

# Tools and services available

## Getting started

- US GAAP terms complete
- Preparers Guide complete
- Software tools and service providers ready

# Growing list of software vendors and service providers for new taxonomies

(XBRL US members that have helped current VFP participants create XBRL formatted financials)

## Tools

- DataXchanger
- Hitachi XiRute
- Fujitsu
- Rivet Software
- SimpleX Technologies
- UB Matrix

## Service Providers

- Bowne Financial Printers
- CoreFilings
- EDGAR Filings
- Merrill Printers
- RR Donnelley/EDGAR-Online

# Demonstration

## Example of an XBRL Creation Tool



[xbrl.us](http://xbrl.us)

File Edit View Insert Format Tools Rivet Data Window Help

Arial 10 B I U

Reply with Changes... End Review...

	A	B	C	D	E	F	G	H	I
1									
2		<b>XYZ Company</b>							
3									
4									
5		<b>CONSOLIDATED STATEMENT OF INCOME</b>							
6			Year Ended December 31						
7			2007	2006	2005				
8			(In millions of US\$, except						
9			per share amounts)						
10		Sales and operating revenues .....	23,641	20,320	24,948				
11		<b>Costs and expenses</b>							
12		Cost of sales and operating expenses, excluding depreciation and amortization							
13		noted below.....	17,990	16,135	20,270				
14		Depreciation and amortization	1,043	1,080	1,337				
15		Selling, administrative and general expenses.....	1,475	1,402	1,615				
16		Research and development expenses.....	220	227	239				
17		Restructuring charges—net	179	685	87				
18			20,907	19,529	23,548				
19									
20		Income from continuing operations before income taxes and other items.....	2,734	791	1,400				
21		Income taxes	665	257	375				
22									
23		Income from continuing operations before other items .....	2,069	534	1,025				
24		Minority interests .....	(7)	1	(15)				
25		Income from continuing operations .....	2,062	535	1,010				
26		Income (Loss) from discontinued operations.....	4	(26)	15				
27		Income before cumulative effect of accounting change.....	2,066	509	1,025				
28		<b>Net income</b> .....	2,066	509	1,025				
29		Dividends on preference shares .....	11	7	6				

Entity Profiles - Unregistered

Entities

- XYZ Company
- Entity Groups
- Imported Entities

Name: XYZ Company

Linked Entity Group:

Unique ID and Reporting Agency

ID: 000000111

Reporting Agency: http://www.sec.gov

Default Currency: USD United States Dollar

Default Reporting Taxonomy

Location:

C:\Documents and Settings\Michelle\My Documents\NEW  
GAAP  
TAXONOMIES\XBRLUSGAAPTaxonomies-2007-12-05\ind\ci\

Browse...

Name: us-gaap-ci-stm-dis-all-2007-12-31

Description: US GAAP COMMERCIAL & INDUSTRIAL

Language: en English

Label Role: preferredLabel

View Type: Presentation

Expand All Collapse All

Dragon Tag - Unregistered

Entity Profile: XYZ Corporation

Reporting Elements

Elements | Segments

Taxonomies

us-gaap-ci-2005-02-28

- Cash Flow from Operations - Direct Meth
- Cash Flow from Operations - Indirect Me
- Income Statement
  - Income Statement
    - Revenue
      - Sales Revenue
      - Revenue from Affiliates
      - Finance Revenue
      - Other Operating Reven
      - Revenue - Total
    - Cost of Goods and Service
    - Gross Profit
    - Operating Expenses
    - Operating Income/(Loss)
    - Nonoperating Income/(Exp
    - Income/(Loss) from Continu

Reporting Elements

Calendar

Numeric Units

Scenarios

Hoppers

Microsoft Excel - XYZ.xls

File Edit View Insert Format Tools Rivet Data Window Help

100%

E46

	A	B	C
1	<b>Income Statement</b>	<b>3 Months Ended</b>	
2		July1,	July2,
3		2007	2006
4	Revenues	11,084	11,741
5	Cost of Expenses:		
6	Cost of sales	2,109	1,790
7	Selling, informational and administrative expenses	3,844	3,881
8	Research and development expenses	2,165	1,742
9	Amortization of intangible assets	783	823
10	Acquisition-related in-process research and developm	0	513
11	Restructuring charges and acquisition-related costs	1,051	268
12	Other (income)/deductions-net	-487	-359
13			
14	Income from continuing operations before provision for taxes on income and minority interest	1,619	3,083
15	Provision for taxes on income	272	790
16	Minority interests	2	3
17			
18			

Microsoft Excel - Q2 2007 .xls

File Edit View Insert Format Tools Rivet Data Window Help WebEx Adobe PDF Type a question for help

Helvetica 8 B I U

A39 Income from continuing operations

	A	B	C	D	E	F
1						
2		Three Months Ended		Six Months Ended		
3		July 1,	July 2,	July 1,	July 2,	
4	(millions, except per common share data)	2007	2006	2007	2006	
5	Revenues	11,084	11,741	23,558	23,488	
6	Costs and expenses:					
7	Cost of sales(a)	2,109	1,790	3,996	3,461	
8	Selling, informational and administrative expenses(a)	3,844	3,881	7,205	7,276	
9	Research and development expenses(a)	2,165	1,742	3,830	3,285	
10	Amortization of intangible assets	783	823	1,598	1,648	
11	Acquisition-related in-process research and development charges	0	513	283	513	
12	Restructuring charges and acquisition-related costs	1,051	268	1,863	567	
13	Other (income)/deductions—net	-487	-359	-889	-615	
14						
15	Income from continuing operations before provision for taxes on income and minority interests	1,619	3,083	5,672	7,353	
16	Provision for taxes on income	272	790	961	1,052	
17	Minority interests	2	3	5	5	
18						
19						
20						
21	Income from continuing operations	1,345	2,290	4,706	6,296	
22	Discontinued operations:					
23	Income from discontinued operations—net of tax	0	108	0	210	
24	Gains/(losses) on sales of discontinued operations—net of tax	-78	17	-47	20	
25						
26	Discontinued operations—net of tax	-78	125	-47	230	
27						
28	Net income	1,267	2,415	4,659	6,526	
29						
30	<b>Earnings per common share—basic</b>					
31						
32	Income from continuing operations	0.19	0.31	0.67	0.86	
33	Discontinued operations - net of tax	-0.01	0.02	-0.01	0.03	
34						
35	Net income	0.18	0.33	0.66	0.89	
36						

Q2 2007 Statement of Income / Q2 2007 Balance Sheet / Q2 2007 Cash Flows

Ready NUM



C:\Genesis Deployment\Library\Rivet\Filing Package Library\Development\XYZ\XYZ.xml - Windows Internet Explorer

C:\Genesis Deployment\Library\Rivet\Filing Package Library\Development\XYZ\XYZ.xml

To help protect your security, Internet Explorer has restricted this webpage from running scripts or ActiveX controls that could access your computer. Click here for options...

```
<?xml version="1.0" encoding="us-ascii" ?>
<!-- XBRL document created with Dragon Tag (R) XBRL Enabler by Rivet Software version 2.0.2887.24667 -->
<!-- Based on XBRL 2.1 -->
<!-- Created on: 12/7/2007 4:10:01 PM -->
- <xbrl xmlns="http://www.xbrl.org/2003/instance" xmlns:link="http://www.xbrl.org/2003/linkbase"
  xmlns:xlink="http://www.w3.org/1999/xlink" xmlns:usfr-pte="http://www.xbrl.org/us/fr/common/pte/2005-02-28"
  xmlns:ssu="http://www.mycompany.com/xbrl/ssu.xsdtest-ssu_xbrl.xsd"
  xmlns:iso4217="http://www.xbrl.org/2003/iso4217">
  <link:schemaRef xlink:type="simple" xlink:href="http://www.cmcsa.com/cmcsa-20070930.xsd" />
  <!-- Context Section -->
- <context id="As_Of_12_31_2006">
- <entity>
  <identifier scheme="http://www.sec.gov">123456789</identifier>
  </entity>
- <period>
  <instant>2006-12-31</instant>
  </period>
- <scenario>
  <ssu:reportScenario>audited</ssu:reportScenario>
  </scenario>
  </context>
- <context id="As_Of_12_31_2005">
- <entity>
  <identifier scheme="http://www.sec.gov">123456789</identifier>
  </entity>
- <period>
  <instant>2005-12-31</instant>
```



xbri.us

## Report Preview

Select Report: Income Statement

Income Statement (Audited, USD \$)	3 Months Ended	
	Nov. 30, 2007	Nov. 30, 2006
Revenue - Total	7,350	6,719
Cost of Goods and Services Sold - Total	3,285	2,962
Selling, General and Administrative Expenses - Total	2,635	2,469
Amortization - Total	11	31
Operating Income/(Loss)	1,419	1,257
Interest Expense - Total	(42)	(62)
Interest Income	74	75
Interest Income/(Expense), Net - Total	22	45
Provision for Income Taxes - Total	377	368
Minority Interest, Net of Tax Effect	1,473	1,315
Net Income	1,098	947

Disclaimer: The Report Preview may omit data until all the financial information for full presentation has been tagged.

Print Preview

Print

Close

# Steps to get you started

## 1. Get educated

- Read the Preparers Guide
  - Understanding and using taxonomies
  - Creating extensions and instance documents
  - Validating and rendering
  - Reviewing instance documents
  - “Rules of thumb”, e.g.,
    - *Preparers must verify they are using the most updated version of the taxonomy available on the XBRL US web site.*
    - *Must use elements that exist in the public taxonomy whenever possible*
    - *Tag each individual note in its entirety as a single block of text.*
- Review the case studies – 3M, Comcast, Microsoft, Morgan Stanley



xbml.us

## XBRL and Public Company Business Information

### Case Study

XBRL (eXtensible Business Reporting Language)

Public companies covered:

3M

Comcast

Users of XBRL data covered:

Morgan Stanley

Microsoft

Extensible Business Reporting Language (XBRL) is the standard for financial and business reporting that provides a consistent, accurate, machine-readable format. In March 2005, the Securities and Exchange Commission (SEC) initiated their XBRL Voluntary Filing Program (VFP), the early adoption program to prepare companies for EDGAR submission of XBRL data. To date, over 70 companies have filed in XBRL format; approximately 10% are foreign companies.

The use of XBRL will make information more accurate, transparent and usable by key audiences of the public company: investors, analysts, regulators, lenders and others. Preparers at public companies have an opportunity to “test out” different options for filing in XBRL format during the SEC’s voluntary program and prior to a potential mandate of XBRL submission to EDGAR. In today’s market, roughly 50% of the VFP participants outsource the creation of their XBRL financials to their financial printer, wire service or an outside consultant; the remaining 50% purchase a software tool and perform the XBRL creation themselves. This document provides case studies for both processes.



XBRL  
eXtensible Business Reporting Language

# Steps to get you started

## 1. Get educated

- Review the collection of business and financials elements (at [www.xbrl.us](http://www.xbrl.us))

The screenshot displays the XBRL browser interface. On the left, a tree view shows the hierarchy of financial concepts. The selected concept is 'Cash, Cash Equivalents, and Short-term Investments' (en-US), which is highlighted in yellow. The tree view includes various abstract concepts such as 'Interest and Debt Expense', 'Provision for Income Taxes', 'Minority Interest in Net Income', 'Earnings (Losses) of Equity Investments', 'Income (Loss) from Continuing Operations', 'Income (Loss) from Discontinued Operations', 'Extraordinary Items, Net of Tax', 'Cumulative Effect of Change in Accounting Principle', 'Preferred Stock Dividends and Other Adjustments', 'Basic Earning Per Share', 'Diluted Earning Per Share', 'Net Income (Loss) Pro Forma', 'Redeemable Preferred Earning Per Share', 'Cash Dividend Amount Per Share', 'Statement of Financial Position', 'Assets', 'Assets, Current', and 'Cash, Cash Equivalents, and Short-term Investments'.

On the right, the detailed view for 'Cash, Cash Equivalents, and Short-term Investments' is shown. It includes sections for 'Labels', 'References', 'Equations', and 'Presentation Hierarchies'. The 'References' section states: 'This concept has no references.' The 'Equations' section states: 'This concept has no equations defining a breakdown.' The 'Presentation Hierarchies' section shows the 'Parent-child relationship' for the concept '104000 - Statement - Statement of Financial Position, Classified by Industry' (en-US). The 'Concept' is 'Cash and Cash Equivalents, at Carrying Value [Abstract] (en-US)'. The 'Restricted Cash and Investments, Current [Abstract] (en-US)' and 'Short-term Investments [Abstract] (en-US)' are also listed.



# Steps to get you started

## 1. Get educated

- Listen to webcasts, attend training programs
- Explore alternatives in XBRL creation
  - Outsourcing and “do-it-yourself” tools
  - Talk to your current service providers
  - Review multiple service and tool providers
  - Find demos, contact info and training services at [www.xbrl.us](http://www.xbrl.us)
- Talk to other Voluntary Filer participants
- Review other filers XBRL documents ([www.sec.gov](http://www.sec.gov))
- Use one of the free or trial tools to test out XBRL creation
- Read the PCAOB’s “Staff Answers and Questions” on XBRL

The screenshot shows the XBRL.US website in a Windows Internet Explorer browser window. The browser title is "XBRL.US - Windows Internet Explorer" and the address bar shows "http://xbrl.us/Pages/default.aspx". The website features a navigation menu with links like "About Us", "Events", "Join Us", "Learn About XBRL", "Media", "Products & Services", "The SEC & XBRL", "US GAAP Taxonomies", and "XBRL International". The main content area is titled "SEC moves forward with XBRL" and includes a search bar, a news article about the SEC's proposal, and a circular graphic with "Preparers", "Software Providers", and "Investors" labels. Below the main article are sections for "About our organization", "News from US", and "Powered by members like Morgan Stanley".

# Steps to get you started

2. Estimate time and cost commitments
3. Develop the plan
  - Identify the internal team (external reporting - lead, investor relations, legal, audit committee, others?)
  - Determine responsibilities
  - Discuss pros and cons with management,
    - advise management on likelihood of mandate
    - Gain commitment on timing of participating
  - Think through the process from start to finish
4. Start early!