XBRL

eXtensible Business Reporting Language

PROGRESS REPORT—

OCTOBER 2003

Highlights

8th XBRL International Conference, Seattle, WA, USA November 3 – 7, 2003

The **8th XBRL International Conference** will be held **November 3 – 7, 2003** at the Seattle Marriott Waterfront in Seattle, Washington, U.S. XBRL International, XBRL US and the American Institute of CPAs (AICPA) are co-hosting the conference. The keynote speaker is David Odell, CFO of Hyperion Solutions. The conference program also includes training sessions, a Software Shoot-out, a series of presentations on XBRL throughout the Business Information Supply Chain, and special interest sessions for Internal Reporting, Product Managers, and Financial Services and Regulatory Reporting.

The theme of the conference, **XBRL in Use: "Tools, Technologies and Solutions",** focuses on today's applications of XBRL from pilot programs, tools, XBRL-enabled software applications and implementations.

Please visit www.xbrl.org/seattle for more information.

XBRL 2.1 Specification moves towards Recommendation Status

In August, the second public working draft of the XBRL 2.1 Specification was released. This update to the XBRL 2.1 Specification Public Working Draft was developed in response to calls from software vendors for greater clarity to ease implementation and ensure interoperability as the push for reform in corporate reporting accelerates. The new draft has made a number of important changes that:

- Clarify the manner in which software applications should produce and consume XBRL.
- Simplify the expression of business reporting facts using XBRL.
- Reflect changes based on usage of XBRL by organizations worldwide.

This XBRL 2.1 Specification Second Public Working Draft was closed for comments on 3 September 2003 and it is expected that the XBRL 2.1 Specification will move to Recommendation Release status in October 2003. A key condition for the finalisation of XBRL 2.1 Specification is the existence of two implementations with known licensing conditions and interoperability with an XBRL 2.1 Conformance Suite.

Once the XBRL 2.1 Specification reaches Recommendation status, implementers and adopters of XBRL can anticipate a period of substantial stability in the specification. XBRL International will continue to consider new functionality but most likely to be delivered by way of optional modules.

The XBRL 2.0 Specification released in December 2001 and all XBRL taxonomies developed in conformance with the XBRL 2.0 Specification will remain valid and continue to be supported by the XBRL community (e.g. software vendors). With the exception of a couple of manual changes, all XBRL 2.0 compliant taxonomies and instance documents can be made 2.1 compliant using automated means.
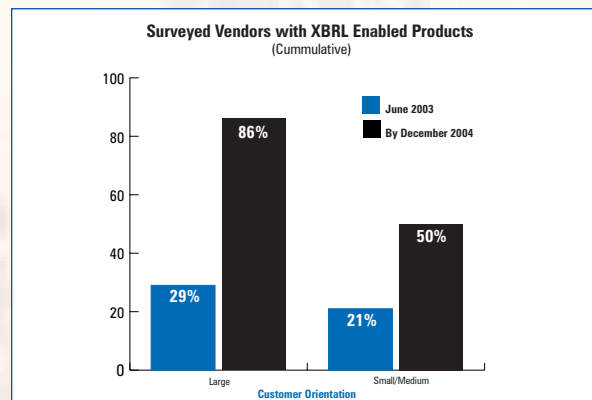
Dutch Water Boards select XBRL solutions

Efficiency and quality gains are the driving forces behind the decision to apply digital reporting and Semansys' solutions by 16 of the Dutch Water Boards. The Water Boards, CBS and leading vendors have teamed up to realize this implementation of XBRL. This is the start of a wide deployment of XBRL in Dutch local government.

One of the many reporting duties of the Dutch Water Boards (Waterschappen) is EMU-reporting. Statistics Netherlands (the Dutch statistics bureau, CBS) is chartered to receive, process and to relay these reports to the European Commission and the European Central Bank, amongst others. To facilitate the process of requesting, assembling and reporting the necessary data, 16 Water Boards and CBS have decided to apply the XBRL standard for business reporting. Development of the list of reporting items (taxonomy) is currently underway and the deployment of systems for report generation is being prepared. This initiative led by the Association of Water Boards (Unie van Waterschappen) is a great example of how XBRL can lead to collective returns.

Semansys Technologies provided the necessary software applications for taxonomy development, data processing and reporting. IBS Nederland and Deloitte & Touche have also been actively involved in the implementation. The validity of this vision is already confirmed; CBS has recently published plans to support XBRL for all EMU-reporting, including those required from all provinces and municipalities in The Netherlands.

XBRL US Study Finds Two-Thirds of Accounting Software Vendors Have Enabled or Plan to Enable their Products

In August, XBRL US announced the results of its XBRL Software Vendor Study showing that two-thirds of accounting software vendors have either enabled at least one of their products or will do so by December 2004. These vendors include Oracle, Microsoft, Hyperion, SAP, PeopleSoft, ACCPAC, JD Edwards and Cartesis. The study indicates that vendors believe the demand for XBRL functionality within accounting software is on the rise. To read the full report, please visit www.xbrl.org/resourcecenter/whitepapers.asp?sid=21.

Surveyed Vendors with XBRL Enabled Products
(Cummulative)

	June 2003	By December 2004
Large	29%	86%
Small/Medium	21%	50%

Customer Orientation

Regulatory Adoption of XBRL at the Federal Financial Institutions Examination Council (FFIEC)

The U.S. federal government has made a significant step forward in the adoption of XBRL by awarding a 10-year, USD 39 million contract to modernize and streamline the bank call reporting system. The new system will use XBRL to consolidate the collection, editing and access of quarterly bank financial reports into a central data repository, which will be accessible by banking regulators, financial institutions and the public. The FFIEC has said the system will become effective with the September 2004 Call Report and it will "reduce burden on the industry, while providing data to the public in a more timely and flexible manner."

XBRL members, including Microsoft, PricewaterhouseCoopers, EDGAR Online and UBMatrix, are among the companies involved with the FFIEC project.

Fellow Positions established at FASB & IASB

Jennifer Moriarty began her XBRL fellowship with the Financial Accounting Standards Board (FASB) in September 2003. She will be responsible for liaising with the XBRL Consortium and furthering XBRL awareness at the FASB.

Josef Macdonald began his two year appointment as the inaugural International Accounting Standards Board (IASB) XBRL Practice Fellow in July. He is responsible for education and awareness within the IASB, external outreach, and taxonomy development and oversight.

Financial Reporting Taxonomy Architecture (FRTA)

The rapid pace of XBRL adoption worldwide and the approaching new releases of the IFRS and US GAAP taxonomies highlight the need for documented design rules to enhance the consistency among XBRL taxonomies used for financial reporting. Consistency among financial reporting taxonomies is important because it will enable the consumption, use, comparison and extension of taxonomies and interoperability of financial reports and software that use them. Furthermore, as XBRL International's suite of Approved and Recommended taxonomies grows, there is a need for standards that will be applied consistently to candidate taxonomies in the future. FRTA – the Financial Reporting Taxonomy Architecture – fills these needs.

FRTA will help anyone who is creating a taxonomy, anyone who wishes to create an extension taxonomy to support their financial statements, and application developers who write software that will support the development or use of taxonomies. The FRTA contains over 20 examples of usage and covers the entire range of design concerns in taxonomies, encompassing recommendations about how to represent individual facts, how to relate concepts to one

another, how to organize a set of relationships so that it is consistent and extensible, and how to organize a "family" of taxonomies so that software applications can use just the parts they need and other taxonomy authors can extend it. As a collaborative work product of the XBRL International domain working group, the FRTA is an essential adjunct to the XBRL 2.1 Specification and conformance suite.

Please contact Mark Schnitzer, Domain working group Chair at mark.schnitzer@morganstanley.com or John Turner, Domain working group Vice Chair at John.Turner@kpmg.co.uk for the latest draft of FRTA or to submit your comments.

XBRL Progress is Underlined at 7th International Conference in Amsterdam

The 7th XBRL International Conference in Amsterdam from 19 to 22 May emphasised the progress being made in adoption of XBRL around the world. It also provided an opportunity for key XBRL groups from Banking to Technical Specification to advance their work.

Highlights included:

- **A range of regulatory bodies set out their progress and plans for using XBRL.** The **UK Inland Revenue** is pressing ahead with its plans for filing of Corporation Tax using XBRL. These have led to UK government discussions on the single filing of company accounts in XBRL. The **Japanese Tax Agency, US Internal Revenue Service** and other agencies are also making progress on or considering the role of XBRL in direct and indirect taxation. The **Dutch Tax Authority, Central Bank and Bureau of Statistics** outlined their interests and commitments on XBRL. The **Danish Commerce and Companies Agency** unveiled its XBRL-enabled online companies registry.

- **Software vendors unveiled a range of new software products.** These ranged from new modules of a freely licensed XBRL tool suite to commercial products for authoring XBRL financial statement documents and developing large taxonomies consisting of thousands of XBRL definitions.

- Sponsorship of the International conference expanded, with more firms involved. For the first time, all four of the major accounting firms — **Deloitte & Touche, Ernst & Young, KPMG** and **PricewaterhouseCoopers** — sponsored an XBRL International conference. Two companies that have contributed strongly to XBRL since its inception in 1999 — **Hyperion Solutions** and **Microsoft Business Solutions** — became first-time sponsors of the semi-annual conference. These were joined by stalwart conference sponsors from previous shows, including Fujitsu, Hitachi, Semansys and **Software AG**.

Visit www.xbrl.org for up to date information on XBRL developments.

XBRL Jurisdiction Reports

Formally established XBRL jurisdictions include Australia, Canada, Germany, International Accounting Standards Committee Foundation, Japan, Netherlands, New Zealand, United Kingdom and **United States.** Provisional jurisdictions have been formed in Ireland, Korea, Singapore and Spain. XBRL interest and activities are increasing in Argentina, Austria, Brazil, China, Colombia, Denmark, Hong Kong, India, Italy, Luxembourg, Mexico, South Africa, Sweden, Taiwan, and Venezuela. The XBRL consortium has over 200 member organizations around the world.

Australia

Australia hosted two taxonomy extension development workshops in Melbourne at which the elements of the Australian extension to the Primary Financial Statements (PFS) were refined to the elements of the International Financial Reporting Standards (IFRS) taxonomy. A non-normative (unofficial) version of the taxonomy was created due to some limitations with the development tools being used and several instance documents of real companies' accounts were produced. XBRL Australia is preparing to convert this set to be XBRL 2.1 Specification compliant.

In September 2003, the Australian Taxation Office (ATO) decided to standardize XML message content using XBRL 2.1 Spec and will incorporate this into the first release of their new electronic Activity Statements, scheduled for implementation from Dec 2003 to June 2004. XBRL Australia has worked with the ATO and several software developers in co-design workshops to design the new system, which can be used by all registered Australian businesses to fulfil their monthly or quarterly reporting obligations to the ATO. This is a significant breakthrough for XBRL since every Australian business now has a reason to have XBRL functionality within their systems.

For more information on XBRL Australia please visit www.xbrl.org.au or contact:

Trevor Pyman
XBRL Australia Director &
Operations Manager
+613 8711 3321
tpyman@optushome.com.au

David Hardidge
XBRL ISC Representative
+613 3011 3104
David.Hardidge@ernstyoung.com.au

Canada

In June 2003, over 40 XBRL Canada members attended a successful taxonomy building and instance creation workshop presented by Fujitsu. Other presenters at the event included PricewaterhouseCoopers (PwC's technology forecast 2003-05) and CaseWare International, Inc., (XBRL audit working papers software). XBRL Canada released an internal working draft of its Canadian GAAP Primary Financial Statements taxonomy on 31 August 2003. XBRL CA is participating in a major research study on 'Electronic Filing and

Reporting' which is being undertaken by the Canadian Institute of Chartered Accountants this year.

XBRL Canada's Web site www.xbrl.ca is currently under construction and is expected to go live before the end of the year.

For more information on XBRL Canada, please contact Tom Taylor, XBRL Project Director, CICA at tom.taylor@cica.ca.

Germany

XBRL Germany continues working on a new release of the Taxonomy GermanAP (rendering the German Commercial Code) that will comprise enhancements and will make use of the XBRL 2.1 specification.

A new Quality & Assurance (Q&A) Workgroup was established to develop criteria and measures to ensure that XBRL documents will have the same level of confidence as the traditional document it is rendering. Besides the questions related to auditing that will be answered in cooperation with the international accounting supply chain, the Q&A Workgroup is focusing on specific consumer requirements and the design of manual and/or automated processes when generating XBRL Instance Documents.

The German Tools group is working on an online tool that will check XBRL Instance Documents for compliance with both the XBRL specification and the taxonomy/taxonomies referenced.

For more information on XBRL Germany, please visit www.xbrl.de or contact Norbert Flickinger, Managing Director of XBRL Deutschland e.V. at nf@xbrl.de.

International Accounting Standards Board

There has been considerable activity in the IASB jurisdiction, including:

- Josef Macdonald began his two-year appointment as the inaugural IASB XBRL Practice Fellow in July.

- A draft of the IASCF[1] sponsored white paper-entitled "XBRL for Stock Exchanges" is scheduled for release at the Seattle conference. The IFRS Taxonomy for Commercial and Industrial Entities was released as an Acknowledged draft under the XBRL 2.0 specification on 15 July. This taxonomy release combined and revised the two previous versions of IFRS taxonomies. (The Primary Financial Statements and Explanatory Disclosures and Accounting Policies taxonomies.) Patrick Hage, an accounting student from the Catholic University of Eichstaett, Ingolstadt, has completed the first draft of the German translation of the full IFRS taxonomy for integration once the English version is released.

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[1] The name of the parent foundation, created as part of the reorganization to oversee the IASB, is the International Accounting Standards Committee Foundation (IASCF). The International Accounting Standards Board (IASB) is the body within the IASCF structure that is empowered to develop and approve International Accounting Standards and International Financial Reporting Standards.

[2] In April 2001 the International Accounting Standards Board (IASB) adopted the body of International Accounting Standards (IASs) issued by its predecessor, the International Accounting Standards Committee (IASC). The accounting standards approved and developed by the Board are to be known as International Financial Reporting Standards (IFRSs).

- The IFRS[2] Taxonomy Working Group is currently working toward releasing its taxonomy as a public working draft under the soon to be released XBRL 2.1 Specification. The release is timed to coincide with the 8th XBRL International Conference in Seattle in November. Also, planning has begun for building a taxonomy for the Banking and Financial Services industry, based on IAS 30.

For more information on International Accounting Standards Committee Foundation, please contact Josef MacDonald at jmacdonald@iasb.org.uk.

Japan

XBRL Japan membership has been steadily growing with 60 voting members, 15 academic members and 2 alliance partners.

Progress in XBRL Japan includes:

- The development of a taxonomy for electronic tax filing by the Development Committee of XBRL Japan (currently led by Akira Gokita, CPA, from Shinnihon/E&Y). Instance document creation efforts are also currently in progress.

- The public announcement on 4 July 2003 by the JICPA on its decision to maintain Taxonomies for Electronic Tax Filing.

- A notable development to establish the Financial Committee (Working Group) which is led by Akira Yamagami, from Bearing Point, as acting chair. Their primary focus is to promote the re-use of financial information within corporations that is enabled by the Electronic Tax Filing scheduled to begin in 2004. The committee consists of XBRL Japan members from large banks, auditors, IT vendors, and financial information intermediaries.

- The exploration of using XBRL in the relevant businesses of Japan's central bank and government organizations.

- Work on a revised version of the XBRL FACT BOOK, a marketing publication, by the XBRL Japan Marcomm Working Group, led by Akira Yamgami from Bearing Point. The editor is Atsuko Sakuta from Oracle.

- Work on a book tentatively named "Introduction to XBRL", by the Education Working Group, led by Manabu Sakagami from Osaka City University, which is scheduled for publication by the end of 2003.

- Work on an XBRL-related book by Fuchita of Nomura Research Institute.

For more information on XBRL Japan, please visit www.xbrl-jp.org or contact the Jurisdictional Leader, Mr.Kiyoshi Kanai at k.kanai@kanai-cpa.or.jp or Eiichi Watanabe at eiichi.watanabe@tsr-net.co.jp.

Netherlands

XBRL Netherlands was established in October 2002 and currently has 34 members. In October 2003, the jurisdiction expects to have several new members. The Dutch jurisdiction hosted the 7th XBRL International Conference in May 2003 in Amsterdam.

In September 2003, a first draft of the Dutch Taxonomy was released for comments. This first Draft Dutch Taxonomy was developed by the SRA (a supporting organization for about 400 small audit firms), the Dutch Tax Authorities and the Central Bureau of Statistics with the support of several software vendors and based on the existing "Auditfile" and Electronic Corporate Tax Filing. The next step is to get more organizations involved and extend the current taxonomies to IFRS and Dutch GAAP.

For more information on XBRL Netherlands, please visit www.xbrl-nederland.nl or contact Jan Pasmooij, Manager ICT Knowledge Center Royal NIVRA and Chair of XBRL Netherlands by email at j.pasmooij@nivra.nl or by phone at +31 20 3010315 / +31 6 55117335 (mobile).

New Zealand

XBRL membership has grown to 13 organizations. The current business plan has several different activities under way. These include:

- Presenting XBRL to several different Government departments and many external organizations.

- A small pilot that is being scoped between two government member organizations.

- Finalizing a New Zealand taxonomy by mid-October. The taxonomy will ensure we are moving forward with the adoption of XBRL in New Zealand.

- Discussions currently being held between the New Zealand Stock Exchange (NZX) and nine different companies to develop an XBRL pilot for companies' six monthly announcements.

- Organizing the 9th XBRL International Conference to be held in Auckland from the 10th to 14th May 2004.

For more information on XBRL New Zealand, please visit www.xbrl.org.nz or contact Grant Boyd, Institute of Chartered Accountants of New Zealand by phone at +64-4-4600-607 or by e-mail at grant_boyd@icanz.co.nz.

United Kingdom

XBRL UK welcomed British Nuclear Fuels plc and Companies House (i.e. UK governmental agency for companies' registration). The XBRL UK Instance Document Project was completed with input from a wide range of participants. Output from the project consisted of XML instance documents, a range of Excel reports with detailed findings on the XBRL UK taxonomy, notes on technical

XBRL issues and software feedback. These have been or will be circulated to appropriate groups and firms, including the XBRL UK Steering Group, the UK government's Financial Transactions Working Group and XBRL International working groups. This project was important because it tested and validated the UK taxonomy in a number of important respects. The taxonomy remains to be completed with respect of certain UK financial reporting standards (FRS) and regulations and made parallel to the International FRS reflected in the IAS taxonomy.

There have been further meetings on Corporation Tax filing e-services and meetings of governmental departments in connection with XBRL co-operation and development, under the auspices of the Office of the E-envoy (part of the UK Cabinet Office).

Jurisdiction members had an initial discussion on the issues associated with international standards setting in connection with audit or assurance reports on XBRL-produced financial reports. Currently, electronic reports are specifically excluded from coverage in audit reports but this would not be tenable if the XBRL-produced reports constituted the official filing for a company. An Assurance sub-group has been formed to consider these issues in greater detail.

Currently, the overall goal of the XBRL UK Steering Group is to provide sufficient information and support to allow companies in the UK to make practical use of XBRL during 2004. Specific goals are:

- To enable companies who have reasonably standard financial statements to publish their interim and full financial statements in XBRL.

- To obtain a viable XBRL reporting function in products of a number of accountancy software providers. The products concerned may initially be those targeted at smaller companies with simple financial statements.

- To agree with the Inland Revenue and other Government departments on a plan that might lead to a more unified filing of financial statements in XBRL.

- To support the Inland Revenue in its goal of establishing initial filing of tax computations by 2003 / 2004.

These goals represent two related approaches: (a) achieving sufficient technical advance to make production of financial statements in XBRL a reasonably practical option for ordinary companies; and (b) establishing a use, and possibly an incentive, for the publication of data in XBRL form.

The Steering Group has discussed whether developing and publishing a sub-set of the taxonomy for small companies using the FRSSE (simplified) standards might be done largely on the basis of the work already completed on the overall UK taxonomy. This might increase the relevance of the project to smaller businesses. The existing UK taxonomy is currently being reviewed to determine how difficult it will be to develop the proposed sub-set of the taxonomy for small companies.

For more information on XBRL UK, please visit www.xbrl-uk.org or contact the Jurisdictional Leader, Chris Rodgers by e-mail chris.rodgers@kpmg.co.uk or by phone at +44 20 7694 4813 / 4082.

United States

The members of XBRL-US continue to achieve important milestones in their push for wide adoption of XBRL. Some highlights include the following:

- The XBRL-US Adoption Working Group is developing an XBRL In-Action Plan. This plan is to establish a repository of write-ups of XBRL usage in the United States. The purpose of this repository is to provide 'real life examples' of XBRL.

- The XBRL-US Adoption Working Group completed a report, entitled "XBRL Enabled Accounting Software Solutions: A Study of Leading Vendors." This study was based upon a telephone survey during the 2nd quarter of 2003 which obtained responses from 21 leading accounting application vendors covering 59 separate products on the enablement of XBRL. Hyperion, Microsoft, Oracle, PeopleSoft, SAP, ACCPAC and Cartesis are just a few of the software companies surveyed. The study showed that two-thirds of accounting software vendors have either already XBRL-enabled at least one of their accounting software packages or will do so by December 2004. A full copy of the report can be downloaded from the Resource Center at www.xbrl.org.

- XBRL-US held a meeting at the Microsoft Technology Center in Chicago on July 14 – 15th. This meeting included presentations on the results of two XBRL pilot programs and working meetings for both the Domain and Adoption working groups.

- XBRL-US held a series of Developer/Product Manager Days to present a business case to product managers for the inclusion of XBRL into their products and to educate software developers about the XBRL technical specification. The first session took place on June 26th in Las Vegas, and the second took place on July 15th in Chicago. Details about the next date in the series will be communicated in the near future.

- The 8th XBRL International Conference, XBRL in Use: "Tools, Technologies, and Solutions," will be held in Seattle, Washington from November 3 – 7, 2003 at the Seattle Marriott Waterfront. For more information, and to register for the conference please go to www.xbrl.org/seattle

XBRL-US membership has grown to approximately 50 members representing some of the largest accounting firms, accounting software vendors, data aggregators and financial services firms in the world. For more information on XBRL-US or any of the information discussed here, please contact Jeff Naumann at jnaumann@aicpa.org.

Provisional Jurisdiction Reports

Ireland

XBRL Ireland continues to make progress in becoming an established jurisdiction. XBRL remains central to the business strategy of the national tax agency (Revenue Commissioners) and there is emerging interest from the Central Statistics Office (CSO). XBRL Ireland is focused on providing members with the competence and organizational structure required for widespread adoption of XBRL throughout the business information supply chain.

For more information on XBRL Ireland, please contact Simone Doran at simone.doran@icai.ie.

Korea

The Steering Committee and Domain working groups were organized last August. The Steering Committee is composed of 9 institutions including KASB, KOSDAQ, Kookmin Bank, Kyobo Life, KT, LG Electronics, Samsung SDS, Samil Accounting Corporation(PwC Korea), and Hyperion Korea. KICPA supports XBRL Korea as a sponsor. KASB (Korean Accounting Standards Board) has named one of their staff to study XBRL and its implications on accounting standards in Korea.

The Domain working group is preparing the Korean GAAP Taxonomy for the manufacturing industry. XBRL Korea will submit the final draft of Korean GAAP Taxonomy to XBRL International in December for review and approval.

KOSDAQ, the premier stock exchange for public companies in Korea, is developing a public disclosure system based on XBRL. Although Korea has among the highest rate of equity ownership by adults of any country in the world, the KOSDAQ project marks the first time investors worldwide will have instant access to detailed fundamental data about Korean public companies, including certain notes and disclosures. KOSDAQ is one of two stock exchanges in Korea, and securities and financial regulators are monitoring the project with considerable interest. KSE (Korea Stock Exchange) is also planning to develop XBRL public disclosure information.

XBRL Korea is planning to launch its Web site (www.xbrl-kr.org) in late December. For more information on XBRL Korea, please contact Robin (Woo-Don) Lim at lwd@cfokorea.org or by phone at +82-02-755-8671.

Spain

XBRL Spain has been actively involved in:

■ The Spanish translation of the IASB´s PFS taxonomy, authored by Javier de Andrés and Pedro Lorca (University of Oviedo).

■ The creation of the Spanish labels link base authored by Ignacio Hernández-Ros (April 2003).

■ Organization of the II Symposium on Digital Accounting. (University of Huelva, May 2003). www.uhu.es/ijdar/triptico.doc.

■ Publication of document number 2 in the series New Technologies and Accounting: "XBRL: Un estándar para el intercambio electrónico de información económica y financiera" by authors, Javier de Andrés (University of Oviedo) and Enrique Bonsón (University of Huelva and Chair of XBRL Spain). (May 2003)

■ Participation in the 7th XBRL International Conference, organized by XBRL International and XBRL Netherlands. (Amsterdam, May 2003)

■ Organization of the conference "El Intercambio de Información Económico-Financiera en la Sociedad Digital: El XBRL como facilitador" with the Spanish Ministry of Science and Technology. There were more than 200 attendees and the speakers were representatives of the Ministry, Central of Balances of the Bank of Spain, Institute of Accounting and Auditing (ICAC), The Spanish Accounting Association (AECA), Commerce Registers of Spain, Spanish Securities and Exchange Commission (CNMV). (Madrid, May 2003)

■ Development of the first prototype of a Spanish taxonomy for the financial statements of listed companies. The taxonomy, authored by Enrique Bonsón, Ignacio Hernández-Ros and Allyson Ugarte, is based on the Spanish Accounting Plan and the forms of the Spanish Securities and Exchange Commission. It includes an English labels linkbase that will allow automatic translation of the financial statements of the Spanish listed companies. (June 2003)

■ Spanish translation of the GCD taxonomy by authors, Enrique Bonsón, Ignacio Hernández-Ros and Allyson Ugarte. (June 2003)

For more information on XBRL Spain, please contact Enrique Bonson at bonson@uhu.es

XBRL Vendor Updates*

CaseWare International has implemented XBRL in **CaseWare Working Papers** and **CaseWare IDEA**. CaseWare presented live demonstrations of this support during the program of the 7th XBRL International Conference held in Amsterdam in May 2003. Working Papers and IDEA import XBRL-General Ledger (XBRL-GL) compliant files; Working Papers produces XBRL tagged financial statements using Specification Version 2.0. The implementation of XBRL allows CaseWare users to seamlessly import data, perform standard analyses and audit tests and produce XBRL tagged GAAP-compliant financial statements. For more information, please visit www.caseware.com or www.caseware-idea.com.

Creative Solutions deployed XBRL technology as of the 2001 year-end release of Write-Up Solution (WSW) and Trial Balance Solution (TBS) software. The software supports the XBRL standards for data exchange between multiple applications. By tagging Write-Up Solution or Trial Balance Solution-generated financial documents in XBRL, accountants will be able to share financial data with other similarly enabled applications and institutions electronically. Accountants and their clients can disclose the same information as is currently shared in paper-based financial statements; however, the data will now be instantly available to the new application without any re-keying. The result is faster and more accurate information sharing. For more information, please visit: www.CreativeSolutions.com.

DecisionSoft's XBRL Toolkit provides comprehensive validation of XBRL reports and taxonomies. Standardized, rigorous validation has proven to be a key element in the successful deployment of XML based systems. DecisionSoft's XBRL Toolkit brings this rigorous validation to the XBRL arena, and can be used by both producers and consumers of XBRL to check for conformance with the XBRL 2.1 specification and therefore ensure interoperability. DecisionSoft's technology and expertise has played a key role in the UK Inland Revenue's Corporation Tax e-Filing project. DecisionSoft is able to offer customized solutions and training for organizations looking to adopt XBRL technology. For more information, please visit http://xbrl.decisionsoft.com.

Fujitsu Limited has announced XBRL Specification 2.0 processing software called **Interstage XWand**. This software encapsulates all XML and XBRL related processing and provides simple APIs for use by business application programmers. Fujitsu intends to upgrade XWand for compliance with XBRL 2.1 specification.

Taxonomy Editor, Instance Creator, XBRL Adapter, XBRL Validator, Versioning and Mapping Tool, and **Analyst Dashboard** are other Fujitsu XBRL tools and solutions that run on top of Interstage XWand. **XBRL Adapter** is a complete XBRL reporting solution for data creation activity that creates XBRL documents without manual input. **XBRL Validator** validates XBRL documents for XML syntax, schema and XBRL semantics. **Versioning and Mapping Tool** ensures up-to-date taxonomies and instance documents. **Analyst Dashboard** is a sample XBRL data consuming application that enables comparison of multiple companies / periods documents side-by-side. More information is available at http://xml.fujitsu.com/en/tech/xbrl/index.html and www.labs.fujitsu.com/en/freesoft/xbrltools/.

Hitachi Group XiRUTE now enjoys a high reputation for its unique automatic journalizing engine based on XBRL GL. In November 2003, Hitachi will launch an enhanced version of XiRUTE as **XiRUTE ToolSet**. XiRUTE ToolSet is comprised of Java APIs for XBRL taxonomies and software development tools that make it possible for application developers to develop leading-edge XBRL systems cost-effectively. We are prepared to support XBRL v2.1 soon after it is recommended. XiRUTE also offers a wide connectivity to ERP systems such as Oracle E-Business Suite and Hitachi GEMPLANET. Two patent applications have been filed for XiRUTE in Japan. As a leading systems integrator with XML expertise, we provide business users with comprehensive XBRL-related services: system consulting, data conversion from proprietary into XBRL-based formats, financial statements preparation, consolidated tax payment, and B2B communications. For more information, please visit www.hitachi-system.co.jp/xbrl/.

Hyperion® Solutions' initial release of XBRL functionality for its Business Performance Management products will focus on data mapping, text entry, and creating XBRL instance documents. This functionality will be incorporated into the version of **Hyperion® Reports** scheduled for release in late 2003. This provides users the means to produce XBRL output integral to a reporting paradigm with which they are already familiar. Corporations utilizing Hyperion Reports with Hyperion's Business Performance Management applications will benefit from the simplicity of implementing this solution. Scripting or programming expertise is not a requirement to immediately leverage the benefits of adopting XBRL in your organization. User knowledge need extend only to the basic concept of XBRL. For further information, please visit www.hyperion.com

iLumen's iMonitor, is an automated technology for gathering, analyzing and benchmarking financial reporting data of mid-market companies for the banking and accounting industries. iMonitor incorporates electronic data capture and mapping standards that enable industry-specific account standardization and data transparency. iMonitor is built on an XML framework to enable the receipt of trial balance data from any customer accounting system in multiple formats, including both XBRL and ASCII formats. iMonitor also employs XBRL for data export to external reporting systems. iMonitor mapping tables translate traditional ASCII trial balance reports into XML standards to auto-generate XBRL documents. iMonitor's data gathering and analysis engine delivers the functions envisioned by XBRL without requiring XBRL GL adoption, or necessitating a change in the accounting software used by the reporting company.

Investran Technologies is the market leader in systems for the private equity industry. Investran offers systems for portfolio management, investment accounting and partnership accounting. The Investran accounting module will support mapping of XBRL taxonomy elements to Investran accounting objects. The current release of Investran Reporting Engine supports XML and it will be extended to support XBRL. Investran Technologies also offers a Web-based service for dissemination of documents between investment fund sponsors and investors, both private and institutional. The goal of this service is to replace documents with normalized data using XBRL. For more information, please visit www.investran.com.

Microsoft Corporation — MBS for Analytics-FRx Financial Reporter 6.5 supports both XBRL and XML (Extensible Markup Language) standards for streamlining the exchange of financial data. FRx Financial Reporter provides financial reporting and analysis functionality for over 26 leading accounting vendors' systems (including MBS-Great Plains and MBS-Solomon) as well as **MBS for Analytics-Forecaster,** Microsoft's budgeting and planning application. MBS-Navision's XBRL support enables users to connect and communicate with both competing ERP systems, complementary products and a multitude of stakeholders directly and over the Internet. MBS-Navision lets companies import multiple XBRL taxonomies and export financial information to XBRL format. The forthcoming **Microsoft Office Solution Accelerator for XBRL** enables organizations to streamline their financial reporting process by standardizing both internal and external financial information management processes using XBRL, thereby helping increase financial transparency, improve decision-making and support new financial compliance legislation. For more information, visit www.microsoft.com, www.frxsoftware.com, and www.microsoft.com/businesssolutions/default.mspx

OneSource Information Services has announced extended support for XBRL through **AppLink SDK** in order to allow access to financial data on over 778,000 companies worldwide. OneSource is a provider of information on companies around the world, and they are now aggregating this information from multiple sources and delivering it as XBRL version 2.0 valid instance documents. In addition to fully standardized reports, the reports are mapped from up to 1600 data items to just over 100 standard variables, allowing applications to easily compare companies in a consistent format. They use the US GAAP and UK draft taxonomies with extensions. OneSource is the first provider to deliver a fully .NET-enabled Web Service delivering XBRL data on US companies. For more information, please visit www.onesource.com.

Oracle E-Business Suite offers XBRL financial reporting functionality via its **Financial Statement Generator (FSG)**. The FSG is a financial reporting engine that leverages reusable report components to create the wide variety of financial reports needed to manage an enterprise. You can import XBRL taxonomies, create FSG reporting items from XBRL taxonomies and link your unique chart of accounts to the standardized elements of XBRL. You can, therefore, take full advantage of the flexibility of Oracle's charts of accounts, supporting up to 30 individual segments, without sacrificing any of the reporting and analysis capabilities of XBRL. You can automatically generate FSG reports as XBRL instance documents, which can be viewed and analyzed using a variety of widely available tools. For further information, please visit www.oracle.com or contact Helen Shanahan at Helen.Shanahan@oracle.com.

PricewaterhouseCoopers has been an active and leading participant of XBRL International, since the consortium's beginning. We provide seamless integration of XBRL expertise within our innovative client solutions: Regulatory re-engineering, Stock exchange solutions, Credit risk assessment, Internal reporting re-engineering, SmartClose and IFRS conversions.

PricewaterhouseCoopers is currently assisting the US Federal Deposit Insurance Corporation, the Korean Stock Exchange and the Bank of Spain in implementing

XBRL-enhanced reporting environments within their organizations. Services include taxonomy building, project management and security services. Our **EdgarScan XBRL Query Service** is an HTTP service that converts and extracts SEC filing data into XBRL instances. XBRL data for more than 500 of the largest US firms are made available through this service. Complete EdgarScan data in XBRL can be distributed to individual users upon request. For information: www.edgarscan.pwc.com or edgar@us.pwc.com.

Semansys Technologies B.V. is currently realizing the world's first full-cycle XBRL implementation, based on its market leading **Regulatory Reporting Solution.** The Water Boards of the Netherlands will deploy XBRL to comply with European reporting regulations. The implementation includes software facilities for taxonomy creation, automated report (instance document) generation and report reception and processing. The Regulatory Reporting Solution was selected because of the included reporting facilities, making it a no-threshold deployment. Semansys Technologies plans to release the XBRL specification 2.1 compliant version of the Semansys **XBRL Composer** in November 2003. The Composer is part of the XBRL application suite and is the standard tool for creating taxonomies and reports in XBRL. The application is increasingly used as an additional module to established financial systems, allowing these systems to be 2.1 compliant as early as possible.

Software AG's Suite for XBRL provides flexible digital business reporting. The Suite uses open Internet standards, and a range of components for processing XBRL and XML documents. It includes integration for existing systems. The Suite is scalable and adaptable to customers' needs. It captures data from financial systems and transforms it into an XBRL Report. Alternatively an **XBRL Report Creator** can be used. The Repository logs reports for non-repudiation, audit and analysis. The Suite for XBRL automatically validates the information against taxonomies. Your integrated business rules verify the correctness and calculate specific metrics. You can analyze information by using Web services. Integration modules tie in back-office systems. Information can be dynamically published in various formats for different devices. XBRL taxonomies and instance documents can be maintained. The Repository allows tracking and audit of historical and actual information. For more information, please visit www.softwareag.com.

Universal Business Matrix, LLC is a global provider of technologies and solutions enabling the automation of data exchange and analysis, optimizing business operations and strategic decisions. As leaders in the creation of XBRL, UBmatrix partners with system integrators, providing solutions that improve business reporting and analysis processes. UBmatrix recently announced **Taxonomy Builder 5.5**. Enhanced from testing and usage worldwide, users are assured of a tool to quickly and cost effectively build and extend taxonomies. This feature rich upgrade is fully compliant with XBRL specification 2.0.

Customers may order evaluation copies or licenses from UBmatrix. All new licenses purchased will qualify for the UBmatrix technology guarantee, and may be applied to the upcoming XBRL 2.1 Specification upgrade. Customers may also purchase support agreements including per incident support to 7 x 24 support agreements. www.ubmatrix.com.

XBI Software Inc creates STP (straight through processing) applications for banks and other financial institutions. Its CovenantMonitor for the SME, under development, will use XBRL to solve one of the banks' key problems, by monitoring clients' banking covenants accurately, efficiently and inexpensively. When an SME's books indicate that it is about to experience financial problems, CovenantMonitor for the SME will provide the SME with early warning signals to enable them to take quick corrective action. These problems would otherwise endanger the business as well as its relationship with its bank. CovenantMonitor sends all the information the banks need directly from the SME's computer to the banks. For more information, please visit www.xbisoftware.com.

Current XBRL Members

Accenture Corporation

Accountview Business Software

Advanced Professional Solutions

American Institute of CPAs (AICPA)

Anachron B.V.

Antenna House

ANZ

APS

Arenthals Grant Thornton

Asahi & Co.

Asia Securities Printing Co.,Ltd

Asociacion Española de Contabilidad y Administracion de Empresas (AECA)

Aspect Financial Pty, Ltd.

Atos Kpmg Consulting Nv

AudIT

Audit New Zealand

Australian Prudential Regulation Authority

Australian Stock Exchange

Australian Taxation Office

Bank of America

Bayerische Hypo- und Vereinsbank

BDO Seidman

Bearing Point Co. - JP, US

Belastingdienst Den Haag

Bowne & Co., Inc.

Branche Initiatieven B.V.

Braxton

British Nuclear Fuels Plc

Bryant College

Bundesanzeiger Verlagsgesellschaft mbH

Canada Customs and Revenue Agency

Canadian Institute of Chartered Accountants

Capital Printing Systems, Inc.

Caseware International, Inc.

CBS (Central Bureau for Statistics)

CCC CONSULTING

CCH Tax Compliance

Certified General Accountant's Association of Canada

Chuoaoyama Pricewaterhousecoopers System Consulting Co.,Ltd.

Cisco Systems

Cognos Incorporated

College Belastingadviseurs

Companies House

Companies Office

Controllers Instituut

Cordys Information Systems B.V.

Corel - AU, US

Covarity, Inc.

CPA Australia

Creative Solutions

Credence Software, Ltd.

Crowe Chizek

DATEV eG

Decisionsoft, Ltd.

Defense Finance And Accounting Service

Deloitte & Touche - AU, NL, NZ, UK, US

Department of Accounting and Finance, University of Birmingham

Deutsche Bank AG

Deutsche Börse AG

Deutsche Bundesbank

Deutsches Rechnungslegungs Standard Committee e.V.

Diginotar BV

DIVA Corporation

DVFA GmbH

Eagle Enterprises Ltd.

Eagle Technology Management, Inc

Edgar Online, Inc.

EDP Audit Pool

Ernst & Young - AU, DE, NL, NZ, US

eStilil Co.,Ltd.

Exact Automatisering Bv

Export Development Corporation of Canada

F.D.I.C.

Fifthweb

FINAN Financial Analyis

Fitch Ratings, Ltd

Fraunhofer Institut Für Integrierte Publikations- Und Informationssysteme (Ipsi)

Frs Financial Reporting Solutions

Fujitsu Consulting

Fujitsu FIP Corporation

Fujitsu Laboratories of America, Inc.

Fujitsu, Ltd.

Fujitsu Prime Software Technologies Limited

Fujitsu Research Institute

Fujitsu System Solutions Limited

General Electric Company

Gerling NCM

Grant Thornton, LLP

Haarmann, Hemmelrath und Partner

Hermes Risk Management Gmbh & Co. KG

Hitachi - JP, US

Hitachi Systems & Services,Ltd.

hmd Software Ag

Hyperion Solutions - NL, US

IBM Japan, Ltd.

ICAEW

ILumen

Informatica Corporation

Information Management Australia Pty, Ltd.

Information Services International-Dentsu, Ltd.

Infoteria Corporation

Inland Revenue

Institut Der Wirtschaftsprüfer

Institute of Chartered Accountants in Australia

Institute of Chartered Accountants of New Zealand

Institute of Management Accountants

International Accounting Standards Board (IASB)

Investran Technologies

J.D. Edwards & Co.

J3 Technology

Japan Business Assist Corp.

Japan Digital Laboratory

Japan Information Service Industry Association

Jiji Press, Ltd.

Koninklijke Nivra

Korea Association of CFO's

KPMG - AU, DE, NL, NZ, UK, US

Lawson Software

Logicacmg Bv

MarketXS

Matsushita Electric Industrial Co., Ltd.

Mazars Paardekooper Hoffman

Media Fusion Co.,Ltd.

Mergent Inc.

Microsoft - NL, US

Miroku Jyoho Service Co., Ltd.

MIS GmbH

Mitsubishi Electric Information Systems Corporation

Moody's Risk Management Services

Morgan Stanley Dean Witter

MZW

Nasact

Nasdaq Stock Market

NEC Corporation

Nederlandse Orde Van Belastingadviseurs (Nob)

New Zealand Stock Exchange

Nextsolution Co.,Ltd.

Nihombashi Corporation

Nihon Intersystems Co.,Ltd.

Nihon Keizai Shimbun, Inc.

Nihon Unisys Co., Ltd.

Nomura Research Institute, Ltd.

Norbert Flickinger

NOvAA

NTT DATA Corporation

Oberfinanzdirektion München

OBIC Business Consulatants Co., Ltd.

Office Kawaguchi

Office of the Superintendent of Financial
  Institutions

Onesource Information Services

Oracle Corporation - JP, US

P & B Calvert

PBSG AG

PCA Corporation

PeopleSoft

Pinkroccade Infrastructure Services Bv

Pitcher Partners

PPA Gesellschaft Für Finanzanalyse Und Benchmarks
  Mbh/Audicon Gmbh

PR Newswire

PricewaterhouseCoopers - AU, CA, DE, JP, NL,
  NZ, UK, US

Prismant

Pro Management Automatisering Bv

Quick Corp.

Reserve Bank

Reuters - JP, US

RIA

Royal Bank of Canada

RRDonnelley Financial

S&N AG

SAG Systemhaus Gmbh (Software AG) - DE, NL

SAP - DE, JP

Schleupen AG

Seiko Epson Corporation

Semansys Technologies

Shin Nihon & Co.

SRA

Standard Advantage

Statistics Canada

Statistics New Zealand

Sumitomo Mitsui Banking Corporation

Syspro

Takara Printing Co.,Ltd.

Task Technology Pty, Ltd.

Teikoku Databank,Ltd.

The Bank Of Tokyo-Mitsubishi, Ltd.

The Japanese Institute of Certified Public
  Accountants

Thompson - PPC

Thomson Financial

Timebase Pty, Ltd.

TKC Corporation

Tohmatsu & Co.

Tokyo Shoko Research, Ltd.

Toshiba Corporation

Toyo Keizai Inc.

UBMatrix

Ufj Bank Limited

Verband Der Vereine Creditreform E.V.

Village Roadshow, Ltd.

Visionart,Inc.

Wachovia

Webmethods Germany Gmbh

XBI Software, Inc.

Yayoi Co., Ltd.