

***Oracle Hyperion
Financial Close Management &
Disclosure Management***

September 2011

TGG

ORACLE® | Hyperion®

Our People • Your Solution

Agenda








- The Goal Getters (“TGG”) – Who we are?
- Oracle|Hyperion Financial Close Management (“FCM”)
- Oracle|Hyperion Disclosure Management (“DM”)
- Q&A



The Goal Getters (TGG) – Who we are?

As the largest Canadian Hyperion Service Provider, TGG is an Oracle Gold Partner with a 20 year proven track-record in Enterprise Performance Management (EPM) solution delivery and support.

We strive to maximize and protect your Oracle | Hyperion EPM investment.

-  **EPM Strategy Definition** • Help you plan an EPM roll out and roadmap suited for your needs
-  **Design, Install and Project Manage** • **HFM, FDM, Planning, Essbase**, etc. from partial to full teams.
-  **Educate** • Customized training for End-Users to Administrators
-  **Managed Services Operations (MSO)** • Augment your Hyperion Support model with our professionals
-  **Application Hosting** • Your EPM platform in a Data Center managed by our people
-  **Tech-Check** • Routine or tactical review of your Hyperion technical environment
-  **Innovation** • Our tools augment existing functionality and simplify deployments

A large, abstract, light gray graphic in the background, resembling a stylized, mirrored, and layered 'X' or a complex, flowing shape that tapers towards the center.

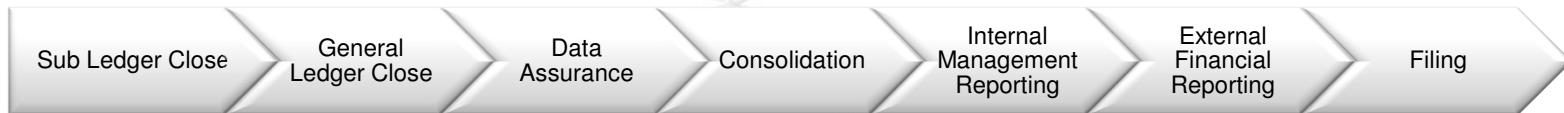
Oracle|Hyperion FINANCIAL CLOSE MANAGEMENT

FINANCIAL CLOSE MANAGEMENT Overview

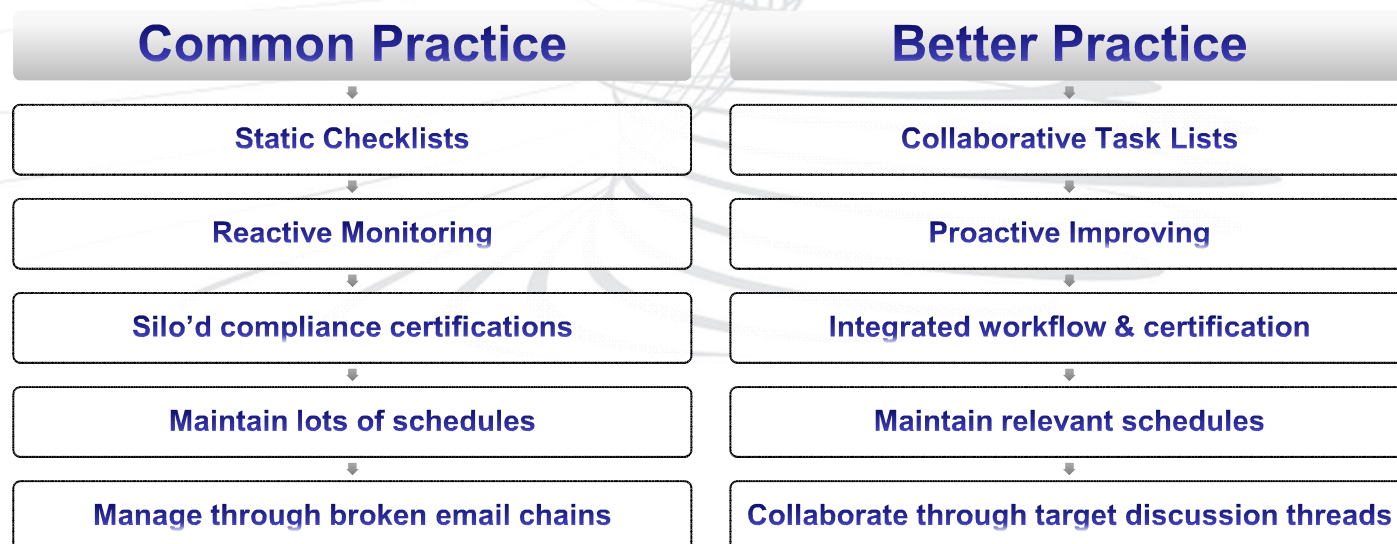
More onerous reporting, shorter timelines, and greater coordination.

IS STATUS QUO AN OPTION?

- **FINANCIAL CLOSE MANAGEMENT (FCM)** is a communication and collaboration tool that enables organizations to proactively and seamlessly better manage the **Extended Close Process**

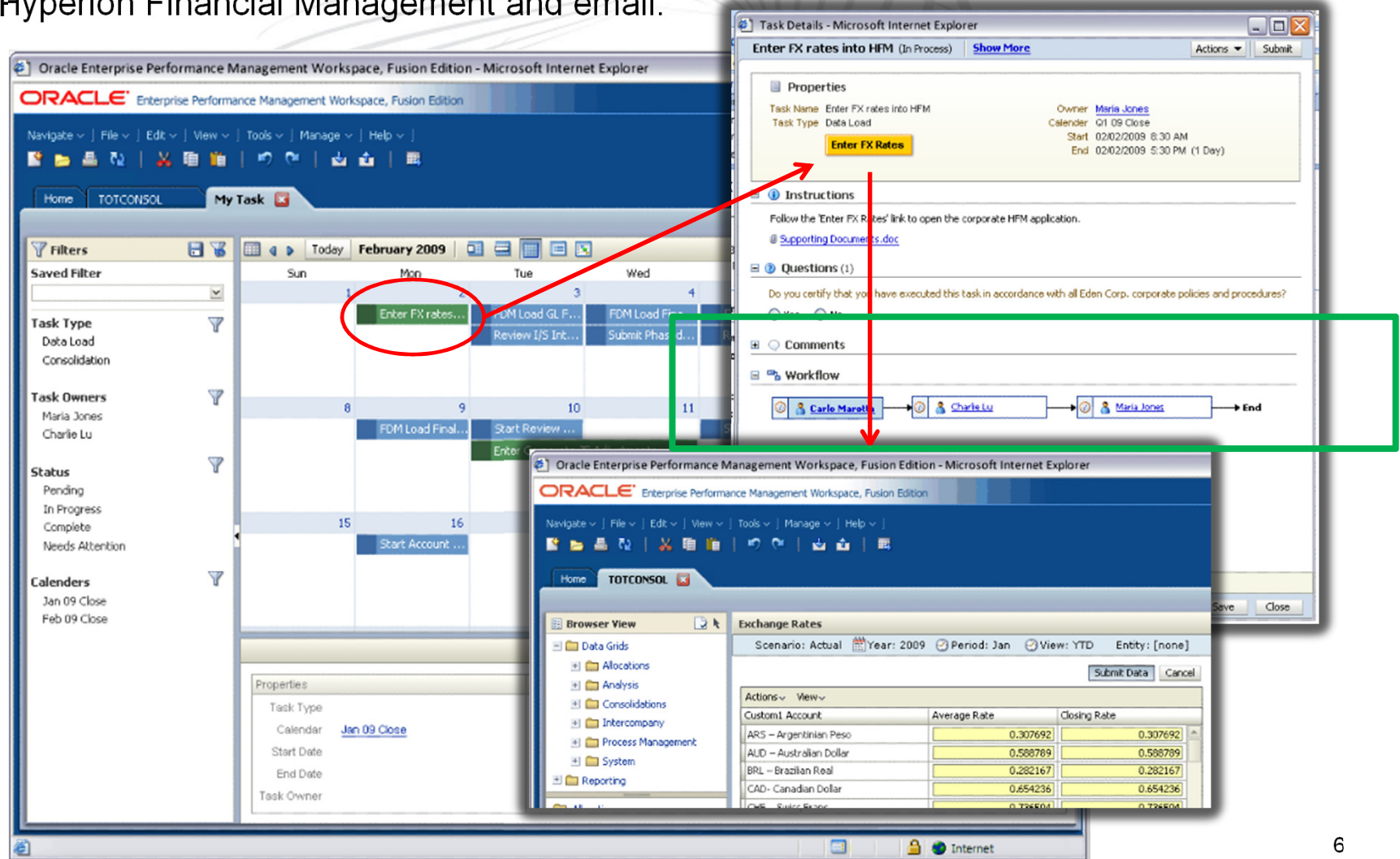


- The current processes need to evolve to keep up with these new requirements.



FCM – Intuitive and Integrated

Interactive calendar of key tasks or milestones with online workflow that can link to Hyperion Financial Management and email.



The screenshot displays the Oracle Enterprise Performance Management Workspace interface. The main calendar view shows tasks for February 2009. A task titled "Enter FX rates..." is highlighted with a red circle. A red arrow points from this task to a "Task Details" window. A green box highlights the workflow section of the "Task Details" window, which shows a sequence of tasks: "Carle Marini" → "Charles Lu" → "Maria Jones" → "End".

The "Task Details" window for "Enter FX rates into HFM" (In Process) shows the following properties:

- Task Name: Enter FX rates into HFM
- Task Type: Data Load
- Owner: Maria Jones
- Calendar: Q1 09 Close
- Start: 02/02/2009 8:30 AM
- End: 02/02/2009 5:30 PM (1 Day)

The "Instructions" section states: "Follow the 'Enter FX Rates' link to open the corporate HFM application." and includes a link to "Supporting Documents.doc".

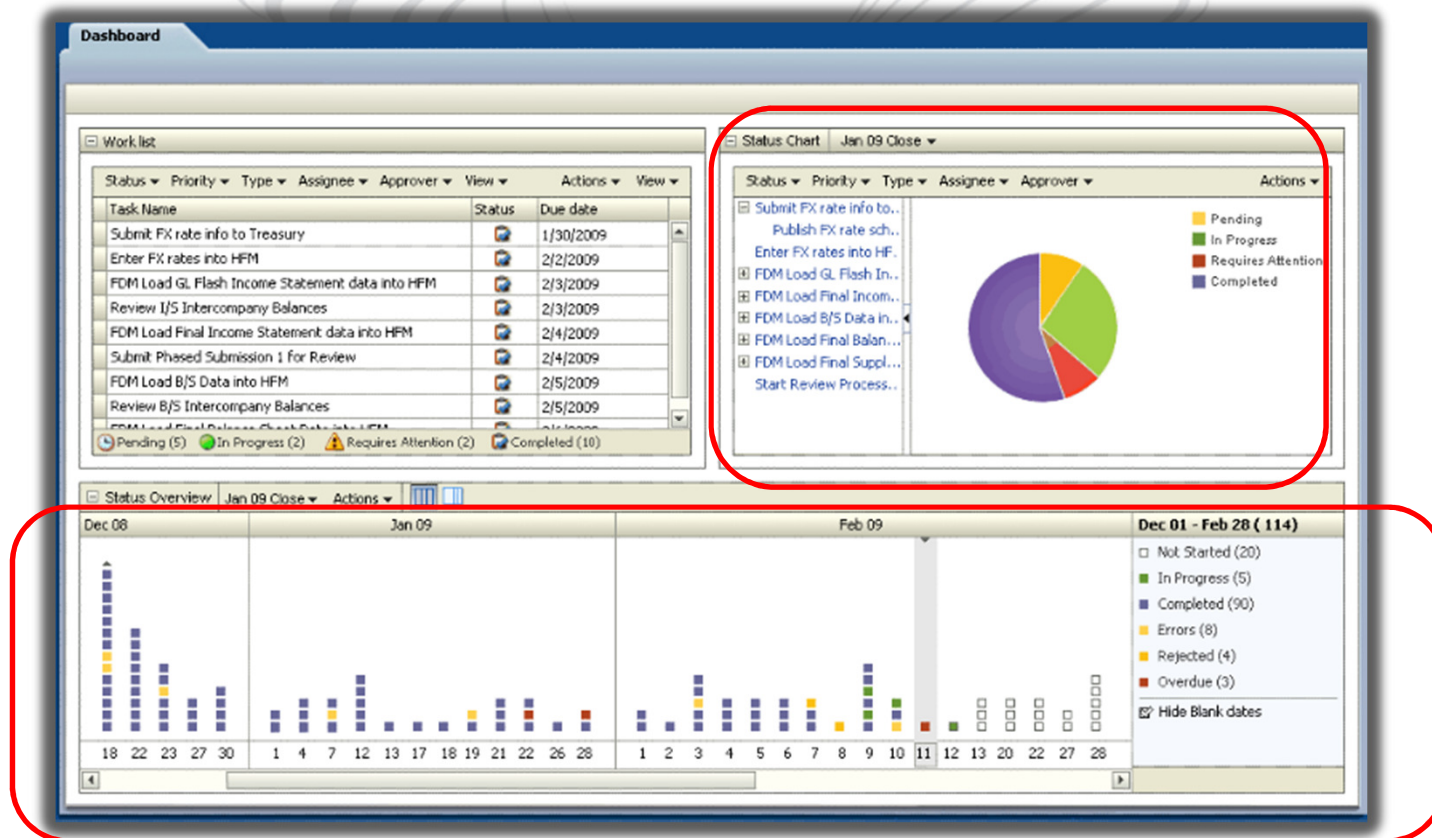
The "Workflow" section shows a sequence of tasks: "Carle Marini" → "Charles Lu" → "Maria Jones" → "End".

The "Exchange Rates" window shows the following data:

Custom1 Account	Average Rate	Closing Rate
ARS - Argentinian Peso	0.307692	0.307692
AUD - Australian Dollar	0.588789	0.588789
BRL - Brazilian Real	0.282167	0.282167
CAD - Canadian Dollar	0.654236	0.654236
CHF - Swiss Franc	0.728504	0.728504

FCM – Promotes Teaming / Improving

With visual representations of tasks, you can quickly identify process bottlenecks and divert resources to assist during the close or analyse tasks for continued relevancy and opportunities to further streamline.



A large, light gray abstract graphic in the background, consisting of multiple curved lines that form a central diamond shape with a vertical axis of symmetry, resembling a stylized hourglass or a complex wave pattern.

Oracle|Hyperion **DISCLOSURE MANAGEMENT**

What is XBRL and What is the Challenge?

XBRL stands for eXtensible Business Reporting Language



A standard language for the electronic communication of business and financial data

- Regulators, Stock Exchanges, and Industries are mandating members to file their business and financial data in XBRL format
 - U.S. Federal Deposit Insurance Corporation (FDIC)
 - Committee of European Banking Supervisors (CEBS)
 - Securities and Exchange Commission (SEC)
 - UK HM Revenue & Customs (HMRC)
 - Singapore Companies House
 - Etc.
- **Challenges:**
 - Standards are constantly evolving -> “Chicken and Egg”
 - No obvious choice amongst XBRL Service Providers and Software Solutions
 - Mandatory filing deadlines are inevitable

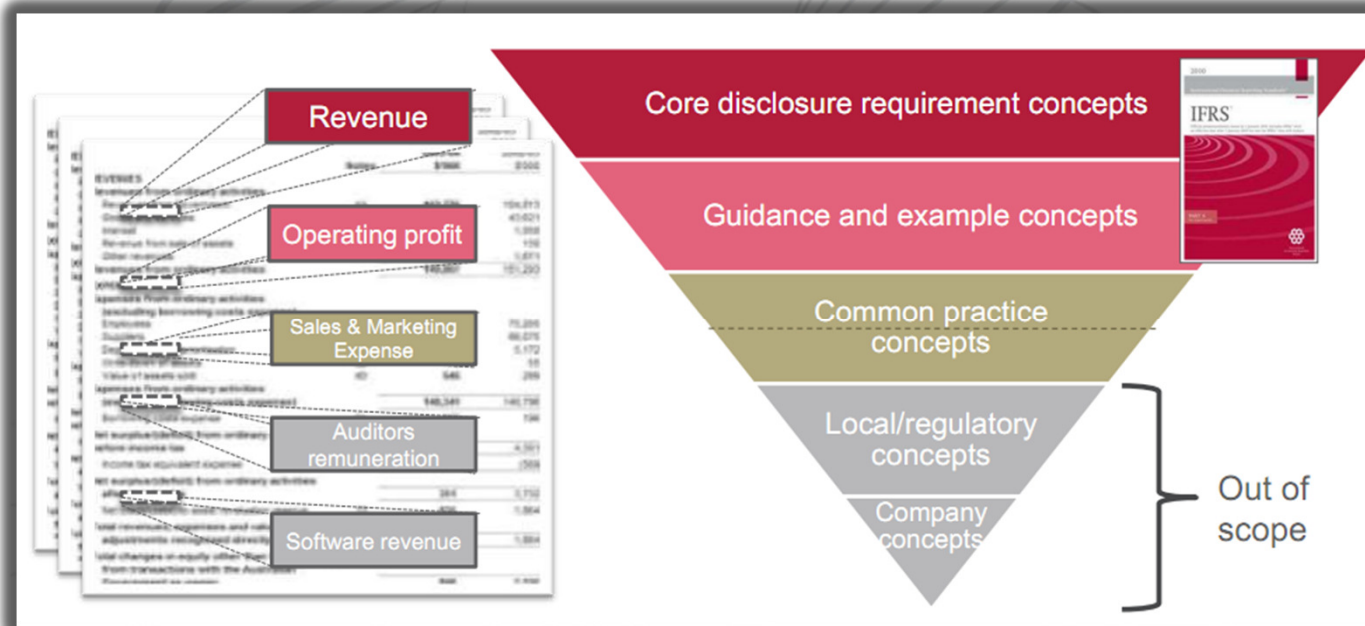
XBRL for Foreign Private Issuers (FPIs)

Initial deadline for majority of FPIs to file interactive data was first report filing after June 15, 2011.

- Currently, the SEC does **not** require FPIs to submit interactive data until SEC specifies a taxonomy for preparing such information...
- ...but the IFRS Foundation (<http://www.ifrs.org>) is diligently working on this taxonomy.
 - ❑ Sept 1, 2011 : Extended the IFRS Taxonomy to include additional Common Practice Concepts
 - ❑ Oct 31, 2011: Aim to completed detailed tagging for of footnotes.
 - ❑ April 2012 : Publish next official version of the IFRS Taxonomy

Challenges with IFRS Taxonomy

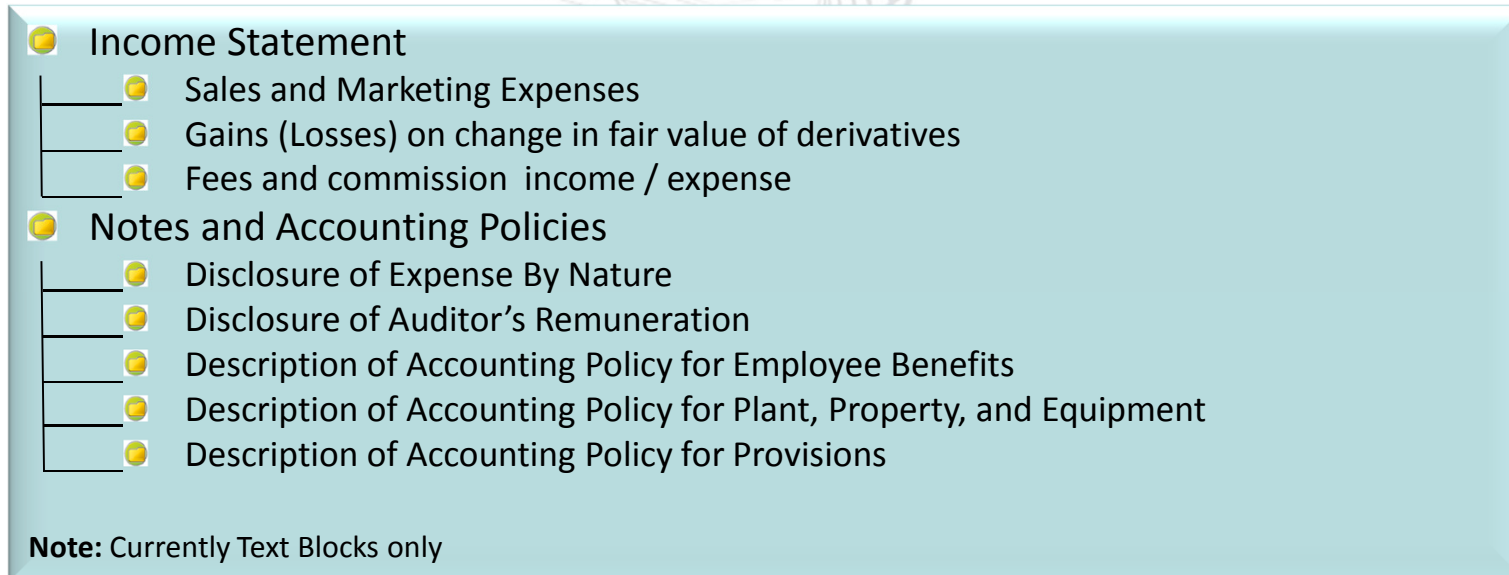
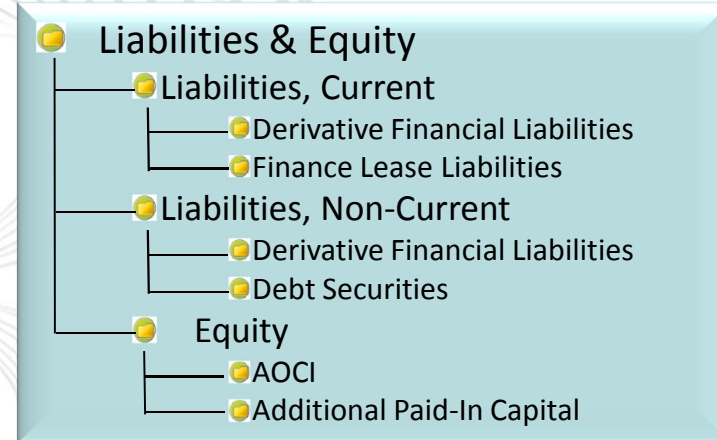
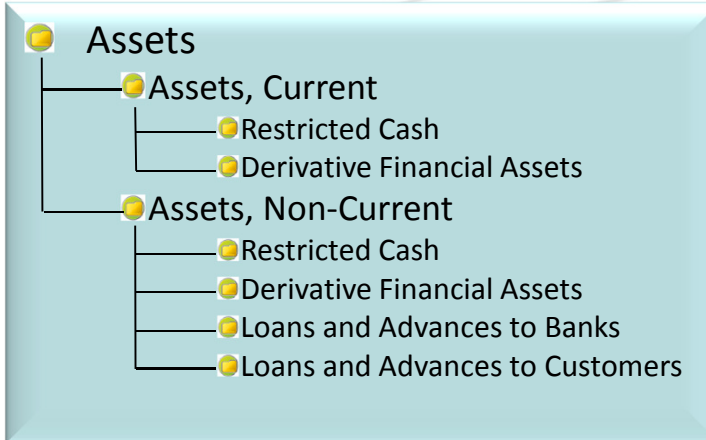
- The IFRS Taxonomy was originally designed to contain IFRS disclosure requirements and concepts only - does not contain tags at the common practice, local or company concept level.
Lower level tagging required for comparability.



- IFRS Foundation has completed extending taxonomy to include common practice concepts for the core financial statements and is working on extending the same to notes disclosures.

IFRS Taxonomy – Extensions Added

- Below are examples of the 350 extensions added to the 2011 IFRS Taxonomy:



Options Available for XBRL Reporting

	Option 1: Outsource	Option 2: Bolt-On	Option 3: Integrated
Details	<ul style="list-style-type: none"> – A bolt-on approach for XBRL filing most commonly used in the first year of filing – Outsourcer still responsible for accuracy of filing and related compliance 	<ul style="list-style-type: none"> – Addresses XBRL tagging and filing at the end of the reporting process – Lower cost alternative for the first year, but can be inefficient and costly (likely includes 3rd party outsource validation) 	<ul style="list-style-type: none"> – Integrates XBRL into an organization's financial reporting process – Will require enhancement of existing processes to seamlessly integrate XBRL into financial processes
XBRL Tagging	✓	✓	✓
Support for the latest Taxonomies	✓	✓	✓
XBRL Validation	✓	✓	✓
One Time Tagging	✗	✗	✓
Source Data Integration	✗	✗	✓
Use Prior Tagged Report As Template	✗	✗	✓
Multiple Output Formats	✗	✗	✓

DISCLOSURE MANAGEMENT Overview

- **DISCLOSURE MANAGEMENT (DM)** is a new addition to Oracle|Hyperion's Enterprise Performance Management (EPM) platform:
 - ❑ **Streamlines the process** of converting financial reports and statutory filings into XBRL Instance Documents
 - ❑ Tight integration with Microsoft Office functionality means quicker and **easier adoption** by business and finance end-users
 - ❑ Standalone solution that can integrate with Hyperion Planning and Financial Management – **no need to load your financial data into another database.**
 - ❑ Allows an organization to manage XBRL filings in-house rather than rely on costly external service providers – **you know your data best.**

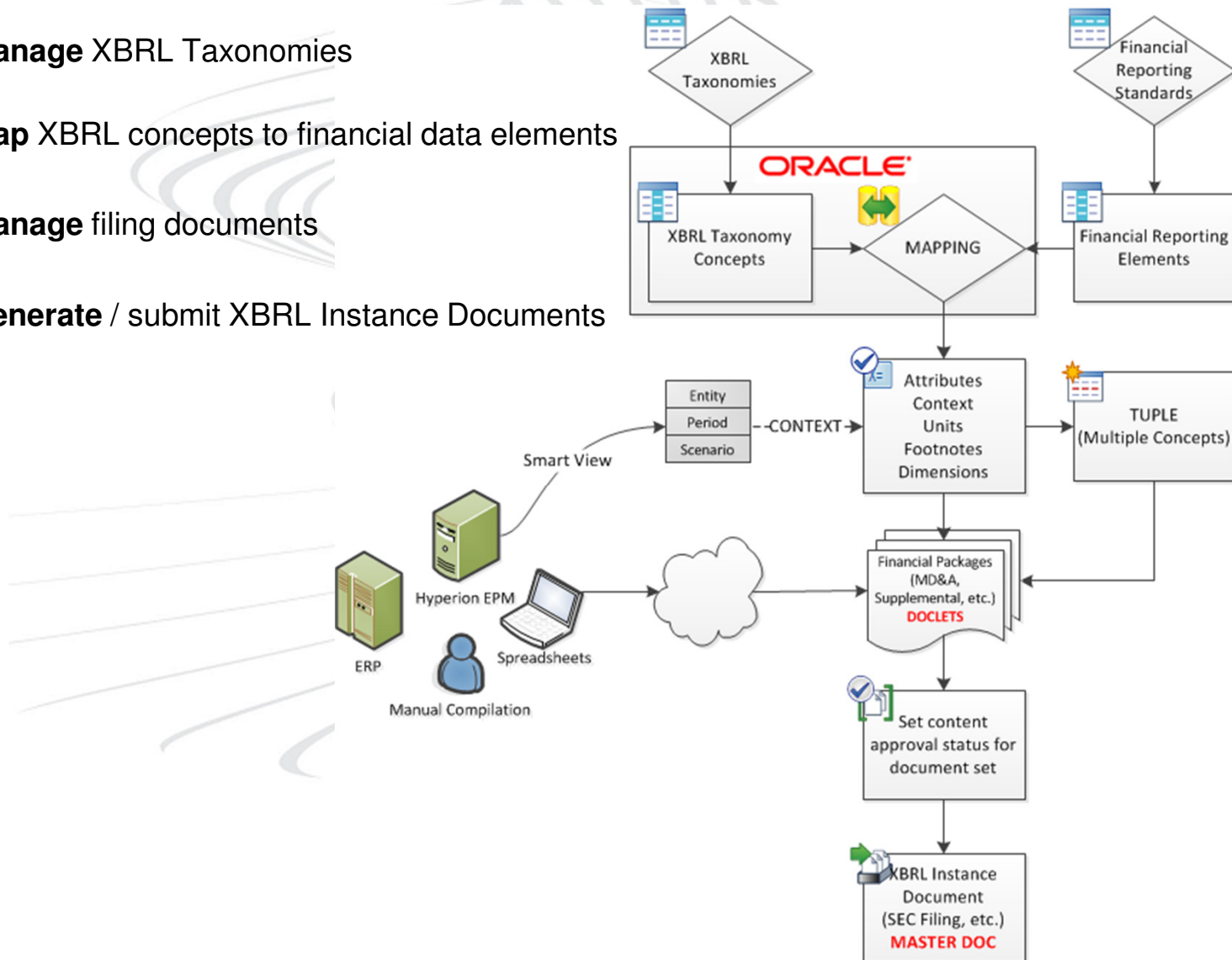


XBRL adoption continues to gain momentum globally.

DM at a glance

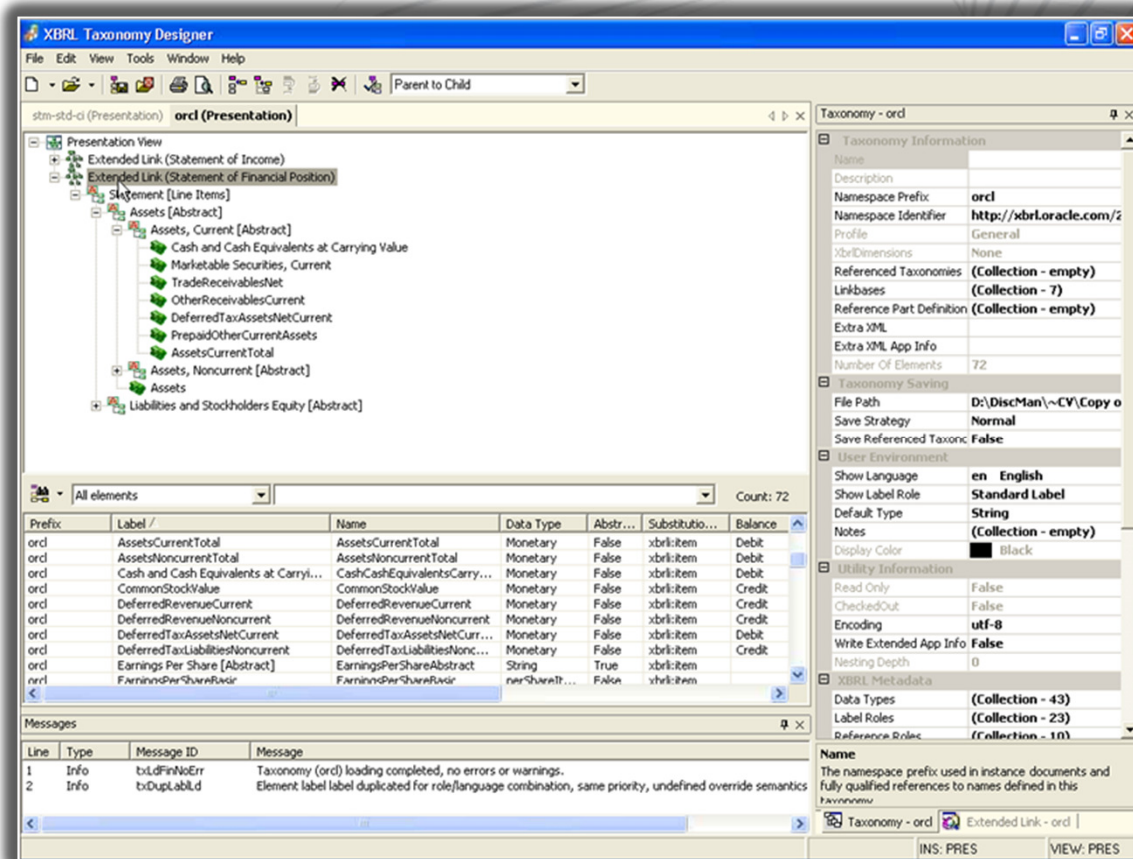


- I. **Manage** XBRL Taxonomies
- II. **Map** XBRL concepts to financial data elements
- III. **Manage** filing documents
- IV. **Generate** / submit XBRL Instance Documents



DM - Manage XBRL Taxonomies

Using the XBRL Taxonomy Designer, you can import XBRL taxonomies and create / modify extensions.



You can download the latest approved taxonomies from the following URLs:

<http://xbrl.org/FRTApproved/>

You can download the latest IFRS Taxonomy from the following URL:

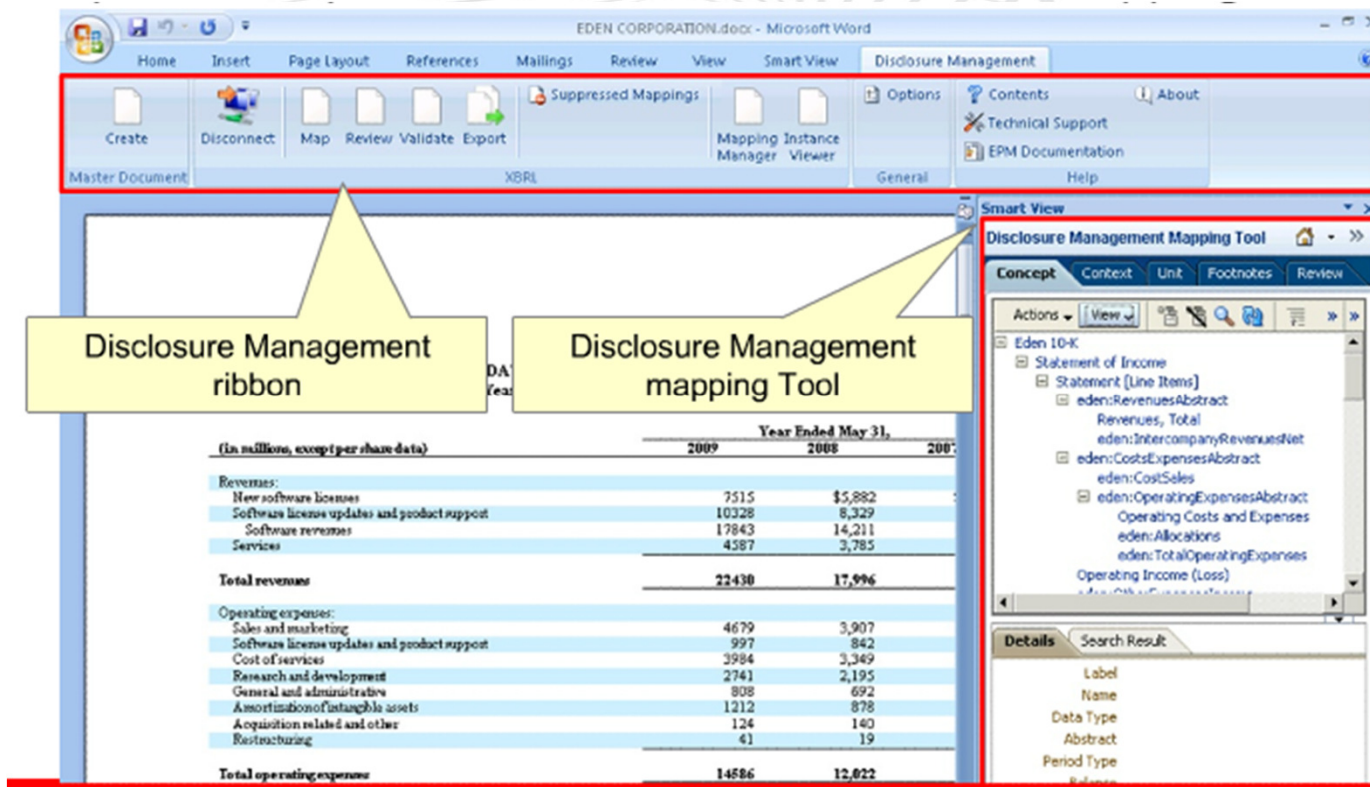
<http://www.ifrs.org/XBRL/IFRS+Taxonomy/IFRS+Taxonomy+2011/IFRS+Taxonomy+2011+files.htm>



Did you know that TGG is a member of XBRL Canada (<http://xbrl.ca>)?

DM - Mapping XBRL concepts

DM provides users the flexibility to map in MS Office or Hyperion Financial Reporting.



Disclosure Management ribbon

Disclosure Management mapping Tool

(In millions, except per share data)	2009	2008
Revenues:		
New software licenses	7515	\$5,882
Software license updates and product support	10328	8,329
Software revenues	17843	14,211
Services	4587	3,785
Total revenues	22430	17,996
Operating expenses:		
Sales and marketing	4679	3,907
Software license updates and product support	997	842
Cost of services	3984	3,349
Research and development	2741	2,195
General and administrative	808	692
Amortization of intangible assets	1212	878
Acquisition related and other	124	140
Restructuring	41	19
Total operating expenses	14586	12,022



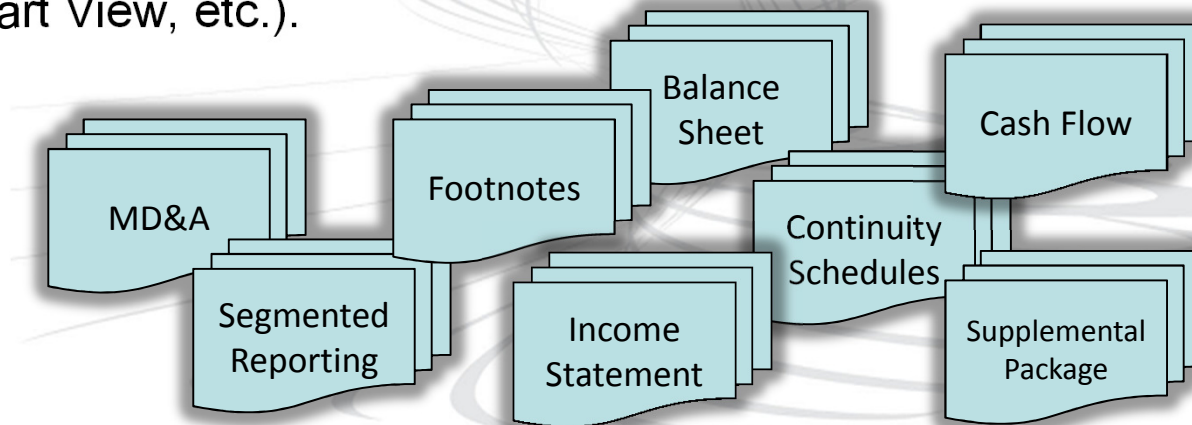
While you can map to static data in Excel or a Word document, why not map to a function grid or smart slice to save re-keying and tie out effort?

DM – Generate XBRL Instance Docs

- A key differentiator of **DM** is that it is built around how most finance and accounting groups manage their financial reporting processes today:

“Divide and Conquer”

- Continue to have separate teams handle different disclosure components as separate files (**Doclets**) with tools they are familiar with (e.g., MS Office, Smart View, etc.).




- Validate against pre-established rules with the XBRL taxonomies and collate together as a single **Master Doc**.

XBRL Implementation Considerations

Risk / Consideration	Mitigation Strategy
<u>Not an IT Project</u> XBRL implementations are complex and transformational – it is not just an IT project	<ul style="list-style-type: none"> Establish sponsorship from Business and IT Executives. Finance/Accounting to lead the project Include project team members from finance, accounting, and IT
<u>Don't wait till the last minute</u> Requires careful planning and significant upfront effort	<ul style="list-style-type: none"> Include XBRL tagging as part of your organization's IFRS project (where applicable) Work with TGG, as an active member of XBRL Canada, to establish industry extensions relevant to your organization
<u>Integrate with existing processes</u> XBRL is a natural extension to your close	<ul style="list-style-type: none"> Including tagging as part of Chart of Account Maintenance process Including tagging as part of adopting new accounting pronouncements (disclosure , analysis, etc.)
<u>Avoid volatile tagging</u> Tagging at the financial report level will be onerous to maintain	<ul style="list-style-type: none"> Tag at the source (use Smart View), not the output

In Summary

- Managing the Extended Close Process is increasingly cumbersome – **FINANCIAL CLOSE MANAGEMENT** can help
- XBRL reporting requirements and IFRS taxonomies are inevitable – stay ahead of the curve with **DISCLOSURE MANAGEMENT**
-  has been servicing and supporting Corporate Financial Reporting and Planning Solutions for 20 years

We can help!

Thank You.
Questions or Feedback?

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