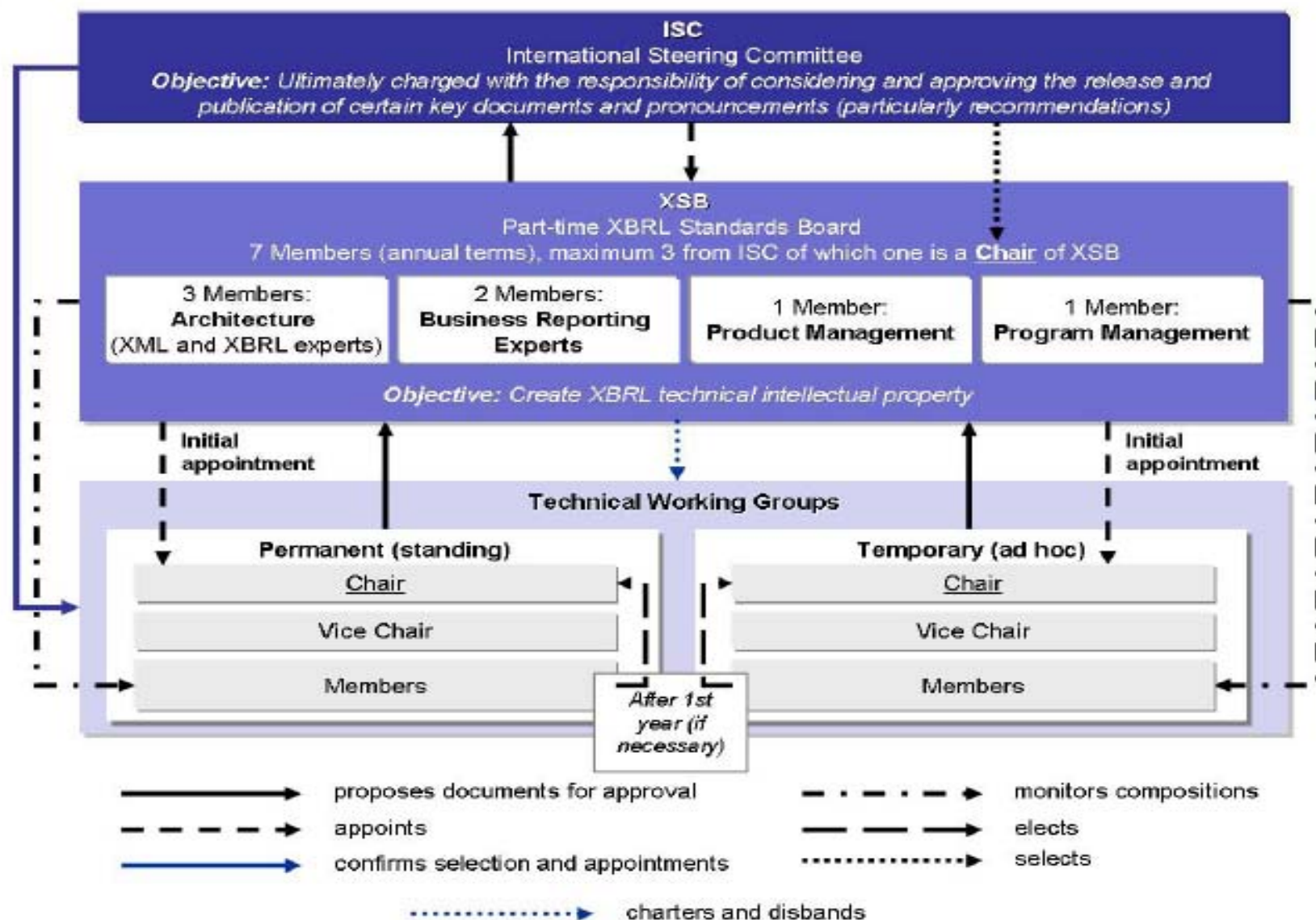
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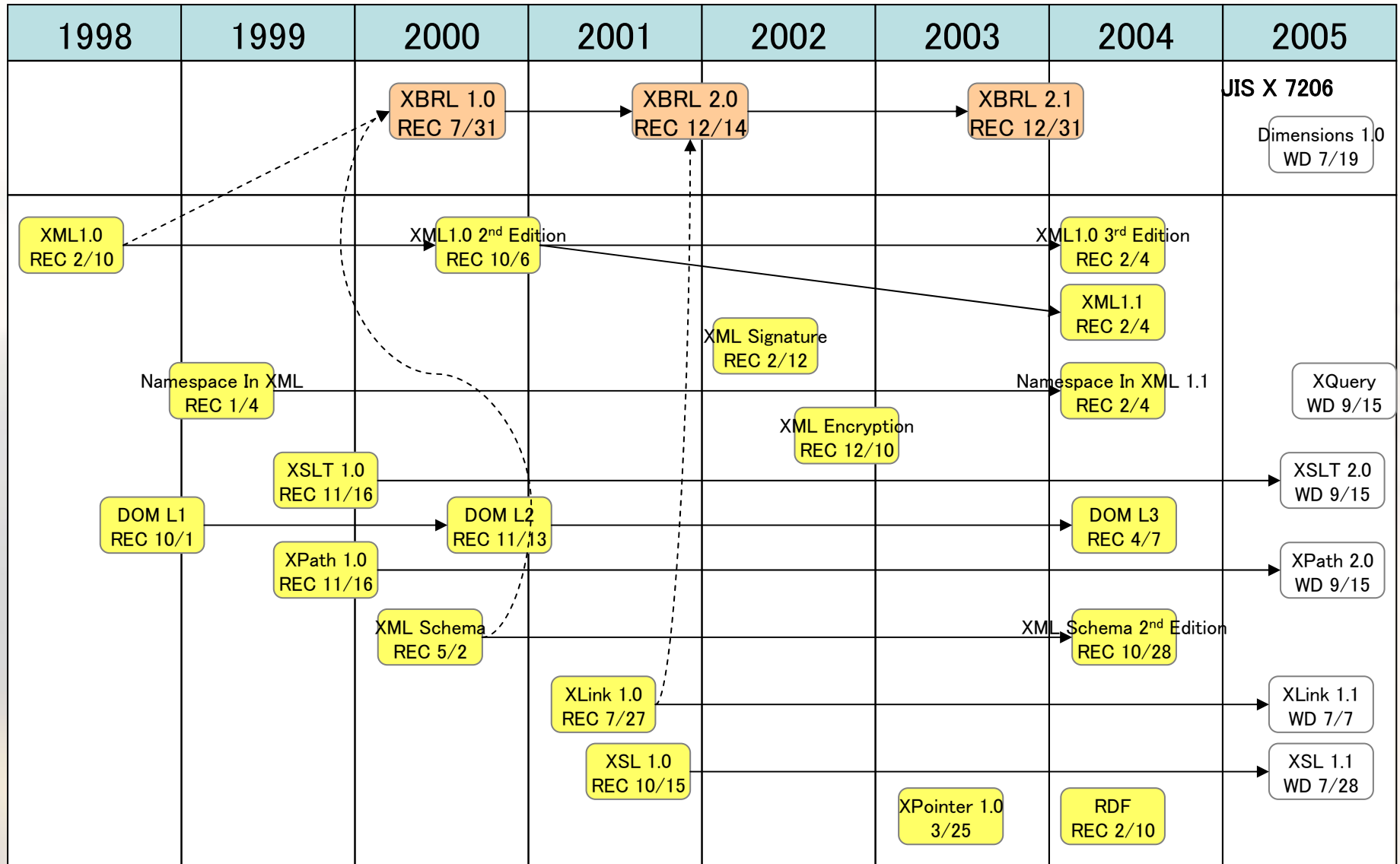
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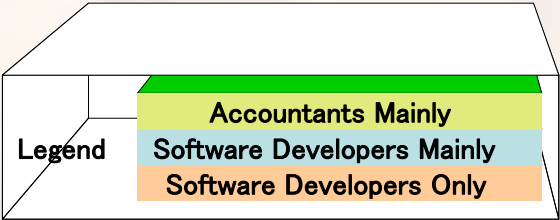
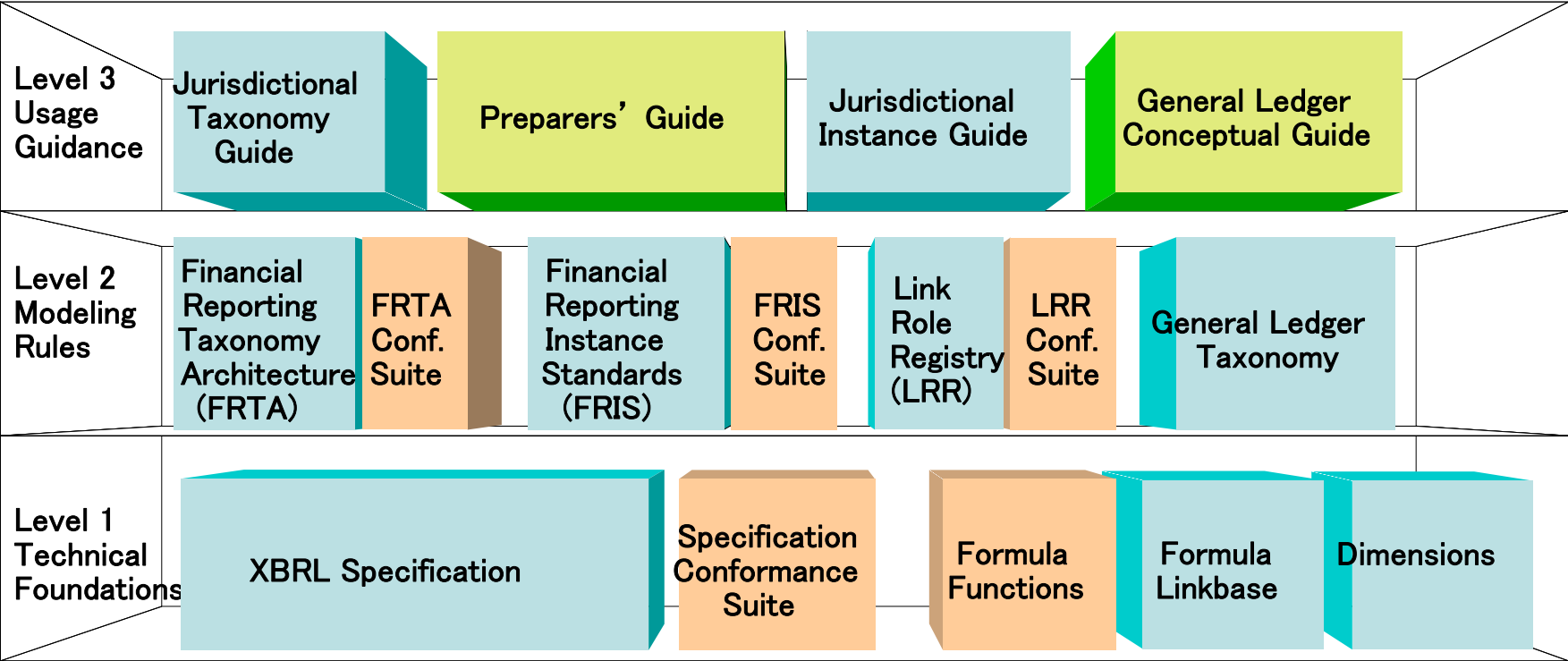
# Standards Board組織図



# XML及びXBRLの歴史



# XBRL Specification and Guidance Stack (SGS) 1.0



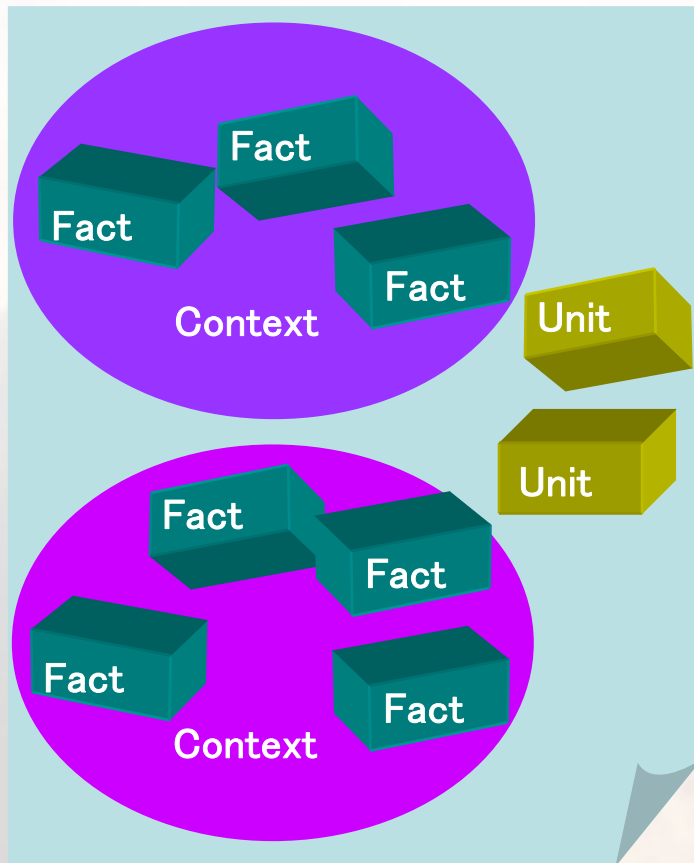
Public Working Draft of 2005-05-17

<http://www.xbrl.org/technical/SGS-PWD-2005-05-17.rtf>

より

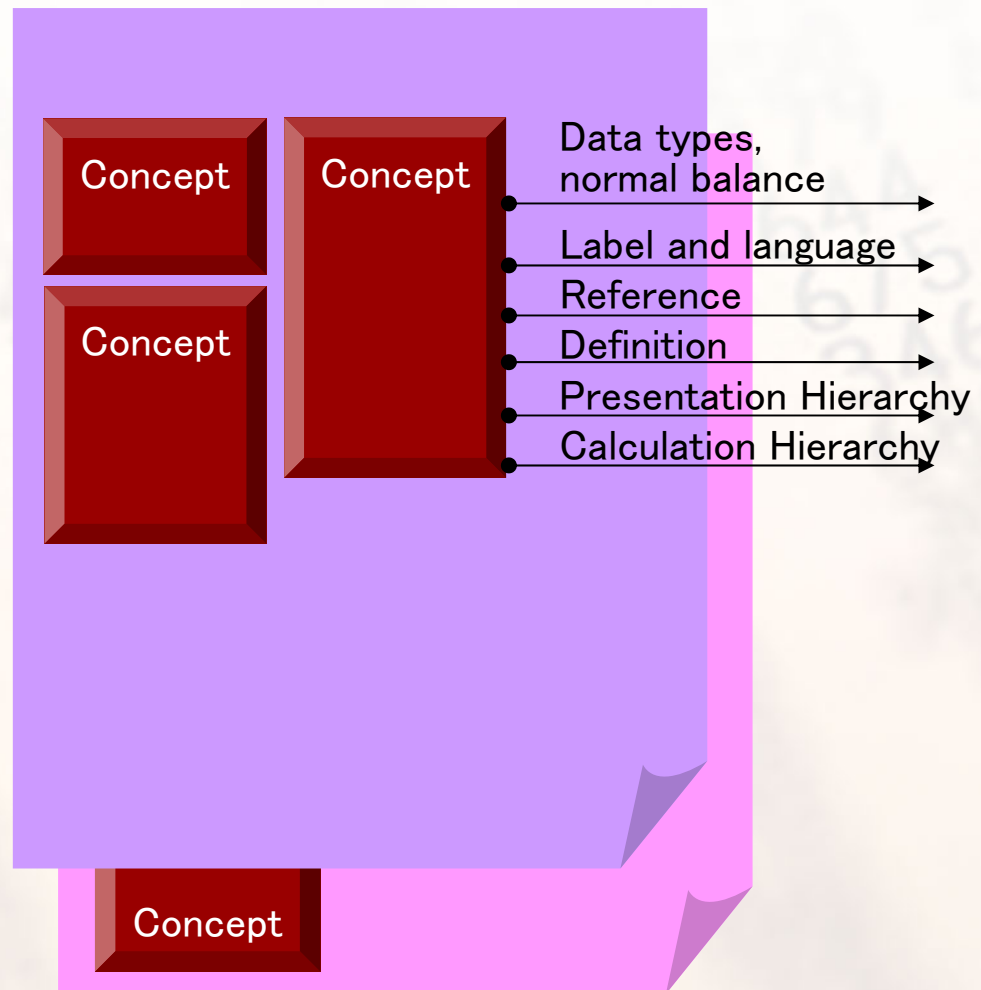
# XBRL Fundamentals

Data (インスタンス)



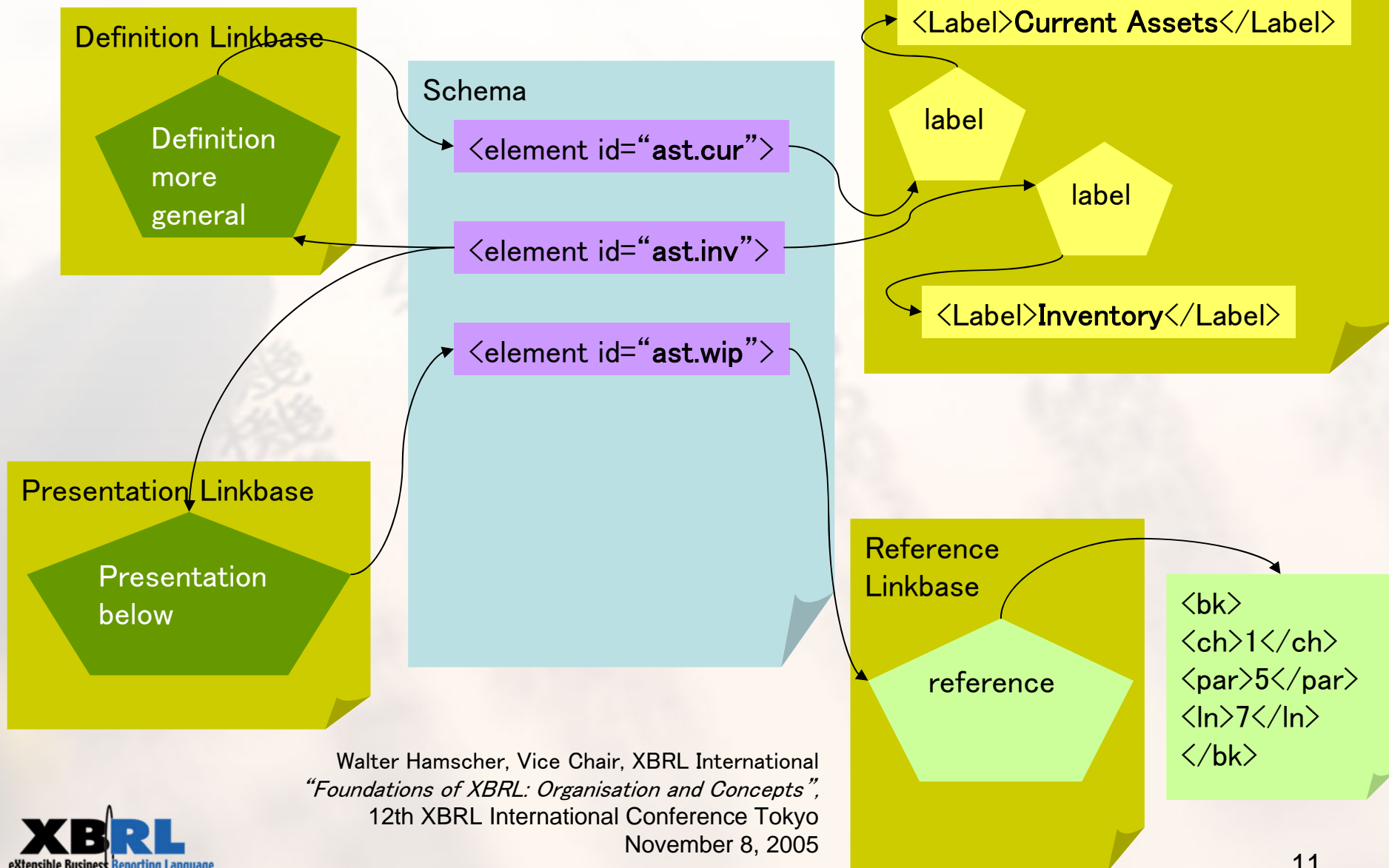
XBRL is the way that it is because *business reporting concepts* are extensible.

Meta Data (タクソノミ)



Walter Hamscher, Vice Chair, XBRL International  
"Foundations of XBRL: Organisation and Concepts",  
12th XBRL International Conference Tokyo  
November 8, 2005

# XLink in XBRL Taxonomy



Walter Hamscher, Vice Chair, XBRL International  
"Foundations of XBRL: Organisation and Concepts",  
12th XBRL International Conference Tokyo  
November 8, 2005

# 技術仕様開発経過

2006年10月3日 [XBRL Dimensions Specification](#) released as

## [Recommendation](#)

XBRL International has released its **Dimensions 1.0 Specification** as a Recommendation. This is the final stage of approval by XBRL International, confirming that the International Steering Committee considers that it is suitable for general deployment. No substantive changes have been made to the previous version of the specification or its schemas, published in July as Candidate Release 4. The Dimensions Specification is a modular, optional extension to XBRL allowing XBRL taxonomy authors to define and restrict dimensional information. A typical example of its use is the ability to define regional and product dimensions for basic elements such as sales – although its potential uses go far beyond this simple case. It provides an important extension of the ability of XBRL to represent easily and efficiently the dimensional information which exists in business reporting.

2006年10月14日 [XBRL International issues Call for Participation - Rendering](#)

The XBRL International

Standards Board has called on all those interested in the creation of a specification that addresses the Rendering of XBRL Instances to declare their interest in participating in the new XBRL International Rendering Working Group. ***If this specification is important to your organisation, you are urged to contribute to its creation.*** Full details are on <http://www.xbrl.org/RenderingWGCall/>, including information on how to join the group and its draft charter.

2006年10月31日 [XBRL Standards Board](#) establishes new [procedures](#), [working groups](#)

The XBRL

International Standards Board (XSB) has established new procedures for the operation of International working groups and for the production of technical material. It has also agreed the setting up of several new working groups to move forward key developments.

2006年10月31日 [Calls for Participation in Formula and Base Spec](#) [Working Groups](#)

XBRL International (XII) is calling on all those interested in participating in the XII Formula Working Group and / or the Base Specification and Maintenance Working Group to declare their interest and intent to involve themselves in the work of these groups. ***If either the proposed Formula Specification or the base XBRL Specification is important to your organisation, then your organisation is urged to contribute to these groups.***

The Formula WG is continuing work on the development of a Formula Specification which was being performed within the old Specification WG. ***Instructions on joining the group, together with its draft charter and other information are available at <http://www.xbrl.org/FormulaWGCall/>.***

The Base Specification and Maintenance WG is charged with providing and documenting authoritative interpretations of the XBRL 2.1 specification and with resolving minor issues by way of errata corrections and extensions to the XBRL 2.1 conformance suite. ***Instructions on joining the group, together with its draft charter and other information are available at <http://www.xbrl.org/BaseSpecWGCall/>.***

2006年11月14日 [XBRL International Call for Interest - Dimensions](#) [Working Group](#)

XBRL International (XII)

is calling on all those interested in participating in an XII Working Group devoted to Dimensional Taxonomies to make themselves known by e-mailing [WGAdmin@xbrl.org](mailto:WGAdmin@xbrl.org) indicating your interest. Topics are expected to include guidance on the implementation of the Dimensions Specification; interoperability with other XBRL Specification initiatives; documenting “best practices” in the creation of taxonomies according to this Specification.

2006年11月28日 [XBRL issues Call for Review of GL Taxonomy](#)

The XBRL International Standards Board has

approved publication of the **XBRL GL 2006 Taxonomy** as a **Proposed Recommendation** and issued a Call for Review of the taxonomy. This is the final stage prior to the taxonomy becoming a full XBRL Recommendation. A Proposed Recommendation is a mature Technical Work Product that has gone through a thorough review for technical soundness and capability of implementation. The review period will last for 45 days and if no substantive issues are raised, the taxonomy will be proposed as a Recommendation. The GL Taxonomy is intended to enable the efficient handling of financial and business information contained within an organisation. It allows the representation of data found in charts of accounts, journal entries or historical transactions and enables it to be gathered and used efficiently across disparate accounting systems. All who have comments or wish to endorse the taxonomy should mail [xbrlgl@xbrl.org](mailto:xbrlgl@xbrl.org) before **15 January 2007**.

# 技術仕様開発経過

## 2006年12月11日 **Functions Specification** released as **public working draft**

Functions Specification 1.0 has been approved for release as a Public Working Draft by the XBRL International Standards Board (XSB). This specification defines XPath 2.0 functions to aid in the querying and creation of XBRL instance documents, effectively providing an XBRL-specific extension to XPath 2.0. It sets out a collection of functions which operate on XBRL constructs and defines their expected behaviour.

## 2006年12月11日 **Rendering** Working Group approved - further call for participation

The charter of the Rendering Working Group has been approved by the XBRL International Standards Board (XSB) and a first meeting of the group has been set for 18 December. The group is responsible for delivering a standard for the rendering of XBRL instances in human readable form. All those interested in participating in this group should e-mail [WGAdmin@xbrl.org](mailto:WGAdmin@xbrl.org) as soon as possible, if they have not already applied for membership.

## 2006年12月12日 **Call for Participation – XBRL International GL Working Group**

The XBRL International Standards Board has issued a call to all those who are interested in participating in the XBRL International XBRL GL Working Group to step up and declare their interest and their intent to involve themselves in its work. If this specification is sufficiently important to your organisation it is appropriate that your organisation contribute to its creation. The XBRL International Standards Board has confirmed that Jeff Fedor, current Chair of the XBRL GL WG, will remain in this role. Full details are to be found at <http://www.xbrl.org/XBRLGLWGCall/> including:  
Information about how to join the group  
The draft charter of the Working Group  
Please visit this page to learn more – we hope that you will be able to participate in this important initiative.

## 2006年12月15日 **Call for Interest - Versioning** Working Group

XBRL International has issued a call to all those who are interested in participating in an XBRL International Working Group devoted to the topic of versioning of XBRL artifacts (instances and taxonomies) to make themselves and their interest known. If you are interested in participating, please send an e-mail to [WGAdmin@xbrl.org](mailto:WGAdmin@xbrl.org) indicating your interest. The XBRL Versioning Working Group would be expected to deliver a standard approach to maintaining the information necessary to process and analyse XBRL artefacts that may be changed (i.e. "versioned") over time. What this approach should be is for the Working Group to decide, but possibilities range from a simple guidance document on use of existing technologies to the creation of a complete technical specification, conformance suite and reference implementation.

## 2007年1月10日 **XBRL GL review closing** - Q&A session and call for final comments

The public review period for the XBRL GL 2006 Taxonomy as a Proposed Recommendation ended on 15 January 2007. The XBRL GL Working Group issued a call for final comments and an invitation to Question and Answer sessions on Thursday, 11 January, which were held to suit different timezones around the world.

## 2007年2月1日 **Formula** Working Group issue first **Public Working Draft**

The Formula Working Group have published the first Public Working Draft of the XBRL Formula 1.0 Requirements and Specification for public comment. Information sessions will be held by telephone conference call and will be announced shortly.

## 2007年2月22日 **Formula** Working Group to hold **public conference calls for reviewers** of the **Public Working Draft**

Two teleconferences are to be hosted on March 1st, 2007 by the Formula Working Group of XBRL International to provide reviewers with an opportunity to ask questions about the first Public Working Draft of the XBRL Formula 1.0 Requirements and Specification that was made available recently.

1. XBRL International

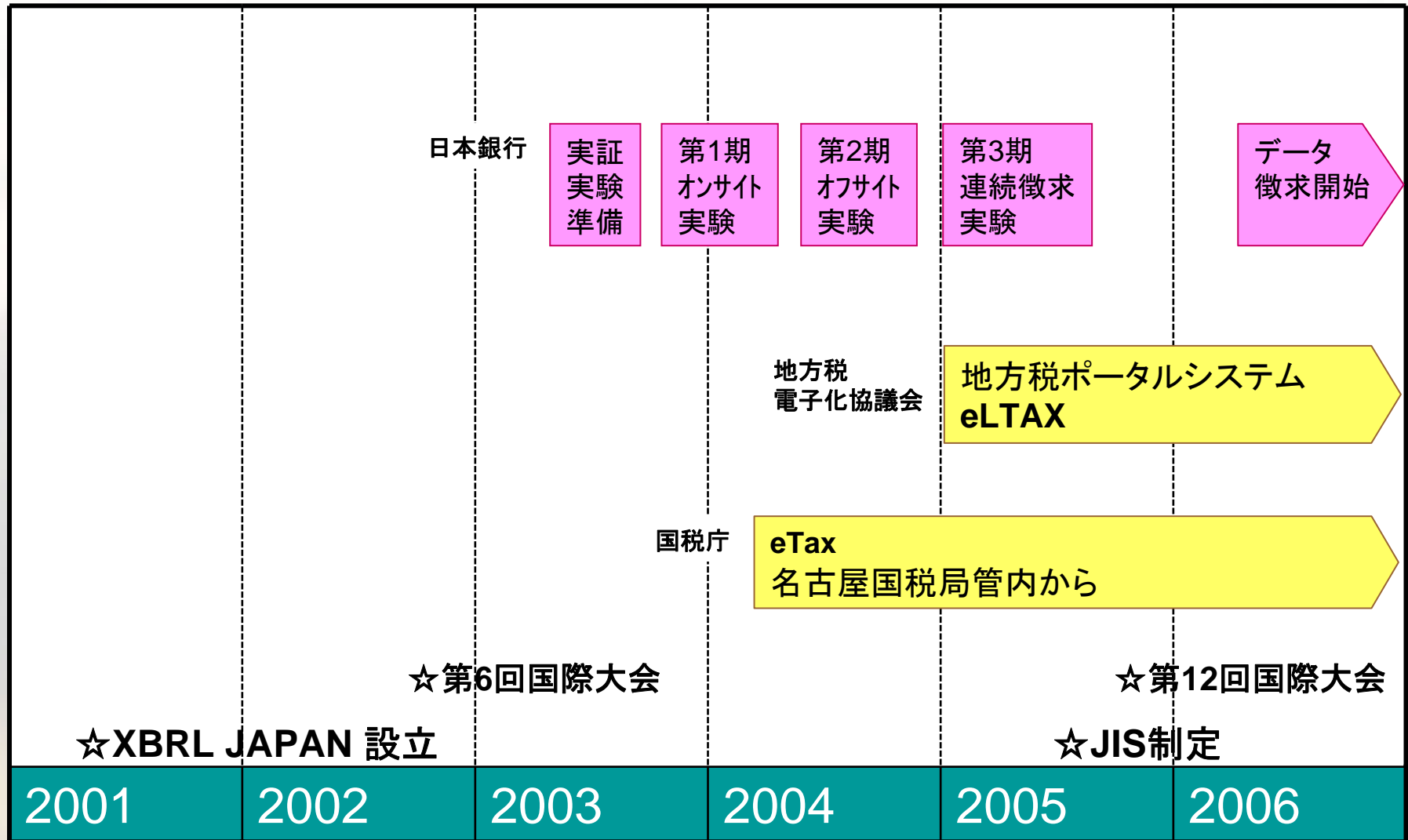
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# 日本における主なできごと



# XBRLの歴史








1998	<p>4月 - XBRL is Conceived  Charles Hoffman begins developing prototypes of financial statements and audit schedules using XML.</p>  <p>7月 - AICPA is Alerted  9月 - Product Description Crafted  10月 - Prototype Project Funded  12月 - Prototype Completed</p>		
1999	<p>6月 - Prototype is Presented to the AICPA  7月 - Business Plan Created</p> <p>Charles Hoffman, Wayne Harding of Great Plains Software, Eric Cohen of Cohen Computer Consulting, and Louis Matherne, AICPA Director of Information Technology create a business plan for XML-based financial statements, originally code named XFRML.</p> <p>7月 - Funding Granted  7月 - Experimental Prototype Created  8月 - Steering Committee Formed  8月 - Specification Announced  10月 - AICPA Hosts First Meeting</p>		
2000	<p>7月 - Spec 1.0 Released</p>	<p>4月 - First Press Conference Held at the midtown offices of Morgan Stanley Dean Witter in New York City.</p> <p>8月 - <b>XML</b> Hits Prime Time</p> <p>Bill Gates declares XML to be the next revolution on the Internet</p> <p>10月 - Further Development Recommended by SEC Chairman</p>	

<p>2001</p>	<p>6月 - XBRL Takes on the <b>GL</b></p> <p>10月 - XBRL Jurisdictions are Formed XBRL <b>Australia</b>, XBRL <b>Canada</b>, XBRL <b>Germany</b>, XBRL <b>IASB</b>, XBRL <b>Japan</b>, XBRL <b>Netherlands</b>, and XBRL <b>UK</b> form the first jurisdictions to support the development of XBRL.</p> <p>12月 - <b>XBRL 2.0</b> Hits the Streets This release implements the new World Wide Web Consortium (W3C) <b>XML</b> <b>Schema</b> Recommendation and utilises other new technologies such as <b>XML</b> <b>Linking</b>.</p>	<p>2月 - <b>1st</b> XBRL International Conference in <b>London</b>. </p> <p>XBRL now has <b>85</b> members. <b>FDIC</b> joins XBRL.</p> <p>6月 - <b>2nd</b> XBRL International  Conference in <b>New Orleans</b>, <b>Louisiana</b>, <b>U.S.</b> <b>membership</b> climbs to <b>100</b></p> <p>6月 - XBRL Aligns with <b>W3C</b></p> <p>10月 - <b>3rd</b> XBRL International Conference in <b>Sydney</b>, <b>Australia</b> Attendance is strong with over <b>120</b> experts present from a dozen countries.</p>	<p>出典 XBRL インタナショナル <a href="http://www.xbrl.org/history.aspx">http://www.xbrl.org/history.aspx</a></p>  <p>11月 - Federal Agencies Laud XBRL 12月 - XBRL is Piloted in Banking Industry</p>
<p>2002</p>	<p>8月 - New Zealand Jurisdiction  Established</p>	<p>3月 - <b>4th</b> XBRL International  Conference in <b>Berlin</b>, <b>Germany</b></p> <p>6月 - <b>5th</b> XBRL International  Conference in <b>Toronto</b>, <b>Canada</b></p> <p>11月 - <b>6th</b> XBRL International  Conference in <b>東京</b></p> <p>There was broad praise from the <b>260</b> attendees for the excellent organisation of the conference by XBRL Japan. The <b>東京証券取引所</b> announced that their disclosure network, <b>TDNET</b>, would provide the first page (the financial summary items) of “<b>短信</b>” annual filings in XBRL during the 2nd Quarter of 2003.</p> <p>The Japanese <b>国税庁</b> announced they would begin accepting XBRL formatted electronic <b>tax filings</b> in <b>2003</b>.</p>	<p>2月 - First Bank Regulator to Adopt  Use XBRL The <b>Australian</b> <b>Prudential Regulatory Agency</b> (<b>APRA</b>), announces that XBRL is being used to overhaul <b>data</b> <b>collection</b> from 11,000 super funds, insurers and banks required to report to it on a regular basis.</p> <p>3月 - High Tech Company Reports in XBRL <b>Microsoft</b> becomes the first technology company to report financials in XBRL.</p> <p>7月 - XBRL Provides Remote Access to Financial Data <b>Nasdaq</b>, <b>Microsoft</b>, and <b>PricewaterhouseCoopers</b> announced the launch of a new <b>pilot</b> program to provide investors with remote access to financial data from five years of financial reports for 21 Nasdaq- listed companies.</p>

# XBRLの歴史

2003	<p>12月 - XBRL 2.1 Specification Reaches Recommendation Status</p> <p>12月 - XBRL 2.1 Conformance Suite Released</p> <p>12月 - Financial Reporting Taxonomies Architecture (FRTA) 1.0</p>	<p>5月 - 7th XBRL International Conference in Amsterdam, Netherlands</p> <p>The conference was attended by 260 people from 21 countries.</p> <p>11月 - 8th XBRL International Conference in Seattle, Washington, U.S.</p> <p>XBRL in USE: "Tools, Technologies &amp; Solutions", attracted more than 280 participants from 19 different countries.</p>	<p>Regulatory bodies announcements included: The US Federal Deposit Insurance Corporation (FDIC) is completing a set of draft taxonomies that will be used as part of a major contract to be awarded this June to process quarterly Call Reports from over 8,400 US banks.</p> <p>The UK Inland Revenue is pressing ahead with its plans for filing of Corporation Tax using XBRL.</p> <p>The Dutch Tax Authority, Central Bank and Bureau of Statistics outlined their interests and commitments on XBRL.</p> <p>The Danish Commerce and Companies Agency unveiled its XBRL-enabled online companies registry.</p>
2004	<p>3月 - New Jurisdictions Established</p> <p>XBRL Ireland and XBRL Spain join XBRL International as established jurisdictions. This brings the total to 9 established jurisdictions.</p> <p>8月 - XBRL issues an updated and expanded Candidate Recommendation for the design of taxonomies for financial reporting. The Financial Reporting Taxonomies Architecture (FRTA) 1.0</p>	<p>5月 - 9th XBRL International Conference in Auckland, New Zealand</p> <p>attracted more 190 delegates, including 130 from overseas.</p> <p>11月 - 10th XBRL International Conference in Brussels, Belgium</p> <p>"Financial reporting goes global: XBRL and IFRS working together," attracted more 450 delegates from thirty countries worldwide.</p>	<p>5月 - The UK jurisdiction of XBRL International has released a new taxonomy for UK GAAP which is based on version 2.1 of the XBRL specification. The taxonomy has been given Acknowledged status by XBRL International.</p> <p>7月 - SEC to Assess Benefits of XBR Tagged Data in Commission Filings</p> <p>9月 - XBRL-US unveils new taxonomies for US GAAP</p> <p>10月 - OECD recommends XBRL for tax use</p> <p>12月 - Canada releases new GAAP taxonomy</p>

# XBRLの歴史

2005	<p>4月 - XBRL issues taxonomy guidance and other key technical document </p> <p>5月 - XBRL jurisdiction set up in France</p> <p>7月 - XBRL International publishes new GL taxonomy</p> <p>7月 - XBRL International publishes draft Dimensional Taxonomy Spec </p> <p>7月 - Japan publishes XBRL specification as official industrial standard (<b>JIS</b>)</p>	<p>4月 - <b>11th</b> XBRL International Conference - <b>Boston, US</b>   The four-day conference themed "Better, Faster, Smarter Business Reporting Using XBRL" focused on the ways that XBRL improves the business reporting process and demonstrate the advantages of using XBRL to preparers, regulators and analysts.</p> <p>8月 - US Conference on 'XBRL in Government and Industry'</p> <p>11月 - <b>12th</b> XBRL International Conference - <b>東京</b> </p>	<p>2月 - <b>SEC</b> establishes a voluntary programme for XBRL filing</p> <p>5月 - <b>IASCF</b> releases final version of IFRS-General Purpose taxonomy</p> <p>6月 - <b>European banking supervisors</b> reveal plans for reporting using XBRL</p> <p>7月 - <b>Spanish Stock Exchange</b> begins use of XBRL </p> <p>7月 - <b>CSO</b> creates first live implementation of XBRL in <b>Ireland</b> </p> <p>8月 - <b>SEC</b> extends voluntary XBRL filing to Investment Companies</p> <p>9月 - XBRL in use in <b>China</b>  More than 800 companies used the taxonomies, developed by the Shanghai Stock Exchange, for handling their 2005 half-year reports.</p> <p>10月 - <b>SEC</b> requests software industry's input on interactive data</p> <p>10月 - <b>South Korean</b> financial supervisor adopts XBRL for company data </p>
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# 最新ニュース(2006年9月～10月)

2006年9月11日 **World tax regulators and XBRL group to promote XBRL GL** The Oasis Tax XML Technical Committee and the XBRL GL Working Group are offering an outreach event for accounting software vendors in San Francisco on October 5 and 6 to promote awareness on **XBRL GL, the standardized Global Ledger**, and encourage its incorporation in accounting software applications.

2006年9月18日 **IASCF commits to developing IFRS taxonomy for SMEs** The International Accounting Standards Committee Foundation (IASCF) has committed to developing an International Financial Reporting Standard (IFRS) taxonomy for Small and Medium-sized Enterprises (SMEs) – an important step in supporting the use of XBRL by smaller companies around the world.

2006年9月25日 **XBRL-US to become independent organisation** The American Institute of Certified Public Accountants (AICPA) announced that XBRL-US will become an independent, not-for-profit organization. Initially formed as a volunteer committee of the AICPA, the new entity will continue as the chartered U.S. jurisdiction of XBRL International and as a member-supported entity.

2006年9月25日 **US SEC invests \$54 million to pave the way for XBRL filing** The U.S. Securities and Exchange Commission has awarded contracts totalling 54 million dollars to transform its EDGAR company information database, saying this paved the way for universal filing in XBRL by companies. The contracts include \$5.5 million with XBRL US to complete the production of taxonomies, or XBRL dictionaries, which US companies will use to file their financial data, and \$48 million with Keane Federal Systems to modernise and maintain the EDGAR database.

2006年10月10日 **Meetings at Bank of Spain push forward XBRL activities in Europe** Two meetings hosted by the Bank of Spain in early October helped to push forward projects for the use of XBRL in Europe. The 6th European Bank Supervisors XBRL Workshop on 4 and 5 October covered strategies for implementing the newly released COREP and FINREP taxonomies which support regulatory reporting by banks in Europe. The 1st Technical Meeting on European XBRL Projects on 5 and 6 October reviewed XBRL projects in a range of European countries. It discussed current XBRL developments and the main priorities for new specification modules and other technical documents. Views on priorities will go to the XBRL Standards Board (XSB).

2006年10月10日 **UK Revenue receives first tax filings in XBRL** HM Revenue & Customs (HMRC) has begun receiving corporation tax submissions in XBRL, becoming the second UK Government agency to receive XBRL filings. The start of company tax filing in XBRL follows the successful launch by UK Companies House of an XBRL filing service for the financial statements of small companies.

# 最新ニュース(2006年10月～11月)

## 2006年10月30日 [XBRL acknowledges Thailand Stock Exchange](#)

[taxonomies](#) XBRL International has granted Acknowledged status to three Thailand **Stock Exchange** taxonomies - for commercial and industrial companies, for banking services companies and for securities companies. This status means the taxonomies fully comply with the latest XBRL Specification. They are the first taxonomies from Southeast Asia to be acknowledged by XII.

2006年10月30日 [Indian market regulator working on introduction of XBRL](#) The **Securities and Exchange Board of India (SEBI)** is in discussion with stock exchanges and issuers of financial information about the introduction of XBRL for financial reporting by companies, according to the Press Trust of India (PTI). One aim is to make user access to information more efficient.

2006年11月2日 [XBRL International names Pedro Souss as new Executive Director](#) XBRL International (XII) has named Pedro Souss as its new Executive Director with immediate effect. Mr Souss has extensive senior management experience in information technology with a range of consulting firms and international organisations. As Executive Director of XII, he will be responsible for implementing XII's strategic plans and policies and for coordinating relationships with local XBRL Jurisdictions, among other tasks.

2006年11月14日 [New version of German GAAP taxonomy released](#) XBRL Germany has released version 2.0 of its XBRL taxonomy covering German national GAAP for public review. The taxonomy, which complies with the latest 2.1 version of the XBRL Specification, is an update of the first version issued in 2002. Enhancements include changes to reflect the evolution of XBRL rules and best practices, the introduction of basic modularisation, the addition of a new section to cover information for tax filing and a range of alterations and additions to reflect changes in the legal and business environment.

# 最新ニュース(2006年12月)

2006年12月18日 **Michael Ohata** named as new chair of XBRL Steering Committee Michael Ohata, Director of Reporting Standards for Microsoft Finance, has been ratified as the new Chair of the International Steering Committee (ISC) of XBRL International (XII). He takes over from Kurt Ramin, XBRL Team Leader at the International Accounting Standards Committee Foundation (IASCF), who is retiring as chair after serving the maximum term.

2006年12月5日 **US SEC Chairman** says XBRL will greatly improve audit quality The adoption of XBRL will significantly improve the quality of audits and cut errors by companies, US **Securities and Exchange Commission** Chairman **Christopher Cox** said. Delivering a keynote speech at the 14th XBRL International Conference in Philadelphia, Mr Cox said that XBRL could ensure the correct classification of business data - removing human intervention and error and freeing resources for higher-value work. It would make regulators, analysts and investors more productive. In wide-ranging remarks, Mr Cox declared that the SEC was committed to ensuring XBRL remained a truly international, open source standard. The widespread use of XBRL would aid in translating financial data between accounting systems and accelerate the development of a set of truly global accounting standards, he said.

2006年12月14日 **Charlie Hoffman** receives AICPA award for pioneering XBRL work Charlie Hoffman, who conceived the idea of XBRL, has received the American Institute of Certified Public Accountants' (AICPA) Special Recognition Award for his pioneering work in proposing and helping to develop the language. Mr Hoffman, currently Director of Industry Solutions-Financial Reporting at UBMatrix, started investigating how XML could be used for electronic reporting of financial information in 1998 and then proposed the idea to the AICPA. Since the creation of the XBRL International (XII) consortium, he has continued to play a leading role in helping to develop and promote the standard.

1. XBRL International

2. 技術仕様

3. XBRLの歴史

4. 第14回  
フィラデルフィア大会

5. 世界のXBRL

# 第14回フィラデルフィア大会

写真は印刷  
していません

# 第14回フィラデルフィア国際会議 Top10

1. **Chairman Cox** provided the keynote addressing the importance of XBRL in making interactive data available to consumers and announced the release of a web based XBRL viewer to view all EDGAR XBRL filings.
2. **US SEC (Christopher Cox), IASB (Sir David Tweedie) and FAF (Bob Herz)** all shared the same stage on the same day making speeches all in agreement as to the importance of XBRL in the revolution of Financial Reporting taking place worldwide.
3. **A First for an XBRL Conference, State of Art Live Demonstrations** on the main stage showcased XBRL in Action in real world scenarios and the video casts of these demos will be published shortly.
4. **A record number of vendor announcements of new product releases and upgrades.**
5. **With over 500 conference attendees** participating the many presentations, this was the largest XBRL International conference.
6. **Oracle's Chief Corporate Architect Edward Screven** addressed the conference and showcased Oracle's XML technology in an XBRL implementation at **Bank of Tokyo-Mitsubshi.**
7. **In a Late Breaking News Session, the Bombay Stock Exchange** announced that their XBRL implementation had gone live! (check with Liv for Details as I can't find the presentation anywhere).
8. **In the Taxonomy Development track, Toshinori Kobayashi of FSA Japan** presented the FSA's successful taxonomy development project and shared their experiences with a receptive audience of fellow implementers.
9. **The two new additional conference tracks, Taxonomy Development and Academic & Research** were well received & had high attendance levels.
10. **With 65 track sessions presented in 7 topic areas & over 26 public day speakers**, this conference broke all past records for number of presentations given and new speakers introduced to the conference audience.

1. XBRL International

2. 技術仕様

3. XBRLの歴史

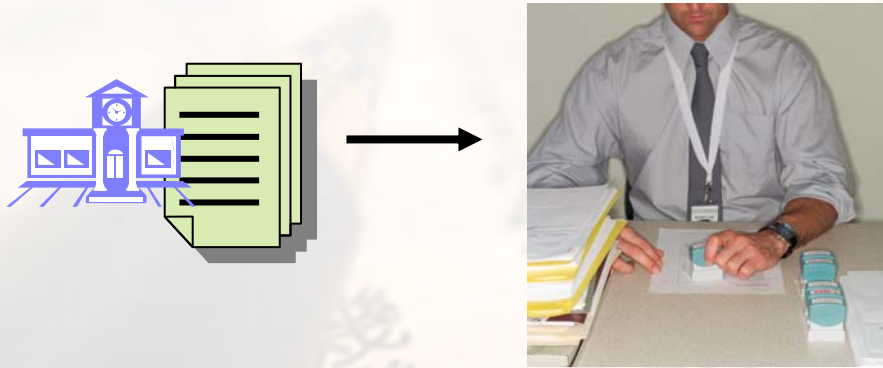
4. 第14回  
フィラデルフィア大会

5. 世界のXBRL

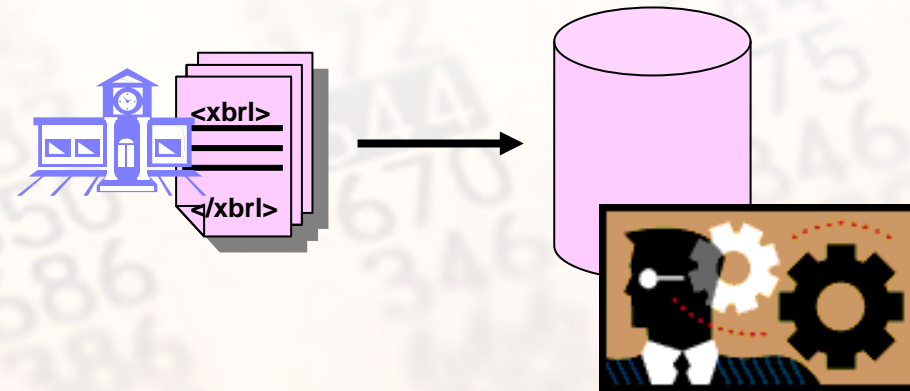
# 事業報告サプライチェーン



# 1- e モデル



大量の書類の  
**人手**による処理



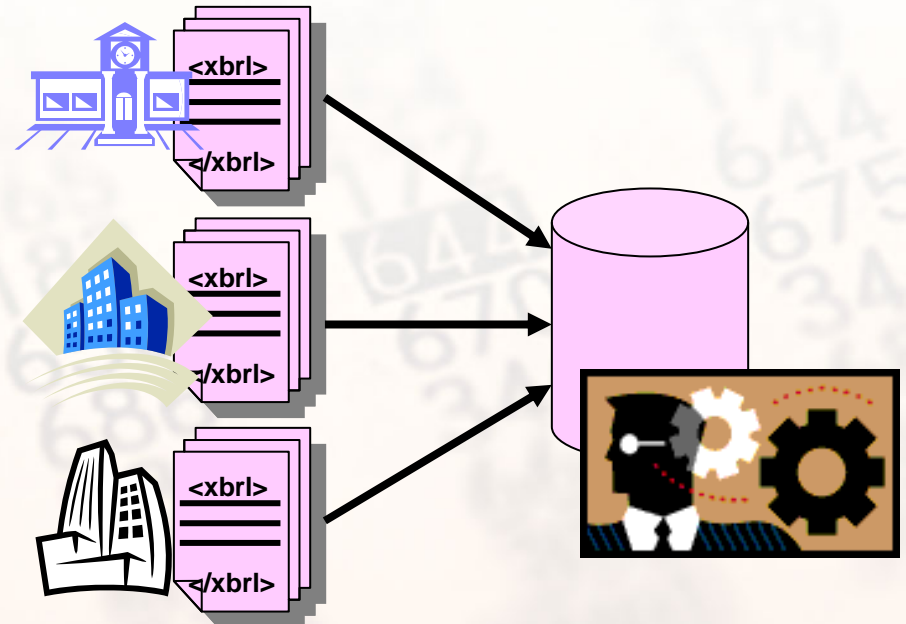
統一形式データの  
**コンピュータ**による処理

# n - 1モデル



大量の書類の  
**人手**による処理

従来



統一形式データの  
**コンピュータ**による処理

XBRL

# 米国のXBRL(SEC)

## Speech by SEC Chairman: The Promise of Interactive Data

by

**Chairman Christopher Cox**

*U.S. Securities and Exchange Commission*

14th International XBRL Conference

Philadelphia, Pennsylvania

December 5, 2006

By scrapping our 1980s-era EDGAR system and moving to a 21st century

**interactive data** platform, we're not leading the XBRL revolution — we're just observing what's happening all around us, and all around the world, and keeping up with the times.

When it comes to satisfying investors' concerns, there's **no limit to the usefulness of XBRL.**

There is so much data out there that could be tagged — earnings releases, analyst research, credit ratings, mutual fund strategies and styles, and plenty of industry-specific information — that the only remaining question is not whether this is good for investors, but **how fast can we get this better information to them?**

<http://www.sec.gov/news/speech/2006/spch120506cc.htm>より抜粋

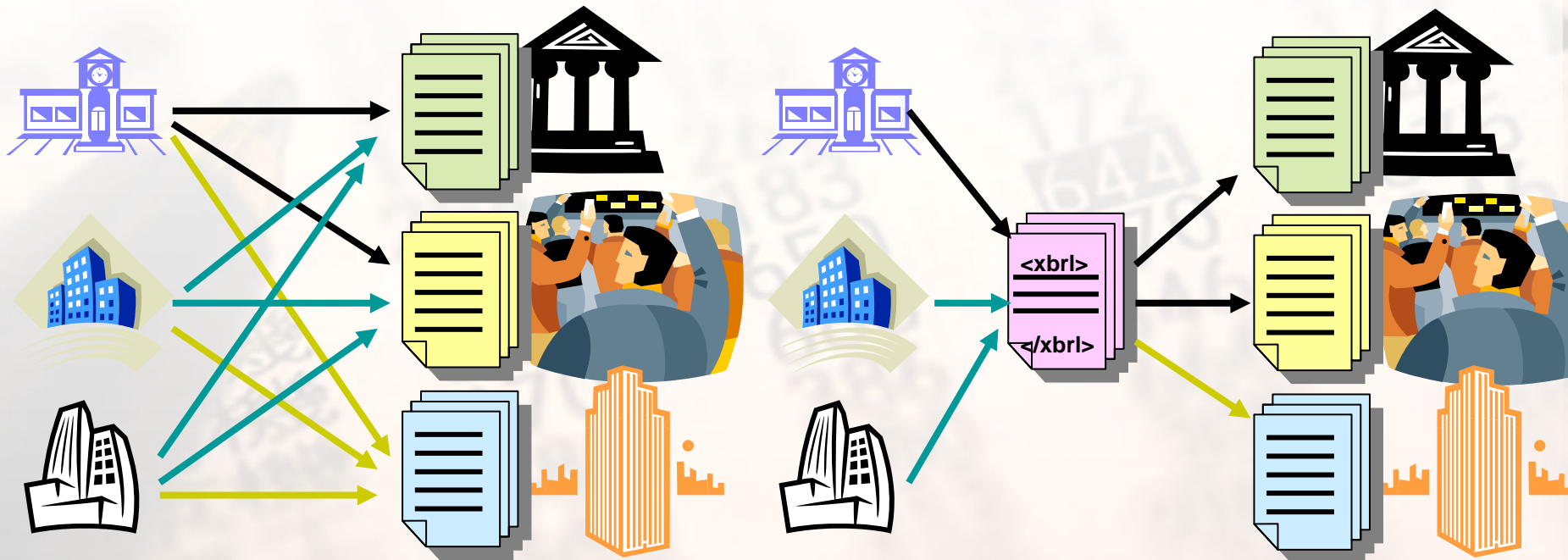
# 米国のXBRL (FFIEC)

Regulators in the banking sector the Federal Financial Institutions Examination Council (FFIEC) – the Federal Deposit Insurance Corporation (FDIC), the Federal Reserve System (FRS), and the Office of the Comptroller of the Currency (OCC) – sought to resolve these challenges through the large-scale deployment of XBRL solutions in its **quarterly bank Call Report process.**

The new system, known as the **Central Data Repository (CDR)**, is the first in the U.S. to employ XBRL on a large scale and represents the largest use of the standard worldwide. The CDR uses XBRL to improve the transparency and accuracy of the financial reporting process by adding descriptive “tags” to each data element. The overall result has been that **high-quality data collected** from the **approximately 8,200 U.S. banks** required to file **Call Reports** is available much faster, and the collection and validation process is more efficient and accurate.

<http://www.xbrl.org/us/us/FFIEC%20White%20Paper%2002Feb2006.pdf>より抜粋

# 1 - nモデル



従来

XBRL

# 欧州のXBRL

## the COREP (*COmmon REPorting -Basel II-*) and FINREP (*FINancial REPorting -IFRS-*)

The Charter of the Committee of European Banking Supervisors (CEBS)

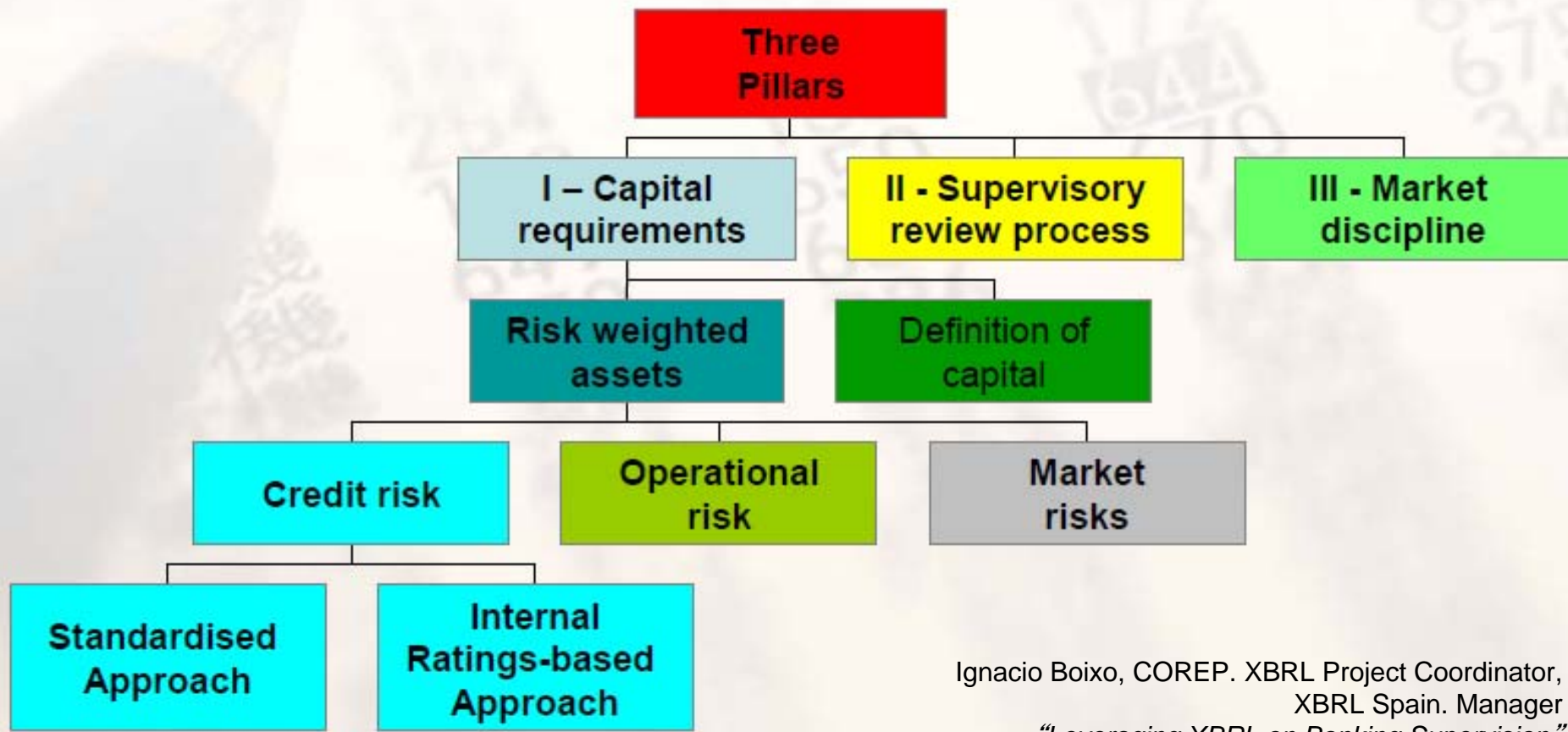
taxonomy for **COmmon solvency ratio REPorting** framework, for **credit institutions** and **investment firms** under the future European Union capital requirements regime

**FINancial REPorting** is designed for **credit institutions** that use IAS/IFRS for their published financial statements and that have to provide similar information in the periodic prudential reports they are required to submit to their supervisory authorities.

<http://www.finrep.info/>より抜粋

## Dutch National Taxonomy

# Structure of the New Basel II Accord



Ignacio Boixo, COREP. XBRL Project Coordinator,  
XBRL Spain. Manager  
*“Leveraging XBRL on Banking Supervision”*  
November 8 2005,

# The Dutch Taxonomy Project

## > Taxonomy for Dutch financial reporting

- *Annual accounts*
- *Taxes*
- *Financial statistics*

## > Issues:

- *Identifying companies*
- *Reporting frequency*
- *Types of reports and status*
- *Audit reports*

## > Interdepartmental project

- *Ministry of Justice*
- *Ministry of Finance*



Het < X >  
Nederlandse < B >  
Taxonomie < R >  
Project < L >

# ご静聴有り難うございました

(株)日立システムアンドサービス  
研究開発センタ 主管技師長  
三分一信之

# XBRLについての情報源

XBRL インターナショナル ホームページ  
<http://www.xbrl.org/>

XBRL JAPAN ホームページ  
<http://www.xbrl-jp.org/>

日本公認会計士協会  
「ちょっと教えてXBRL」  
<http://www.jicpa.or.jp/xbrl/index.html>

