



# **Intellectual Capital for Communities in the Knowledge Economy Nations, Regions, Cities and Emerging Communities**

**IC Reporting in Japan: Status and Perspectives**

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**HANADO, YASUHITO**

**Waseda Business School, WASEDA Univ.**



**WORLD BANK INSTITUTE**  
*Promoting knowledge and learning for a better world*

**World Conference on Intellectual Capital for Communities  
- Third Edition -**



# Our Status 1: Primary Efforts for IABM Reporting

## 48 Organizations Provided Their Intellectual Property Reports

- METI Issued “The Disclosure Guideline of Intellectual Property Information” and IP Reporting was Started (2004)
- Numbers of Organizations Issued IP Report

Reporting Media	(2004)	(2005)	(2006)	Names of Organizations in 2006
Isolated IC Report	6	10	14	Central Research Institute of Electricity, Kabu Dot Com Securities, KIIKKOMAN Corp., Pacific Ocean Cement Co., TOSHIBA Corp., TORAY Corp., Transgenic Co., HITACHI Chemical Industry Co., HITACHI Corp., MITSUI Shipbuilding Co., MIE National Univ.
Included in Annual Report	14	24	25	NTT Corp., NTT Data Co., NTT DoCoMo Co., IHI Corp., UBE Corp., EIZAI Corp., OSAKA Gas Co., OMRON Corp., KAO Corp., Canon Corp., SHARP Corp., SUMITOMO Heavy Industry Co., SEIKO-EPSON Co., SEKISUI Chemical Co., SONY Corp., DAIWA Securities Group Corp., TAKEDA Pharmaceutical Industry Co., CHUUGAI Pharmaceutical Co., TEIJIN Corp., TERUMO Corp., TOKYO Electricity Co., TOYOTA Motor Co., MATSUSHITA Electric Co., MITSUBISHI Electric Co., MITSUBISHI Materials Co.,
Both IC Report and Annual Report	7	9	9	JSR Co., SAHAHI Chemical Co., AJINOMOTO Corp., ISEKI Farming Machine Co., OLYMPAS Co., KONIKA-MINOLTA Holdings Corp., TOKYO Electron Co., FUJITSU Corp., YOKOGAWA Electric Co.,
<b>Total</b>	<b>27</b>	<b>43</b>	<b>48</b>	

## Our Status 2 : Increasing Number of Companies Issued IABM Report

- METI Issued “The Disclosure Guideline of Intellectual Assets-Based Management”

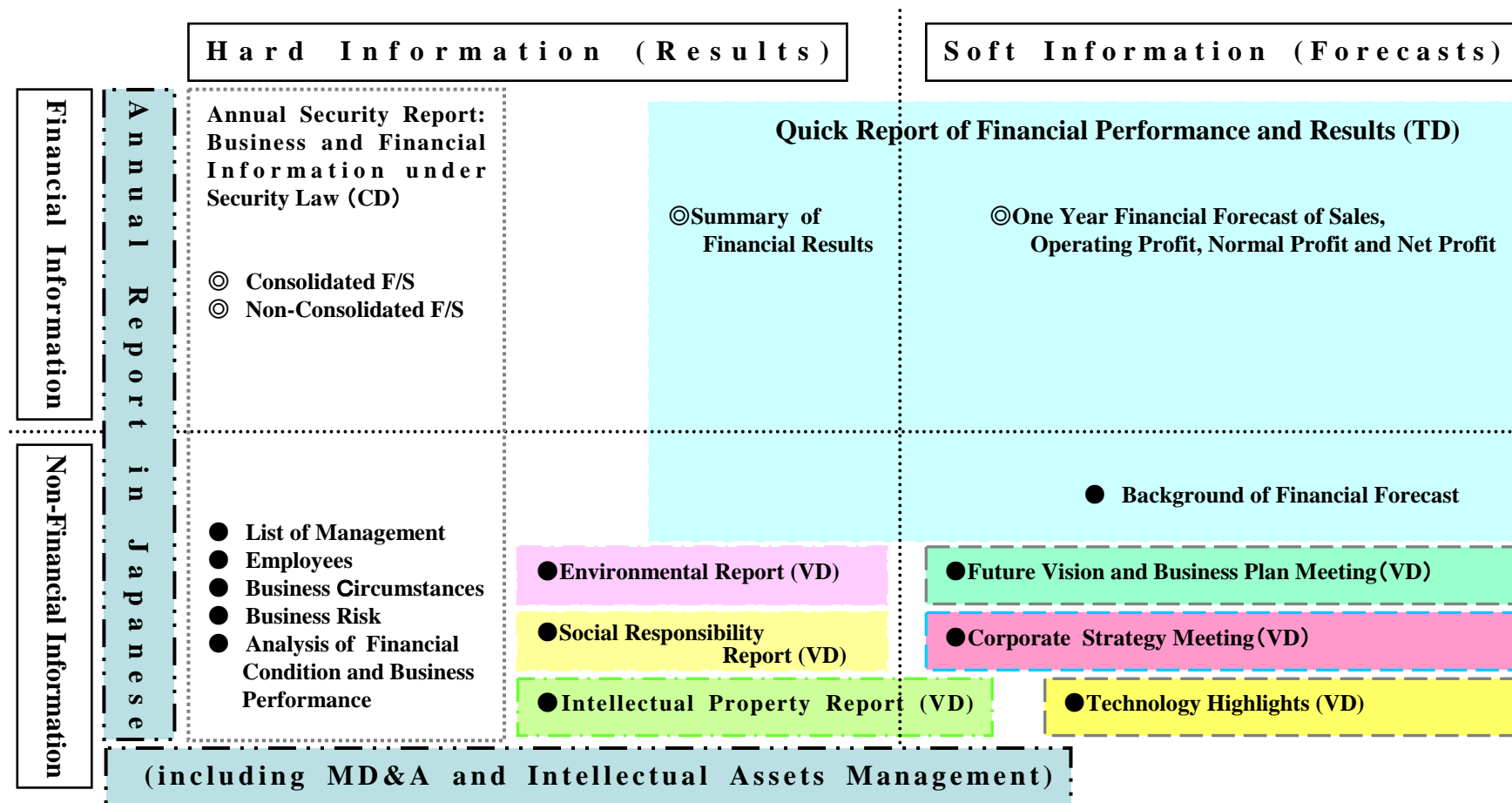
Reporting and IABM Reporting was Started (2005)

- Numbers of Companies Issued IABM Report

Reporting Media	(2005)	(2006)	Names of Organizations in 2006
Isolated IABM Report	2	10	DATAPLACE Co., ALL ABOUT Co., NeoChemir Co., Nemonic Security Co., AirNavi Environmental Planning Co., EMAOS KYOTO Co., Protein Crystal Co., SAKIGAKE Semi Conductor Co., CENTECH Co., HIRAI live Fish Co.,
Included in Annual Report	0	3	TERUMO Corp., HORIBA Industry Co., NISSAN Corp.,
Other Type of Report	1	2	SUMITOMO Metal Industry Co. (Management Report) , Development Bank of Japan(Disclosure Booklet)
<b>Total</b>	<b>3</b>	<b>15</b>	

※ 5 SMEs(KYOTO NISHIJIN TAKUMI Doll Co., HARU URARAKA Bookstore Co., Value Planning Co., CAST Co. and SHOWA Electric Co.) have published their isolated IABM Reports(May, 2007).

# Our Status 3: List of Business Information Disclosure being Provided by Japanese Public Company



**Compulsory Disclosure (CD): Timely Disclosure (TD): Voluntary Disclosure (VD)**



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in the Kn  
キヤノン社会・文化支援活動 2004/2005

# Our Strength 1: Canon is Providing Various Voluntary Based Unique Reports

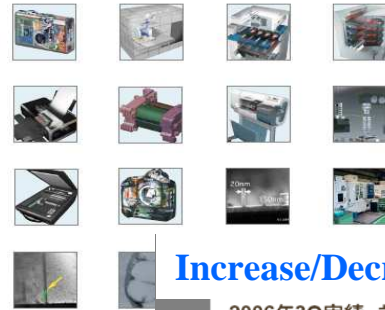


たくさんの笑顔のために

CANON Social & Cultural Support Activities 2004/2005

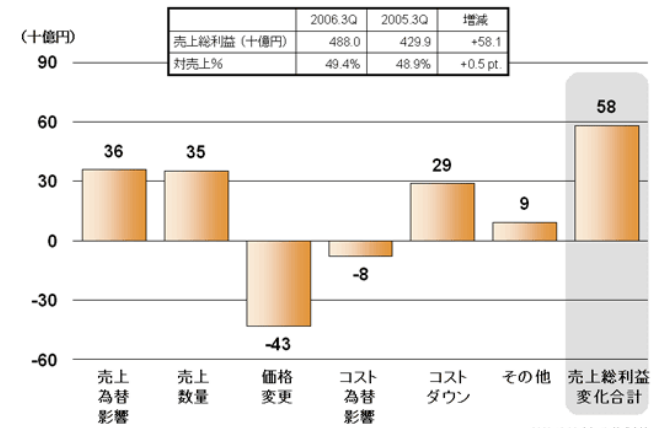


## CANON TECHNOLOGY HIGHLIGHTS 2005



### Increase/Decrease Analysis of Gross Margin

2006年3Q実績 対前年同期実績比較





# Our Strength 2: Fixed Disclosure of One-Year Financial Forecasting

平成 ○ 年 ○ 月期 決算短信\*

平成 年 月 日

上場会社名 \_\_\_\_\_ 上場取引所 \_\_\_\_\_  
 コード番号 \_\_\_\_\_ URL <http://www.> \_\_\_\_\_  
 代表者 役職名 \_\_\_\_\_ 氏名 \_\_\_\_\_  
 問合せ先責任者 役職名 \_\_\_\_\_ 氏名 \_\_\_\_\_  
 定時株主総会開催予定日 平成 年 月 日 TEL ( \_\_\_\_\_ ) \_\_\_\_\_  
 有価証券報告書提出予定日 平成 年 月 日 配当支払開始予定日 平成 年 月 日

1. ○年○月期の連結業績 (平成 年 月 日～平成 年 月 日)

(1) 連結経営成績 (%表示は百万円)

	売上高	営業利益	経常利益	当
	百万円 %	百万円 %	百万円 %	
○年○月期				
×年×月期				

	1株当たり 当期純利益	潜在株式調整後 1株当たり当期純利益	株主資本 当期純利益率	総資本 経常利益率
	円 銭	円 銭	%	%
○年○月期				
×年×月期				

(注) 持分法投資損益 ○年○月期 百万円 ×年×月期

(2) 連結財政状態

	総資産	株主資本	株主資本比率	1株当
	百万円	百万円	%	
○年○月期				
×年×月期				

(3) 連結キャッシュ・フローの状況

	営業活動による キャッシュ・フロー	投資活動による キャッシュ・フロー	財務活動による キャッシュ・フロー	現金 期
	百万円	百万円	百万円	
○年○月期				
×年×月期				

2. 配当の状況

	1株当たり年間配当金			配当金総額 (年間)
	中間	期末		
	円 銭	円 銭	円 銭	百万円 %
×年×月期				
○年○月期				
△年△月期 (予想)				

(配当性向は連結当期純利益、株主資本配当率は連結株主資本ベース)

3. △年△月期の連結業績予想 (平成 年 月 日～平成 年 月 日)

(%表示は、通期は対前期、中間期は対前中間増減率)

	売上高	営業利益	経常利益	当期純利益	1株当たり 当期純利益
	百万円 %	百万円 %	百万円 %	百万円 %	円 銭
中間 通期					

## Forecasting Business Performances of the Next Period (April 1, 2007～March 31, 2008)

	S e m i - A n n u a l	A n n u a l
S a l e s	Million Yen	Million Yen
O p e r a t i n g P r o f i t	Million Yen	Million Yen
N o r m a l P r o f i t	Million Yen	Million Yen
N e t P r o f i t	Million Yen	Million Yen
N e t P r o f i t P e r S t o c k	Yen(%)	Yen(%)

## **Our Weakness :Unfixed “Management Discussion and Analysis”**

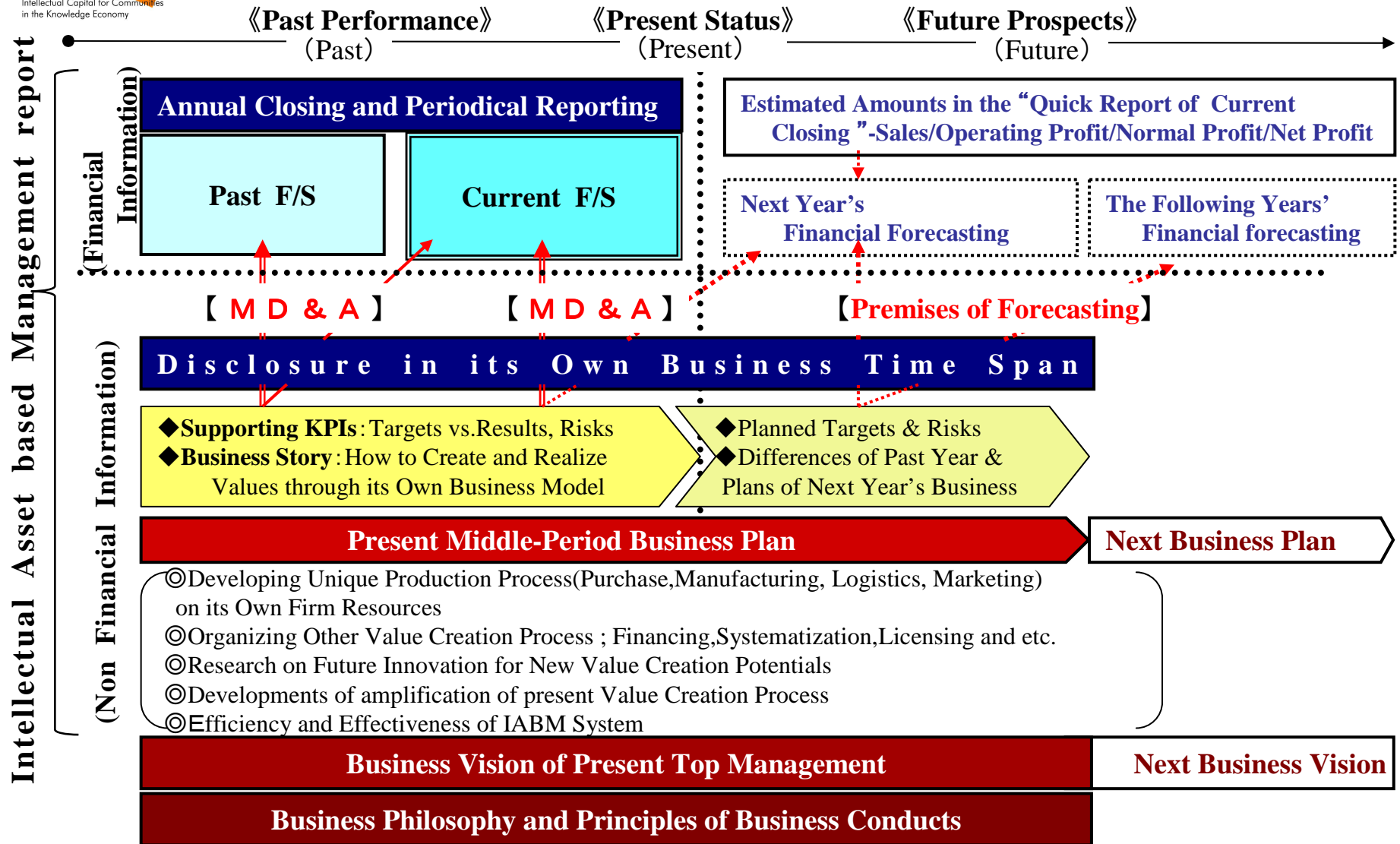
- **Compared with US SEC Practices, We Have Only Three Years Experiences of Exploiting Management Discussion and Analysis Included in Japanese Security Report of Public Company.**

### **【Necessary Improvements】**

- 1) Shifting from an Objective Enumeration of Facts at the Present Stage to the Information about Managerial Strategy and Financial Performance in the View of the Management-Straight from the Mouth of the Chief Executive Officer**
- 2) Rendering MD&A in “Language That is Concrete and Easy to Understand,” with Necessary Care Not to Lapse into Abstract Expression, Verbose Explanations, or Strings of Jargon**
- 3) Making It Possible to Turn into Data the Trends That Appear with the Actual Performance Report. It Makes Possible to Discern the Future via Projections of Past Performance**
- 4) Keeping Consistency of Recording Performance Summaries with Issues to be Dealt with and Business Risks**

# Our Perspective 1: Structure of IABM Reporting

## A Proposition of New Business Reporting Framework in 21 Century





## **Our Perspective 2 : Future of IABM Reporting**

### **【Our Next Task】**

**Developing Our Tentative XBRL Taxonomy of IABM Reporting until Coming XBRL Taxonomy Summit Being Held by XBRL International in This Autumn At New York**

### **【Requirements for XBRL Taxonomy of IABM Reporting】**

- 1) Representing Both Present Situation of IAs(Static Information) and Also Value Creating Process(Dynamic Information)**
- 2) Consistency Based on Same XBRL Architecture between Financial Data and Non-Financial Data**
- 3) Linking Non-Financial Information(Prior Indices) with Financial Information(Posterior Indices)**
- 4) Harmonization with European IC Reporting and also EBRC Framework Version 2.0**