



# 第13回XBRL国際会議報告

**A Member of XBRL International Steering Committee**  
**A Member of XBRL International Executive Committee**  
**三分一 信之**

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<http://www.xbrl-jp.org>

- “A Working Reality . Sharing the Same Language”  
をテーマにマドリッドで開催
- 日本から26名、世界21カ国から470名が参加

# 講演

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CNMV – Spanish Securities Regulator PresidentのManuel Conthe氏を初めとして、SEC (Securities & Exchange Commission) CIOのCorey Booth氏、Shanghai Stock Exchange ChairmanのXiaoping Zhao氏、XBRL International Advisory Board ChairmanのThomas Krantz氏、BBVA CROのManuel Mendez氏、Inciarte Grupo Santander VicepresidentのMatias Rodriguez氏、Bourse de Luxembourg PresidentのMichel Maquil氏、Banco de Espana GovernorのJaime Caruana氏ほか約80名が講演



## 主要な成果

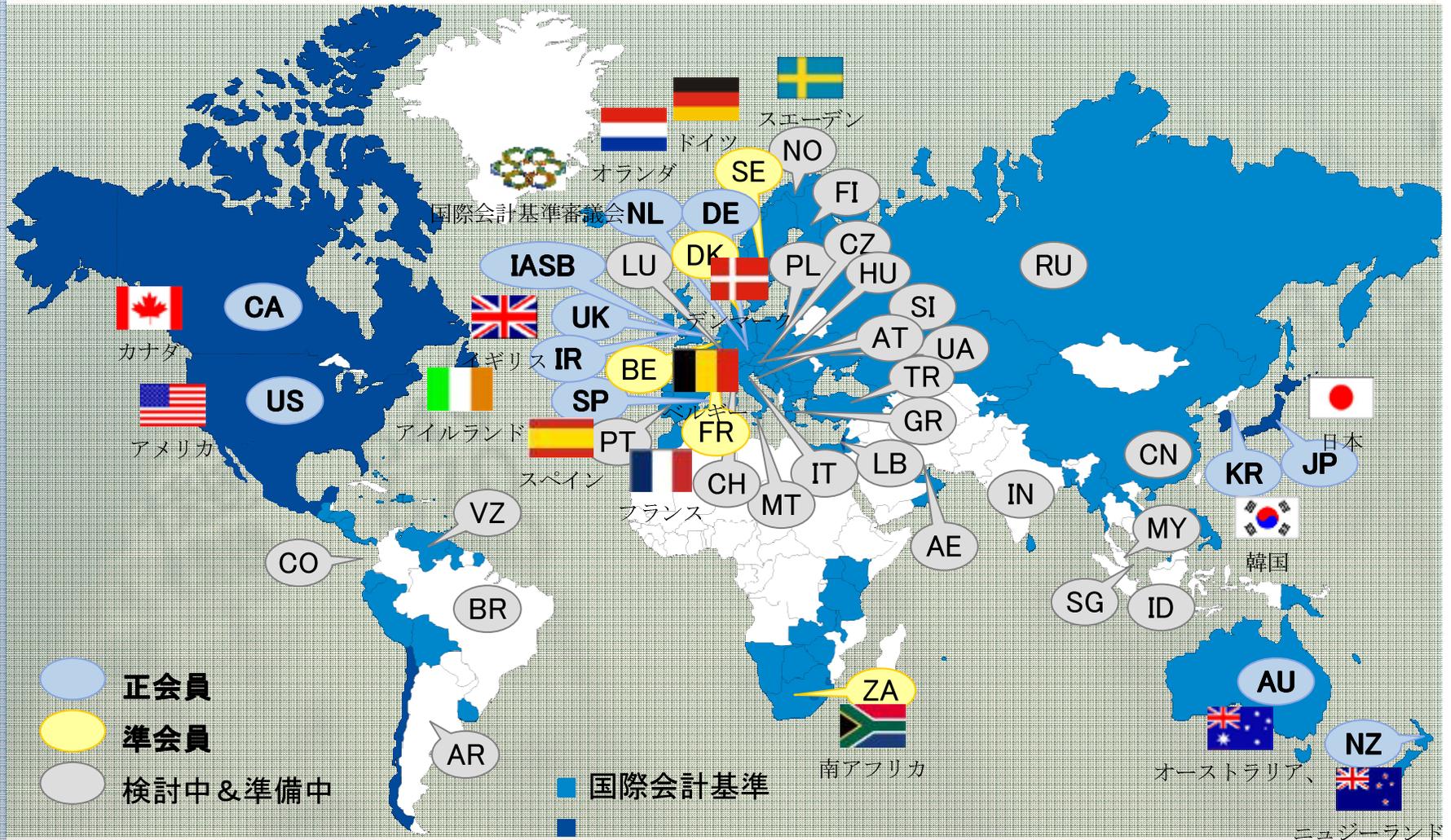
- 日本銀行が2月から開始した500行を対象としたXBRLによるデータ授受
- 上海証券取引所の800社以上を対象としたXBRLによる情報公開システム
- 英国国税庁（UK Revenue）、ベルギー中央銀行（National Bank of Belgium）、ベルギー銀行監督庁（Belgian Banking Supervisor）、スペイン証券取引所（Spanish Stock Exchange）及びオランダ政府におけるXBRL対応
- 民間における取組として、新銀行東京の融資へのXBRL適用
- CEBS (Committee of European Banking Supervisors) におけるCOREP及びFINREPプロジェクトにおけるタクソノミの開発



# 国際運営委員会

## International Steering Committee

# 会員の拡大

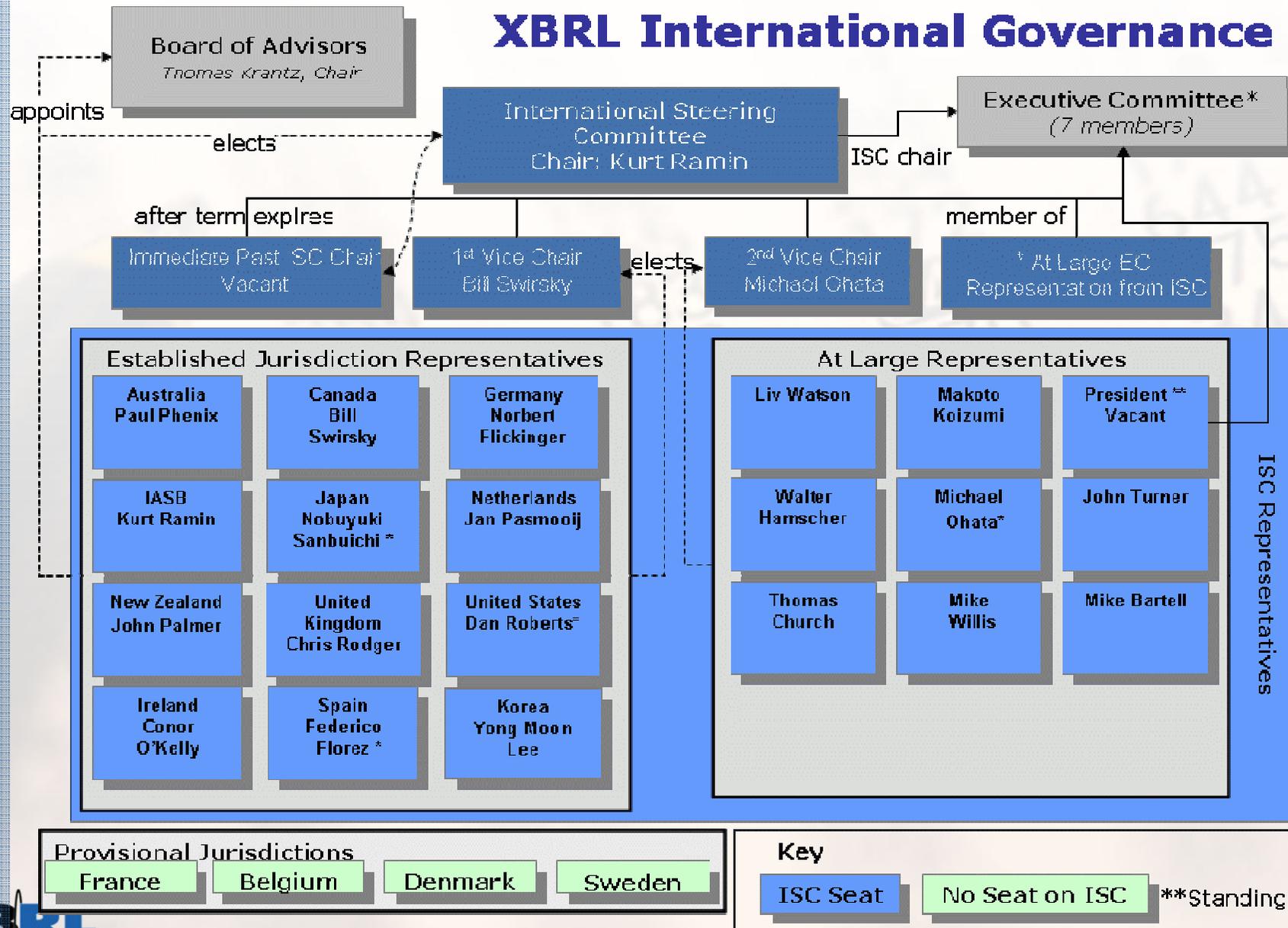


● 関心を表明している国  
 ポーランド、スイス、ギリシャ、イタリア、ルクセンブルグ、UAE、中国、インド、シンガポール、インドネシア、マレーシア、他



# XBRL国際ショナル組織図

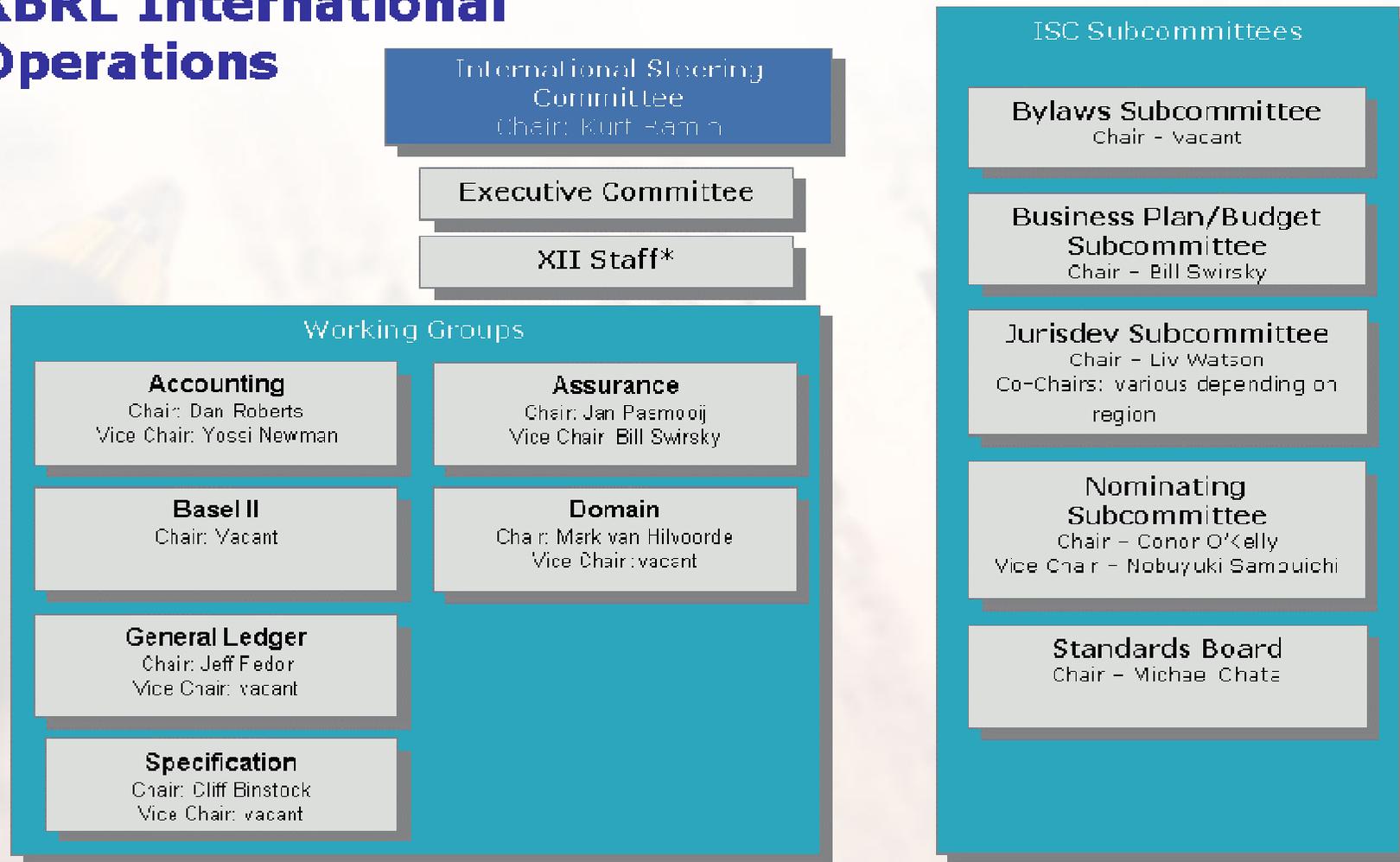
## XBRL International Governance



# XBRL国際ナショナル活動組織

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## XBRL International Operations



\* Diane Mueller, Business Development & Interim Executive Director  
Hugh Wallis, Standards Development  
Ignacio Hernandez-Ros, Technology Development  
Cheryl Neal, Executive Assistant  
Feter Calvert, Web Content Manager  
Olivier Servais, XBRL in Europe

# 市庁舎での歓迎会



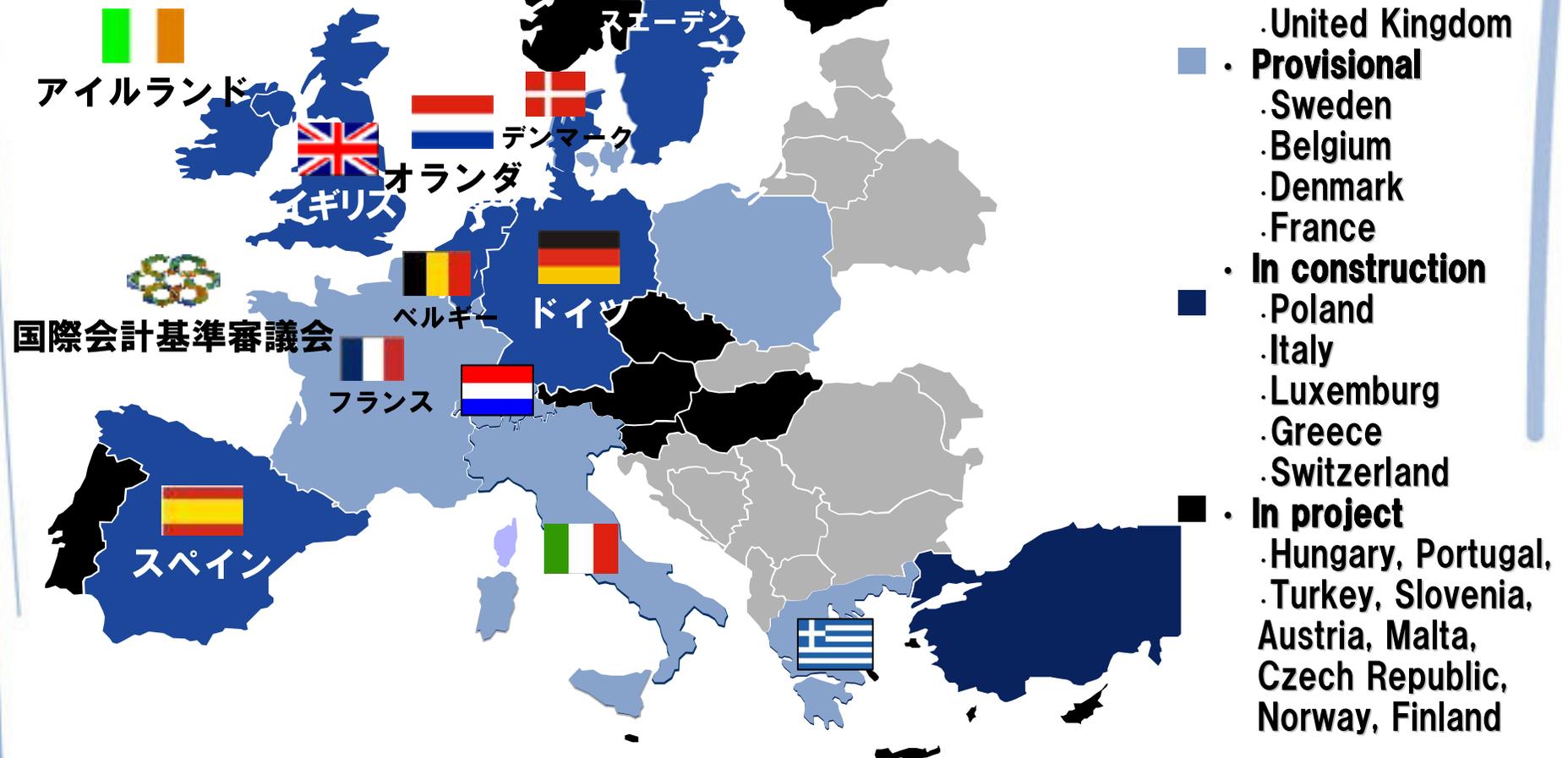




# 各国の状況

# XBRL in Europe

*Jurisdictions in May '06*



# IASCF及び英国

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## IASCF 国際会計基準審議会

02/28	IASC Foundation launches new XBRL website
05/16	IASCF releases Spanish labels for its 2005 GP taxonomy
05/18	IASCF releases exposure draft of 2006 IFRS-GP taxonomy
06/14	IASCF releases EduCentre, featuring IFRS XBRL guidance
06/27	IASCF XBRL Convergence Project – first phase now online

## 英国

02/01	Filing of accounts in XBRL begins in UK
03/06	UK tax authority launches service for company tax filings in XBRL
03/13	New UK Revenue service heralds broader use of XBRL in UK
03/22	UK to make XBRL mandatory for company tax filings from 2010
03/24	UK plan for mandatory use of XBRL is “sensible and prudent”
04/18	UK announces conference on use of XBRL for tax and accounts
04/25	More than 10,000 accounts filed in XBRL to UK Companies House
06/09	UK plans to mandate XBRL will offer major benefits

ベルギー	02/10	Belgian National Bank publishes taxonomy for company accounts
オランダ	04/10	XBRL project wins Dutch National Innovation prize
	05/16	Dutch Justice Minister submits accounts to demonstrate XBRL use
アイルランド	04/24	Ireland GAAP taxonomy gains Acknowledged status from XBRL
ポーランド	04/18	Poland sets up provisional XBRL Jurisdiction
スペイン	06/26	Spanish Senate calls on government to push forward XBRL
欧州	02/01	XBRL International establishes XBRL Europe
	02/17	Details of 13th International Conference in May are announced
	03/10	Taxonomy for COREP bank reporting in Europe is released
	06/12	Dutch government and business to cooperate on use of XBRL

## 米国 (SEC)

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01/11	SEC offers incentives to companies that file in XBRL
01/18	SEC to help lead the quick introduction of interactive data
01/18	US SEC chairman sees role for XBRL in mutual funds
01/25	XBRL US offers training, support to companies in SEC programme
02/02	US SEC opens door for use of XBRL by EDGAR database
02/13	US SEC extends deadline for joining XBRL test filing group
03/03	SEC Chairman hopes XBRL will make big splash with mutual funds
03/09	SEC launches roundtables on better financial data over the internet
03/29	<b>Seventeen</b> companies join SEC pilot programme on XBRL
04/26	XBRL will enable easy-to-find data on the web, SEC Chairman says
04/27	Leading US politician urges Congress to fund XBRL development
05/08	SEC XBRL roundtable to include focus on Mutual Fund disclosures
05/16	SEC official calls for simple XBRL implementations giving real value
05/23	SEC announces number of companies in XBRL pilot grows to <b>20</b>
05/30	US SEC chairman says XBRL is vital to informing investors
06/07	US SEC details plans for first roundtable on XBRL
06/16	Speakers at SEC roundtable call for broad use of XBRL
06/20	<b>More companies</b> join US SEC programme to test use of XBRL

01/25	XBRL US offers training, support to companies in SEC programme
01/25	US FASB seeks manager to lead its XBRL activities
01/31	US regulator reports major success from XBRL banking project
03/09	Reuters publishes results in format combining text and XBRL data
03/20	US Investment Company Institute announces XBRL initiative
03/29	US Congressional committee hears testimony on XBRL
03/30	US Accountants leader testifies to Congress on XBRL benefits
06/08	XBRL-US to host two free conferences on XBRL benefits

中国	07/05	XBRL acknowledges China Fund Company taxonomies
日本	02/08	<b>Bank of Japan</b> starts live use of XBRL for data gathering
	04/26	<b>Tokyo Stock Exchange</b> to introduce XBRL reporting system
韓国	02/22	Korea becomes <b>established</b> XBRL jurisdiction
シンガポール	03/16	Singapore regulator to introduce online filing in XBRL
UAE	04/18	United Arab Emirates sets up first XBRL <b>Jurisdiction</b> in Middle East
	05/09	UAE Stock Exchange recommends all companies use XBRL

# Taxonomy

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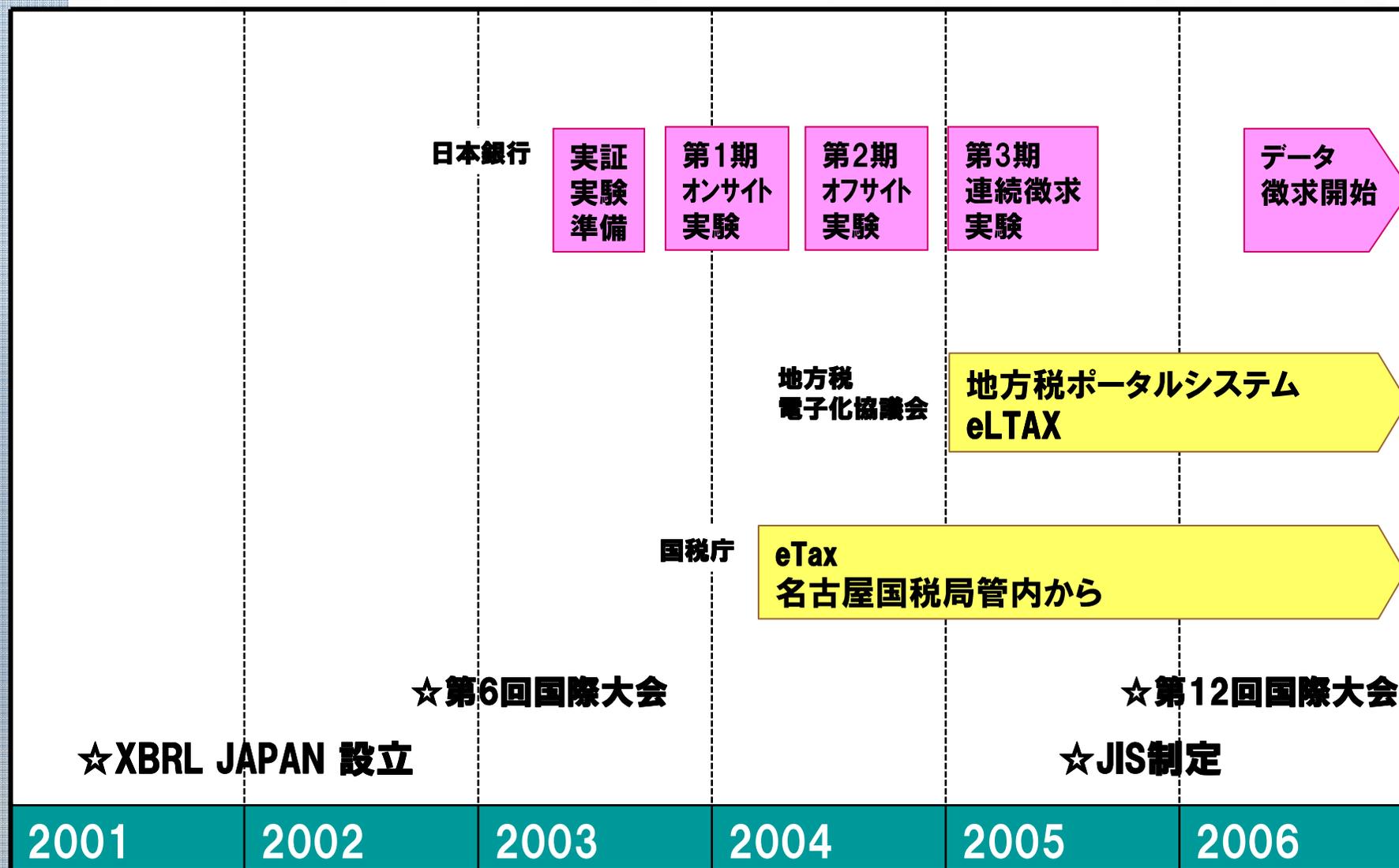
02/10	<b>Belgian National Bank</b> publishes taxonomy for company accounts
03/10	Taxonomy for <b>COREP</b> bank reporting in Europe is released
04/24	<b>Ireland</b> GAAP taxonomy gains Acknowledged status from XBRL
05/16	IASCF releases <b>Spanish labels</b> for its 2005 GP taxonomy
06/27	IASCF XBRL <b>Convergence</b> Project – first phase now online
07/05	XBRL acknowledges <b>China Fund Company</b> taxonomies



# 日本

# 日本における主なできごと

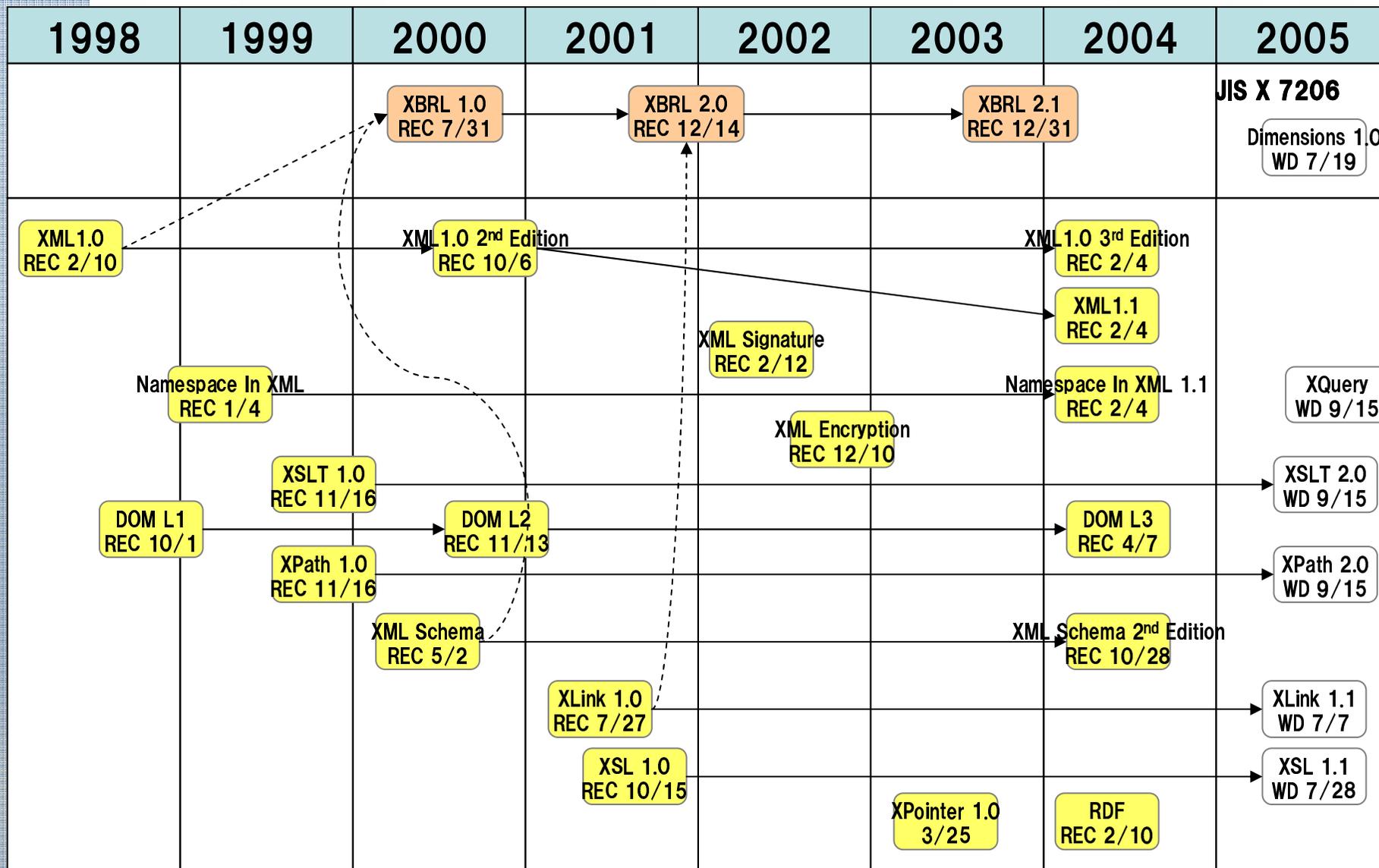
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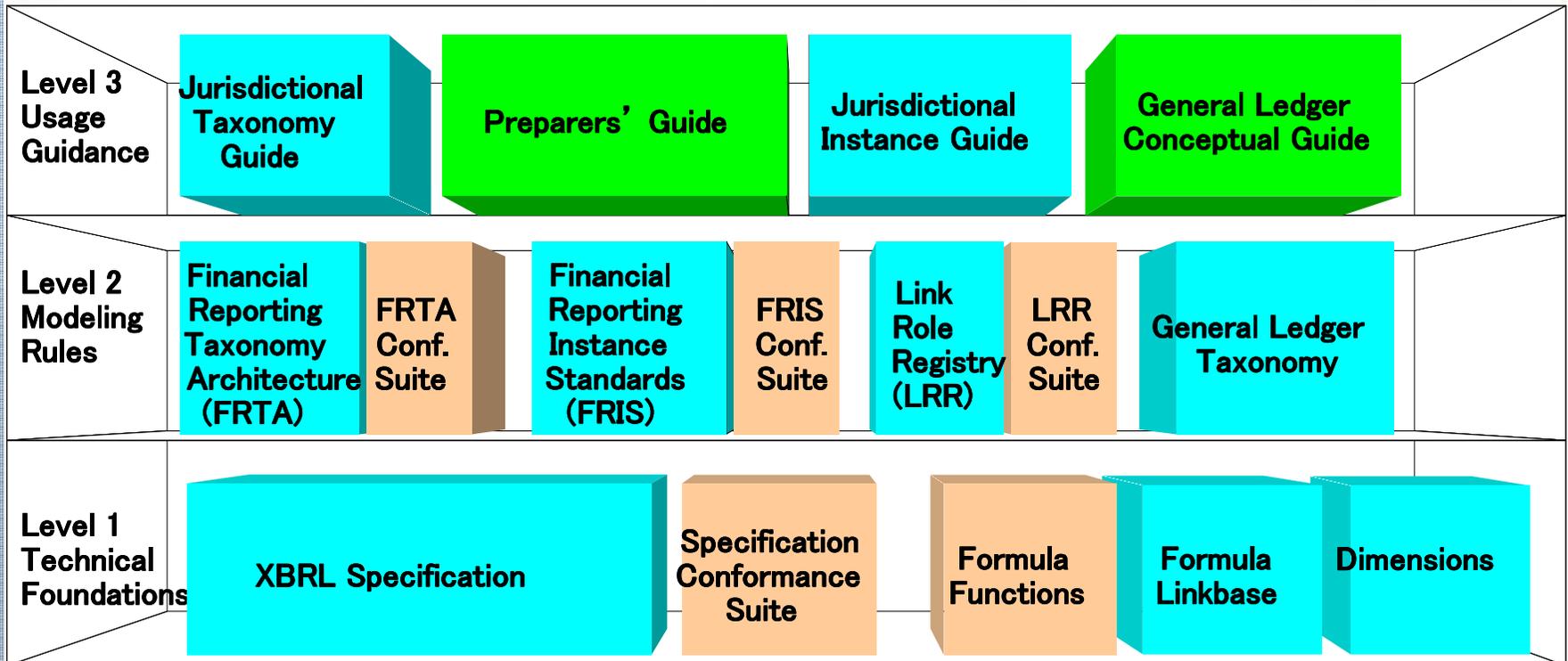


# SPECIFICATION

# XML及びXBRLの歴史



# XBRL Specification and Guidance Stack (SGS) 1.0



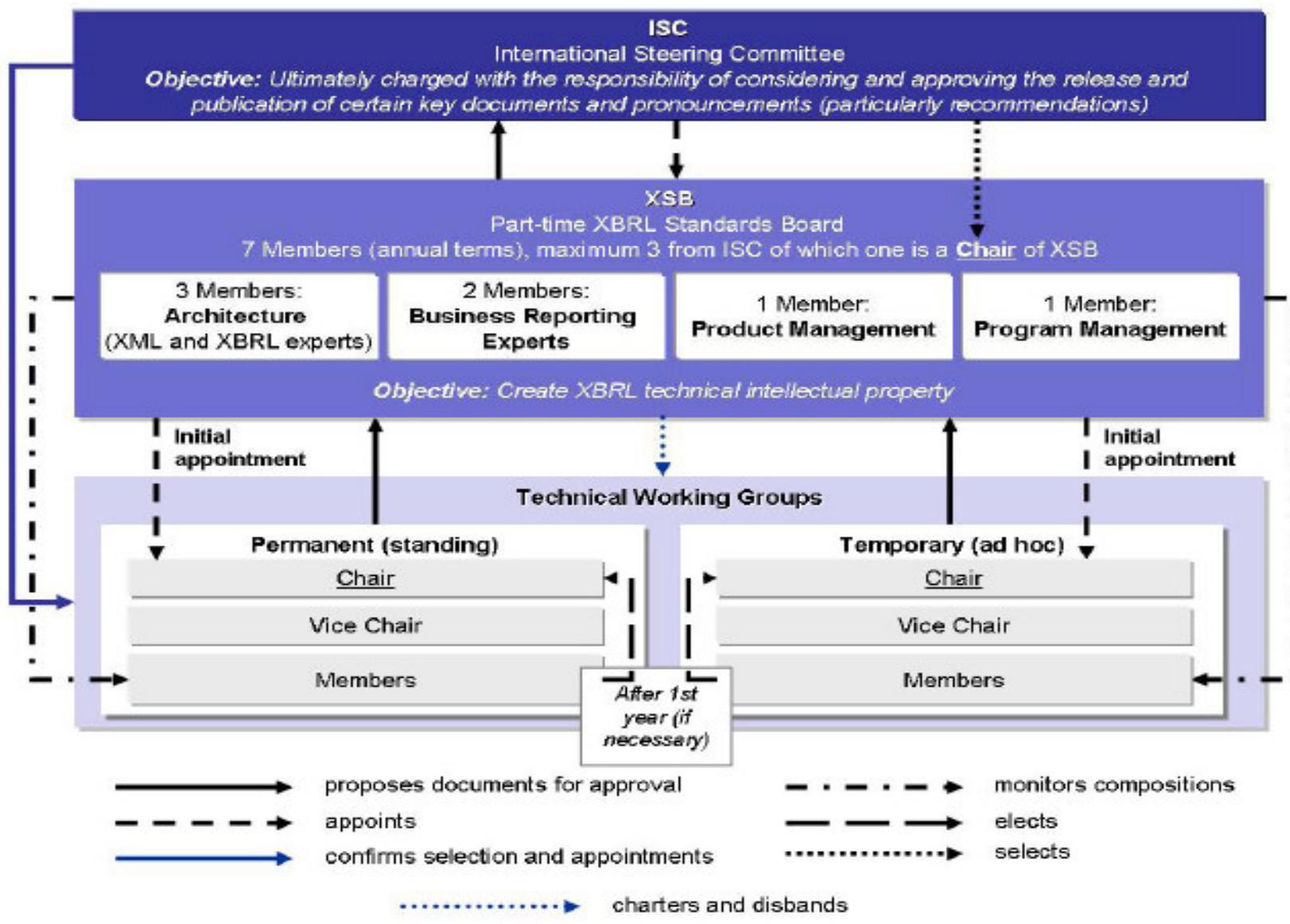
Public Working Draft of 2005-05-17

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

**Product Roadmap**



# 標準化審議会(Standards Board) 組織図



- 2006年4月設置
- XBRLインターナショナルの知的財産の品質、一貫性、安定性向上
  - XBRLインターナショナルの標準制定プロセスの公開性及び正規の手続きへの準拠性の向上
  - 相互運用性改善及び標準仕様の導入加速
- 作業部会 (Workinggroup) 組織
- 現在進行中のプロジェクトの完成
  - バージョニング、フォーミュラ、レンダリング、ディメンジョン
  - XBRLインターナショナルのタクソノミ承認プログラムの管理
  - ベンダーとの共同作業により、コンフォーマンス・スイートの解明と拡張により相互運用性を改善
  - XBRL GL作業部会に、成果の導入を確実にするための監督や助言を提供
- 導入を促進する技術研修や解説素材の開発を指揮

02/28	XBRL International publishes <b>Product Roadmap</b>
02/28	<b>Link Role Registry</b> Specification published as Recommendation
02/28	Taxonomy <b>Versioning</b> Requirements issued as public working draft
04/03	XBRL International announces formation of <b>Standards Board</b>
04/04	XBRL forms <b>Standards Board</b> to strengthen its technical output
05/02	<b>Dimensions</b> Specification Candidate Recommendation is updated
05/26	XBRL constitutes and names members of its <b>Standards Board</b>
06/14	XBRL International releases Conformance Suite for <b>Dimensions</b>
06/19	XII calls for business reporting experts to apply to <b>Standards Board</b>

**ご静聴有り難うございました**

**XBRL JAPAN International Representative**

**三分一信之**

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# Tuesday 16 - Public Day

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Kurt Ramin	XBRL International Chairman
Jose M. Roldan	XBRL Espana Chairman
Manuel Conthe	CNMV - Spanish Securities Regulator President
Corey Booth	Securities & Exchange Commission CIO
Xiaoping Zhao	Shanghai Stock Exchange Chairman
Thomas Krantz	XBRL International Advisory Board Chairman
Manuel Mendez	BBVA CRO
Matias Rodriguez	Inciarte Grupo Santander Vicepresident
Saeed Roohani	Bryant University Professor
Michel Maquil	Bourse de Luxembourg President
Jaime Caruana	Banco de Espana Governor
Mayor of Madrid Reception	

## 1. Financial Services

<p><b>The Committee of European Banking Supervisors presents herein the COREP (Basel II) and FINREP (financial reporting) frameworks implemented on XBRL taxonomies, which are available to national authorities and supervised credit institutions.</b></p>	<p>Mack Pickeur – CEBS Expert group on financial information. Chair of Reporting) FINREP status update (P. Amis – CEBS) and the IFRS Banking reporting real case in Belgium G. Pellizzari – NBB)</p>
<p><b>How European Financial Institutions Will Benefit from Implementing the COREP and FINREP Taxonomies</b></p>	<p>Laurent Collet, Walter Hamscher – PWC</p>
<p><b>XBRL regulatory reporting to the Securities Commission of Spain</b></p>	<p>Jose M. Alonso – CNMV</p>
<p>Financial Information Exchange System in Banco de Espana</p>	<p>Ma Angeles Lozano – Bank of Spain</p>
<p><b>Bank of Japan's XBRL Project – from pilot to real use</b></p>	<p>Yoshiaki Wada – Bank of Japan</p>
<p><b>XBRL at the Italian Stock Exchange</b></p>	<p>Luca Filippa. Director Research &amp; Development – Borsa Italiana</p>
<p><b>XBRL at MontePaschi di Sienna</b></p>	<p>Paolo Lombardi</p>
<p>Making the Business Case to Finance Leadership for Business Reporting</p>	<p>Michael Ohata – Microsoft</p>
<p><b>XBRL in the Spanish investment funds market: the role of private institutions</b></p>	<p>Ruben Lara – Grupo Analistas</p>
<p>XBRL for the Financial Service Industry</p>	<p>Liv A. Watson and Stefan Chopin – EDGAR Online</p>
<p>Improving Business Processes in Financial Services Organizations using XBRL Taxonomies.</p>	<p>Richard Day/Walter Hamscher-Pwc</p>
<p><b>Release of "Electronic financing application service" that utilizes XBRL and e-TAX</b></p>	<p>Mikio Tanji – ShinGinko Tokyo Ltd.</p>

## 2. Internal Reporting

XBRL GL Status update	Jeff Fedor, Covarity
XBRL and Process Controls	David vun Kannon – PWC
XBRL in Internal Financial Reporting of groups of companies – new possibilities for integration and standardization of finance & accounting processes and IT systems	Dr. Bodo Kesselmeier CPA – XBRL Task Force German CPA Society
SOA and XBRL GL: Using XBRL GL as Middleware to Achieve Data Integration	Neal J.Hannon – University of Hartford
XBRL in Compliance Processes	Walter Hamscher – PWC
Institute of Management Accountant's Support for XBRL	Neal J. Hannon – University of Hartford
Object Modeling XBRL-based Applications using UML: Developing Balanced-Scorecard Appraisal Systems	Joseph H. Callaghan Robert Nehmer Vijay Sugmaran
Bridging the 'GAAP' – XBRL GL and IFRS Working Together . A Supply Chain Use Case	IASC Foundation XBRL Team
XBRL and daily close	Paul F. Snijders – Semansys Technologies
XBRL GL to FR the Power of Integration	Eric Cohen – PwC
Exporting XBRL GL from accounting packages. A case study	Gianluca Garbellotto, DynAccSys & Jeff Fedor, Covarity
Leveraging XBRL to improve internal and external reporting, a Banking perspective	John Neasham – Deloitte

## 3. Public Sector

XBRL for Statistical Reporting	G. Sindoni – Eurostat
XBRL initiatives in China. An overview of the Opportunities and Challenges for adopting XBRL in the Public Sector	speaker TBD – EDGAR Online and Shanghai Stock Exchange InfoNet
<b>The impact of the SEC’s Interactive Data initiative on the global business information supply chain</b>	Mike Willis–PWC
<b>Reducing reporting burden on non financial corporations: combining XBRL and IFRS in European Central Balance Sheet Data Offices</b>	
Identification General Data Taxonomy	Jose Melendez – Colegio Registradores de Espana
XBRL for regulatory reporting in Belgium – Update on the last developments	Camille Dumm – Bank of Belgium
Real life cases of “The Diabolo Suite” for compliance reporting	Nardie Scharenborg, Alex Stroom – Atos Origin Netherlands, Dr. P. Daas– Dutch Central Bureau of Statistics
Summary of Adoption Activity in the United States: 2005/2006	Daniel Roberts – XBRL US
<b>Developing XBRL taxonomies in the Spanish Public Sector</b>	Enrique Bonson, Tomas Escobar, Francisco Flores – AECA, XBRL Spain and University of Huelva
In Action At HUD/FHA . Reusability and Interoperability	Gianluca Garbellotto – DynAccSys
<b>XBRL in production: Dutch local government</b>	Marco Roos – CBS and Paul F. Snijders – Semansys Technologies
XBRL on Public Administration. Improving the Public Reporting Supply Chain	Pedro Julian Jimenez Gomez – Software AG
XBRL for Statistics – Experience from Ireland	Maureen Delamere/Elaine Lucey – The Central Statistic Office

## 4. Tax Filing

Introduction Xbrl and tax: the logical combination	H.J.M. van Burg
<b>Bringing xbrl tax filing to the UK</b>	J. Smith – HMRC
Tax filing in the global tax community	T. Lutes – M Group
Setting Up XBRL projects in Tax Administrations	Alex Fiteni, CEO, Fiteni International
<b>Building a Multi-agency Filing Taxonomy</b>	Marc van Hilvoorde, NTP project Netherlands, Technical Project Manager
Developing Software for Tax Filing in a Multi-jurisdictional Environment	John Glaubitz, Vertex Inc, Senior Architect
Challenges for Creating Enterprise Solutions on an XBRL Tax Infrastructure,	Speaker TBD, Software AG
XBRL and tax filing from a accounting perspective	Ryan McManus, Director PWC
ATO: The Australian XBRL project	Matt Yannopoulos, ATO
<b>XBRL and the IRS</b>	John Dalrymple, Internal Revenue Service, Assistant Commissioner
XBRL and compliance policies,	H.J. M van Burg, Netherlands tax and customs administration
XBRLGL, the standardize Global Ledger, and Interest/Adoption in the Global Tax Community	Eric E. Cohen, PWC
XBRL and Tax Filing: Panel Discussion and Q&A	Session with the speakers

## 5. Data vendors / Information disseminators

xfy with XBRL extends financial applications	Kunio Ohno – Justsystem Corporation
Creating a Real-Wold Financial Statement Using XBRL	Charles Hoffman – UBMatrix
How to organize reception and processing	Paul F. Snijders – Semansys Technologies)
XBRL is for everyone!	Aad Bergman – Business Excellence Partners BV
Using standards for international information exchange	Vicki Reaerbum, Chief Quality Officer – D&B)
Implementing automatic credit decision systems	Mariano Amaiz – CESCE
Use of DGI taxonomy for marketing files.	Carlos Fernandez – INFORMA
A real case of filpa taxonomy usage.	Andreas Henzl – Coface Intercredit & Olaf Naumann y Stefan Bodewig – Atradius
Booz Allen’s Federal Experience	Ryan Brenneman – Booz Allen
XBRL . The Opportunities and Challenges for Data Vendors	Liv A. Watson and Stefan Chopin – EDGAR Online
Solving the rendering issue	Lucian Holland – CoreFiling – Limited
Pushing the Boundaries: Development of a Research Network for XBRL and IFRS	Josef Mc Donald and Thomas Risse