

XBRL Progress Report

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XBRL Key Progress Items:

The **4th XBRL International Conference** will be held in Berlin, Germany from 04 - 08 March 2002. The theme of the conference will be "XBRL Meets the Needs of Financial Services". The program will include tracks for:

- Banking and Insurance Regulatory Reporting
- Credit Risk Monitoring

Mike Sanderson, CEO of NASDAQ Europe will be the keynote speaker at this event.

Highlights of the conference include work on XBRL for International Accounting Standards, bank and insurance regulatory reporting, credit management, general ledger, and several other areas of international consequence. Please go to www.xbrl.org for additional information about this meeting and registration information.

On April 4, 2002, XBRL US will host a meeting at **Morgan Stanley's New York offices** from 1:00 p.m. till 5:00 p.m. to present **XBRL for Financial Services**.

Financial services companies interested in learning more about XBRL are invited to attend this important symposium.

XBRL will help financial service companies: **collect and update information about borrowers; distribute or collect information related to loan portfolio sales and purchases; provide improved information in financial reports to shareholders of public entities; automate business reports that provide information to regulators, Federal Home Loan Banks, Federal Reserve Banks, GSEs, as well as other funding sources.** XBRL is creating an Internet standard for business reports.

This "Liaison Open House" will provide an overview of XBRL, its progress, and the benefits to organizations participating in its adoption. The **objective is to educate the financial services community about the consortium's efforts and to invite participation in its development.** Although a large focus of this symposium is banking specific, other financial service organizations will find parallels to their own processes and are encouraged to attend. Trade associations also are invited to attend this important meeting on the development of XBRL for financial services.

REQUIRED. There is limited seating; kindly reserve your place ASAP.

To register, please e-mail Debbie Cornish, FDIC, at dcornish@fdic.gov or fax her at 202-736-0333, with your name, title, company, address, email and telephone number.

FOR AN UPDATED LIST OF XBRL-RELATED EVENTS, please visit
<http://www.xbrl.org/Events/Events.htm>

XBRL International held its **3rd International Conference** in Sydney, Australia the week of 22 October 2001. Attendance was strong with over 120 experts present from a dozen countries.

Major accomplishments and announcements from the 3rd International Conference included:

- XBRL finalized the **Enhanced XML Schema-Based Specification for Global Business Reporting** on December 21. This release implements the new World Wide Web Consortium (W3C) XML Schema Recommendation and utilizes other new technologies such as XML Linking. Sample files (XML and XSD) that help explain the concepts and features of XBRL 2.0 can be viewed [on-line](#) or [downloaded](#) as a single Zip format archive. The final release can be viewed at www.xbrl.org.

- **Bank of America**, one of the world's largest banks announced that they have begun to pilot XBRL to collect financial statements from their national customer base. Please go to www.xbrl.org for additional details about the press announcement.

- The **International Accounting Standards Board (IASB)** is providing a core taxonomy of XBRL for Financial Statements to members of XBRL International for approval after receiving public comment. The IASB core taxonomy is an XML-based specification for the 'Commercial and Industrial' sector that allows users and suppliers of financial information to exchange financial statements across all software and technologies, including the Internet. The IASB core taxonomy, which is based on the Bound Volume of the International Accounting Standards, will help the many countries using IAS or IAS-like accounting standards to develop XBRL for financial statements. A final version of XBRL for IAS Financial Statements is expected to be released at the International XBRL meeting in Berlin in March 2002.

- The **Australian Prudential Regulatory Agency (APRA)**, one of the world's largest regulatory agencies, announced that **XBRL is being used to overhaul data collection from 11,000 super funds, insurers and banks** required to report to it on a regular basis. Moreover, APRA is also forwarding aggregate data in XBRL to the Australian Bureau of Statistics and the Reserve Bank of Australia. This will reduce their data processing efforts and eliminate duplication of effort for companies required to report to all three organizations. **APRA is the first regulator in the world to adopt and begin use of this new, revolutionary e-business XML-based language.**

- In October, **Reuters** produced their Third Quarter Trading Statement financials using XBRL. Earlier in the year, **Morgan Stanley** was the first company to file 10Q EDGAR filings to the SEC with XBRL tags. They can be viewed and downloaded on their website at <http://www.sec.gov/Archives/edgar/data/895421/000095013001500161/ex99xbrlpilot.htm>

- **XBRL usage is suggested by all the U.S. Federal Government Agencies** in a report developed by the **Joint Financial Management Improvement Program (JFMIP)**, whose membership includes **Department of Treasury, General Accounting Office, Office of Management and Budget, and the Office of Personnel Management.** Page 71 of the "Core Financial System Requirements" states: "To meet JFMIP interoperability requirements, the Core Financial system should: support emerging XML-based specifications for the exchange of financial data such as Extensible Business Reporting Language (XBRL)." The actual document can be obtained at <http://www.jfmip.gov/jfmip/>.

- XBRL International announced that representatives of the consortium attended the **XML Interoperability Summit meeting in Orlando, Florida on 6-7 December 2001** with representatives from **HR-XML, OASIS, Object Management Group (OMG), and UN/EDIFACT**. This is the first in a series of meetings to identify intersections between major horizontal and vertical industry sectors so that data can be exchanged using common XML-based tagging.

- XBRL International also announced that it is forming an alliance with the **GRE Working Group** to jointly develop XBRL for the credit insurance industry. This alliance is being developed to **support interoperability using XML** - the Extensible Markup Language - for the exchange of financial data in the **credit insurance industry and the accounting and/or financial services sectors** to overcome the inefficiencies of disparate, non-integrated electronic exchange technologies. The GRE (www.grefis.org) develops UN/EDIFACT and XML standards for use by the International Credit Insurance and Information industry and is part of UN/CEFACT.

- XBRL International announced that **XBRL for General Ledger** is currently under review for comment by interested parties within the financial information supply chain. *XBRL for the General Ledger* is currently designed to meet international accounting requirements and allow an extensible, flexible, multi-national solution to exchange data required by internal finance, accountants, creditors, banks or other audiences across all software formats. It will also allow for the future linkage of XML development on the transactional level to the general ledger level as such frameworks are developed. Working in alliance with **UN/EDIFACT (specifically the EDIFACT WORKING GROUP for Accounting, Auditing, Registration and Financial Information Services (D14))**, XBRL International will be releasing the XBRL for General Ledger taxonomy to focus on the urgent need to fill the gap between e-business and e-accounting and overcome the inefficiencies of disparate, non-integrated, and outsourced accounting and financial systems by using the power of XML.

- XBRL is gaining international momentum very rapidly and has grown significantly over the past year from a single-country, 12-company supported project – to an **international consortium of 140 organizations with** over a trillion dollars in market capitalization.

- XBRL International announced its intent to create a new membership category for individual experts. Such participants may get involved in XBRL on a personal basis. This will enable academics, researchers, and other experts to become more formally involved with XBRL. More information on this will soon be distributed to those who have registered at the XBRL website.

XBRL Jurisdiction Reports

- Formally established XBRL jurisdictions include Australia, Canada, Germany, International Accounting Standards Board, Japan, Singapore, United Kingdom, and the United States. Additional jurisdictions expected to formally launch in the next year include Belgium, Denmark, Hong Kong, India, Ireland, Netherlands, New Zealand, South Africa, Spain, and Taiwan. XBRL interest and activities are increasing in Argentina, Brazil, China, France, Italy, Malaysia, Switzerland, and Venezuela.

- XBRL Australia - Having recently hosted the 3rd International XBRL Conference, Australia is now focused on developing an Australian specific taxonomy and setting up a legal entity to house the XBRL initiative. Once this is established, membership of XBRL Australia will be formalized and efforts will be directed towards expanding the membership base in order to fund ongoing development and promotion of XBRL. A website (<http://www.xbrl-au.org>) has been established specifically for XBRL Australia and will be refined over the ensuing weeks to play a key role in explaining and promoting XBRL in the region. In December 2001, XBRL Australia won a **Guensey Financial Award** announced by the Australian's Federal Government's Information Technology Online Program. The \$160,000 Australian Dollar grant will focus on providing funding for the development of the XBRL Australian taxonomy for financial statements.

- XBRL Canada has been established and interested parties are joining as members. Formal members and a number of interested parties have been assisting with Canadian efforts while waiting for the formal structure of membership to be finalized. XBRL Canada has created and is training two working groups: PR and Liaison and Taxonomy Development

(Domain). Work has started on developing a Taxonomy based on the concept of a data dictionary. To avoid duplication of effort, XBRL Canada is reviewing the efforts of the IAS and US groups and coordinating with the Dictionary of Accounting terms developed by the CICA and approved in Canada, Belgium and France and incorporating their work into a Canadian model wherever possible. For additional information please contact Howard Rosenthal, Project Director at CICA (howard.rosenthal@cica.ca) or Bob Cuthbertson, Chair, XBRL-Canada (bob.cuthbertson@caseware.com).

XBRL Germany, which will host the 4th XBRL International Conference in Berlin, 4-8 March 2002, has been formally established since Summer, 2001 and is currently endorsed by approximately 20 members. Supporters are institutions and companies covering the industries of accounting, banks / financial services, and software. XBRL Germany has developed a draft taxonomy for German Accounting Principles (German AP), and is going to work out a taxonomy covering the specifics of German enterprises applying IAS, which will be an integrated part of the set of IAS taxonomies derived from the IAS Core taxonomy. XBRL Germany's web site <http://www.xbri.de> or <http://www.xbri-deutschland.de> provides more information.

XBRL Japan – On 27 September 2001, XBRL Japan announced the first draft of Japan GAAP C&I Taxonomy for Financial Statements as available for public comments. During November-December, XBRL Japan hosted the "XBRL Japan Forum" which consisted of two conferences:

29 November: XBRL Seminar for software professionals. The goal of this seminar was to bring about an awareness of XBRL's importance to the software industry in Japan and encourage the development of XBRL-related software products. This was held at Fujitsu's offices.

14 December: XBRL Symposium for accountants and generalists. This meeting was an opportunity to enhance the visibility of XBRL among accounting professionals while encouraging them to learn more about XBRL and its effects/benefits. This meeting was held at the JICPA's new offices. XBRL Japan continues to gain momentum with more organizations joining the consortium. To date, XBRL Japan consists of 33 member organizations.

21 December. A group led by Dr. Hiroshi Shirakawa at the Tokyo Institute of Technology "Center of Research for Advanced Financial Technology" (CRAFT) and sponsored by the R&D Center at Toshiba Corporation reported using a **credit risk management service that used XBRL**. The engine for the Credit Risk Management service, called "CRAFT Scoring Method" uses financial information as well as other information to **derive bankruptcy probability and ratings**. CRAFT uses the information supplied by a private research institution (TSR) in XBRL format. CRAFT shows that when businesses disclose financial statements in XBRL format, virtually anyone can download the financial statements and upload them into this CRAFT Scoring model for analysis. CRAFT was carried out with the cooperation of Tokyo Shokoi Research, which supplied the group with the XBRL Taxonomy and XBRL Instance sample.

- New Zealand is currently working on having the first draft of the New Zealand taxonomy completed in first quarter 2002. New Zealand is also participating in the development of the IAS taxonomy and will ensure that the New Zealand taxonomy integrates with it. The New Zealand steering committee is developing its work plan for the next year. The New Zealand jurisdiction is planned for launch in mid-2002.

XBRL U.S. is focusing its resources and attention on adoption in the financial services sector. Workgroups have been formed to work with financial institution members and other participants to build case studies. This was the primary topic for XBRL-US at its meeting on 12-14 December 2001. Bank of America successfully demonstrated the piloting of XBRL using real client data being transferred from QuickBooks to XBRL. A Financial Services Symposium will be held 4 April 2002 at Morgan Stanley's auditorium in New York. For more information, please check the XBRL International website or email Zachary Coffin at

zpc1@columbia.edu. Additionally, XBRL U.S. will be updating the C&I taxonomy to the new release of SpecV2, recent changes in GAAP, and adoption of best practices identified in the last year.

XBRL Liaison Activities

Liaison activities continue to span a very wide number of countries, industries, communities and purposes. A few examples follow.

XBRL for Stock Exchanges is gaining interest.

- Australian Stock Exchange - Full member of XBRL Australia
- Hong Kong Stock Exchange - Sits on XBRL Hong Kong's Steering Committee
- NASDAQ – XBRL representatives met with NASDAQ. NASDAQ Europe's CEO, Mike Sanderson, will give the keynote presentation at the next XBRL International meeting, 4-8 March, in Berlin.
- German Stock Exchange (Deutsche Boerse AG) – Is a full member of XBRL Germany.
- Representatives of XBRL have met individually with exchanges in London, Singapore, Tokyo, and other countries. Additionally, XBRL representatives have met with the Secretary General of FIBV and will present at the Spring FIBV meeting in March. It is expected that a full track on XBRL for Exchanges will be organized for the 5th International XBRL Conference in Toronto, 17-21 June 2002.

XBRL for Financial Services –

XBRL has met with representatives of numerous financial services trade associations; it is expected that they may play an increasingly more central role in XBRL's development for the financial services industry.

Additionally, XBRL is working with international organizations such as the BIS, IMF, UN, and others. An announcement about support and potential collaborative interoperability efforts is expected in 2002.

XBRL International presented to the Accounting Task Group of the Basel Committee on Banking Supervision (BCBS) in Basel, Switzerland in November 2001 and to the Basel Committee's Transparency Group in San Francisco in January 2002. XBRL International is considering developing XBRL taxonomies related to the Basel Committee's New Capital Accord that might help financial service companies to comply with the new guidelines. XBRL for the Basel Committee's New Capital Accord will be discussed as part of the banking and insurance regulatory reporting track at the XBRL International Conference in Berlin, 4-8 March 2002.

XBRL and a variety of banking trade associations/members are in the process of developing XBRL for other areas of banking which include: financial statements, loan documentation, credit reports, etc.

Members of XBRL participated in a conference call with a representative of the U.S. X9 Committee, which is a member of ISO's TC68 Financial Services committee. The X9/TC68 connection is a potentially powerful one. ISO TC68 is responsible for a large number of banking commerce standards.

XBRL for Insurance –

XBRL International members met in November with representatives of the XML-based insurance organization called ACORD. ACORD is the global e-standards organization for the insurance industry. XBRL announced the Int'l Steering Committee approved the liaison with ACORD. ACORD will participate in an insurance track for the Financial Services-themed XBRL Meeting in Berlin, 4-8 March 2002. A collaboration to develop XBRL for insurance industry reports also will be discussed in Berlin.

Vendor Update

XBRL Vendor Lists include the following updates.

NOTE: XBRL International includes this information from XBRL members as a convenience to those interested in XBRL's development and progression. XBRL International cannot take responsibility for the accuracy of such statements, nor does inclusion of a vendor imply endorsement of their products or services.

ACCPAC offers a free software add-on – **Advantage Series XBRL Financials** – that allows companies using **Advantage Series General Ledger** to export financial reports to an XML-based standard format (Advantage Series XBRL Financials) for Internet business. The ACCPAC Advantage Series(TM) is designed for mid-market companies that require comprehensive, integrated business management solutions for financial management, operations management, and e-business. Its scalable architecture is well suited for businesses looking to integrate their accounting system with other business management solutions. The adaptability of the ACCPAC architecture to existing infrastructure and technologies like XML, COM, and WAP and its multi-company, multi-currency, and multilingual functionality make ACCPAC Advantage Series of particular benefit to customers operating in many locations. ACCPAC Advantage Series accommodates financial solutions using databases from IBM, Oracle, Microsoft, and Computer Associates. For further information please visit: www.accpac.com.

The **CaseWare Working Papers** product imports data, maps the data to **XBRL** tags, and generates XBRL documents and reports. Working Papers also generates XBRL-encoded HTML files that can be published directly to a website. This flexible engagement software gives you everything you would expect from an audit and trial balance package. Working Papers lets you generate GAAP financial statements as well as all the work programs and correspondence you require. With real-time integration, the figures in all relevant documents update automatically. Working Papers' document-management system lets you organize all documents related to the engagement in one controlled area, whether those documents were created in Working Papers or in other applications, such as Microsoft Word or Excel. For further information please visit: www.caseware.com.

Creative Solutions announced that the 2001 year-end release of **Write-Up Solution (WSW)** and **Trial Balance Solution (TBS)** software will deploy XBRL technology. The new release of WSW and TBS, which are immediately available to current customers, supports XBRL 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 rekeying. The result is faster and more accurate information sharing. For further information please visit: www.CreativeSolutions.com.

EDGAR Online Inc Launched an XBR Repository (www.xbri-express.com) : The XBRL Express web is a virtual market place where companies and organizations are encouraged to submit their XBRL statements and can promote their XBRL applications and consulting services

e-Numerate's XBRL Developer automates all of the processes required to integrate **XBRL** into financial reporting. The tool has the following capabilities: **Taxonomy Builder/ Editor** – allows a company to easily create a customized internal taxonomy that operates as an extension to the standard XBRL taxonomy to meet its own financial reporting practices. **Taxonomy Mapper** – makes it possible for a company to pull financial data (e.g. revenues, assets, expenditures) from multiple disparate data sources into one XBRL document without the need for expensive and complicated software packages. **Instance Document Creator** – allows companies to drag-and-drop the specific pieces of financial information they want to report in each instance document. The result is an encoded XBRL file. **Report Builder** –

translates the encoded XBRL file into a readable report by applying software templates called style sheets. For further information please visit: www.e-numerate.com.

FRS (Financial Reporting Solutions) product Virtual CA(m) operates as an interpreter positioned between accounting systems and users of financial information. **VCA provides a framework in which accounting data is classified by transaction type for IAS financial reporting.** From classified accounting data, VCA constructs a database of financial information using IAS standards for financial reporting. Many views of financial information can be produced from this results database. For further information please go to: www.frsolutions.com

FRx Software Corp., a Microsoft Great Plains Business Solutions company, announced that version 4.0 of its **FRx(R) Forecaster(TM)** product is now available. The new release of FRx Forecaster, which is immediately available to current customers, supports the extensible markup language (XML) and extensible business reporting language (**XBRL**) standards for streamlining the exchange of data. These standards greatly facilitate the exchange of information between best-of-breed solutions that include systems from multiple vendors. The use of XML and XBRL helps users shorten implementation times, alleviates errors and the rekeying of information imported from multiple sources, and eliminates the need for customized interchange mechanisms. FRx Forecaster 4.0 also includes enhancements to the system's administrative, setup, input and reporting features. For further information please visit: www.frxsoft.com.

Fujitsu Limited has developed a prototype to implement XBRL v.2 using its **Xlink processor product.** Using XBRL v.2 taxonomies, links and an instance document, this **prototype system creates a composite document.** Then the composite document is converted into a HTML document by a style sheet and XSLT processor. The composite document can be utilized by any XML-based application. Please go to: www.fujitsu.com

The **Hyperion** initial release of **XBRL** functionality for its suite of products will focus on taxonomy management, data mapping, text entry, and creating XBRL output files. Users will be able to import taxonomies and customize them to meet their corporate needs. XBRL is integrated with **Hyperion Reports**, the leading production report writer for Hyperion Essbase OLAP Server and Hyperion's financial applications. Hyperion Reports provides detailed formatting, multiple output options, and Web publishing in addition to XBRL output. Corporations utilizing XBRL with Hyperion Reports 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 using Hyperion Reports. User knowledge need extend only to the basic concept of XBRL. For further information please visit: www.hyperion.com.

UBMATRIX.com has a number of **XBRL** software tools, including a **Taxonomy developer** with Web-distribution capabilities, and a **XBRL Instance Document creation and editing tool** for transforming financial documents into XBRL format. IBMATRIX can also provide custom XBRL and XML consulting and programming services.

KPMG's Columbus is an application service provider (ASP) delivering interactive Internet applications to support management in continuous business performance improvement. Management information services to large and medium-size companies include: dashboard with performance indicators relevant to your company; balance sheet and profit and loss account with advanced analytics and benchmarking; a summary of profitability, liquidity, and solvency of your company using a "traffic-light signal" system; analysis of your company results by KPMG; personalization of reports; and forecasts of the annual result based on the budget and the interim results achieved. Currently deployed in Europe, **Columbus** will be **XBRL-enabled** by June 2002. Please see a demo at www.kpmg.nl/columbus.

KPMG Consulting, Inc. is presently developing the **XBRLearning Channel.** The XBRLearning Channel is a web-based learning environment that will offer highly interactive training to support the development and educational needs of the XBRL community. The site will initially offer two courses: "Intro to XBRL" and "XBRL 101". "Intro to XBRL" is a brief

tutorial that introduces top-level concepts like the financial information supply chain and XML to those who have heard of XBRL and now want a little more background. "XBRL 101" is a more comprehensive course designed to educate the users and custodians of an organization's financial data about how XBRL will affect them, and about how they can best take advantage of XBRL's many powerful features. When completed, the XBRL Learning Channel will be found at www.learningstore.com\xbrllearningchannel.

Navision, a leading provider of business management solutions to the middle market, released its **XBRL** solution just one day after the official XML-based taxonomy was published. The XBRL function in **Navision Financials** enables users to connect and communicate with both competing ERP systems and complementary products. For instance, subsidiary offices using Navision Financials can now collaborate more quickly with a parent office's larger ERP system while realizing significant time and cost savings. The current release of Navision Financials lets companies export their financial information to XBRL format by mapping the chart of accounts to the XBRL taxonomy. Future releases of Navision Financials will allow users to import XBRL instance documents and will allow multiple taxonomies within one company. For further information please visit: www.navision.com.

Newtec's MultiMart (TM) Web Financials is a 100% Web-based reporting solution that generates XBRL-compliant financial statements in accordance with the XBRL International's .S. GAAP for commercial and industrial companies taxonomy dated 2000-07-31. Web Financials encompasses applications such as Web G/L and Web A/P with features and functionality that allow online viewing and creation of financial reports, which aren't limited to predefined report templates. A demonstration of XBRL-compliant reports is currently available on [Newtec's website](#). This exhibits the underlying data (instance document) through a View Source element with online drill-down capabilities of each report. Notably, the XBRL mapping needs only to be completed once as MultiMart(TM) Enterprise Data warehouse saves the information for use in report output and Web Financials can accommodate any taxonomy, including future additions.

XSI (XBRL Solutions, Inc.) XSI's products are: **XBRL DOM:** Reduces over 80% of the tedious, repetitive tasks associated with developing XBRL solutions. By abstracting the actual XBRL code from the programmer or power user, XSI's XBRL DOM allows the user to stop reinventing the wheel and to start creating new, effective solutions. **XBRL Taxonomy Builder** allows effortless creation of taxonomies of any size, for any purpose. Having created some of the world's first XBRL taxonomies without task-specific tools, XSI knows the difficulties that face XBRL developers and implementers. This groundbreaking tool is a direct result of XSI's unparalleled commitment to making XBRL the electronic business language of choice around the world. **Instance Document Creator** ensures creation and validation of XBRL instance documents in a robust, user-friendly environment. For further information please visit: www.xbrlsolutions.com.

Please go to www.xbrl.org/pressroom.htm to view XBRL member press releases on new XBRL software products.

XBRL MEMBERSHIP

XBRL membership includes 140 companies and international organizations: ACCPAC International, Inc.; Advisor Technology Services, LLC; American Institute of CPAs; Andersen; Asahi & Co.; Asia Securities Printing; Anthem Software; Audicon; Australian and New Zealand Banking Group, Ltd; Australian Prudential Regulation Authority; Australian Stock Exchange; BDO Seidman, LLP; Beacon IT; Best Software; Bowne & Co., Inc.; Bryant College; Canadian Institute of Chartered Accountants; CaseWare International Inc.; Certified General Accountants of Canada Association of Canada; ChuoAoyama Audit Corporation; Cogniant, Inc.; Council of Koninklijk Nederlands Instituut van Registeraccountants (NIVRA); Count-net.com SA; CPA Australia; Crowe, Chizek and Company, LLP; Chuo System Service Co.; Creative Solutions, Inc.; DATEV e.G.; Defense Finance and Accounting Service (DFAS); Deloitte Touche Tohmatsu; Deutsche Bank AG; Deutsche Börse AG; Deutsche Bundesbank; Deutsche Vereinigung für Finanzanalyse und Asset Management; Digital Notarization Authority; Diva Corporation; Dresdner Kleinwort Wasserstein; DRSC; EDGAR Online, Inc.; eKeeper.com; e-Numerate Solutions Incorporated; ePace! Software; ePartners, Inc.; Epicor Software Corporation; Ernst & Young; eStilil Co.; Federal Deposit Insurance Corporation; Fidelity Investments; Financial Reporting Solutions (Pty) Ltd.; Financial Software Group; FinArch; FRx Software Corporation; Fujitsu; Gcom2 Solutions; General Electric Company; Global Filings, Inc.; Grant Thornton LLP; Haarmann, Hemmelrath & Partner; Hitachi; Hitachi System and Services; HOLT Value Associates; Hong Kong Society of Accountants; Hyperion Solutions Corp.; IBM; IDW; Information Management Australia Pty Ltd; InnoData GmbH; Innovision Corporation; Institut der Wirtschaftsprüfer; Institute of Chartered Accountants in Australia; Institute of Chartered Accountants in England & Wales; Institute of Chartered Accountants in Ireland; Institute of Certified Public Accountants in Singapore; Institute of Chartered Accountants of New Zealand; Institute of Management Accountants; International Accounting Standards Board; International Federation of Accountants J.P. Morgan Chase; Japanese Institute of Certified Public Accountants; JISA (Japan Information Service Industry Assn); KPMG; KPMG Consulting; Lawson Software; Media Fusion Co.; Microsoft Corporation; Microsoft Great Plains Software, Inc.; MIP, Inc.; MIS Deutschland GmbH; Moody's Risk Management Services, Inc.; Morgan Stanley; National Center of Charitable Statistics (NCCS) National Information Infrastructure Enterprise Promotion Association (Taiwan); Navision; NEC Corporation (Japan); New River, Inc.; Newtec; Nihon Intersystems Co.; Nihon Keizai Shimbun, Inc.; Nihomashi Corporation; PCA Corporation; PeopleSoft, Inc.; PPA GmbH; Practitioners Publishing Company; PricewaterhouseCoopers; R.R. Donnelley Financial; Reuters Group LP; RIA; Sage Software; SAP AG; Shin Nihon & Co.; Software AG; Syspro; Takara Printing; Teikoku Databank; The Woodburn Group; Thomson Financial; Tohmatsu & Co.; Tokyo Shoko Research; Toyo Keizai Inc.; UBMatrix; U.S. Census Bureau; XSI (formerly XBRL Solutions, Inc.).