GLOVIA-Cで実現する 企業会計ルネッサンス Renaissance

高度な管理会計プロセスへの期待！

GLOVIA コンサルティングパートナー
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　経営者は常に疑問と不安を持って行動しています。

　経営環境が厳しくなればなるほど、「我が社の進むべき道はどうあるべきなのか」「我が社は正しい方向に進んでいるのか」「どこかに気づかない大きな問題はないのか」「どこかに無駄がありはしないか」「どうすればもっと利益を獲得できるのだろうか」「資金繰りがどこかで行き詰まるのではないか」「株主からレッドカード（退場）を突きつけられるのではないか」などなど、たくさんの「不安や疑問」を抱えています。
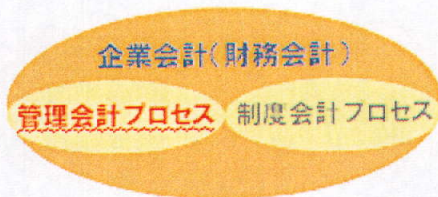
　こうした経営者の不安や疑問に応える＝解消する最良の情報が会計情報であり、財務諸表です。従って企業会計の究極の目的は「経営管理のため」といっても過言ではありません。いわゆる「管理会計プロセス」です。

　企業会計（財務会計）には、経営管理の為に様々な情報を作成する「管理会計プロセス」と、外部の利害関係者に経営情報を報告するための財務諸表を作成する「制度会計プロセス」の二つの側面があります。

企業会計（財務会計）
管理会計プロセス　制度会計プロセス

　管理会計は、企業の付加価値を創造するために経営情報を整理分析し、経営者をはじめ全社員にその情報をフィードバックする機能であり、基本的にはフリーフォーマットです。管理会計が提供する情報は様々な局面で経営判断に利用されますので、情報の鮮度の高さが絶対条件です。すなわち迅速性、正確性、有用性を要求されています。

　制度会計は、株主をはじめ債権者や国税当局、地方自治体などに対して、商法や財務諸表規則などの諸制度に準拠した財務諸表を提供する機能であり、基本的にはフォーマットが決まっています。日々行われる会計処理も企業会計原則など一定のルールに従った遵法性、正確性、信頼性、継続性が要求されています。更に近年、迅速性を最も要求されるようになってきたのは時代の要請です。

　管理会計も制度会計も「迅速性」を要求されるようになった！というのは、まさに近年の厳しい経営状況を反映しているといえます。更に、管理会計も制度会計も大元の取引は同じですから、とりわけ区分して考える必要もありません。管理会計と制度会計で作成される各種帳票の半分以上は共通でしょう。

　企業会計（財務会計）は、二つの目的をもって一元的に行われる業務である！ということができます。このことは今後の会計システムの更新や新規導入の際、もっとも重視すべき要件でしょう。管理会計と制度会計においてデータを二重に入力したり、二重三重のチェックが必要なシステムでは迅速性の要求を満たすことは不可能だからです。

　企業活動がボーダーレスになり、厳しい競争を強いられる経営環境で、高度な管理会計に対する経営者の要求を既存のシステムが満たしていない！という現実に、トップは不満を感じているのです。

　経営者が常に適正な判断を下せるという保証はありません。

　企業の成長に従って管理会計の水準もより高度になり複雑になります。

企業活動がダイナミックに動くときは、経済もダイナミックに動き

ます。企業活動が広範囲にわたるときは、経済も広範囲にわたり、だんだんと経営者の目から遠ざかっていきます。

　すなわち、経営者が「企業活動全体を見渡せなくなった！」と感じた時が、真の意味で「管理会計」を必要とする時といえます。逆に「企業活動全体が見渡せない！」と感じているにも係わらず、「経理部が必要な情報をタイムリーに提供してくれない！」という不満をもっている経営者はたくさんいます。「うちの経理は事務処理しかしていない！」とか「月次決算ができないから何の役にも立たない！」といった経営者の不満は明らかに増幅しています。

　富士通の「企業会計ソリューション」では、企業会計は管理会計プロセスを先行させて、制度会計がそれを会計基準に合わせて実現させていく！という新しい流れを提案しています。とりもなおさずこの流れは 21 世紀の企業会計スタンダードになるでしょう。**GLOVIA-C V10** 新会計バージョンが実現したセグメント会計やプロジェクト会計 への対応は、管理会計が制度会計を引っ張る形で、なおかつ一元処理を可能にした新しい企業会計プロセスといえます。

GLOVIA-Cで実現する 企業会計ルネッサンス**Renaissance**

[DIR1]

GLOVIA consulting partner
"
Saburo corporation Joyce　　　　Yokoyama

as for our corporation being advanced
to correct direction?" " the big
problem which does not become aware somewhere without being?" " doesn't
wastefulness is somewhere and do?" " If how it does, more can the profit
probably be acquired?", " it doesn't mean that somewhere financing reaches

the limits?", " from the shareholder the lead card (Leaving) it isn't to be accustomed to piercing?", and so on and so on, the large quantity " insecurity and doubt " are held.

Therefore as for ultimate purpose of enterprise accounts " for the sake of of business management " saying, it is not overstatement. Generally known " managerial accounting process " is.

draw up the financial affairs statements in order to report the information of management to the interest person outside two sides of " system accounting process " are.

企業会計（財務会計）
管理会計プロセス　制度会計プロセス
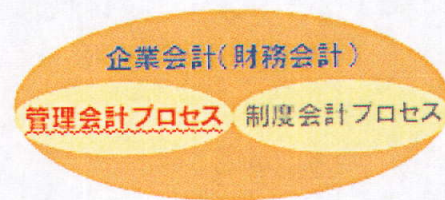
It is the function where feeds back the information in all employee in addition to the manager basically is the free format. Because the information which managerial accounting offers in the various aspects is utilized in management judgement, height of freshness of information is absolute condition. Namely quickness, accurate characteristic and usefulness are required.

regulation concerning financial statements et cetera vis-a-vis the obligee and the national tax authorities and the local self-governing body et cetera in addition to the shareholder, basically the format has been decided. Everyday life law abiding characteristic, accurate characteristic, reliability and the continuous characteristic which the accounting processing which is done you follow fixed rule such as business accounting principles are required. Furthermore recently, the fact that it reaches the point where quickness most it is required is request of age.

[DIR2]

you can say the management

circumstance whose recent years are harsh just is reflected. Furthermore, because managerial accounting and system accounts transaction of the large origin is the same, Dividing especially, it is not necessary to think. As for half or more of various accounting tables which are drawn up with managerial accounting and system accounts probably is common.

[DIR3]   This the case of renewal and new introduction of the future accounting system, most probably is a important matter which it should seriously consider. The data is inputted doubly in managerial accounting and system accounts, therefore in the system whose double triple check is necessary as for satisfying the demand for quickness the impossibility is.

[DIR4]
The existing system has not satisfied the request of the manager for high-level managerial accounting! With in the actuality which is said, the top does being to feel dissatisfaction.
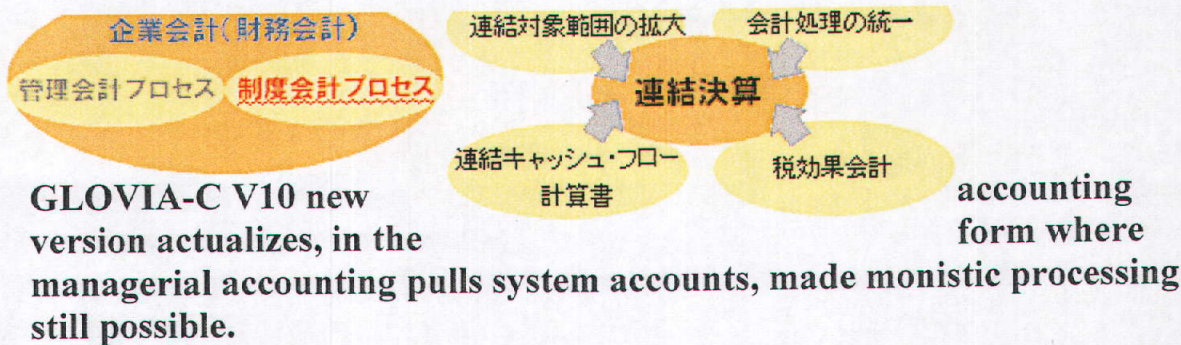
[DIR5]

When enterprise activity moves dynamically, also economy moves dynamically. When enterprise activity covers wide scope, gradually it keeps going away from the eye of the manager economy over wide scope[DIR6].

when needing " managerial accounting " in true sense, you can say. " You cannot look around activity all enterprises conversely! " With you feel in spite, " The information where the accounting section is necessary is not offered at a suitable time! " With as for the manager who feels the dissatisfaction which is said the large quantity it is. " As for accounting inside business processings and it is not! Because " " monthly balancing of accounts is not possible, do not stand in many parts! " With it has expanded the dissatisfaction of the manager who was said clearly.

the Fujitsu " enterprise accounting solution ", as for enterprise accounts preceding managerial accounting process, system accounts in combination with that to accounting standard, it keeps making actualize! The new flow where with you say is proposed. I.e, this flow becomes enterprise accounting standard of 21 century, probably will be. You can call the new enterprise accounting process where correspondence to segmented accounts and the project accounts which

企業会計（財務会計）		連結対象範囲の拡大	会計処理の統一
管理会計プロセス	制度会計プロセス	連結決算	
		連結キャッシュ・フロー計算書	税効果会計

GLOVIA-C V10 new version actualizes, in the managerial accounting pulls system accounts, made monistic processing still possible. accounting form where

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http://glovia.fujitsu.com/jp/cybersmr/gcv10/02.html

多様な制度会計プロセスへの期待！

　会計ビックバンに始まる一連の国際化の流れで、会計の現場に大きなショックを与えたのはなんと言っても「連結」でした。連結対象範囲が拡大されたこと、持株会社が解禁されたことで、企業単位の単独会計から企業グループの連結会計に変わりました。会計以前にグループ経営を視野にいれた経営管理が必要になりました。事業戦略も経営戦略も企業グループ全体で立案しなければならないのです。
　企業会計が経営戦略に大きな影響を与えている！これが富士通の提唱する「企業会計ルネッサンス」の背景にあります。企業会計が（復活）をとげる時です。

　欧米では、連結決算が会計の常識になっていますし、我が国も2000年3月期決算から連結決算制度が導入されました。連結決算制度は
(1)連結対象範囲を、実質的に支配している子会社まで広げたこと
(2)親会社と子会社の会計処理を統一したこと
(3)連結キャッシュフロー計算書を義務付けたこと
(4)税効果会計を適用したこと
によって、会計の現場に大きな負担を強いることになりました。

　親会社と子会社の会計基準が異なった場合、連結決算を迅速かつ合理的に行うことは不可能に近いでしょう。連結会計を実現するには、会計システム、勘定科目体系及び会計基準を統一しなければなりません。そうすることで財務諸表の組換え処理が削減され、連結決算業務の効率化が達成されます。

会計基準を統一することは単に連結決算の効率を高めるためだけでなく、グループ会社の経営管理の面からも重要と考えます。

　富士通の **GLOVIA-C は完全 Web 化** を実現したことで、連結対象の企業グループの会計ソリューションに画期的な提案ができるようになりました。親会社を **ASP**（アプリケーションサービスプロバイダ）と想定し、親会社のサーバーにある **GLOVIA-C** 会計システムを **Web** 経由で 子会社に利用させることで、会計システムを統一し、併せてデータの一元管理を実現することができます。完全 **Web** 化を実現した **GLOVIA-C** の強みです。

　連結決算の要請は、キャッシュフロー計算書も当然に連結であることが求められます。連結納税制度の導入も間近ですし、会計の統合は公開非公開に係わらず急務になっています。
新しい制度会計基準で、現場を混乱させた主役の一つに「キャッシュフロー計算書」があります。グローバルスタンダードの要といってもいい財務諸表の一つです。株式を公開している企業についてはすでに開示を義務付けられています。

　これまでの企業と金融機関との関係においては、キャッシュフローの面倒はメインバンクがみるので、経営者は損益重視の経営管理をし、ひたすら経営規模の拡大を図っていく！という構図が出来上がっていました。金融機関との株式の持ち合いもこの関係を維持するには非常に有効な手段でありました。
近年、不良債権処理など金融機関自体が経営再建に取り組まなければならない状況のなかで、メインバンク制度は実質的に崩壊をしました。すなわちキャッシュフローは自己責任でやってください！ということになったわけです。

　損益計算書中心の財務諸表では恣意性を働かすことができたので、いわゆる粉飾決算の末に市場から姿を消した会社もたくさん見てきました。これはいわば「会計上の利益」の限界を示しています。
「会計上の利益」に見合う「現金」が必ずしも増えているとは限りませんし、多くの場合、「会計上の利益」ほど「現金」は増えていないものです。

キャッシュフロー計算書は従来の損益計算書や貸借対照表だけではわからなかった企業の真実の姿、健全な姿を浮き彫りにするには極めて優れた財務諸表です。従ってグローバルスタンダードに採用されたわけです。

キャッシュフロー計算書の必要性は、株式を公開している企業の固有のものではなく、非公開企業でも採用されるという流れになっています。なぜなら金融機関の与信基準の主たる部分にキャッシュフローが使われるようになったからです。企業活動は時代とともに複雑化し、経営環境が厳しくなればなるほど、「会計上の利益」だけで経営判断をするのは危険です。

　キャッシュフローを重視したキャッシュフロー経営が必要とされる背景は、
(1)資金調達が多様化したこと
(2)企業活動がグローバル化したこと
(3)企業価値を計る尺度が変わったこと
などがあげられます。
　日常的にキャッシュフロー経営をするためには、会計システムと完全に連動した形でキャッシュフロー計算書の作成ができることが必須条件です。企業グループ全体でキャッシュを稼ぐ力がいかほどなのか？経営者はもとより株主や金融機関が注目しています。
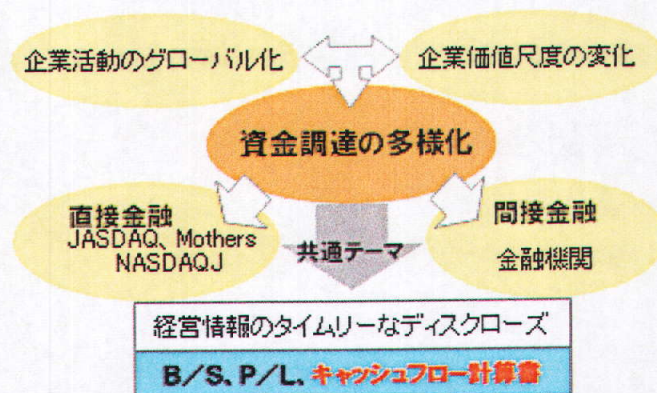
　時価会計、税効果会計、減損会計、退職給付会計、リース会計、ヘッジ会計など、新しい会計基準が登場したのも企業会計新時代の特徴です。どれ一つとっても会計処理への負担増は否めません。これらの新しい基準は単に会計の基準が変わったということに止まらず、これらを適用することでバランスシートが大幅に悪化する企業が続

出しています。それでもなお、広くマーケットで資金を調達している企業にとっては避けて通れない重要なテーマとなっています。

　GLOVIA-C V10 新会計バージョンでは、国際会計基準への完全準拠 はもとより、キャッシュフロー計算書の作成をはじめ、税効果会計、時価会計への対応を強化し、制度会計プロセスを完成させています。

　税効果会計への対応では、勘定科目の集計方法が、商法及び証券取引法に従った二種類を標準で提供しています。更に、企業会計と税務会計との差異を計算するために必要な「法人税申告書別表四・五（1）」を **EXCEL** テンプレートを使用して作成しています。

　時価会計への対応では、評価替仕訳を財務諸表に反映させています。

　リース会計への対応では、リース会計基準に従って、ファイナンスリース、オペレーティングリースのリース取引を管理しています。リース取引の登録からリース物件の減価償却、リース取引の変更、債務管理システムによるリース料の支払い管理など、リース取引に関する処理を一貫して行えます。

多様 な制度会計プロセスへの期待！

企業会計（財務会計）
管理会計プロセス　制度会計プロセス

　With the flow of the consecutive internationalization which connection ". By the fact that the connected object range is exp connected accounts of the enterprise group. Business managen strategy or the management strategy group altogether enterprises, being, it does.
　Enterprise accounts have produced big effect on the management strategy! This Fujitsu le

　In Europe and America, connection balancing of accounts becoming common sense of ac

連結決算

連結対象範囲の拡大　会計処理の統一　連結キャッシュ・フロー計算書　税効果会計

balancing of accounts. As for connected balancing of acc

(1) It had to expand to the subsidiary company which con

(2) Accounting processing of the parent company and the

(3) The connected cash flow bill had to be required,

(4) Tax effective accounts had to be applied,

With, it came to the point of forcing big burden to actual

When accounting standard of the parent company and the subsidiary company differs, co
Connected accounts are actualized, the accounting system, title of account system and acco
does, improvement of efficiency of connected balancing of accounts business is achieved.
As for standardizing accounting standard not only in order simply to raise the efficiency of

As for the Fujitsu GLOVIA-C by the fact that complete Web conversion is actualize
group of the connected object. The GLOVIA-C accounting system which the ASP (the
By the fact that it makes the subsidiary company utilize, it standardizes the accountin
which actualizes complete Web conversion.

As for request of connection balancing of accounts, also cash flow bill naturally being co
urgent business regardless of release secret.
With new system accounting standard, there is " cash flow bill " in one of the leading part
Concerning the enterprise which releases stock you have already required disclosure.

As for trouble of cash flow the main bank sees regarding the relationship between former
the enlargement of management scale intently! With the composition which is said had bee
effective.
Recently, financial institution itself such as inferior claim processing must tackle managem
responsibility! With it is the case that it comes to the point of saying.

Because with Profit and Loss Statement central financial affairs statements it was possibl
from the market saw the large quantity. This in a manner of speaking has shown the limit "
always increases with and, in many cases, being something which does not increase it does

As for cash flow bill in the former Profit and Loss Statement and just the loan contrast ch
which quite are superior. Therefore it is the case that it is adopted for global standard.
Necessity of cash flow bill is not specific ones of the enterprise which releases stock, it has
main part of credit standard of the financial institution is. If with age it complicates enterpr
accounts " just to do management judgement.

As for the background where cash flow management which seriously considered cash flo
(1) Raising of funds had to diversify.

(2) Enterprise activity had to globalize,
(3) The scale which measures enterprise value had to change
And so on it is lifted.

In order to do cash flow management daily, the fact that it can draw up cash flow bill in t
altogether enterprises is and being extent? As for the manager from the first the shareholde

企

Also the fact that, new accounting standard such as current price accounts, tax effective a
accounting new age. Which one you cannot refuse the burden increase to accounting proce
deteriorates substantially by the fact that these are applied in the notion that where not to st
the important theme which it cannot pass.

as for complete conformity to intern

compilation of cash flow bill, system accounting process is made to complete.

的確な経営支援プロセスへの期待！

　会計情報は経営者の意思決定に使われ、資金調達の為のディスクロ
ーズに使われ、納税などの社会的使命を果たす為に使われる極めて
重要な役割を持っています。

企業の会計部門は企業の生死の鍵を持っている！といっても過言ではありません。厳しい経営環境と猛スピードで変化している経営基盤、社会基盤に対応し、経営者やマネーサプライヤーの期待に応えるには、月次決算は当り前、日次決算すら要請される時代になってきました。

　ディスクローズ対象を拡大すれば、日次決算を求めているのは経営者、月次決算を求めているのは金融機関、四半期開示を求めているのが市場、半年開示（中間決算）が市場と国税当局、年次開示がこれらのすべて！といえます。

　経営情報を最も「豊富に！」「迅速に！」「正確に！」「多様に！」求めているのは経営者です。富士通が提唱する「ディスクローズ会計」は、外部報告に優先して経営支援を提供しようとする「企業会計ルネッサンス」の基本コンセプトです。

　従来の会計情報は、経営活動のすべてを表現しているとはいえません。地域ごと、顧客ごと、商品ごとの売上高というような情報は必ずしも会計のなかにはありません。製品ごとの採算性とか損益といった情報は、基幹業務でいえば「販売管理」や「生産管理」といったシステムで管理されて、会計情報にはその結果が提供されるという仕組みが一般的でしょう。

　お客様が当社の製品に「満足している」「不満であるが黙っている」「もう二度と当社の製品は買わない！と思っている」などの情報は会計情報で把握するのは困難です。

　売れないのは製品が悪いのか、営業が悪いのか、価格が高いから売れないのか、などといった情報は会計情報には直接的には現れません。全体の売上が落ちてきたとかではなんとなく把握できるかもしれませんが、たとえばA製品が大いに利益をあげているとしたらその裏に隠れてB製品の問題は見えてきません。トータルで利益がでているからいいじゃないか！では経営管理とはいえません。B製品を市場から撤退させてA製品をもっと売る戦略が必要です。

　会計情報はいわば「定量的情報」です。経営管理は定量的情報だけではできません。経営者が会計システムに期待しているのは会計の領域を超えた経営情報による経営支援である！ということができます。
　この期待に応えるためには、企業会計は企業の基幹業務と密接な係

わりをもっていく必要があります。付加価値の高い商品やサービを提供して利益を創造する企業活動の原点には、商品やサービスを（開発）（供給）（販売）するという一連の業務があります。ここには購買、生産、流通、顧客管理、販売管理、マーケティングなどの基幹業務が機能しています。

　経理や人事、総務の業務はこれらを支援する業務といえます。さらに企業会計への期待は経営戦略の立案にまで及ぶようになり、会計は後方支援から全面支援の役割を与えられるようになりました。すべての業務が共通のプラットホーム上にいることで初めて実現できる機能といっていいでしょう。

　富士通が提案する「企業会計ルネッサンス」の原点もここにあります。
富士通が過去に **3** 万社以上の「経営ソリューション」を通じて、経営のノウハウを提供してきた実績をもとに、**ERP** システム（Enterprise Resource Planning）＝統合型業務システムを完全 **Web** 化した **GLOVIA-C** こそ、スピード経営を実現するツールとして、ふさわしい「経営ソリューション」です。
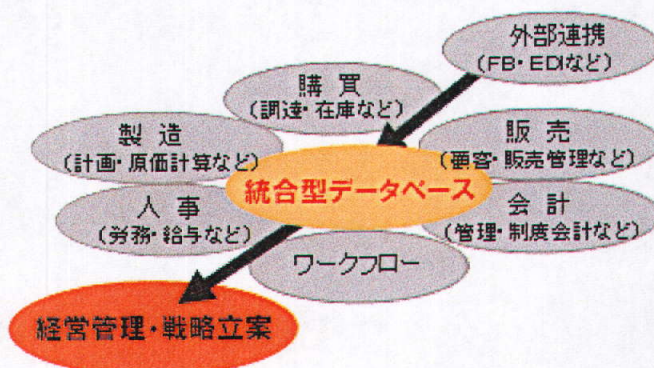
　ERP では、基幹業務で入力されたデータは、そのまま会計システムの仕訳と連動しますので、仕訳の二重入力を廃止します。販売管理で作成された売上情報も、**FB**（ファームバンキング）で取り入れた入金情報も、給与計算された給与情報も定型仕訳の中に自動的に取り込まれることによって会計処理スピードを飛躍的に向上させます。

　ERP では、一般社員が直接、会計仕訳を入力する機能を備えることができます。営業経費の精算や仮払金の精算などのグループウェ

アと連動させることで、発生時点入力を実現します。従来、すべての証憑書類を経理部に送って経理部で精算と会計処理が行われていたことにくらべ、分散入力はスピード会計実現の必須条件です。

ERPでは、EDI（Electronic Data Interchange）、EC（Electronic コマース）、FB（ファームバンキング）などとの接続によって、基幹業務間のデータの統合を実現します。

ERPでは、購買、生産、販売業務などからの会計情報の迅速な取り込み、決算整理仕訳の自動化、連結会計における自動消し込みなど、本来得意とする処理のほかに、多彩な切り口による経営分析情報を提供できるという特徴を備えています。統合データベースによって、管理会計情報と制度会計情報が統合され、顧客別、部門別、地域別、プロジェクト別など、様々な切り口による分析が可能になっています。
ERPにも限界があります。ERPはどこまでいっても「手段」であり「目的」ではありません。営業部門においていつまでも販売金額が確定しない！とか、製造部門における原価計算情報が正確でない！とか、まったく入力されない取引がある！などはどんなERPを導入しても解決できない問題です。これでは月次決算を望むべくもありません。
ERPにデータが入力される以前の「ワークフロー」の改革や、経済活動を行うすべての社員が会計意識をもって処理にあたるなどの改革が前提になります。同時に、統合データベースから提供される経営情報をいかに有効に活用するかが、成功のポイントになります。

GLOVIA-C V10 新会計バージョンでは、他の業務システムに入力された取引データを制度会計、管理会計共通の **FDWH（Financial Data WareHouse）** に連携できます。生産管理や販売管理システムなど、従来からあるシステムのデータを活かせるので、システム導入に伴う業務の大幅な変更を必要としません。連携したデータはそのまま経営分析や決算用資料に活用され、経営者や現場へフィードバックされますので、決算処理の迅速化、低コスト化を実現しています。

的確な経営支援プロセスへの期待！

Accounting information is used in decision making of the manager, is used in the disk ro
Accounting section of enterprise has the key of life and death of enterprise! With saying,
and social basis, to meet the expectation of the manager and the money supplier, monthly b
If the disk rose object is expanded, as for requesting day next balancing of accounts the n
year disclosure (interim closing) the market and the national tax authorities, annual disclos

Information of management most " abundantly! " " Quickly! " " Accurately! " " Variousl
tries to offer management support it is basic concept of " enterprise accounting Renaissanc
Everything of management activity has been expressed with cannot call former accountin
accounts. As for the information such as profit characteristic or the profit and loss every of
the mechanism that probably is general the result is offered to accounting information.
The customer " it is satisfactory, " in the product of this corporation " it is dissatisfied, bu
information as for grasping with accounting information it is difficult.
Because as for not being able to sell or business is bad or the price where the product is b
information. Entire sale fell when with, whether how it is not and can grasp when we assun
is not visible. Because the profit has been produced with total, there is no calling? So busin
necessary.

Accounting information is in a manner of speaking " the information of fixed quantity ".
system it is the management support with the information of the management which excee
In order to meet this expectation, as for enterprise accounts it is necessary to take the relati
a consecutive business that in starting point of the enterprise activity which creates the prof
customer management, sales management and marketing has done functioning.
You can call the business of accounting and personal affairs and the general affairs the bu
became the sea urchin, as for accounts it reached the point where role of extensive support
on the common platform probably will be[DIR8].

Fujitsu past the result which offers the know-how of management via " the managem
C which the = integrated type business system the to complete Web is converted, is suit

Because with the ERP, as for the data which is inputted with basic business, it is linked w
which was drawn up with sales management and the FB (the firm banking) with informatio
allowance which it was allowed was calculated is taken in in definite form classification au

With the ERP, the general employee directly, has the function which inputs accounting cl
occurrence point in time input is actualized. Until recently, sending all document of proof o
adjustment and accounting processing being done in the accounting section.

With the ERP, integration of the data between basic business is actualized the EDI (the E

With the ERP, the automatic operation in automated of quick taking in of accounting info
connected accounts you turn off and and so on are packed, Originally the feature that is had
integrated data base, managerial accounting information and system accounting informatior
analysis by the various sections has become possible.
There is a limit even in the ERP. The ERP is and is not saying to wherever, " expedient " "
not accurate! There is the transaction which is not inputted completely! And so on introduc
desired, it is not.
Before the data is inputted into the ERP, all employees who reforms " work flow " and are
Simultaneously, how it utilizes the information of the management which is offered from th

[DIR9]

new accounting version. Because control and the sales management system et cetera of production, the data of a c
needed. The data which cooperates that way is utilized business analysis and balancin
processing, cost conversion is actualized low.

前画面に戻る

多彩なディスクローズ会計プロセスへの期待！

　外部に対するディスクローズの中心は「有価証券報告書」の作成であり、金融
われるようになりました。企業情報を積極的に開示する企業が IR 活動に熱心な

　株式を公開している企業にとっては「有価証券報告書」を作成することが大き
は会計データベースから生成することになります。
　株主総会資料も基本的には同じです。損益計算書と貸借対照表だけでは不十分

　確定申告においても同様です。法人税の申告書（別表）への展開、科目内訳書
算書と会計処理とは 100% 連動していなければなりません。
税務における固定資産会計（減価償却会計）の複雑性、連続性も無視できません

　GLOVIA-C V10 新会計バージョンでは、**SystemWalker**、**ListCREATOR**、**EXC**
可能にしています。更に、消費税計算書、法人税別表（一部）などの出力によっ

　SystemWalker、**ListCREATOR** との連携では、お客様固有のレイアウトデザイ
SystemWalker、**ListCREATOR** は帳表開発から保守まで、帳表業務をトータルサ

　消費税関連では、「消費税申告書」及び「付表 1・付表 2・付表 2ー（2）」を
通じて、経営分析を提供しています。

↳ **前画面に戻る**

The center of the disk rose for outside to be compilation of the " securities report ", the r

enterprise accounts became very complicated depending upon consumer tax. 100% you ha
The fixed assets accounts in tax business (depreciation accounts) you cannot ignore either

The SystemWalker and the ListcCreator, are the Fujitsu make application software

[DIR11]

Business analysis is offered via the various information applications with

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http://glovia.fujitsu.com/jp/cybersmr/gcv10/05.html

↳ 前画面に戻る

タイムリー なスピード会計プロセスへの期待！

複式簿記の会計には大原則があります。それは必ず「一つの取引を複数の勘定
大原則がなくならない限り、会計処理（仕訳入力）の効率を高める闘いは続きま
たり、会計データを経営管理に活用する場面で役立たずになってしまいます。

ERP における自動仕訳でさえ、承認やチェックを省くことはできません。

2. 消費税区分＝消費製計算書を自動的に作成するために、仕訳段階で消費税の定義をし
3. 部門・セグメント＝部門やセグメントごとの損益管理を可能にしました。
4. 拡張コード＝お客様独自の情報管理のために拡張コード入力を受け付けます。
5. 入力省力化機能＝仕訳複写、コードヘルプ、仕訳辞書など、仕訳入力を強力にサポー
6. 外貨建取引の自動換算＝伝票日付のレートで、ユーロ、米ドルなどの外貨建て取引を
7. 本支店取引＝本支店間の取引は付け替え仕訳を自動処理しています。
8. **EXCEL テンプレートによる仕訳作成** ＝迅速な入力を実現しました。
9. 仮払い精算処理 ＝仮払伝票入力画面により、仕訳を意識しないで自動処理ができます

タイムリー なスピード会計プロセスへの期待！

There is a large principle in accounts of double-entry bookkeeping. That by all means " it must transact 1 using plural titles of account, classification, being something, " it does. Even with transaction of proverb 10 Yen one classification becomes necessary. If there will continue to be this large principle, accounting processing (classification input) the fighting which raises efficiency it is and continues. In vain if in order to raise classification efficiency, it neglects the input of the specific important matter which transaction has, without being useful with the scene which deviates from the precise important matter with respect to tax law, utilizes the accounting data in business management becoming, it finishes.

It cannot exclude approval and check with even the automatic classification in the ERP.

Enterprise scale becomes large and the employee where if there works becomes many, extent and the classification processing which become keep reaching the enormous quantity. Is mass classification processed how quickly? Still, adding the transaction explanation which is useful to the business management of the future to classification as much as possible, we would like to process. Even natural such demand in the current accounting system being not to support, it does.

With GLOVIA-C V10 new accounting version, while it is the particular data doing classification processing, have tried to be able to retain that way as the data. The accounting information which is accumulation of the past transaction data with this, future managerial accounting and it is possible to utilize to business analysis sufficiently. Because of that, the FDWH (the Financial Data WareHouse) you have adopted as the data base.

At the accounting private data warehouse of large capacity, without

gathering and summarizing the information of the mass transaction which occurs on site it can accumulate the FDWH with the high performance. Not only information of the former accounting system such as subject and breakdown, it can house the information which is necessary for the business analysis of the segment and the project et cetera which the transaction data has kept.

<u>Quick it inputs the classification voucher, and</u> it processes because collectively information of many transactions can be given, the various devices have done.

1. Because of financial cord/code = cash * flow and financing-related accounting table compilation, the financial cord/code is granted concerning the classification regarding fund.
2. In order to draw up the consumer tax division = consumption make bill automatically, it defines consumer tax at classification stage.
3. Section * segmented = section and profit and loss management every of segment were made possible.
4. Expansion code input is accepted for expansion cord/code = customer individual information management.
5. Classification input such as input reduction of labor functional = classification reproduction, cord/code help and classification dictionary is supported powerfully.
6. At rate of automatic conversion = voucher date of foreign currency building transaction, automatically having converted and processing the foreign currency building transaction of the Europe and U.S. dollars et cetera.
7. Transaction between main branch office of this branch office transaction = replaces and processes classification automatically.
8. <u>The classification compilation = quick</u> input by the EXCEL templet was actualized.
9. <u>By the temporary payment</u> adjustment processing = temporary payment voucher input picture, without being conscious of classification, automatic operation processing is possible.

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迅速 な月次決算プロセスへの期待！

　財務諸表が企業の健康状態を表すなら、できることなら日々、健康チェックをしたいものです。日次決算への期待です。企業におけるすべての経済活動がリアルタイムに会計処理されていれば日次決算も夢ではありません。ここは現実を見据えて「月次決算」を経営管

理の基本においてみましょう。月次決算を熱望しているのに、経理部は応えてくれない！ と嘆く経営者のなんと多いことでしょう！

「月次決算」がどのタイミングで出来上がるのか！は、スピードの時代に非常に重要です。

大企業では基本的には「月末が終わったら翌月5営業日以内」には前月の決算が概ね固まっています。大企業はその事業の拠点も、取引の絶対数も圧倒的に多いにもかかわらず、5営業日で月次決算が出来る！というのは、会計システムと会計処理の水準に依っています。

会計システムは全社をネットワークで結んでおり、会計処理は「発生時点」で処理されているわけです。その為には各事業所に少なくとも会計処理ができる人材を配置しています。

連結決算の時代になって尚のこと、会計システムの統一と発生時点の処理が重要になってきています。会計処理に必要な様々な証憑を本社の経理部に送って本社で一元入力をするような形態では「5営業日」を達成するのは極めて困難です。

月次決算のスピードアップは大企業だから出来る！ということではありません。もとより取引の絶対量が大企業より少ない会社ではより早くできるはずです。ところが中堅・中小企業で「5営業日」を実現している会社は非常に少ないと言わざるを得ません。ここにはある言い訳があります。「売上の金額が確定しないから売上を締められない！」「仕入先外注先から請求書が届くのは翌月の10日前後なので、月次決算が15日、20日になってしまう！」「証憑書類が月末に集中してきて、会計処理が遅れるのでできない！」というような言い訳です。

「売上の金額が確定しないから売上を締められない！」というような商売が常態になっている会社も無いではありませんが、こうした会社の経営者ほど「月次決算」を求めているものです。売上が確定しないといってもまったく根拠になる金額が無いわけではありませんので（見積金額や納品書単価など）、その金額で仮決算を行い、確定したところでその金額を修正して「月次決算」を確定させます。金額が決まらない多くの場合は取引先との力関係が弱い場合です。力の強い相手先（売上先）がいるわけです。しかし、この関係はよ

く考えてみますと相手先もまた「月次決算」が確定しないことを意味しています。

　「仕入先外注先から請求書が届くのは翌月の 10 日前後なのでどうしてもそれからの処理になってしまって、月次決算が 15 日、20 日になってしまう！」

　こういうケースが実は一番多いのではないでしょうか？この場合には請求書で処理しないで「納品書」段階で仕入れ入力をしておき、確定の請求書で金額を訂正して「月次決算」を確定させる方法が採られます。今では電子取引の出現によって、納品書も請求書も EDI で処理されるケースが一般的になりつつあります。すなわち ERP の原点である「業務システムの統合」によって販売管理側の情報が会計処理に活用されることによって 一元処理をしようという流れです。これで確実に「月次決算」が早くなっていきます。ただし、この場合には自社だけでできることではありませんので、上下関係の取引先との EDI を完成させる必要があります。

　「証憑書類が月末に集中してきて、会計処理が遅れるのでできない！」というケースでは、会計処理は本社の経理担当者が行うものである！という習慣と、現場では会計知識がなくで処理ができない、経理の専門家を現場に配置する経済的余裕が無い、という事情が根底にあります。しかし、こんにちの会計システムでは特に会計スキルがなくても会計処理できる機能を備えていますし、グループウェアなどと連動することで発生時点処理が出来れば集中をさけることができます。さらにはこまめに証憑書類を本社経理部に集めるワークフローを実現することで集中をさけて「月次決算」を早めることが出来ます。

　GLOVIA-C V10 新会計バージョンの基本が Web 対応の会計システムなので、多拠点展開をする会社の会計システムとして最適な機能が備わっています。多数の事業所があってもそれぞれの事業所の規模や特性にあった入力処理を選択でき、発生時点処理を可能にした次世代の会計システムです。

迅速な月次決算プロセスへの期待！

It is expectation to day next balancing of accounts. If all economic activities in enterprise accounts are processed in real time, either day next balancing of accounts are not dream. Here staring actuality, " monthly will try putting balancing of accounts " in the basis of business management. Although monthly balancing of accounts are eagerly desired, the accounting section does not answer! With it probably means that the manager whom you sigh how is many!

[DIR12]

Big business base of the business and the absolute number of transactions preponderantly is many monthly can do balancing of accounts in 5 business days in spite,! In other words, it depends on the level of the accounting system and accounting processing.

That for the talent who can designate accounting processing at least as each office is arranged[DIR13].

Sending the various documents of proof which are necessary for accounting processing to the accounting section of the head office, with the kind of form which inputs monistically in the head office as for achieving " 5 business days " quite it is difficult.

From the first, at the company where the absolute quantity of transaction is smaller than big business it is the expectation which can be made quicker. However at ordinary * small and medium-sized business " 5 business days " The company which is actualized does not obtain says it is very little. There is a certain excuse here. Because " the amount of sale does not decide, sale cannot be tightened! " " The fact that the bill reaches from ahead supplyer vendor ordering is approximately 10 days of next month because, Monthly balancing of accounts on the 15th, are the 20th! " " The document of proof document concentrating on end of

the month, it meaning that accounting processing is late, it is not possible! "
With, it is the kind of excuse which is said.

[DIR14]

With kind of trading which is said becomes normal state either company where there is no,, but about the manager of such company being something which " monthly requests balancing of accounts ", it does. Saying, sale does not decide, being not to be the case that it is not the amount which completely becomes basis (the estimate amount and statement of delivery unit cost et cetera), It balances accounts temporarily with the amount, being the place where it decides, correcting that amount, " monthly it decides balancing of accounts ". When the amount is not decided and is mainly when power relationship with the customer is weak, is. The partner side whose power is strong (ahead sale) it is the case that it is. But, the relationship of this when you try thinking well, the partner side and has meant the fact that " monthly balancing of accounts " do not decide[DIR15].

monthly balancing of accounts on the 15th, are the 20th! "

[DIR16]

statement of delivery " stage and inputs, corrects the amount in the bill of decision and the method " monthly of making balancing of accounts decide " is taken. Now the case where the statement of delivery and the bill are processed with the EDI by the appearance of electronic transaction, is becoming generally. Namely it is starting point of the ERP, due to the fact that information of sales management side is utilized in accounting processing by " the integration of the business system " It is the flow that it will process monistically. " Monthly balancing of accounts " keep becoming quick securely with this. However, in this case because it is not to be able to do by just the respective company, it is necessary to make the EDI of the customers involved in top and bottom complete.

[DIR17]

as for accounting processing it is something which the accounting person in charge of the head office does! The circumstance there is no economic room with on habit and the site where you say there is no accounting knowledge and with processing is not

possible, arranges the specialist of accounting in actual place, is a root. But, in the present accounting system there is no especially accounting skill, accounts having the function which can be processed, now the sushi, If occurrence point in time processing is possible by the fact that it is linked with the groupware and the like it can avoid centralization. Furthermore avoiding centralization by the fact that the work flow which gathers the document of proof document briskly in the head office accounting section is actualized, it is possible " monthly to hasten balancing of accounts ".

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　事業は突き詰めれば「損益」と「資金」との戦いです。
　利益が出ていれば絶対に倒産はない！というのは幻想で、資金繰りが詰まれば即倒産です。
　「資金繰り」とは「資金を調達する」ということです。「資金調達」というと、新たに金融機関から借入をしたり、社債を発行して市場から資金を調達することを連想しがちですが、本来の資金繰りは商品やサービスを商って資金を回収するという本業のなかで行われるべき経営管理業務なのです。

　事業は与信関係の上で成り立っています。手形取引や締め日支払い日の関係から資金繰りが必要になってきます。資金繰りの原点は「キャッシュフローが伴う利益」をあげることにつきます。キャッシュフローが伴う売上ではありません。利益です。
　デフレ経済下で売上が収縮し、コスト競争で利幅が収縮し、不景気で倒産が増加して不良債権が発生し、金融機関からは新規の借入を断られ、在庫は少しずつ増加しており、営業債権（売掛金や受取手形）も増加している……と、これらはいずれも「資金繰り」を圧迫

する要因で、そしてどの会社にも当り前のように起こっている現実です。

　資金繰りを経理部の問題と片付けるのは間違いです。資金繰りこそ全社的問題なのです。
付加価値の高い、競争力のある商品やサービスをつくる開発力。商品やサービスをできるだけ高く売ってくる営業力。できるだけ与信期間を短くして売掛金を回収してくる営業力。一銭でも無駄を省いて経費を削減する全社員の協力。いずれも「資金繰り」を良くする要因です。

　経営活動が日々流動的であるということは資金もまた流動的に動いている！ということです。その資金の管理は経営管理のなかでも最も重要な管理項目です。資金繰りが破綻することは即倒産を意味するわけですから…。
　経営者にとっては、利益の源泉である商品やサービスの販売の状況、原価の状況、現場で費消する経費の状況、営業債権の回収の状況などを常に把握しておきたいのです。流動的な資金の管理は流動的な損益と連動しますから、出来るだけ早く！できることならリアルタイムに損益と資金の状態を把握したい！という経営者の要求は至極当然です。こうした要求を満たすために企業会計の果たすべき役割は非常に重要です。

　資金繰り会計という特別の制度会計があるわけではありませんが、資金繰りの重要性を考えると企業会計プロセスの中から、特に資金繰りに大きな影響を与える管理項目については、リアルタイムに情報を取り出せることが望ましいといえます。
(1)現金・預金の情報
(2)営業債権（売掛金・受取手形など）の情報
(3)棚卸（在庫など）の情報
(4)固定資産の情報
(5)有価証券の情報
(6)営業債務（買掛金・支払手形など）の情報
(7)借入金の情報
　これらの情報を資金繰り表に置き換えて資金繰りを管理し、最終

的にはキャッシュフロー計算書に展開してキャッシュフロー経営を実現していきます。

GLOVIA-C V10 新会計バージョンでは、資金繰り会計への対応として以下の機能を強化しています。

1. 資金に関する取引を管理します。

- あらかじめ登録された資金コードを、会計伝票入力の際に自動的に設定します。
- 資金コードの集計・転送機能によって、キャッシュフロー計算書や資金繰り表の作成を行います。
- 資金情報照会によって、資金コードごとの発生額を確認し、資金繰り表、資金運用表、資金移動表を作成します。

2. キャッシュフロー計算書を作成します。

- 直接法、間接法による月次、年次のキャッシュフロー計算書を作成します。

3. 債権管理機能の充実・債権伝票を採用し、取引において債権が発生した場合、債権金額、取引先、回収方法、回収期日などを入力して管理しています。

- 受取手形は発生から決済までの手形情報を管理しています。
- 債権残高管理では、科目別債権管理表、請求先ごとの債権管理、与信管理表、請求予定一覧表、請求対象明細票などが作成できます。
- 回収予定管理では、予定日ごとの回収予定一覧表、資金科目別回収予定表、銀行別回収予定表などが作成できます。
- 未回収情報の管理が充実しています。
- 会計監査に義務付けられている「残高確認書」を作成することができます。

4. 債務管理機能の充実

- 債務伝票を採用し、取引において債務が発生した場合、債務金額、取引先、債務発生部門、支払方法などを入力して管理しています。
- 支払手形は発生から決済までの手形情報を管理しています。
- 債務残高管理では、科目別債務管理表、取引先ごとの債務管理、支払予定一覧表、支払対象明細票などが作成できます。
- 支払予定管理では、予定日ごとの支払予定一覧表、資金科目別支払予定表、銀行別支払予定表などが作成できます。
- 取引先に「支払通知書」を発行することができます。

資金項目については、他のシステムやファームバンキングなどの外部との連携が自在にできるようになっています。

多面的な資金繰り会計プロセスへの期待！

If business pierces and stuffs it is fight with " the profit and loss " and " fund ".
If the profit has been produced, there is no bankruptcy no matter what! If in other words
Is fund it reels " and " " to supply fund ". When you mention " raising of funds ", borrov
original financing does the commodity and service, selling being to be the business manag

Business has consisted with respect to related to credit. From relationship of bill transac
the profit which cash flow accompanies ". It is not the sale which cash flow accompanies.
Sale contracts under deflation economy, profit margin contracts with cost competition, b
by little has increased, business claim (the account receivable and the note receivable) it h
way it is the actuality which has happened.

The fact that the financing is tidied up problem of the accounting section is the mistake.
The development power which makes the commodity and the service which value added a
making credit period short, the business power which collects the account receivable. Exc
primary factor which is improved.

Fund and it is moving flow that management activity is everyday life flow,! With it mea
failing it is the case that it means same bankruptcy because....
Circumstance of sale of the commodity and the service which are the source of the profi
circumstance and the like of collection of business claim always, it does. Because manage
state of the profit and loss and fund in real time! With request of the manager who is said

every single financing accounts special system accounts is not the case that, but when
to be able to remove information to real time, concerning the management item which pro
(1) Information of cash *
deposit (2) Business claim () information such as account receivable * note receivable
(3) Inventory () information such as stock
(4) Information of
fixed assets (5) Information of
securities (6) Business debt () information such as debt * notes

(7) Information
  Replacing these items of information to the financing chart, it manages the financing, de

With GLOVIA-C V10 new accounting version, performance below has been strengtl

1. The transaction regarding fund is managed.
- The financial cord/code which is registered beforehand, is set automatically the case of accou
- With the totalling * transfer function of the financial cord/code, it draws up cash flow bill an
- By financial information inquiry, occurrence amount every of financial cord/code is verified,

2. Cash flow bill is drawn up.
- Cash flow bill of every month and the chronology by direct method and indirect method is dr

3. You adopt the completeness * claim voucher of claim management function, when claim occurs
- The note receivable has managed the bill information to liquidation from occurrence.
- The claim management chart classified by subject, claim management and the credit manage management.
- The collection schedule list every of due date, the collection schedule chart of classified by fin
- Management of information of not yet collection has been complete.
- It is required of audit, it is possible to draw up the " balance verification book ".

4. Completeness of debt management
- You adopt the debt voucher, when debt occurs at the time of transacting, the debt amount, th
- The notes have managed the bill information to liquidation from occurrence.
- The debt management chart classified by subject, debt management, the payment schedule li
- The payment schedule list every of due date, the payment schedule chart of classified by finar
- Transaction first it is possible to issue the " payment notification book ".

It is designed in such a way that it can make the cooperation with outside such as other system an

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http://glovia.fujitsu.com/jp/cybersmr/gcv10/08.html

多面的な経営分析プロセスへの期待！

  企業会計の原点は「経営管理の為に行われる」という原理原則は、実に様々な形で会計システムに実現されています。一般的には「経営分析」という機能で、「経営分析指標」を通して企業の実態を数値化してユーザーに提供されています。「経営分析指標」は、自社

のデータを連年で並べてみたり、同業他社と比較してみたりしながら経営の問題点や次の改善目標を決めたりするのに活用されています。

　「経営分析指標」を活用して企業の問題点を把握し、優れた点はさらに伸ばし劣った点は改善の努力をする。会計を通じた経営管理の基本といえましょう。この「経営分析指標」は100％といっていいほど機械的に算出することができます。従って会計システムには標準的な機能として備わっています。

　企業会計は本来、実績会計です。制度会計が中心だった従来の機能では実績会計で充分です。従って経営分析も実績の分析あり、キャッシュフロー計算書も実績ベースで作成されています。しかし、管理会計の分野に踏み込むと実績だけでは物足りないのは経営者の共通の認識です。会計システムの中に「予算」があって、予算と実績の対比が常時できるのは当り前な管理会計でもあるのです。

　「予算」の立て方にも二通りあります。「トップダウン」による予算編成と、「ボトムアップ」による予算編成です。この二つは得てして乖離するものです。全社的な数値要請は、経営者として株主や金融機関などの外部の利害関係者に対する経営責任を果たすために必要な数値ですから、トップダウンの予算にボトムアップの予算がどうしたら近づけられるか！という方法論が活発に議論されて、決まった結果に対しては全社で責任をもつ！というのが望ましい関係です。

　予算を編成する際、過年度の実績データが使われます。
　前年同月比10％増とか5％減とか、何らかの約束事を決めて予算編成をするのが一般的な手法です。事業部毎の予算、担当者毎の予算、商品やサービス毎の予算、得意先毎の予算などで、もちろんこれは得意先毎にどんな商品をいくら販売するなどという切り口もあれば、担当者がどの得意先にどんな商品をいくら販売するなどという切り口もあります。部門別（店舗別など）、製品別、従業員別などのセグメント別予算の合計が全社の売上高予算になるのが望ましい予算といえます。なおかつ月次で予算が設定できることが管理会計の最低条件でしょう。

予算は「売上高」予算だけでなく、原価、経費、利益の予算、貸借対照表の予算や資金繰り計画、キャッシュフローの計画や税金対策などの予算も必要です。

　貸借対照表の予算というのはなかなか難しいものです。例えば売掛金というのは毎月、発生と回収を繰り返して貸借対照表に表示されますから、あくまでも「こうあるであろう期末残高」を予測することになります。貸借対照表予算では最終的には期末の自己資本比率を知ることが出来るだけで大きな意義があるといえます。

　GLOVIA-C V10 新会計バージョンでは次の予算機能が用意されています。
　　・損益計算書予算と貸借対照表予算を設定できます。
　　・キャッシュフロー計算書の予算（間接法）を作成できます。
　FDWH に収納された会計データは、**EXCEL** などの他システムとの連携強化によって、未来予測をする機能が充実しています。
　「実績会計」から「未来会計」へ！富士通がご提案する「企業会計ルネッサンス」のもう一つのコンセプトです。

　企業における経済活動のすべてが「数値」に置き換えられて（会計処理されて）財務諸表に表示されます。従って決算を経た「財務諸表」をみれば会社の健康状態がある程度はわかります。なぜ「ある程度」なのか？といえば財務諸表はあくまでも作成された時点の残高であってそこに至るプロセスはなかなかわからないからです。貸借対照表も同様です。貸借対照表は期末の残高が表示されます。その残高だけを眺めても「ある程度」の健康状態しかわかりません。
　予算をつくって実績と比較する。これは経営管理の基本中の基本でしょう。

　管理会計の重要な要素に「経営分析」があります。企業が利益を出して成長していくためには、企業の現状を把握して、次に必要な取り組みをいち早く判断し、行動することが重要です。経営分析では、貸借対照表と損益計算書などの財務諸表を利用して、収益性や安全性、成長性などを分析します。

GLOVIA-C V10 新会計バージョンでは、次の三つの切り口による経営分析を提供しています。

(1)会計データを用いた経営分析

- 仕訳入力時に多くの情報を持たせることができるため、会計データを管理会計のデータとして活用できます。したがって、企業の正確なデータを反映させた信頼性の高い経営分析が行えます。

(2)多面的な経営分析

- 企業が成長するにつれ、新規事業に参入したり、新製品を開発したり、事業そのものが複雑化し、多様化します。経営管理面では事業ごとの経営分析が必要になります。
- セグメント会計とプロジェクト会計 という二つの手法を用意しましたので、多面的は経営分析が可能になりました。

(3)経営指標を用いた経営分析

- 収益性、安全性、生産性、成長性などの指標分析ができます。

↳ 前画面に戻る

The occasion where budget is formed, the result data of the past financial year is used.
Preceding year same month ratio 10% increase or 5% decrease, deciding a some promis
commodity and service every of person in charge and budget et cetera every of customer,
section that e.g., the person in charge how much sells which the pride what kind of comm
classified by segment classified by product and classified by employee and the like to bec
accounting.

Budget not only " gross sales " budget, budget of budget of prime cost, expense and the

Budget in the loan contrast chart does very with difficult forcing ones. For example as fo
last, it means " like this to be and to estimate the balance at the term-end ". You can say in

[DIR18]
* Profit and Loss Statement budget and loan contrast chart budget can be set.
of the * * cash flow bill (indirect method) it can draw up.
As for the accounting data which is received to the FDWH, the function which does
To " result accounting " empty " future accounts "! Fujitsu proposes is another co

Everything of the economic activity in enterprise being replaced by " numerical value ",
" financial affairs statements ", helth state of the company is recognized is. Why " it is " b
the last, as for the process which reaches there it is not easily understood, is.
Also the loan contrast chart is similar. The loan contrast chart is indicated the balance of tl
Making budget, it compares with the result. This probably is the basis in the basis of bus

There is " business analysis " in the important element of managerial accounting. Enterp
match which is next necessary promptly, to act. With business analysis, making use of the
growth characteristic et cetera are analyzed.

[DIR19]   **the next three** sections is

(1) The business analysis which uses the accounting
- **At the time of classification input because it is possible, to be able to give many information,**
  makes the accurate data of enterprise reflect is high.

(2) Multifarious business analysis
- **As enterprise grows, it enters into new business, develops the new product, business itself co**
- **Because two techniques, segmented accounts and project accounts were prepared, as for mu**

(3) The business analysis which uses management
- **Index analysis of profitability, safety, productivity and growth characteristic et cetera is pos**

↳ 前画面に戻る

エピローグ

　企業における会計部門は総じて「経理部」と呼ばれています。経理、人事、総
て後方から前方へということではありません。企業会計による成果が経営の全方
富士通の提案する企業会計ルネッサンスです。

　富士通は過去に、3万社以上のお客様のERP構築を支援した実績を誇っていま

　ITはどこまでいっても手段であり、ITを活用してどんな経営革新ができるのか
た。これからはGLOVIAシリーズを通じて、蓄積したノウハウをもって、新しい
Cのファミリーソフトとしても広く提供されています。

　企業の付加価値創造に貢献する経営管理プロセスを完成させるには、やはりIT
ている「企業の経営資源の最適配置」が実現できるものと確信しています。

↳ 前画面に戻る

エピローグ

　The accounting section in enterprise is called the " accounting section " generally. The
activity. Revival of the enterprise accounts which enterprise accounting Renaissance proj
enterprise accounts is utilized in all direction of management becoming the management

know-how via the solution of the your past customer. It declares that it keeps contributin
now on. Portion of the know-how which is accumulated is offered already as the family s

The business management process which contributes to the value added creation of ent
become as one unit, the customer it seeks, those which can actualize " the optimum arran

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Un Redacted Google English translation

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http://translate.google.com/translate?hl=en&sl=ja&u=http://glovia.fujitsu.co
m/jp/cybersmr/gcv10/&prev=/search%3Fq%3Dglovia.fujitsu.com/jp/cybers
mr/gcv10/index.html%2B%26num%3D20%26hl%3Den%26lr%3D%26safe
%3Doff

* The manager always has acted with doubt and insecurity.
* If business environment becomes harsh, the extent which becomes, " as for
the road where our corporation should advance how being proper?" " as for
our corporation being advanced to correct direction?" " the big problem
which does not become aware somewhere without being?" " doesn't
wastefulness is somewhere and do?" " If how it does, more can the profit
probably be acquired?", " it doesn't mean that somewhere financing reaches
the limits?", " from the shareholder the lead card (Leaving) it isn't to be
accustomed to piercing?", and so on and so on, the large quantity "
insecurity and doubt " are held.
* You answer the insecurity and doubt of such manager, = the best
information which is cancelled is accounting information, is financial affairs
statements. Therefore as for ultimate purpose of enterprise accounts " for the
sake of of business management " saying, it is not overstatement. Generally
known " managerial accounting process " is.

* Enterprise accounts (financial accounting), various information are drawn
up for business management " managerial accounting process " and, draw up
the financial affairs statements in order to report the information of
management to the interest person outside two sides of " system accounting
process " are.

企業会計（財務会計）

管理会計プロセス　制度会計プロセス

* As for managerial accounting, it rearranges analyzes the information of management in order to create the value added of enterprise, It is the function where feeds back the information in all employee in addition to the manager basically is the free format. Because the information which managerial accounting offers in the various aspects is utilized in management judgement, height of freshness of information is absolute condition. Namely quickness, accurate characteristic and usefulness are required.

* System accounts are the function which offers the financial affairs statements which conform to the systems of commercial law and regulation concerning financial statements et cetera vis-a-vis the obligee and the national tax authorities and the local self-governing body et cetera in addition to the shareholder, basically the format has been decided. Everyday life law abiding characteristic, accurate characteristic, reliability and the continuous characteristic which the accounting processing which is done you follow fixed rule such as business accounting principles are required. Furthermore recently, the fact that it reaches the point where quickness most it is required is request of age.

* Managerial accounting and system accounts reached the point where " quickness " it is required! In other words, you can say the management circumstance whose recent years are harsh just is reflected. Furthermore, because managerial accounting and system accounts transaction of the large origin is the same, Dividing especially, it is not necessary to think. As for half or more of various accounting tables which are drawn up with managerial accounting and system accounts probably is common.

* Enterprise accounts (financial accounting), it is the business which is done monistically with two purposes! With it can say. This the case of renewal and new introduction of the future accounting system, most probably is a important matter which it should seriously consider. The data is inputted doubly in managerial accounting and system accounts, therefore in the system whose double triple check is necessary as for satisfying the demand for quickness the impossibility is.

* With the business environment which can force the competition where enterprise activity becomes borderless, is harsh, The existing system has not

satisfied the request of the manager for high-level managerial accounting!
With in the actuality which is said, the top does being to feel dissatisfaction.
* There is no guarantee that the manager always can lower proper judgement.
* Following to the growth of enterprise, also level of managerial accounting
becomes higher-level and becomes complicated.
When enterprise activity moves dynamically, also economy moves
dynamically. When enterprise activity covers wide scope, gradually it keeps
going away from the eye of the manager economy over wide scope.
* Namely, the manager " stopped being able to look around activity all
enterprises! When " with feeling, when needing " managerial accounting " in
true sense, you can say. " You cannot look around activity all enterprises
conversely! " With you feel in spite, " The information where the accounting
section is necessary is not offered at a suitable time! " With as for the
manager who feels the dissatisfaction which is said the large quantity it is. "
As for accounting inside business processings and it is not! Because " "
monthly balancing of accounts is not possible, do not stand in many parts! "
With it has expanded the dissatisfaction of the manager who was said clearly.

*** With the Fujitsu " enterprise accounting solution ", as for enterprise
accounts preceding managerial accounting process, system accounts in
combination with that to accounting standard, it keeps making
actualize! The new flow where with you say is proposed. I.e, this flow
becomes enterprise accounting standard of 21 century, probably will be.**

**You can call the new enterprise accounting process where
correspondence to segmented accounts and the project accounts which
GLOVIA-C V10 new accounting version actualizes, in the form where
managerial accounting pulls system accounts, made monistic processing
still possible.**

多様 な制度会計プロセスへの期待！

企業会計（財務会計）

管理会計プロセス　制度会計プロセス

連結対象範囲の拡大　会計処理の統一

連結決算

連結キャッシュ・フロー計算書　税効果会計
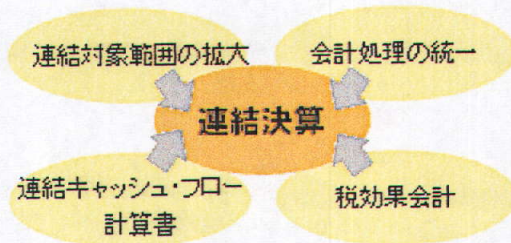
With the flow of the consecutive internationalization which starts in the accounting Bick van, the fact that the big shock is given to actual place of accounts was say what you will, " connection ". By the fact that the connected object range is expanded and the fact that the holding company is rescinded, from independent accounts of the enterprise unit it changed to the connected accounts of the enterprise group. Business management group management was inserted in range of vision before the accounts became necessary. You must plan the business strategy or the management strategy group altogether enterprises, being, it does.

Enterprise accounts have produced big effect on the management strategy! This Fujitsu lectures is a background of " enterprise accounting Renaissance ". When accomplish enterprise accounts (revival), is.

In Europe and America, connection balancing of accounts becoming common sense of accounts, now the sushi, our country period of March of 2000 the connected balancing of accounts system was introduced from balancing of accounts. As for connected balancing of accounts system
(1) It had to expand to the subsidiary company which controls the connected object range, substantially
(2) Accounting processing of the parent company and the subsidiary company had to be standardized,
(3) The connected cash flow bill had to be required,
(4) Tax effective accounts had to be applied,
With, it came to the point of forcing big burden to actual place of accounts.

When accounting standard of the parent company and the subsidiary company differs, connection balancing of accounts is close quick and the thing which is done rationally to the impossibility, probably will be. Connected accounts are actualized, the accounting system, title of account system and accounting standard must be standardized. So, rearrangement processing of financial affairs statements is reduced by the fact that it does, improvement of efficiency of connected balancing of accounts business is achieved.
As for standardizing accounting standard not only in order simply to raise the efficiency of connection balancing of accounts, you think it is important even from the aspect of business management of the group company.

As for the Fujitsu GLOVIA-C by the fact that complete Web conversion is actualized, it reached the point where it can designate epoch-making proposition as the accounting solution of the enterprise group of the connected object. The GLOVIA-C accounting system which the ASP (application service provider) supposes the parent company, is the server of the parent company by way of the Web By the fact that it makes the subsidiary company utilize, it standardizes the accounting system, it is possible collectively to actualize the monistic management of the data. It is the strength of the GLOVIA-C which actualizes complete Web conversion.

As for request of connection balancing of accounts, also cash flow bill naturally being connection is required. Also introduction of the connected tax payment system is close and, integration of accounts has become urgent business regardless of release secret.
With new system accounting standard, there is " cash flow bill " in one of the leading part who is confused actual place. It is one of the financial affairs statements which it is possible to call main point of global standard. Concerning the enterprise which releases stock you have already required disclosure.

As for trouble of cash flow the main bank sees regarding the relationship between former enterprise and the financial institution, because, The manager business management of profit and loss concern, keeps assuring the enlargement of management scale intently! With the composition which is said had been completed. Stock of the financial institution to have, the relationship of this is maintained, it was the expedient which is very effective.
Recently, financial institution itself such as inferior claim processing must tackle management reconstruction, in the circumstance, The main bank system substantially collapsed. Namely please do cash flow on self responsibility! With it is the case that it comes to the point of saying.

Because with Profit and Loss Statement central financial affairs statements it was possible, to use 恣 mind characteristic, on end of the generally known window-dressing settlement also the company which disappears from the market saw the large quantity. This in a manner of speaking has shown the limit " of the profit with respect to accounts ". To it corresponds " the profit with respect to accounts, " " the cash " does not limit always increases with

and, in many cases, being something which does not increase it does " the profit extent " cash " with respect to accounts ".

As for cash flow bill in the former Profit and Loss Statement and just the loan contrast chart the truth form of the enterprise which is not understood, To emboss the healthy form, they are the financial affairs statements which quite are superior. Therefore it is the case that it is adopted for global standard.
Necessity of cash flow bill is not specific ones of the enterprise which releases stock, it has become the flow that it is adopted even at secret enterprise. Because because it reached the point where cash flow is used in the main part of credit standard of the financial institution is. If with age it complicates enterprise activity and business environment becomes harsh, the extent which becomes, with it is dangerous " the profit with respect to accounts " just to do management judgement.

As for the background where cash flow management which seriously considered cash flow is needed,
(1) Raising of funds had to diversify,
(2) Enterprise activity had to globalize,
(3) The scale which measures enterprise value had to change
And so on it is lifted.
In order to do cash flow management daily, the fact that it can draw up cash flow bill in the form which is linked with the accounting system completely is essential condition. The power which makes cash group altogether enterprises is and being extent? As for the manager from the first the shareholder metallurgy molten system has observed.

企業活動のグローバル化　　企業価値尺度の変化

資金調達の多様化

直接金融
JASDAQ、Mothers
NASDAQJ

共通テーマ

間接金融
金融機関

経営情報のタイムリーなディスクローズ
B／S、P／L、キャッシュフロー計算書
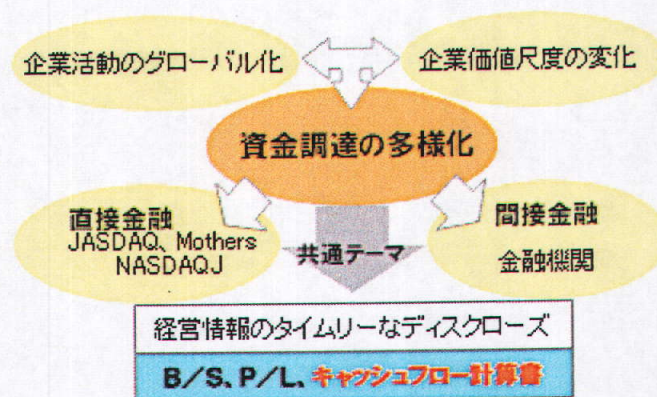
Also the fact that, new accounting standard such as current price accounts, tax effective accounts, decrease accounts, retirement presentation accounts,

lease accounts and hedge accounts appears is feature of enterprise accounting new age. Which one you cannot refuse the burden increase to accounting processing at all. As for the standard where these are new standard of accounts changed simply, the enterprise where the balancing seat deteriorates substantially by the fact that these are applied in the notion that where not to stop, has appeared. Furthermore even then, for the enterprise which supplies fund widely with the market avoiding, it has become the important theme which it cannot pass.

* With GLOVIA-C V10 new accounting version, <u>as for complete conformity to international accounting</u> standard from the first, correspondence to tax effective accounts and current price accounts is strengthened in addition to the compilation of cash flow bill, system accounting process is made to complete.

* In correspondence to tax effective accounts, totalling method of title of account, offers two types which you follow commercial law and Securities and Exchange Law usually. Furthermore, it is necessary in order to calculate the difference of enterprise accounts and tax accounts " income tax declaration attached table using the EXCEL templet, it draws up four * five (1)".

* In correspondence to current price accounts, appraisal substitution classification is made to reflect on financial affairs statements.

* In correspondence to lease accounts, following to lease accounting standard, lease transaction of finance lease and operating lease is managed. Being consistent, it can do the processing regarding, lease transaction such as depreciation of the lease object, modification of lease transaction and payment management of the lease charge by the debt management system from the register of lease transaction.

http://translate.google.com/translate?hl=en&sl=ja&u=http://glovia.fujitsu.com/jp/cybers mr/gcv10/03.html&prev=/search%3Fq%3Dglovia.fujitsu.com/jp/cybersmr/gcv10/03.htm l%2B%26num%3D20%26hl%3Den%26lr%3D%26safe%3Doff%26sa%3DG

的確な経営支援プロセスへの期待！

Accounting information is used in decision making of the manager, is used in the disk rose for raising of funds, has quite the important role which is used in order to carry out social mission such as tax payment.

Accounting section of enterprise has the key of life and death of enterprise! With saying, it is not overstatement. To correspond to harsh business environment and have changed at super speed management foundation and social basis, to meet the expectation of the manager and the money supplier, monthly balancing of accounts natural, even day next balancing of accounts were times when it is requested.

If the disk rose object is expanded, as for requesting day next balancing of accounts the manager, as for monthly requesting balancing of accounts the financial institution, Quarter requesting disclosure the market, semi- year disclosure (interim closing) the market and the national tax authorities, annual disclosure these everything! With you can say.

Information of management most " abundantly! " " Quickly! " " Accurately! " " Variously! " Those where it seeks are the manager. Fujitsu lectures as for " disk rose accounts ", taking precedence over external report, tries to offer management support it is basic concept of " enterprise accounting Renaissance ".

Everything of management activity has been expressed with cannot call former accounting information. Every area, every customer,, as for the kind of information gross sales every of commodity always it is not in accounts. As for the information such as profit characteristic or the profit and loss every of product, if you refer to basic business, being managed with the system such as " sales management " and " control of production ", the mechanism that probably is general the result is offered to accounting information.

The customer " it is satisfactory, " in the product of this corporation " it is dissatisfied, but you say nothing ", " two degrees you do not buy the product of this corporation anymore! With you think ", and so on as for information as for grasping with accounting information it is difficult.

Because as for not being able to sell or business is bad or the price where the product is bad are high not being able to sell, and so on with the information which was said does not appear directly in accounting information. Entire sale fell when with, whether how it is not and can grasp when we assume the しれません, for example the A product is increasing the profit greatly, hiding on the reverse side, problem of the B product is not visible. Because the profit has been produced with total, there is no calling?

So business management you cannot say. Withdrawing the B product from the market, the strategy which sells the A product more is necessary.

Accounting information is in a manner of speaking " the information of fixed quantity ". Business management cannot do with just the information of fixed quantity. As for the manager having expected to the accounting system it is the management support with the information of the management which exceeds the territory of accounts! With it can say.
In order to meet this expectation, as for enterprise accounts it is necessary to take the relation which is close with the basic business of enterprise. Offering the commodity and the サービ whose value added is high, there is a consecutive business that in starting point of the enterprise activity which creates the profit (development) (supply) (sale) it does the commodity and service. It buys here, basic business such as production, circulation, customer management, sales management and marketing has done functioning.
You can call the business of accounting and personal affairs and the general affairs the business which supports these. Furthermore expectation to enterprise accounts reaches to the plan of the management strategy, it became the sea urchin, as for accounts it reached the point where role of extensive support can be given from logistics. It is possible to call the function which can be actualized for the first time by the fact that all businesses are on the common platform probably will be.

* Fujitsu proposes starting point of " enterprise accounting Renaissance " is here.
Fujitsu past the result which offers the know-how of management via " the management solution " 3 ten thousand or more, on the basis of, the ERP system (the Enterprise Resource Planning) **very the GLOVIA-C which the = integrated type business system the to complete Web is converted, is suitable as the tool which actualizes speed management, the " management solution " is.**
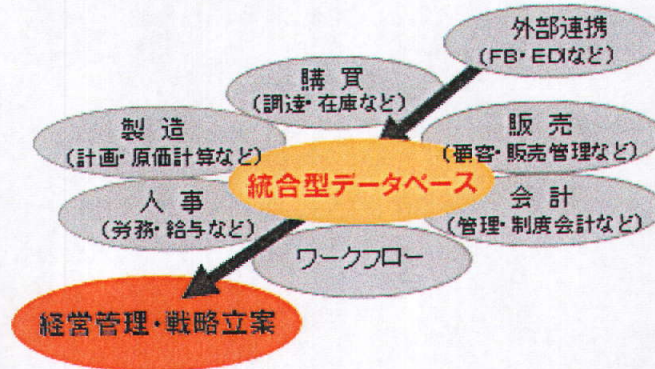
Because with the ERP, as for the data which is inputted with basic business, it is linked with the classification of the accounting system that way, duplication input of classification is abolished. The sale information which was drawn up with sales management and the FB (the firm banking) with information of the payment which is adopted, It improves accounting processing speed rapidly due to the fact that also information of the allowance which it was allowed was calculated is taken in in definite form classification automatically.

With the ERP, the general employee directly, has the function which inputs accounting classification the fact that can. By the fact that it is linked with the groupware of adjustment of business expense and adjustment et cetera of the temporary payment gold, occurrence point in time input is actualized. Until recently, sending all document of proof documents to the accounting section, dispersion input is essential condition of speed accounting actualization in comparison with adjustment and accounting processing being done in the accounting section.

With the ERP, integration of the data between basic business is actualized the EDI (the Electronic Data Interchange), the EC (Electronic commerce), the FB (the firm banking) and the like with with connection.

With the ERP, the automatic operation in automated of quick taking in of accounting information from buying, production and sale business and the like and balancing of accounts rearrangement classification and connected accounts you turn off and and so on are packed, Originally the feature that is had other than the processing which is made proud, it can offer the information of the business analysis by the colorful section. By the integrated data base, managerial accounting information and system accounting information are integrated, the classified by customer, classified by section, classified by area and classified by project and the like, the analysis by the various sections has become possible.

There is a limit even in the ERP. The ERP is and is not saying to wherever, " expedient " " object ". The sales proceeds do not decide forever in business section! Information of the cost accounting in production section is not accurate! There is the transaction which is not inputted completely! And so on introducing whatever kind of ERP, it is the problem which it cannot solve. In order that with this monthly balancing of accounts are desired, it is not. Before the data is inputted into the ERP, all employees who reforms " work flow " and are active economically reformation such that it undertakes processing with accounting consciousness becomes prerequisite. Simultaneously, how it utilizes the information of the management which is offered from the integrated data base effectively, it becomes an important point of success.

* The transaction data which is inputted into the other business system system accounts, the managerial accounting common FDWH (the Financial Data WareHouse) it can cooperate <u>with GLOVIA-C V10 new accounting</u> version. Because control and the sales management system et cetera of production, the data of a certain system can be utilized from the past, **substantial modification of the business which accompanies system introduction is not needed. The data which cooperates that way is utilized business analysis and balancing of accounts in the data, Because it is fed back to the manager and actual place, expediting the balancing of accounts processing, cost conversion is actualized low.**

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the center. Release of enterprise information recently reached the point where it is done ac
enterprise information positively is enthusiastic to IR activity.

For the enterprise which releases stock it has become big burden to draw up the " securi1
section, it means, finally such as loan to form from the accounting data base and raising o1
Also the general meeting of shareholders data basically is the same. In the Profit and Lo

It is similar at the time of final tax returns. Many human labor such as development to o:
enterprise accounts became very complicated depending upon consumer tax. 100% you ha
You cannot ignore either the complexity and continuity of the fixed assets accounts (depre

* With GLOVIA-C V10 new accounting version, cooperation function of the System'
data and the transmission et cetera by the data to the securities report print shop are
and with the output of the income tax attached table (part) and the like.

* With cooperation with the SystemWalker and the ListcCreator, it is possible to dra
with simple operation.
The SystemWalker and the ListcCreator, are the Fujitsu make application software

* With consumption custom ream, the " consumption entry book " and " you attach
Business analysis is offered via the various information applications with tl

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タイムリー なスピード会計プロセスへの期待！

There is a large principle in accounts of double-entry bookkeeping. That
by all means " it must transact 1 using plural titles of account, classification,
being something, " it does. Even with transaction of proverb 10 Yen one
classification becomes necessary. If there will continue to be this large
principle, accounting processing (classification input) the fighting which
raises efficiency it is and continues. In vain if in order to raise classification
efficiency, it neglects the input of the specific important matter which
transaction has, without being useful with the scene which deviates from the

precise important matter with respect to tax law, utilizes the accounting data in business management becoming, it finishes.

It cannot exclude approval and check with even the automatic classification in the ERP.

Enterprise scale becomes large and the employee where if there works becomes many, extent and the classification processing which become keep reaching the enormous quantity. Is mass classification processed how quickly? Still, adding the transaction explanation which is useful to the business management of the future to classification as much as possible, we would like to process. Even natural such demand in the current accounting system being not to support, it does.

With GLOVIA-C V10 new accounting version, while it is the particular data doing classification processing, have tried to be able to retain that way as the data. The accounting information which is accumulation of the past transaction data with this, future managerial accounting and it is possible to utilize to business analysis sufficiently. Because of that, the FDWH (the Financial Data WareHouse) you have adopted as the data base.

At the accounting private data warehouse of large capacity, without gathering and summarizing the information of the mass transaction which occurs on site it can accumulate the FDWH with the high performance. Not only information of the former accounting system such as subject and breakdown, it can house the information which is necessary for the business analysis of the segment and the project et cetera which the transaction data has kept.

Quick it inputs the classification voucher, and it processes because collectively information of many transactions can be given, the various devices have done.

1. **Because of financial cord/code = cash * flow and financing-related accounting table compilation, the financial cord/code is granted concerning the classification regarding fund.**
2. **In order to draw up the consumer tax division = consumption make bill automatically, it defines consumer tax at classification stage.**
3. **Section * segmented = section and profit and loss management every of segment were made possible.**
4. **Expansion code input is accepted for expansion cord/code = customer individual information management.**

5. Classification input such as input reduction of labor functional = classification reproduction, cord/code help and classification dictionary is supported powerfully.
6. At rate of automatic conversion = voucher date of foreign currency building transaction, automatically having converted and processing the foreign currency building transaction of the Europe and U.S. dollars et cetera.
7. Transaction between main branch office of this branch office transaction = replaces and processes classification automatically.
8. The classification compilation = quick input by the EXCEL templet was actualized.
9. By the temporary payment adjustment processing = temporary payment voucher input picture, without being conscious of classification, automatic operation processing is possible.

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Expectation to 1st chapter high-level managerial accounting process!

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http://translate.google.com/translate?hl=en&sl=ja&u=http://glovia.fujitsu.com/jp/cybersmr/gcv10/06.html&prev=/search%3Fq%3Dglovia.fujitsu.com/jp/cybersmr/gcv10/06.html%2B%26num%3D20%26hl%3Den%26lr%3D%26safe%3Doff

迅速 な月次決算プロセスへの期待！

* If financial affairs statements display the helth state of enterprise, if being possible being something where we would like to do everyday life and health check, it does. It is expectation to day next balancing of accounts. If all economic activities in enterprise accounts are processed in real time, either day next balancing of accounts are not dream. Here staring actuality, " monthly will try putting balancing of accounts " in the basis of business management. Although monthly balancing of accounts are eagerly desired, the accounting section does not answer! With it probably means that the manager whom you sigh how is many!

* " Monthly balancing of accounts " being completed with some timing? It is very important in age of speed.
* At big business basic " when end of the month ends, balancing of accounts of front month become firm in general within next month 5 business days ". Big business base of the business and the absolute number of transactions preponderantly is many monthly can do balancing of accounts in 5 business

days in spite,! In other words, it depends on the level of the accounting system and accounting processing.

* The accounting system has tied the whole company with network, accounting processing at is the case that it is processed " occurrence point in time ". That for the talent who can designate accounting processing at least as each office is arranged.

* Being age of connection balancing of accounts, furthermore standardization of thing and the accounting system and processing of occurrence point in time have become important. Sending the various documents of proof which are necessary for accounting processing to the accounting section of the head office, with the kind of form which inputs monistically in the head office as for achieving " 5 business days " quite it is difficult.

* Therefore monthly speed up of balancing of accounts big business, it is possible! With it does not mean saying. From the first, at the company where the absolute quantity of transaction is smaller than big business it is the expectation which can be made quicker. However at ordinary * small and medium-sized business " 5 business days " The company which is actualized does not obtain says it is very little. There is a certain excuse here. Because " the amount of sale does not decide, sale cannot be tightened! " " The fact that the bill reaches from ahead supplyer vendor ordering is approximately 10 days of next month because, Monthly balancing of accounts on the 15th, are the 20th! " " The document of proof document concentrating on end of the month, it meaning that accounting processing is late, it is not possible! " With, it is the kind of excuse which is said.

* Because " the amount of sale does not decide, sale cannot be tightened! " With kind of trading which is said becomes normal state either company where there is no,, but about the manager of such company being something which " monthly requests balancing of accounts ", it does. Saying, sale does not decide, being not to be the case that it is not the amount which completely becomes basis (the estimate amount and statement of delivery unit cost et cetera), It balances accounts temporarily with the amount, being the place where it decides, correcting that amount, " monthly it decides balancing of accounts ". When the amount is not decided and is mainly when power relationship with the customer is weak, is. The partner side whose power is strong (ahead sale) it is the case that it is. But, the relationship of this when you try thinking well, the partner side and has meant the fact that " monthly balancing of accounts " do not decide.

* " As for the bill reaching from ahead supplyer vendor ordering being to be approximately 10 days of next month by any means, then becoming processing, monthly balancing of accounts on the 15th, are the 20th! "

* Such case to tell the truth is not to be most, probably will be? In this case without processing in the bill, at it stocks " statement of delivery " stage and inputs, corrects the amount in the bill of decision and the method " monthly of making balancing of accounts decide " is taken. Now the case where the statement of delivery and the bill are processed with the EDI by the appearance of electronic transaction, is becoming generally. Namely it is starting point of the ERP, due to the fact that information of sales management side is utilized in accounting processing by " the integration of the business system " It is the flow that it will process monistically. " Monthly balancing of accounts " keep becoming quick securely with this. However, in this case because it is not to be able to do by just the respective company, it is necessary to make the EDI of the customers involved in top and bottom complete.

* " The document of proof document concentrating on end of the month, it meaning that accounting processing is late, it is not possible! " With with the case which is said, as for accounting processing it is something which the accounting person in charge of the head office does! The circumstance there is no economic room with on habit and the site where you say there is no accounting knowledge and with processing is not possible, arranges the specialist of accounting in actual place, is a root. But, in the present accounting system there is no especially accounting skill, accounts having the function which can be processed, now the sushi, If occurrence point in time processing is possible by the fact that it is linked with the groupware and the like it can avoid centralization. Furthermore avoiding centralization by the fact that the work flow which gathers the document of proof document briskly in the head office accounting section is actualized, it is possible " monthly to hasten balancing of accounts ".

* **Because the basis of GLOVIA-C V10 new accounting version is the accounting system of Web correspondence, optimum function has been provided as a accounting system of the company which does multi base developments. There being a many office, be able to select the scale of the respective office and the input processing which is in quality, it is the accounting system of the next generation who makes occurrence point in time processing possible.**

多面的な資金繰り会計プロセスへの期待！

If business pierces and stuffs it is fight with " the profit and loss " and " fund ".

If the profit has been produced, there is no bankruptcy no matter what! If in other words with fantasy, the financing is plugged, it is same bankruptcy.

Is fund it reels " and " " to supply fund ". When you mention " raising of funds ", borrowing anew from the financial institution, issuing debenture and it is tend to associate to supply fund from the market, but the original financing does the commodity and service, selling being to be the business management business which it should you do in the main business that you collect fund.

Business has consisted with respect to related to credit. From relationship of bill transaction and tightening day payment day the financing becomes necessary. Starting point of the financing is attached to increasing " the profit which cash flow accompanies ". It is not the sale which cash flow accompanies. It is the profit.

Sale contracts under deflation economy, profit margin contracts with cost competition, bankruptcy increases in depression and inferior claim occurs, You refuse new borrowing from the financial institution, stock little by little has increased, business claim (the account receivable and the note receivable) it has increased...... with, With the primary factor which " fund reels " which these and it presses, and at which company the natural way it is the actuality which has happened.

The fact that the financing is tidied up problem of the accounting section is the mistake. Very the financing being to be company-wide problem, it does. The development power which makes the commodity and the service which value added are high, have competitiveness. The business power which sells the commodity and service as high as possible. Just it is possible, making credit period short, the business power which collects the account receivable. Excluding wastefulness for even one sen, cooperation of all employee who

reduces expense. In each case " fund it reels " and it is the primary factor which is improved.

Fund and it is moving flow that management activity is everyday life flow,! With it means saying. Management of the fund is the most important management item even in business management. As for the financing failing it is the case that it means same bankruptcy because....

Circumstance of sale of the commodity and the service which are the source of the profit for the manager, circumstance of prime cost and circumstance of the expense which spends on site, Being to like to grasp the circumstance and the like of collection of business claim always, it does. Because management of flow fund is linked with the flow profit and loss, Just it is possible, quick! If being possible we would like to grasp the state of the profit and loss and fund in real time! With request of the manager who is said really is proper. The role which enterprise accounts should carry out because such request is satisfied is very important.

every single financing accounts special system accounts is not the case that, but when of importance of the financing is thought, from the midst of enterprise accounting process, Especially, you can say it is desirable to be able to remove information to real time, concerning the management item which produces big effect on the financing.
(1) Information of cash *
deposit (2) Business claim () information such as account receivable * note receivable
(3) Inventory () information such as stock
(4) Information of
fixed assets (5) Information of
securities (6) Business debt () information such as debt * notes
(7) Information

Replacing these items of information to the financing chart, it manages the financing, develops in cash flow bill and keeps actualizing cash flow management finally.

With GLOVIA-C V10 new accounting version, performance below has been strengthened as a correspondence to financing accounts.

1. **The transaction regarding fund is managed.**
   - **The financial cord/code which is registered beforehand, is set automatically the case of accounting voucher input.**

- With the totalling * transfer function of the financial cord/code, it draws up cash flow bill and the financing chart.
- By financial information inquiry, occurrence amount every of financial cord/code is verified, the financing chart, the financial operational chart and the movement of funds chart are drawn up.

2. Cash flow bill is drawn up.

   - Cash flow bill of every month and the chronology by direct method and indirect method is drawn up.

3. You adopt the completeness * claim voucher of claim management function, when claim occurs at the time of transacting, the claim amount, the customer, inputting collection method and collection date, et cetera you have managed.

   - The note receivable has managed the bill information to liquidation from occurrence.
   - The claim management chart classified by subject, claim management and the credit management chart every ahead claiming, the claim schedule list and claim object particular vote et cetera can draw up with claim balance management.
   - The collection schedule list every of due date, the collection schedule chart of classified by financial subject and the collection schedule chart et cetera classified by bank can draw up with the management of collection schedule.
   - Management of information of not yet collection has been complete.
   - It is required of audit, it is possible to draw up the " balance verification book ".

4. Completeness of debt management

   - You adopt the debt voucher, when debt occurs at the time of transacting, the debt amount, the customer, inputting debt occurrence section and payment method, et cetera you have managed.
   - The notes have managed the bill information to liquidation from occurrence.
   - The debt management chart classified by subject, debt management, the payment schedule list and payment object particular vote et cetera every of customer can draw up with outstanding obligations management.
   - The payment schedule list every of due date, the payment schedule chart of classified by financial subject and the payment schedule chart et cetera classified by bank can draw up with the management of payment schedule.
   - Transaction first it is possible to issue the " payment notification book ".

It is designed in such a way that it can make the cooperation with outside such as other system and firm banking unrestricted concerning financial item.

多面的な経営分析プロセスへの期待！

As for starting point of enterprise accounts the principle principle that " it is done for bu: generally, digitalizing the actual condition of enterprise through " business analysis index index ", with same trade other companies trying, while it is utilized in the problematical p(

Utilizing " business analysis index ", it grasps the problematical point of enterprise, furtl the basis of business management it leads accounts. This " business analysis index " 100% standard function.

Enterprise accounts originally are result accounts. With the former function where syste flow bill are drawn up with the result base. But, when you step into the field of manageria accounting system, what budget and the contrast of the result usual is possible does being

There are two kinds even in method of raising " the budget ". With the compilation of th alienates it does this two. Because company-wide numerical request is the numerical valu(metallurgy molten system as a manager, When budget of bottom-up how does in budget o company vis-a-vis the result of being decided! It is desirable relationship.

The occasion where budget is formed, the result data of the past financial year is used.
Preceding year same month ratio 10% increase or 5% decrease, deciding a some promis(commodity and service every of person in charge and budget et cetera every of customer, section that e.g., the person in charge how much sells which the pride what kind of comm(classified by segment classified by product and classified by employee and the like to bec(accounting.

Budget not only " gross sales " budget, budget of budget of prime cost, expense and the

Budget in the loan contrast chart does very with difficult forcing ones. For example as f(last, it means " like this to be and to estimate the balance at the term-end ". You can say in

With GLOVIA-C V10 new accounting version the next budget function is preparec
* Profit and Loss Statement budget and loan contrast chart budget can be set.
of the * * cash flow bill (indirect method) it can draw up.
As for the accounting data which is received to the FDWH, the function which doe:

To " result accounting " empty " future accounts "! Fujitsu proposes is another co

Everything of the economic activity in enterprise being replaced by " numerical value ", " financial affairs statements ", helth state of the company is recognized is. Why " it is " be the last, as for the process which reaches there it is not easily understood, is.
Also the loan contrast chart is similar. The loan contrast chart is indicated the balance of tl
  Making budget, it compares with the result. This probably is the basis in the basis of bus

There is " business analysis " in the important element of managerial accounting. Enterp match which is next necessary promptly, to act. With business analysis, making use of the growth characteristic et cetera are analyzed.

* With GLOVIA-C V10 new accounting version, the business analysis by the next th

(1) The business analysis which uses the accounting
  · At the time of classification input because it is possible, to be able to give many information, makes the accurate data of enterprise reflect is high.

(2) Multifarious business analysis
  · As enterprise grows, it enters into new business, develops the new product, business itself co
  · Because two techniques, segmented accounts and project accounts were prepared, as for mu

(3) The business analysis which uses management
  · Index analysis of profitability, safety, productivity and growth characteristic et cetera is pos:

エピローグ

The accounting section in enterprise is called the " accounting section " generally. The se activity. Revival of the enterprise accounts which enterprise accounting Renaissance propo enterprise accounts is utilized in all direction of management becoming the management in

this proposes Fujitsu.

Fujitsu past, is proud of the result which supports the ERP construction of the customer 3 cases.

As for the IT you say being expedient, you utilize whether what kind of management refc know-how via the solution of the your past customer. It declares that it keeps contributing t now on. Portion of the know-how which is accumulated is offered already as the family sol

The business management process which contributes to the value added creation of enter become as one unit, the customer it seeks, those which can actualize " the optimum arrange

34 Images (33 unique) only available in Japanese
enterprise accounting Renaissance

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http://glovia.fujitsu.com/jp/cybersmr/gcv10/index.html

GLOVIA-C 会計ソリューションの特長

1	ひとりひとりの会計システム	・システムを利用する個人毎に最適な環境を提供 ・マイメニューを始め、利用者自身のポータルサイト作成が可能 ・用途に応じた入力画面の提供 （バッチデータ入力、伝票形式入力、ダイレクト入力） ・利用者が必要な情報を簡単に取り出し可能
2	インターネット時代の会計システム	・会計システムの全社員による運用、現場入力の徹底 ・Web対応による分散入力の実現 ・Webによる照会画面、データ分析ツール
3	国際会計基準に準拠した会計システム FDWH（会計データウェアハウス）の実現	・国際会計基準準拠 ・基幹システムの「カネ」の情報を明細のまま集約せず会計で管理 ・企業活動の「カネ」の情報を網羅した、財務会計・管理会計の 　データを一元化した「会計データウェアハウス」の実現 ・大容量、高速検索機能（データ蓄積：30万件／月） ・高速データ収集（30万明細／1時間）

GLOVIA-C V10 機能強化項目

No.	機能項目	内容
1	画面イメージを一新	画面をWindows／Webベースに一新
2	項目桁長の拡大	勘定科目コード 5→12桁（内部管理）・6桁（表示）
3	管理データ量、性能の強化	30万明細／月の管理が可能
4	残高管理の強化	以下の項目を内訳管理可能 ・内訳 細目（新規項目） 得意先（新規項目） ・拡張コード1～5 （従来は拡張コードは4までで残高管理無し）
5	プロジェクト管理	残高管理機能で対応可能
6	セグメント管理	残高管理機能で対応可能
7	EUC機能強化	・データベースを参照・更新できるEXCELマクロを提供 ・帳票は全てカスタマイズ可能なレポートツールで提供 　（ListCREATOR） ・GLOVIAカスタマイズツールキットを提供
8	国際会計基準対応	前述
9	共通マスタ管理機能	会計を中心としたマスター元管理機能の提供
10	外貨・管理会計・一般会計の統合化	
11	固定資産管理の強化	・物件管理機能強化 ・建仮勘定管理の提供 ・複数償却管理の提供（有税償却管理のサポート） ・別表16（一）（二）（五）の提供

取引先別プロジェクト別試算表イメージ

インターネットを利用した全社会計システム

経理部だけの部門システムから全社基幹システムへ
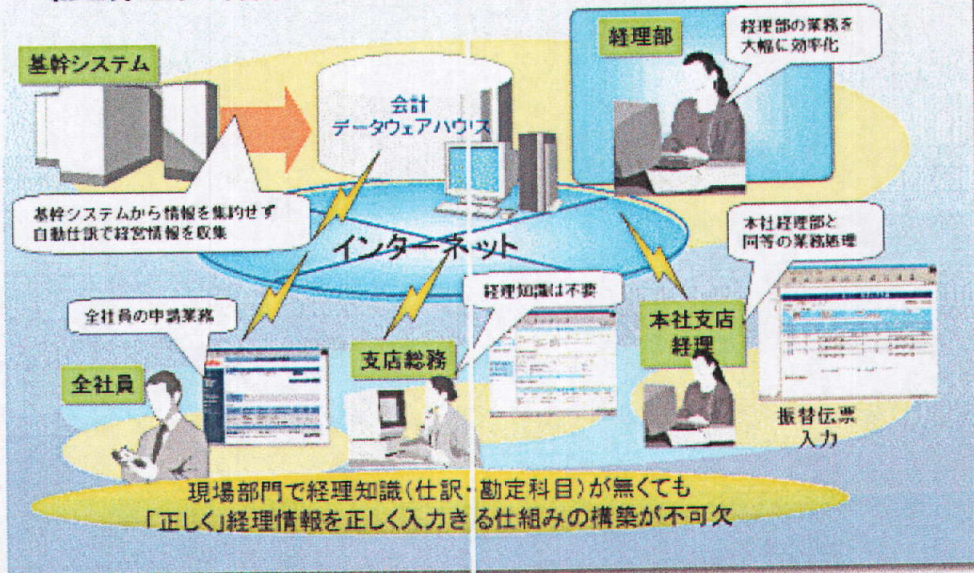
インターネット時代の会計①～支店経理部門

🔴 支店でも本社経理部と同等の経理業務処理を実現
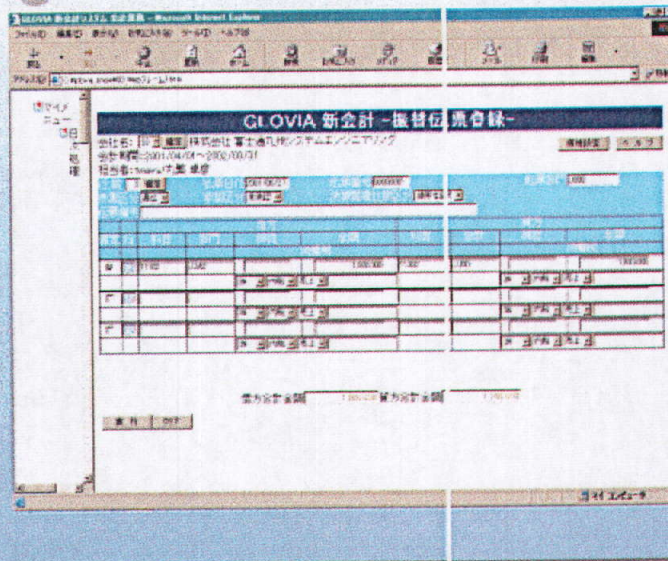
GLOVIA-C V10
Web振替伝票画面

・Web環境の入力画面
・明細行数の設定などひとりひとり
　の環境設定が可能

インターネット時代の会計②～支店総務担当

現場入力（Web）を使った支店・営業所からのデータ収集

支店、営業所毎の経理部のための現場入力システムが構築できます。
仮払申請や経費申請毎に、摘要コードを使用して、1つの画面から起票できます
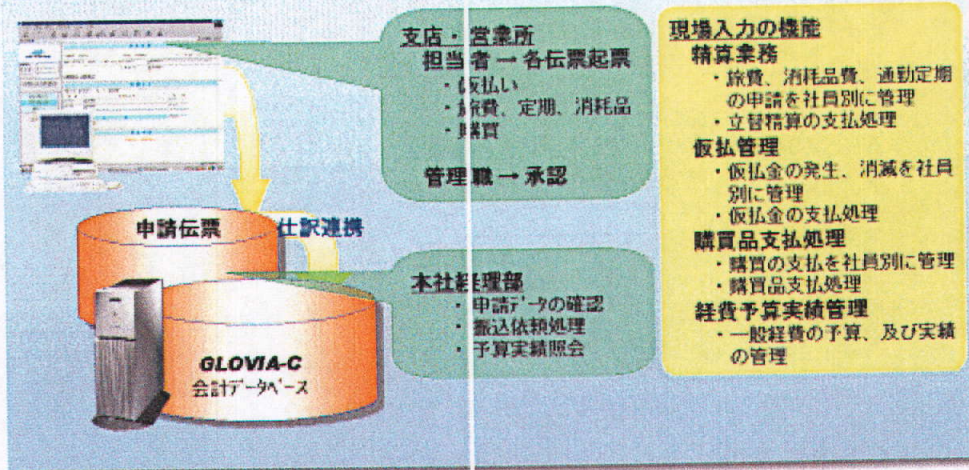
インターネット時代の会計②～ 支店総務担当

- 摘要コードに仮払や経費申請などの取引パターンを設定
  仕訳の知識がない担当者でも会計データの現場入力が可能

インターネット時代の会計③〜全従業員

オフィスワークフローを活用した発生源入力の実現

立替精算・出張旅費などの申請を電子化
経費情報をリアルタイムに *GLOVIA-C* 会計情報システムに連携
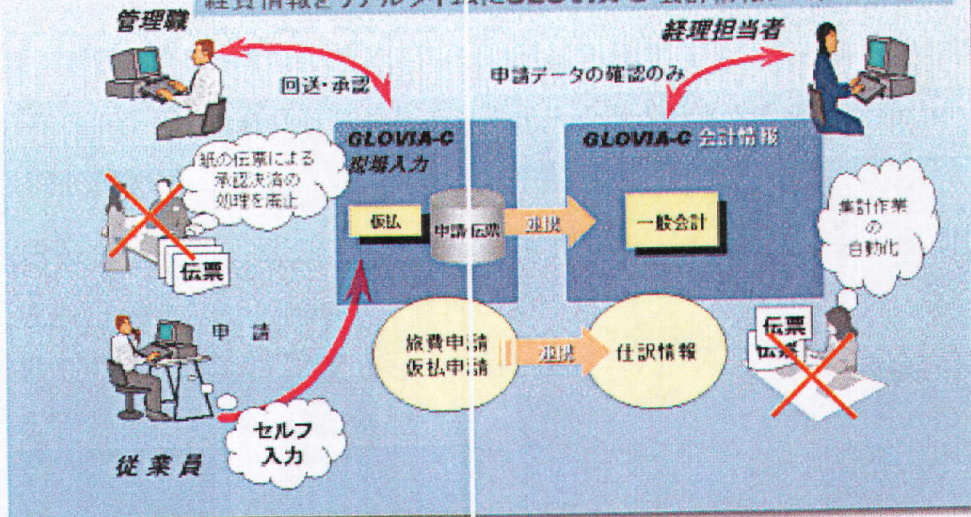
インターネット時代の会計③〜全従業員

🔴 旅費精算
旅費出張仮払申請、遠地出張旅費申請、
近地出張旅費申請、立替タクシー代申請書、立替
通勤費（電車事故他）申請、
立替通勤費（定期発券前）申請

🔴 総務経費
一般購入依頼、立替精算、仮払申請、仮払
精算、支払依頼
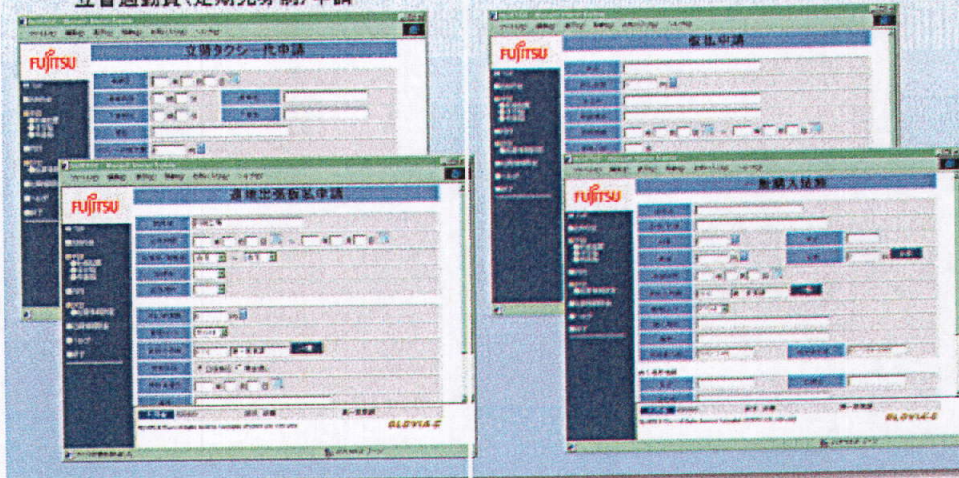
国際会計基準への対応

カテゴリ	内容	制度実施時期	GLOVIA-C V10 の対応方法
連結財務諸表制度		平成11年4月1日	連結会計システムで連結財務諸表を対応 開始仕訳、債権・債務の相殺・消去作業を省力化 ※必要に応じて連結試算表から連結仕訳を入力します
キャッシュフロー計算書	連結キャッシュフロー計算書	平成11年4月1日	連結会計システムで対応(簡便法に対応)
	個別キャッシュフロー計算書	平成11年4月1日	直接法・間接法の両方に対応
オフバランス	リース会計	平成6年4月1日	固定資産システムで対応
	デリバティブ取引	平成12年4月1日	※デリバティブについての時価情報を仕訳入力します
	企業年金会計(退職給付会計)	平成12年4月1日	退職給付会計の仕訳科目を標準提供 ※退職給付会計を反映した会計情報を仕訳入力します
時価会計	金融商品の時価評価	平成12年4月1日	※期末に金融商品についての時価情報から仕訳を起こし仕訳入力します
税効果会計		平成11年4月1日	税効果会計の仕訳科目を標準提供 ※税効果会計を反映した会計情報を仕訳入力します
工事進行基準		平成10年4月1日	※進行基準に従ったプロジェクトコードなどの情報を伝票入力します 蓄積データを抽出し、プロジェクト管理をおこないます
外貨取引	決算時レート 外貨建て入力	平成12年4月1日	外貨入力システムにて洗替え作業を省力化

国際会計基準への対応

内容	GLOVIA-C V10 の対応方法
決算整理仕訳の強化	四半期決算に対応するため、月単位で決算整理仕訳対応を行う。
キャッシュフロー計算書	直接法キャッシュフロー表を自動的に作成するための資金コードの自動埋め込み機能を強化
時価会計	評価替仕訳対応(切り離し法、洗い替え法)、区分値を新設
税効果会計	決算整理仕訳用に別枠管理 法人税別表4/5のためのテンプレートを提供
外貨取引	外貨種別の残高管理、外貨建残高表、外貨建元帳を提供

利用者ひとりひとりのポータルメニュー

🔴 処理メニューは利用者がマイメニューを設定可能
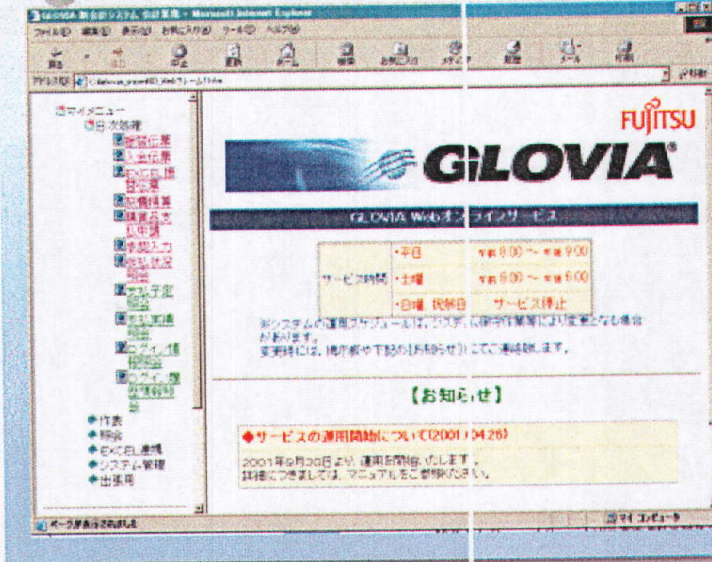
GLOVIA-C V10
業務メニュー

利用者毎に必要な業務を設定可能。また会計以外の業務も同一環境に設定可能。

ひとりひとりの会計 入力①～本社経理部門

🔴 大量データを扱う本社経理部ではWindowsGUIの振替伝票
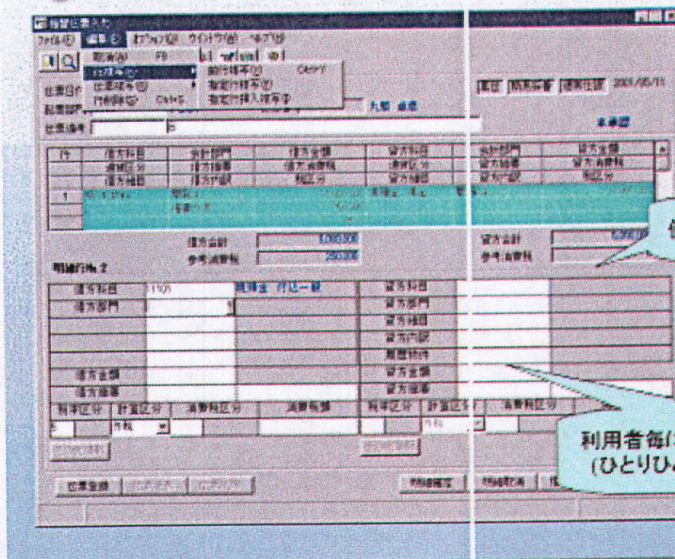
GLOVIA-C V10
振替伝票画面

使い慣れたWindowsGUI

利用者毎に入力項目を設定可能
（ひとりひとりに入力環境を提供）

ひとりひとりの会計 入力②～支店経理部門

● 支店でも本社経理部と同等の経理業務処理を実現
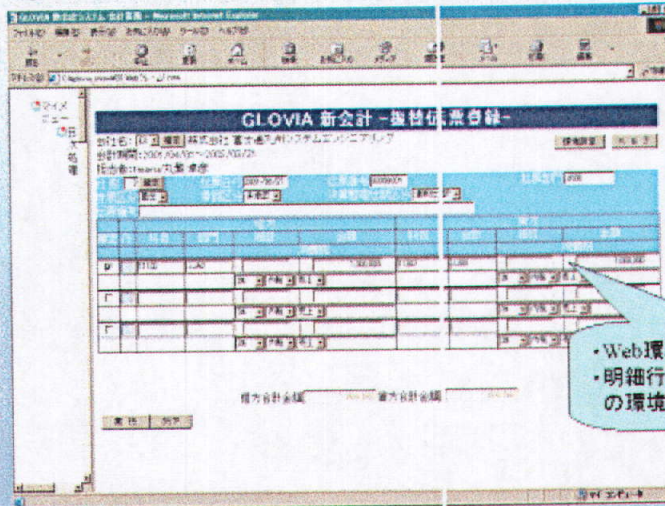
GLOVIA-C V10
Web振替伝票画面

・Web環境の入力画面
・明細行数の設定などひとりひとり
　の環境設定が可能

ひとりひとりの会計 データ照会

データセキュリティは以下のとおり
　1.ユーザ毎に参照権もしくは更新参照権が設定可能
　2.ユーザは組織図の部門に紐付き設定された部門配下の情報が
　　参照もしくは更新・参照が可能。

ひとりひとりが必要な会計情報を自分で取得することが可能。

● 参照権を各々に設定することで必要な情報だけを提供することが可能。
● ひとりひとりが自ら必要な情報を取得することが可能
　（経理からの情報配信ではなく）

Webベースの照会画面・分析ツール

GLOVIA-C V10
照会画面

・照会画面は全てWebベース
・どこからでも必要なデータを取得
　可能
・データ分析ツール(DataViewer)の
　照会もWebで用意
・現場部門でも必要な情報が取得
　可能

インターネット時代の統合業務ソリューション

1996年	ERPソリューション **GLOVIA** 発表	
1998年9月	インターネット型統合業務ソリューション **GLOVIA-C** 発表	
	～3万社以上の業務パッケージ適用ノウハウを集大成～	
2002年1月	累積販売実績 約2,200サイト	
2002年4月	**GLOVIA-C V10** 発表・発売	
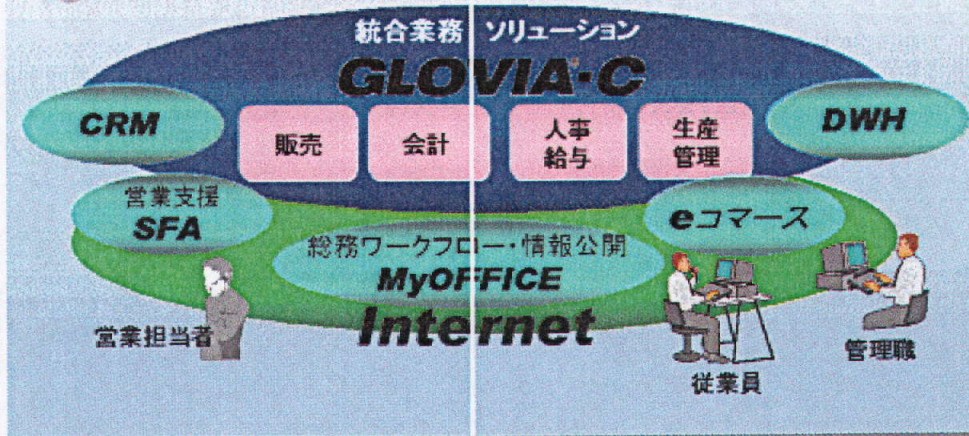
会計を中心とした企業の情報一元化
GLOVIA-C = BOB Flexible Connector

※BOB=Best Of Breeds
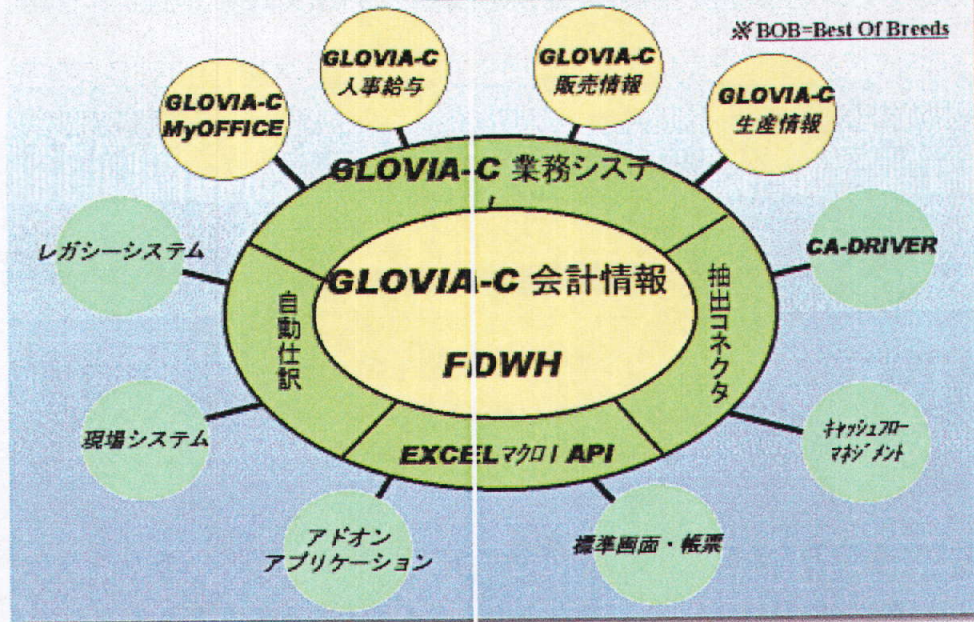
GLOVIA-C MyOFFICE

GLOVIA-C 人事給与

GLOVIA-C 販売情報

GLOVIA-C 生産情報

GLOVIA-C 業務システム

レガシーシステム

GLOVIA-C 会計情報

FDWH

自動仕訳

抽出コネクタ

CA-DRIVER

現場システム

EXCELマクロ | API

キャッシュフローマネジメント

アドオンアプリケーション

標準画面・帳票

インターネット時代の会計③～全従業員

オフィスワークフローを活用した発生源入力の実現

立替精算・出張旅費などの申請を電子化
経費情報をリアルタイムにGLOVIA-C 会計情報システムに連携

管理職

経理担当者

回送・承認

申請データの確認のみ

GLOVIA-C 現場入力

GLOVIA-C 会計情報

紙の伝票による承認決済の処理を廃止

伝票

仮払

申請 伝票

受渡

一般会計

集計作業の自動化

伝票 伝票

申請

旅費申請 仮払申請

連携

仕訳情報

セルフ入力

従業員
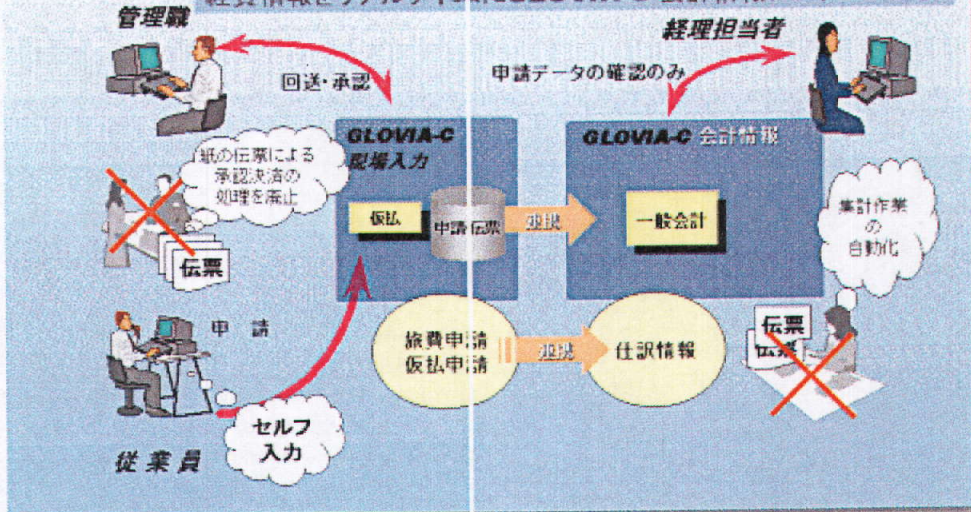
インターネット時代の会計③～全従業員

🔴 旅費精算
旅費出張仮払申請、遠地出張旅費申請、近地出張旅費申請、立替タクシー代申請書、立替通勤費（電車事故他）申請、立替通勤費（定期発券前）申請
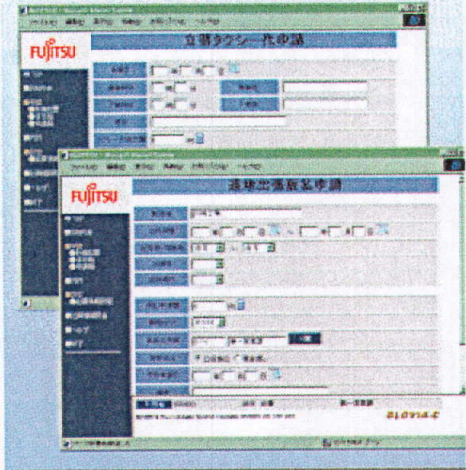
🔴 総務経費
一般購入依頼、立替精算、仮払申請、仮払精算、支払依頼
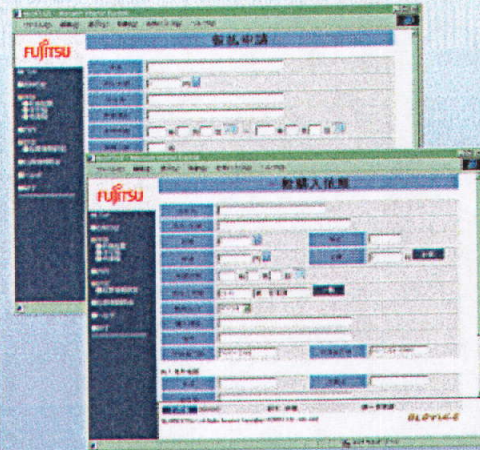
FDWH(Financial DateWareHouse)

取引生データを「そのまま、自在に、大量に」

伝票日付	伝票番号	部門	科目	細目	内訳	拡張	金額
98.5.1	102540	A001	旅費交通費・タクシー	-			200,000
98.5.1	102541	A001	売掛金		アイウ商事		340,000
:	:	:	:	:	:	:	:
98.5.27	221638	B001	買掛金	-	123商店		260,000

拡張1	拡張2	拡張3	拡張4	拡張5
例: プロジェクト	製品番号	販売エリア	・・・	・・・

■ あらゆる視点から会計情報を取り出し・分析

■集約していない生データ
・集約による情報欠落なし
・現場入力データの活用
・大量データ処理

■分析の視点を付与
・お客様独自の分析の視点を付与可能
　部門、取引先、銀行、社員、市場セグメント、事業セグメント、プロジェクト、関連会社　等
➡ 経理部門として経営情報のあり方を定義

FDWHが無かったら

購買システム

購買管理項目 / 会計的項目

販売システム

販売管理項目 / 会計的項目

データ集約が大変
コード体系が違う
データの対応付け
が大変

情報システム部
にデータを依頼
⇒ 後日Excelで入手

生産システム

生産管理項目 / 会計的項目

FDWHのメリット

購買システム

販売システム

■企業活動を網羅
・企業活動を
　金額の観点で網羅
・各業務システム情報を
　会計フォーマットに変換

FDWH

部門	科目	内訳	セグメント	プロジェクト	金額
		山田商事	関東	一般	280,000
		渡辺商店	関東	小型	240,000
		-	関東	一般	340,000
		KBC	関西	大型	00
		ヨシダ	北海道	特殊	
		イマックス	東北	大型	1,040,000
		朝日電機	九州	特殊	1,020,000
		富士電化	関西	一般	840,000

■各業務データを
　簡単に取り出し可能

ー会計システムの操作で
ー会計的なフォーマットで
ー複数業務にまたがる
　データも統合して

生産システム

生産管理項目 / 会計的項目

Page 4
http://glovia.fujitsu.com/jp/cybersmr/gcv10/04.html

分析ツールDataViewerによる情報活用

FDWH(Financial DateWareHouse)

取引生データを「そのまま、自在に、大量に」

会計処理のスピードアップ

Webによるダイレクト入力・リアルタイム処理

↓

データ収集のスピードアップ／コストミニマム

●支店・営業所でのデータ入力後、すぐに本社側での照会・修正が可能。

➡ 大幅に処理効率アップ
日常業務、月次決算のスピードアップ

●支店、営業所でも本社と同じようにリアルタイムで照会画面が出せる。

➡ 全社で処理の統一化が可能

➡ 本社主導から支店主導でデータのチェック
支店、営業所の経営部門の意識向上

ひとりひとりの会計 入力③～定型仕訳など

● 定型仕訳などはEXCELからダイレクトに入力

**GLOVIA-C V10
EXCEL振替伝票画面**

・EXCELの入力画面
・定型仕訳など毎月発生する仕訳を
　あらかじめ登録して入力可能
・GLOVIA-C専用マクロを用意
　(マスタ参照・データ更新)
・画面のレイアウトは自由に設定可能
・新規画面も自由に作成可能

インターネット時代の会計③～全従業員

🔴 **旅費精算**
旅費出張仮払申請、遠地出張旅費申請、近地出張旅費申請、立替タクシー代申請書、立替通勤費(電車事故他)申請、立替通勤費(定期発券前)申請

🔴 **総務経費**
一般購入依頼、立替精算、仮払申請、仮払精算、支払依頼

Page 6
http://glovia.fujitsu.com/jp/cybersmr/gcv10/06.html

NONE

Page 7
http://glovia.fujitsu.com/jp/cybersmr/gcv10/07.html

NONE

Page 8
http://glovia.fujitsu.com/jp/cybersmr/gcv10/08.html

会計データウェアハウスによるデータの一元管理

本社

GLOVIA-C
会計情報システム
一般会計

DataVeiwer

会計
データウェア
ハウス
FDWH

工場 生産管理システム

データベース

営業所 販売管理システム

完成度の高い財務諸表を使って二次加工

独自の視点から自由な切り口で自在に損益分析
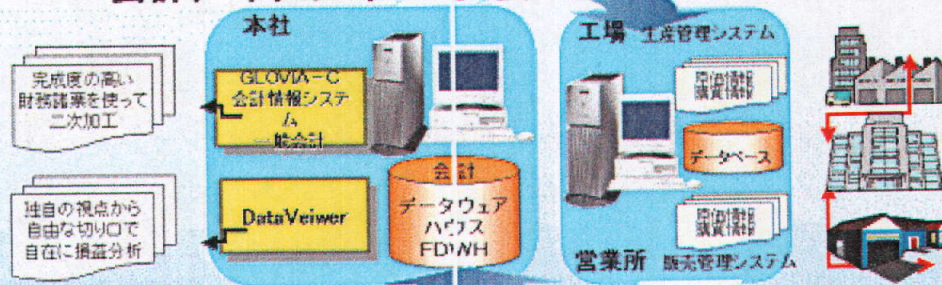
企業のお金に関する情報をFDWHとして一元管理
お客様独自の視点を付与した損益管理を実現

経営トップ、外部からの急な要求にも素早く回答
必要な情報をいつでもどこからでも取り出し可能

様々な切り口での損益管理／自由な二次加工を実現

分析ができる経営情報の構築のために

- 集約していない生データ
- 分析の切り口を付与

科目	相手先	業態	商品部門	ライン	金額
仕入	池袋商事	乳業	市乳		2,380,000
売上	新宿商事	乳業		チルド	2,340,000
売上	渋谷商店	乳業	冷果		3,340,000
仕入	品川商事	乳業	アイス		1,340,000
仕入	東京商店	乳業		惣菜	420,000
経費	浪花商事	生産		チルド	2,399,000
仕入	梅田商店	生産		惣菜	3,551,500
経費	京橋興業	販売	食品		1,570,000
仕入	天王寺屋	販売	市乳		3,329,500

業態別
会社別
商品部門別
工場別
ライン別

財務会計

試算表
現金 3,870
資本金
売上
運搬費

損益計算書
売上 39,000
経費 30,000
材料費 25,000
販管費 18,000

経営管理

支店別売上状況
関東地区 5,200
関西地区
東北地区

ライン損益表
惣菜 ▲2,480
チルド 3,580
アイス ▲ 390

取引先別プロジェクト別試算表イメージ

会計システムに求められる性能

- ・生データを分析
- ・全社統合
- ・複数社処理

⇒ 大規模化

生データ　30万件／月

伝票日付	業務明	担当部門	科目	セグメント	プロジェクト	金額
98.5.1	売上	東京支店	売掛金	関東	大型	10,500
98.5.7	売上	大阪支店	売掛金	関西	大型	21,000
98.5.9	売上	仙台支店	売掛金	東北	一般	10,500
98.5.11	売上	東京支店	売上	関東	大型	10,000
98.5.21	売上	大阪支店	売上	関東	大型	20,000
98.5.22	売上	仙台支店	売上	東北	一般	10,000
98.5.24	売上	東京支店	仮)消費税	関東	大型	500
98.5.28	売上	大阪支店	仮)消費税	関西	大型	1,000
98.5.30	売上	仙台支店	仮)消費税	東北	一般	500

集約　1万件／月

5月度 営業部門売上
売掛金 42,000　売上　40,000
仮)消費税 2,000

高速性能の実現　〜時間から秒へ〜

HTML SOURCE OF **enterprise accounting Renaissance**

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<!DOCTYPE HTML PUBLIC "-//W3C//DTD HTML 4.0 Transitional//EN">
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var newFile=null;
var winName=null;

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// -->

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      <TR>
       <TD vAlign=top align=middle height=50><FONT

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FONT
        color=#ffffff>□¡</FONT>‰¡ŽR
ŽO˜Y</B></FONT></TD></TR></TBODY></TABLE><IMG
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       <P><FONT color=#ffffff>□¡</FONT>Œo‰cŽÒ,Í□í,É‹^–
â,Æ•sˆÀ,ðŽ□,Á,Ä□s"®,µ,Ä,¢,Ü,·□B<BR><FONT

color=#ffffff>□¡</FONT>Œo‰cŠÂ‹«,ªŒµ,µ,-,È,ê,Î,È,é,Ù,Ç□A□u‰ä,ªŽÐ,Ì□í,Þ,×,
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□u‰ä,ªŽÐ,Í□³,µ,¢•ûŒü,É□i,ñ,Å,¢,é,Ì,©□v□u,Ç,±,©,É‹C,Ã,©,È,¢'å,«,È–â'è,Í,È,¢,Ì,©□v□u,Ç,±,©,É–³'Ê,ª¸,è,Í,µ,È,¢,©□v

□u,Ç,¤,·,ê,Î,à,Á,Æ—˜‰v,ðŠl“¾,Å,«,é,Ì,¾,ë,¤,©□v□uŽ'‹àŒJ,è,ª¸,Ç,±,©,Å□s,«¸l,Ü,é,Ì,Å,Í,È,¢,©□v□uŠ"Žå,©,çfŒfbfhfJ□[fh

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□],Á,ÄŠé‹Æ‰ïŒv,Ì‹†‹É,Ì–Ú“I,Í□uŒo‰cŠÇ—□,Ì,½,ß□v,Æ,¢,Á,Ä,à‰ßŒ¾,Å,Í¸,è,Ü,¹,ñ□B,¢,í,ä,é□uŠÇ—□‰ïŒvf fvf□fZfX□v,Å,·□B

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ŠO•",Ì—˜ŠQŠÖŒWŽÒ,ÉŒo‰c□î•ñ,ð•ñ□¸,·,é,½,ß,Ì à–±□”•\,ð□ì□¬,·,é□u§“x‰ïŒvf fvf□fZfX□v,Ì"ñ,Â,Ì'¤–Ê,ª¸,è,Ü,·□B

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“ú□X,Í,í,ê,é‰ïŒvˆ—□,àŠé‹Æ‰ïŒvŒ'¥,È,Ç^ê'è,Ìf‹□[f‹,É□],Á,½□…—@□«□A³Šm«□A—M—Š□«□AŒp'±□«,ª—v‹□,³,ê,é,æ,¤,É,È,Á,Ä,«,½,Ì□v‹¿,Å,·□B

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color=#ffffff>□¡</FONT>Šé‹Æ‰ïŒv□i à–±‰ïŒv□j,Í□A“ñ,Â,Ì–Ú“I,ð,à,Á,Ä’êŒ³“I,É□s,í,ê,é‹Æ–±,Å¸, é□I,Æ,¢,¤,±,Æ,ª¸,é,Å,«,Ü,·□B

,±,Ì,±,Æ,Í□¡Œã,Ì‰ïŒvƒVƒXƒeƒ€,Ì□X□V,â□V‹K"‟±"ü,Ì□Û□A,à,Á,Æ,à□dŽ‹,·,×,«□—vŒ□,Å,µ,å,¤□B

ŠÇ—□‰ïŒv,Æ□§"x‰ïŒv,É,¨,¢,Äƒƒ□[ƒ^,ð"ñ□d,É"ü—Í,µ,½,è□A"ñ□dŽO□d,Ìƒ`ƒFƒbƒN,ª•K—v,ÈƒVƒXƒeƒ€,Å,Í□v‘¬□«,Ì—v‹□,ð–ž,½,·,±,Æ,Í•s‰Â"\,¾,©,ç,Å,·□B

<P><FONT
color=#ffffff>□¡</FONT>Šé‹ÆŠ^"®,ªƒ{□[ƒ_□[ƒŒƒX,É,È,è□AŒµ,µ,¢£‘^,ð‹-,¢,ç,ê,éŒo‰cŠÂ‹«,Å□A

□,"x,ÈŠÇ—□‰ïŒv,É‘Î,·,éŒo‰cŽÒ,Ì—v‹□,ðŠù‘¶,ÌƒVƒXƒeƒ€,ª–ž,½,µ,Ä,¢,È,¢,¢I,Æ,¢¤Œ»ŽÀ,É□Aƒgƒbƒv,Í•s–ž,ðŠ´,¶,Ä,¢,é,Ì,Å,·□B
<FONT

color=#ffffff>□¡</FONT>Œo‰cŽÒ,ª□í,É"K□³,È"»'f,ð‰°°,¹,é,Æ,¢,¤•Û□Ø,Í ,è,Ü,¹,ñ□B
<FONT

color=#ffffff>□¡</FONT>Šé,Æ,Ì¬'·,É□],Á,ÄŠÇ—□‰ïŒv,Ì□…□€,à,æ,è□,"x,É,È,è•¡ŽG,É,È,è,Ü,·□B
Šé‹ÆŠ^"®,ªƒ_ƒCƒif~ƒbƒN,É"®,-,Æ,«,Í□AŒo□Ï,àƒ_ƒCƒif~ƒbƒN,É"®,«,Ü,·□BŠé‹ÆŠ^"®,ª□L"Í'Í,É,í,½,é,Æ,«,Í□A

Œo□Ï,à□L"Í'Í,É,í,½,è□A¾,ñ,¾,ñ,ÆŒo‰cŽÒ,Ì–Ú,©,ç‰"‐,©,Á,Ä□A,¾,ñ,¾,ñ,ÆŒo‰cŽÒ,Ì–Ú,Í‐,©,ç,©,Á,Ä,é,Ì,Å,·□B
<FONT

color=#ffffff>□¡</FONT>,·,È,í,¿□AŒo‰cŽÒ,ª□uŠé‹ÆŠ^"®'S'Ì,ðŒ©"n,¹,È,-,È,Á,½□I□v,ÆŠ´,¶,½Žž,ª□A

□^,Ì^Ó–¡,Å□uŠÇ—□‰ïŒv'v,ð•K—v,Æ,·,éŽž,Æ,¢,¦,Ü,·□B‹t,É□uŠé‹ÆŠ^"®'S'Ì,ªŒ©"n,¹,Ä,¢□I□v,ÆŠ´,¶,é,É,àŒW,í,í,ç,,□A

□uŒo—□•",ª•K—v,È□î•ñ,ðƒ^ƒCƒ€ƒŠ□[,É"ñ‹Ÿ,µ,Ä,-,ê,È,¢□I□v,Æ,¢,¤•s‐ž,ð,à,Á,Ä,éŒo‰cŽÒ,Í,½,-,³,ñ,¢,Ü,·□B

□u,¤,¿,¿,ÌŒo—□,ÍŽ—±□ˆ—□,µ,©,µ,Ä,¢,¢I□v,Æ,©□uŒŽŽŸŒˆŽZ,ª,Å,«,È,¢,©,ç‰½,Ì‐ð,É,à—§,½,È,¢□I□v

,Æ,¢,Á,½Œo‰cŽÒ,Ì•s‐ž,Í–¾,ç,©,É‘□•□,µ,Ä,¢,Ü,·□B

<P><FONT color=#ffffff>□¡</FONT><B>•xŽm'Ê,Ì<A

href="javascript:subWin1('z01.html','open')">□uŠé‹Æ‰ïŒvƒ\ƒŠƒ…□[ƒVƒ‡ƒ“□v</A>,Å,Í□AŠé‹Æ‰ïŒv,ÍŠÇ—□‰ïŒvƒvƒ□ƒZƒX,ð□æ□s,³,¹,ÄŠÇ—□§"x‰ïŒv,ª,»,ê,ð‰ïŒvŠî□€,É□‡,í,¹,½□Aˆê‘Ì,¹,½□A§"x‰ïŒv,ª,»,ê,ð‰ïŒvŠî□€,É□‡,í,¹,½□A,¢,Ä□I

,Æ,¢,¤□V,µ,¢—¬,ê,ð'ñ^Ä,µ,Ä,¢,Ü,·□B,Æ,è,à,È,È,È,¨,³,,,±,Ì—¬,ê,Í21□¢,¢I,ÌŠé‹Æ‰ïŒvƒXƒ^ƒ“ƒ_□[ƒh,É,È,é,Å,µ,å,¤□B
<FONT

color=#ffffff>□¡</FONT><A

href="javascript:subWin1('z02.html','open')">GLOVIA-C V10</A>□V‰ïŒvƒfƒo□[ƒWƒ‡ƒ“,ªŽÀŒ»,µ,½<A

href="javascript:subWin1('z03.html','open')">ƒZƒfOƒ□ƒf"ƒg‰ïŒv,âƒvƒ□ƒWƒFƒNƒg‰ïŒv</A>

‚Ö,Ì‘Î‰ž,Í□AŠÇ—□‰ïŒv,ª□§“x‰ïŒv,ð^ø,Á’£,éŒ`,Å□A
‚È,¨,©,Â^êŒ³□^—□,ð‰Â”\,É,µ,½□V,µ,¢Šé‹Æ‰ïŒvƒvƒf□ƒZƒX,Æ,¢,¦,Ü,·□B</B>
        `<P align=right><A
href="http://glovia.fujitsu.com/jp/cybersmr/gcv10/02.html"><IMG
height=13 alt=ŽŸƒy□[ƒW
src="http://glovia.fujitsu.com/jp/cybersmr/gcv10/img/next.gif"
width=51 border=0></A></P><IMG height=5 alt=""
src="http://glovia.fujitsu.com/jp/cybersmr/gcv10/img/line.gif"
width=610 border=0>
<FONT size=2><FONT
color=#ff8000>‘æ1□Í</FONT>
 □,¨x,ÈŠÇ—□‰ïŒvƒvƒf□ƒZƒX,Ö,ÌŠú‘Ò□I
<FONT
color=#ff8000>‘æ2□Í</FONT> <A
href="http://glovia.fujitsu.com/jp/cybersmr/gcv10/02.html">‘½—
l,È□§“x‰ïŒvƒvƒf□ƒZƒX,Ö,ÌŠú‘Ò□I</A>
<FONT
color=#ff8000>‘æ3□Í</FONT> <A

href="http://glovia.fujitsu.com/jp/cybersmr/gcv10/03.html">“IŠm,ÈŒo‰cŽx‰‡ƒvƒf□ƒ
ƒZƒX,Ö,ÌŠú‘Ò□I</A>
<FONT
color=#ff8000>‘æ4□Í</FONT> <A

href="http://glovia.fujitsu.com/jp/cybersmr/gcv10/04.html">‘½□Ê,ÈƒfƒBƒXƒNƒ□□[ƒY
‰ïŒvƒvƒf□ƒZƒX,Ö,ÌŠú‘Ò□I</A>
<FONT
color=#ff8000>‘æ5□Í</FONT> <A

href="http://glovia.fujitsu.com/jp/cybersmr/gcv10/05.html">ƒ^ƒCƒ€ƒŠ□[,ÈƒXƒs□[ƒh‰
ïŒvƒvƒf□ƒZƒX,Ö,ÌŠú‘Ò□I</A>
<FONT
color=#ff8000>‘æ6□Í</FONT> <A

href="http://glovia.fujitsu.com/jp/cybersmr/gcv10/06.html">□v‘¬,ÈŒŽŽŸŒˆ‌ŽZƒvƒf□ƒ
ƒZƒX,Ö,ÌŠú‘Ò□I</A>
<FONT
color=#ff8000>‘æ7□Í</FONT> <A
href="http://glovia.fujitsu.com/jp/cybersmr/gcv10/07.html">‘½–
Ê“I,ÈŽ‘‹àŒJ,è‰ïŒvƒvƒf□ƒZƒX,Ö,ÌŠú‘Ò□I</A>
<FONT
color=#ff8000>‘æ8□Í</FONT> <A
href="http://glovia.fujitsu.com/jp/cybersmr/gcv10/08.html">‘½–
Ê“I,ÈŒo‰c•ª□Íƒvƒf□ƒZƒX,Ö,ÌŠú‘Ò□I</A>
<FONT
color=#ff8000>‘æ9□Í</FONT> <A

href="http://glovia.fujitsu.com/jp/cybersmr/gcv10/09.html">ƒGƒsƒ□□[ƒO</A></FONT
></TD><!-- JOISCA END --></TR></TBODY></TABLE><!-- main TAIL -->
   <TABLE cellSpacing=0 cellPadding=0 width=610 border=0>
  <TBODY>
  <TR align=right>
  <TD><A
href="http://glovia.fujitsu.com/jp/cybersmr/gcv10/index.html#top"><IMG
height=13 alt=ƒy□[ƒW,Ì□æ“ª,Ö

```
         src="http://glovia.fujitsu.com/img/topofpage.gif" width=85
         border=0></A></TD></TR></TBODY></TABLE><!-- main END --><IMG
height=12
    alt="" src="http://glovia.fujitsu.com/img/space.gif" width=464
 border=0></TD></TR></TBODY></TABLE><!--Content End-->
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  <TD><IMG height=1 alt="" src="http://glovia.fujitsu.com/img/space.gif"
    width=620></TD></TR>
 <TR bgColor=#666666>
  <TD>
   <TABLE cellSpacing=0 cellPadding=0 width="100%" border=0>
    <TBODY>
    <TR>
     <TD><A href="http://glovia.fujitsu.com/jp/contact/index.html"><IMG
       height=17 alt=,¨–â,¢□‡,í,¹ src="http://glovia.fujitsu.com/img/contact.gif"
       width=76 border=0></A><IMG height=17 alt=""
       src="http://glovia.fujitsu.com/img/borderline.gif" width=1><A
       href="http://glovia.fujitsu.com/jp/copyright/index.html"><IMG
       height=17 alt='˜□iŒ ,ÆƒŠƒ"ƒN,É,Â,¢,Ä
       src="http://glovia.fujitsu.com/img/copyright.gif" width=128
       border=0></A><IMG height=17 alt=""
       src="http://glovia.fujitsu.com/img/borderline.gif" width=1></TD>
     <TD align=right><A href="http://jp.fujitsu.com/"><IMG height=14
       alt=jp.fujitsu.com src="http://glovia.fujitsu.com/img/com_jp.gif"
       width=205 border=0></A></TD></TR></TBODY></TABLE></TD></TR>
 <TR bgColor=#ff0000>
  <TD><IMG height=5 alt="" src="http://glovia.fujitsu.com/img/space.gif"
    width=620></TD></TR></TBODY></TABLE>
<TABLE cellSpacing=0 cellPadding=0 width="100%" border=0>
 <TBODY>
 <TR>
  <TD align=left><IMG height=3 alt=""
    src="http://glovia.fujitsu.com/img/space.gif" width=620 border=0></TD></TR>
 <TR>
  <TD align=right><IMG height=12
    alt="All Rights Reserved, Copyright(C) FUJITSU"
    src="http://glovia.fujitsu.com/img/copyright_fujitsu.gif" width=260
    border=0></TD></TR></TBODY></TABLE></BODY></HTML>
```

Page 2

```
<!DOCTYPE HTML PUBLIC "-//W3C//DTD HTML 4.01 Transitional//EN">
<html>
```

```html
<head>
<meta http-equiv="Content-Type" content="text/html; charset=iso-2022-jp">
<title>CyberSeminar &gt; GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B - GLOVIA</title>
<link rel="stylesheet" type="text/css" href="../style_jp.css">

<script language="javascript">

<!--
var newWin=null;
var newFile=null;
var winName=null;

function subWin1(newFile,winName)
{
sub1=window.open(newFile,winName,"scrollbars=yes,resizable=no,menubar=no,directo
ries=no,status=no,location=no,width=530,height=400");
}
// -->

</script>

<style type="text/css">
<!--
.search {color: #333333; background: #FFFFFF}
-->
</style>
</head>
<body bgcolor="#FFFFFF" text="#333333" link="#003399" vlink="#660099"
alink="#FF3333" leftmargin="0" rightmargin="0" topmargin="0" marginwidth="0"
marginheight="0">
<a name="top"><!-- Top of Page --></a>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
   <td align="left" valign="top"><a href="http://www.fujitsu.com/"><img
src="../../../img/fujitsu/415x64l.gif" width="415" height="64" alt="FUJITSU"
border="0"></a></td>
   <td align="right" valign="bottom" width="100%"><a
href="http://jp.fujitsu.com/"><img src="../../../img/region_jp.gif" width="205"
height="20" alt="Japan" border="0"></a></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#FF0000">
<td><img src="../../../img/space.gif" width="620" height="5" alt=""></td>
</tr>
```

```html
<tr bgcolor="#666666">
  <td>
    <table width="620" border="0" cellspacing="0" cellpadding="0">
      <tr valign="middle">
        <td><!--
cr --><a href="../../../index.html"><img src="../../../img/home.gif" width="45" height="17" alt="□$B%[!<%`□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../solution/index.html"><img src="../../../img/about.gif" width="99" height="17" alt="GLOVIA□$B$K$D$$$F□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../products/index.html"><img src="../../../img/products.gif" width="39" height="17" alt="□$B@=IJ□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../topics/index.html"><img src="../../../img/topics_menu.gif" width="68" height="17" alt="□$B%H%T%C%/%9□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../case/index.html"><img src="../../../img/case.gif" width="59" height="17" alt="□$BF3F~;vNc□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../index.html"><img src="../../../img/cybersmr1.gif" width="95" height="17" alt="CyberSeminar" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../event/index.html"><img src="../../../img/event.gif" width="56" height="17" alt="□$B%$%Y%s%H□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../links/index.html"><img src="../../../img/link.gif" width="65" height="17" alt="□$B4XO"%j%s%/□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../sitemap/index.html"><img src="../../../img/sitemap.gif" width="57" height="17" alt="□$BAm9g:w0z□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --></td>
      </tr>
    </table>
  </td>
</tr>
<tr bgcolor="#000000">
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
<td>
<table width="100%" border="0" cellspacing="0" cellpadding="2">
<tr>
```

```html
        <td align="right" valign="middle"><img src="../../../img/space.gif" border="0"
alt=" " width="59" height="17"><img src="../../../img/space.gif" border="0" width="10"
height="17" alt=""></td>
</tr>
</table>
</td>
</tr>
<tr bgcolor="#000000">
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
<td align="left" valign="top">
<table width="620" border="0" cellspacing="0" cellpadding="3">
<tr>
        <td align="left" valign="top"> <font size="2"><a
href="../../../index.html">□$B%[!<%`□(B</a></font>
        <font size="2">&gt;</font> <font size="2"><a
href="../index.html">CyberSeminar</a></font>
        <font size="2">&gt;</font> <font size="2">GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B</font></td>
</tr>
</table>
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1"
alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr align="right">
<td>
<table width="620" border="0" cellspacing="0" cellpadding="0">
<tr align="right" valign="top">
        <td><img src="../../../img/title/title_company.gif" border="0" alt="GLOVIA"
width="620" height="25"></td>
</tr>
</table>
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1"
alt=""></td>
</tr>
```

```
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
   <td align="left" valign="top" background="../../../img/tbg2.jpg"><img width="219"
height="70" alt="CyberSeminar" border="0" src="../img/title.gif"></td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1"
alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
<td align="left" valign="top">
<table width="620" border="0" cellspacing="0" cellpadding="0">
<tr>
<td width="10" align="left" valign="top"><img src="../../../img/space.gif" width="10"
height="25" alt=""></td>
        <td width="610" align="left" valign="middle"><b>GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B
□$BBh□(B2□$B>O□(B</b></td>
</tr>
</table>
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="464" height="1"
alt=""></td>
</tr>
</table>

<!--Content Start-->

<!-- NumberSTR -->
<table width="100%" border="0" cellspacing="0" cellpadding="0">
  <tr>
   <td align="left" valign="top">
    <table width="620" border="0" cellspacing="0" cellpadding="0">
     <tr>
      <td colspan="2"><img src="img/space.gif" width="620" height="3" alt=""></td>
     </tr>
     <tr>
       <td width="10"><img src="img/space.gif" width="10" height="8" alt=""></td>
       <td width="610" align="left" valign="top">
        <font size="2">
```

```html
<!-- menu1 -->
<a href="index.html">1</a> &#124;
<!-- menu2 -->
2 &#124;
<!-- menu3 -->
<a href="03.html">3</a> &#124;
<!-- menu4 -->
<a href="04.html">4</a> &#124;
<!-- menu5 -->
<a href="05.html">5</a> &#124;
<!-- menu6 -->
<a href="06.html">6</a> &#124;
<!-- menu7 -->
<a href="07.html">7</a> &#124;
<!-- menu8 -->
<a href="08.html">8</a> &#124;
<!-- menu9 -->
<a href="09.html">9</a> &#124;

      </font>
    </td>
  </tr>
  <tr>
   <td colspan="2"><img src="img/space.gif" width="620" height="3" alt=""></td>
  </tr>
 </table>
  </td>
 </tr>
 <tr>
  <td bgcolor="#000000" height="1"><img src="img/space.gif" width="620"
height="1" alt=""></td>
 </tr>
</table>
<!-- NumberEND -->
<br>


<table width="620" border="0" cellspacing="0" cellpadding="0">
 <tr>
   <td width="10" valign="top"><img src="../../../img/space.gif" width="10" height="10"
alt=""></td>
   <td width="464" valign="top" align="left"><img src="../../../img/space.gif"
border="0" width="464" height="7" alt=""><br clear=all>

    <!-- main TOP -->
    <table width="610" border="0" cellspacing="0" cellpadding="3">
```

```html
    <TR align="left">
     <TD><a href="javascript:history.back();"><img src="../../img/zenpage.gif"
border="0" width="107" height="20" alt="□$BA02hLL$XLa$k□(B"
align="right"></a></TD>
    </TR>
   </table>

   <!-- main BODY -->
   <table width="610" border="0" cellspacing="0" cellpadding="3">
<!-- JOISCA START -->
    <TR align="left">
            <TD><IMG src="img/02tayou.gif" width="610" height="31" border="0"
alt="□$BB?MM$J@)EY2q7W%W%m%;%9$X$N4|BT□(B">
            <P>
            <FONT color="#FFFFFF">□$B"#□(B</FONT>


      □$B2q7W%S%C%/%P%s$K;O$^$k0lO"$N9q:]2=$NN.$l$G!"2q7W$N8=>l$K
Bg$-$J%7%g%C%/$rM?$($?$N$O$J$s$H8@$C$F$b!VO"7k!W$G$7$?!#□(B
            <IMG src="img/02.gif" width="218" height="96" border="0" align="left"
alt="□$B4k6H2q7W!J:bL32q7W!K□(B">

      □$BO"7kBP>]HO0O$,3HBg$5!l$?$3$H!";}3t2q<R$,2r6X$5$l$?$3$H$G!"4k6
HC10L$NC1FH2q7W$+$i4k6H%0%k!<%W$NO"7k2q7W$KJQ$o$j$^$7$?!#□(B

      □$B2q7W0JA0$K%0%k!<%W7P1D$r;kLn$K$$$l$?7P1D4IM}$,,I,MW$K$J$j
$^$7$?!#□(B

      □$B;v6H@oN,$b7P1D@oN,$b4k6H%0%k!<%W$NO"7k2q7W$GN)0F$7$J$1$l$P$J$i
$J$$$N$G$9!#□(B<BR>
            <FONT color="#FFFFFF">□$B"#□(B</FONT>
            □$B4k6H2q7W$,7P1D@oN,$KBg$--
$J1F6A$rM?$($F$$$k!*$3$l$,,IY;NDL$NDs>'9$k!V4k6H2q7W%k%M%C%5%s%9!
W$NGX7J$K$"$j$^$9!#□(B
            □$B4k6H2q7W$,,!JI|3h!K$r$H$2$k;~$G$9!#□(B
            <p>
            <FONT color="#FFFFFF">□$B"#□(B</FONT>

      □$B2$JF$G$O!"O"7k7h;;$,2q7W$N>o<1$K$J$C$F$$$$^$9$7!"2f$,9q$b□(B20
00□$BG/□(B3□$B7n4|7h;;$,$+$iO"7k7h;;@)EY$,F3F~$5$l$^$7$?!#□(B
            □$BO"7k7h;;@)EY$O□(B<IMG src="img/03.gif" width="254"
height="120" border="0" align="right" alt="□$BO"7k7h;;□(B"><BR>
            (1)□$BO"7kBP>]HO0O$r!"<B<AE*$K;YG[$7$F$$$k;R2q<R$^$G9-
$2$?$3$H□(B<BR>
            (2)□$B?F2q<R$H;R2q<R$N2q7W=hM}$rE}0l$7$?$3$H□(B<BR>
            (3)□$BO"7k%-
%c%C%7%e%U%m!<7W;;=q$r5AL3IU$1$?$3$H□(B<BR>
```

(4)□$B@G8z2L2q7W$rE,MQ7?3H□(B
□BKhC$F!"2q7W$N8=>lKBg-
$JIiC4$r6/$$$k3HKJj^7?!#□(B
    <P>
    <FONT color="#FFFFFF">□$B"#□(B</FONT>

□$B?F2q<R$H;R2q<R$N2q7W4p=`$,0[JC$?>l9g!"O"7k7h;;$r?WB.$+$D9g
M}E*$K9T$&3H$OIT2DG=$K6a$$$G7g$&!#□(B

□$BO"7k2q7W$r<B8=9kKO!"2q7W%7%9%F%`!"4*Dj2JL\BN7O5Z$S2q
7W4p=`$rE}0l$7J1lPJj$^$;$s!#□(B

□B=$&$9k3HG:bL3=tI=$NAH49$(=hM}$,:o8:$5$l!"O"7k7h;;6HL3$N8
zN(2=$,C#@.$5l^$9!#□(B

□$B2q7W4p=`$rE}0l9k3H$OC1$KO"7k7h;;$N8zN($r9bak$?$a$@$1$
GJJ/!"%0%k!<%W2q<R$N7P1D4IM}$NLL$+$i$b=EMW$H9M$($^$9!#□(B
    <p>
    <FONT color="#FFFFFF">□$B"#□(B</FONT>
    <B>□$BIY;NDL$N□(B<a
href="javascript:subWin1('z04.html','open')">GLOVIA-
C□BO40A4□(BWeb□$B2=□(B</A><FONT size="-1"></FONT>

□Br<B8=7?3H$G!"O"7kBP>]$N4k6H%0%k!<%W$N2q7W%=%j%e!<
%7%g%s$K2h4|E*$JDs0F$,$G$-$kh&KJj^7?!#□(B

□$B?F2q<R$r□(BASP□$B!J%"%W%j%1!<%7%g%s%5!<%S%9%W%m%P
%$%@!K$HA[Dj$7!"?F2q<R$N%5!<%P!<K"$k□(BGLOVIA-
C□$B2q7W%7%9%F%`$r□(BWeb□$B7PM3$G□(B

□$B;R2q<R$KMxMQ5;k3HG!"2q7W%7%9%F%`$rE}0l$7!"J;$;$F%G!
<%?$N01854IM}$r<B8=9k3HH,G-$^$9!#□(B
    □$B40A4□(BWeb□$B2=$r<B8=$7$?□(BGLOVIA-
C□BN6/$_$G$9!#□(B</B>
    <p>
    <FONT color="#FFFFFF">□$B"#□(B</FONT>
    □$BO"7k7h;;$NMW@A$O!"%-
%c%C%7%e%U%m!<7W;;=q$bEvA3$KO"7kG"k3HH,5aail^$9!#□(B

□$BO"7kG<@G@)EY$NF3F~$b4V6a$G$9$7!"2q7W$NE}9g$O8x3+Hs8x3+$
K78oi$:5^L3$KJC$F$$$^$9!#□(B
    □$B?7$7$$@)EY2q7W4p=`$G!"8=>l$r:.Mp5;$?<gLr$N01DK!V%-
%c%C%7%e%U%m!<7W;;=q!W$,$"j^$9!#□(B

□$B%0%m!<%P%k%9%?%s%@!<%I$NMW$H$$$CFb$$$$:bL3=tI=$N01$

D$G$9!#3t<0$r8x3+$7$F$$$k4k6HKD$$$FO9GK3+<($r5AL3IU$1il$F$$$^
$9!#□(B

               <p>
               <FONT color="#FFFFFF">□$B"#□(B</FONT>
          □B3l^GN4k6H$H6bM;5!4X$H$N4X78$K$*$$$F$O!"%-
%c%C%7%e%U%m!<$NLLE]$O%a%$%s%P%s%/$,$_$kNG!"□(B

       □$B7P1D<T$OB;1W=E;k$N7P1D4IM}$r$7!"$R$?$9$i7P1D5,LO$N3HBg$r?^
CF$$$/!*$H$$$&9=?^$,=PMh>e$,CF$$$^7?!#□(B

       □$B6bM;5!4X$H$N3t<0$N;}$A9g$$$b3N4X78$r0];}$9kK$OHs>o$KM-
8z$J<jCJ$G$"$j$^$7$?!#□(B

       □$B6aG/!"ITNI:D8"=hM}$J$I6bM;5!4X<+BN$,7P1D:F7z$K<h$jAH$^$J1l$
PJi$J$$>u67NJ$+$G!"□(B

       □$B%a%$%s%P%s%/@)EY$O<B<AE*$KJx2ur7$^$7$?!#$9Jo$A%-
%c%C%7%e%U%m!<$O<+8J@UG$$$GdCF/$@$5$$!*$H$$$&3HKJC?$o
1G$9!#□(B

            <p>
            <FONT color="#FFFFFF">□$B"#□(B</FONT>
       □$BB;1W7W;;=qCf?4$N:bL3=tI=GOWs0U@-$rF/$+$9$3H,G-
$?$N$G!"□(B

       □$B$$$ofkJ4>~7h;;NKvK;T>l$+$i;Q$r>C$7$?2q<R$b$?$/5s8+F-
$^$7$?!#$3lO$$$o$P!V2q7W>e$NMx1W!W$N8B3&$r<(7F$$$^$9!#□(B

       □$B!V2q7W>e$NMx1W!W$K8+9g$&!V8=6b!W$,I,$:7bA}$($F$$$kHO$O8
Bj^$;$s$7!"□(B

       □$BB?$/$N>l9g!"!V2q7W>e$NMx1W!W$[$I!V8=6b!W$OA}$($F$$$J$$$b$N
$G$9!#□(B

            <p>
            <FONT color="#FFFFFF">□$B"#□(B</FONT>
       □$B%-
%c%C%7%e%U%m!<7W;;=q$O=>Mh$NB;1W7W;;=q$dB_<ZBP>HI=$@1GOo
$+$iJ+C?4k6H$N??<B$N;Q!"□(B

       □$B7rA4$J;QrIb-
D&jK9kKO6KaFM%l?:bL3=tI=$G$9!#=>CF%0%m!<%P%k%9%?%s%
@!<%I$K:NMQ$5l?o1$G$9!#□(B

       □$B%-%c%C%7%e%U%m!<7W;;=q$NI,MW@-
$O!"3t<0$r8x3+7F$F$$$k4k6H$N8GM-
NbNGOOJ/$!"Hs8x3+4k6H$G$b:NMQ$5lk$H$$$&N.lKJC$F$$$^7?!#□(
B

       □BJ$<$JIi6bM;5!4X$NM??.4p=`$N<g$?$kItJ,$K%-
%c%C%7%e%U%m!<$,;H$olkh&KJC?$$+iG$9!#□(B

□$B4k6H3hF0$O;~BeHHbKJ#;(2=$7!"7P1D4D6-
$,87$7$/$JlPJk$[$I!"!V2q7W>e$NMx1W!W$@1G7P1DH=CGr9kN$O4m
81$G$9!#□(B

```
<p>
<FONT color="#FFFFFF">□$B"#□(B</FONT>
```
□$B%-%c%C%7%e%U%m!<$r=E;k7?%-
%c%C%7%e%U%m!<7P1D$,I,MW$H5l$kGX7J$O!"□(B
(1)□$B;q6bD4C#$,B?MM2=7?3H□(B
(2)□$B4k6H3hF0$,%0%m!<%P%k2=7?3H□(B
(3)□$B4k6H2ACM$r7W$k<\EY$,JQoC$?$3$H□(B
□BJI,$"2$il^$9!#□(B

```
<FONT color="#FFFFFF">□$B"#□(B</FONT>
```
□$BF|>oE*$K%-
%c%C%7%e%U%m!<7P1Dr9k?aK$O!"2q7W%7%9%F%`$H40A4$KO"F0$7$
?7A$G%-%c%C%7%e%U%m!<7W;;=q$N:n@.$,$G$-$k3H$,I,?\>r7o$G$9!#□(B
□$B4k6H%0%k!<%WA4BN$G%-
%c%C%7%e$r2T$0NO$,$$$+$[$IJN$+!)7P1D<T$ObHhj3t<g$d6bM;5!4X$,C
mL\$7$F$$$^$9!#□(B

```
<P align="center"><IMG src="img/04.gif" width="326" height="193"
border="0" alt="□$B;q6bD4C#$NB?MM2=□(B"></P>
<P>
<FONT color="#FFFFFF">□$B"#□(B</FONT>
```

□$B;~2A2q7W!"@G8z2L2q7W!"8:B;2q7W!"B`?&5kIU2q7W!"%j!<%92q7W!"
%X%C%82q7WJI!"?7$7$$2q7W4p=`$,EP>l$7$?$N$b4k6H2q7W?7;~Be$NFCD'$G
$9!#□(B

□BI$l0l$DHHCF$b2q7W=hM}$X$NIiC4A}$OH]a^$;$s!#3liN?7$7
$$$4p=`$OC1$K2q7W$N4p=`$,JQ$oC?$H$$$&3HHK;_$^$i$:!"□(B
□B3lirE,MQ9k3HG%P%i%s%9%7!<%H$,,BgI}$K0-
2=9k4k6H$,,B3=P$7$F$$$$^$9!#□(B
□B=lGbJ$$*!"9-
$/%^!<%1%C%H$G;q6b$rD4C#$7$F$$$$k4k6HKHCFOHr1FDLl$J$$=EMW
J%F!<%^HJCF$$$$^$9!#□(B

```
<p>
<B><FONT color="#FFFFFF">□$B"#□(B</FONT>
```
GLOVIA-C V10 □$B?72q7W%P!<%8%g%s$G$O!"□(B<a
href="javascript:subWin1('z05.html','open')">□$B9q:]2q7W4p=`$X$N40A4=`5r□(B</
A>
```
<FONT size="-1"></FONT>□$B$O$b$H$h$j3t$j!"%-
%c%C%7%e%U%m!<7W;;=q$N:n@.$r$O$8$a!"@G8z2L2q7W!"□(B
```

□$B;~2A2q7W$X$NBP1~$r6/2=$7!"@)EY2q7W%W%m%;%9$r40@.5;$F$$$^$9!
#□(B</B>
```
<P><B><FONT color="#FFFFFF">□$B"#□(B</FONT>
```

□$B@G8z2L2q7W$X$NBP1~$G$O!"4*Dj2JL\$N=87WJ}K!$,!">&K!5Z$S>Z
7t<h0zK!$K=>$C$?Fs<oN`$rI8=`$GDs6!7F$$$^$9!#□(B

□$B99$K!"4k6H2q7W$H@GL32q7W$H$N:90[$r7W;;9k$?$aKI,MWJ!V
K!?M@G?=9p=qJLI=;M!&8^!J□(B1□$B!K!W$r□(BEXCEL□$B%F%s%W%l!<%H$
r;HMQ7F:n@.7F$$$^$9!#□(B</B>
    <P><B><FONT color="#FFFFFF">□$B"#□(B</FONT>

    □$B;~2A2q7W$X$NBP1~$G$O!"I>2ABX;ELu$r:bL3=tI=$KH?1G$5$;$F$$$^
$9!#□(B</B>
    <P><B><FONT color="#FFFFFF">□$B"#□(B</FONT>

    □$B%j!<%92q7W$X$NBP1~$G$O!"%j!<%92q7W4p=`$K=>CF!"%U%!%$
%J%s%9%j!<%9!"%*%Z%l!<%F%#%s%0%j!<%9$N%j!<%9<h0z$r4IM}7F$$$^$9
!#□(B

    □$B%j!<%9<h0z$NEPO?$+$i%j!<%9J*7o$N8:2A=~5Q!"%j!<%9<h0z$NJQ99
!":DL34IM}%7%9%F%`Kh$k%j!<%9NA$N;YJ'$$4IM}JI!"□(B
        □$B%j!<%9<h0z$K4X9k=hM}$r0l4S$7$F9T$($^$9!#□(B</B>
    <P align="right"><A href="03.html"><IMG src="img/next.gif" width="51"
height="13" border="0" alt="□$B<!%Z!<%8□(B"></A></P>

        <IMG src="img/line.gif" width="610" height="5" border="0"
alt="">

        <FONT size="2"><FONT
color="#ff8000">□$BBh□(B1□$B>O□(B</FONT> <A
href="index.html">□$B9bEY$J4IM}2q7W%W%m%;%9XN4|BT!*□(B</A>
        <FONT color="#ff8000">□$BBh□(B2□$B>O□(B</FONT>
□$BB?MM$J@)EY2q7W%W%m%;%9XN4|BT!*□(B
        <FONT color="#ff8000">□$BBh□(B3□$B>O□(B</FONT> <A
href="03.html">□$BE*3N$J$J7P1D;Y1g%W%m%;%9$X$N4|BT!*□(B</A>
        <FONT color="#ff8000">□$BBh□(B4□$B>O□(B</FONT> <a
href="04.html">□$BB?:L$J%G%#%9%/%m!<%:2q7W%W%m%;%9XN4|BT!*□(B

        <FONT color="#ff8000">□$BBh□(B5□$B>O□(B</FONT> <a
href="05.html">□$B%?%$%``%j!<$J%9%T!<%I2q7W%W%m%;%9$X$N4|BT!*□(B<
/a>
        <FONT color="#ff8000">□$BBh□(B6□$B>O□(B</FONT> <a
href="06.html">□$B?WB.$J7n<!7h;;%W%m%;%9XN4|BT!*□(B
        <FONT color="#ff8000">□$BBh□(B7□$B>O□(B</FONT> <a
href="07.html">□$BB?LLE*$J;q6b7+$j2q7W%W%m%;%9$X$N4|BT!*□(B

        <FONT color="#ff8000">□$BBh□(B8□$B>O□(B</FONT> <a
href="08.html">□$BB?LLE*$J7P1DJ,@O%W%m%;%9XN4|BT!*□(B

```html
            <FONT color="#ff8000">□$BBh□(B9□$B>O□(B</FONT> <a
href="09.html">□$B%(%T%m!<%0□(B</a></font></TD>
      </TR>
<!-- JOISCA END -->
    </table>


    <!-- main TAIL -->
    <table width="610" border="0" cellspacing="0" cellpadding="0">
     <tr align="right">
       <td><a href="#top"><img src="../../../img/topofpage.gif" width="85" height="13"
alt="□$B%Z!<%8$N@hF,$X□(B" border="0"></a></td>
      </tr>
     </table>
    <!-- main END --> <img src="../../../img/space.gif" border="0" width="464"
height="12" alt=""></td>
  </tr>
</table>



<!--Content End-->
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#000000">
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
<tr bgcolor="#666666">
<td>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
       <td><a href="../../contact/index.html"><img src="../../../img/contact.gif"
width="76" height="17" alt="□$B$*Ld$$9g$o$;□(B" border="0"></a><img
src="../../../img/borderline.gif" width="1" height="17" alt=""><a
href="../../copyright/index.html"><img src="../../../img/copyright.gif" width="128"
height="17" alt="□$BCx:n8"$H%j%s%/$K$D$$$F□(B" border="0"></a><img
src="../../../img/borderline.gif" width="1" height="17" alt=""></td>
<td align="right"><a href="http://jp.fujitsu.com/"><img src="../../../img/com_jp.gif"
border="0" alt="jp.fujitsu.com" width="205" height="14"></a></td>
</tr>
</table>
</td>
</tr>
<tr bgcolor="#FF0000">
<td><img src="../../../img/space.gif" width="620" height="5" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
```

```html
<td align="left"><img src="../../../img/space.gif" border="0" width="620" height="3"
alt=""></td>
</tr>
<tr>
<td align="right"><img src="../../../img/copyright_fujitsu.gif" width="260" height="12"
alt="All Rights Reserved, Copyright(C) FUJITSU" border="0"></td>
</tr>
</table>
</body>
</html>
```

Page 3

```html
<!DOCTYPE HTML PUBLIC "-//W3C//DTD HTML 4.01 Transitional//EN">
<html>
<head>
<meta http-equiv="Content-Type" content="text/html; charset=iso-2022-jp">
<title>CyberSeminar &gt; GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B - GLOVIA</title>
<link rel="stylesheet" type="text/css" href="../style_jp.css">

<script language="javascript">

<!--
var newWin=null;
var newFile=null;
var winName=null;

function subWin1(newFile,winName)
{
sub1=window.open(newFile,winName,"scrollbars=yes,resizable=no,menubar=no,directo
ries=no,status=no,location=no,width=530,height=400");
}
// -->

</script>

<style type="text/css">
<!--
.search {color: #333333; background: #FFFFFF}
-->
</style>
</head>
<body bgcolor="#FFFFFF" text="#333333" link="#003399" vlink="#660099"
alink="#FF3333" leftmargin="0" rightmargin="0" topmargin="0" marginwidth="0"
marginheight="0">
```

```html
<a name="top"><!-- Top of Page --></a>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
   <td align="left" valign="top"><a href="http://www.fujitsu.com/"><img
src="../../../img/fujitsu/415x64l.gif" width="415" height="64" alt="FUJITSU"
border="0"></a></td>
   <td align="right" valign="bottom" width="100%"><a
href="http://jp.fujitsu.com/"><img src="../../../img/region_jp.gif" width="205"
height="20" alt="Japan" border="0"></a></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#FF0000">
<td><img src="../../../img/space.gif" width="620" height="5" alt=""></td>
</tr>
<tr bgcolor="#666666">
   <td>
    <table width="620" border="0" cellspacing="0" cellpadding="0">
     <tr valign="middle">
       <td><!--
cr --><a href="../../../index.html"><img src="../../../img/home.gif" width="45"
height="17" alt="□$B%[!<%`□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../solution/index.html"><img src="../../../img/about.gif" width="99"
height="17" alt="GLOVIA□$B$K$D$$$F□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../products/index.html"><img src="../../../img/products.gif" width="39"
height="17" alt="□$B@=IJ□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../topics/index.html"><img src="../../../img/topics_menu.gif"
width="68" height="17" alt="□$B%H%T%C%/%9□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../case/index.html"><img src="../../../img/case.gif" width="59"
height="17" alt="□$BF3F~;vNc□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../index.html"><img src="../../../img/cybersmr1.gif" width="95"
height="17" alt="CyberSeminar" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../event/index.html"><img src="../../../img/event.gif" width="56"
height="17" alt="□$B%$%Y%s%H□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../links/index.html"><img src="../../../img/link.gif" width="65"
height="17" alt="□$B4XO"%j%s%/□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../sitemap/index.html"><img src="../../../img/sitemap.gif" width="57"
height="17" alt="□$BAm9g:w0z□(B" border="0"></a><!--
```

```
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --></td>
      </tr>
    </table>
   </td>
</tr>
<tr bgcolor="#000000">
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
<td>
<table width="100%" border="0" cellspacing="0" cellpadding="2">
<tr>
        <td align="right" valign="middle"><img src="../../../img/space.gif" border="0"
alt=" " width="59" height="17"><img src="../../../img/space.gif" border="0" width="10"
height="17" alt=""></td>
</tr>
</table>
</td>
</tr>
<tr bgcolor="#000000">
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
<td align="left" valign="top">
<table width="620" border="0" cellspacing="0" cellpadding="3">
<tr>
        <td align="left" valign="top"> <font size="2"><a
href="../../../index.html">□$B%[!<%`□(B</a></font>
        <font size="2">&gt;</font> <font size="2"><a
href="../index.html">CyberSeminar</a></font>
        <font size="2">&gt;</font> <font size="2">GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B</font></td>
</tr>
</table>
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1"
alt=""></td>
</tr>
</table>
```

```
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr align="right">
<td>
<table width="620" border="0" cellspacing="0" cellpadding="0">
<tr align="right" valign="top">
     <td><img src="../../../img/title/title_company.gif" border="0" alt="GLOVIA"
width="620" height="25"></td>
</tr>
</table>
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1"
alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
   <td align="left" valign="top" background="../../../img/tbg2.jpg"><img width="219"
height="70" alt="CyberSeminar" border="0" src="../img/title.gif"></td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1"
alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
<td align="left" valign="top">
<table width="620" border="0" cellspacing="0" cellpadding="0">
<tr>
<td width="10" align="left" valign="top"><img src="../../../img/space.gif" width="10"
height="25" alt=""></td>
     <td width="610" align="left" valign="middle"><b>GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B
□$BBh□(B3□$B>O□(B</b></td>
</tr>
</table>
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="464" height="1"
alt=""></td>
</tr>
</table>
```

```html
<!--Content Start-->

<!-- NumberSTR -->
<table width="100%" border="0" cellspacing="0" cellpadding="0">
 <tr>
   <td align="left" valign="top">
     <table width="620" border="0" cellspacing="0" cellpadding="0">
      <tr>
        <td colspan="2"><img src="img/space.gif" width="620" height="3" alt=""></td>
      </tr>
      <tr>
        <td width="10"><img src="img/space.gif" width="10" height="8" alt=""></td>
        <td width="610" align="left" valign="top">
          <font size="2">

          <!-- menu1 -->
          <a href="index.html">1</a> &#124;
          <!-- menu2 -->
          <a href="02.html">2</a> &#124;
          <!-- menu3 -->
          3 &#124;
          <!-- menu4 -->
          <a href="04.html">4</a> &#124;
          <!-- menu5 -->
          <a href="05.html">5</a> &#124;
          <!-- menu6 -->
          <a href="06.html">6</a> &#124;
          <!-- menu7 -->
          <a href="07.html">7</a> &#124;
          <!-- menu8 -->
          <a href="08.html">8</a> &#124;
          <!-- menu9 -->
          <a href="09.html">9</a> &#124;

          </font>
        </td>
      </tr>
      <tr>
        <td colspan="2"><img src="img/space.gif" width="620" height="3" alt=""></td>
      </tr>
     </table>
   </td>
 </tr>
 <tr>
   <td bgcolor="#000000" height="1"><img src="img/space.gif" width="620"
height="1" alt=""></td>
```

```html
    </tr>
</table>
<!-- NumberEND -->
<br>


<table width="620" border="0" cellspacing="0" cellpadding="0">
 <tr>
   <td width="10" valign="top"><img src="../../../img/space.gif" width="10" height="10" alt=""></td>
   <td width="464" valign="top" align="left"><img src="../../../img/space.gif" border="0" width="464" height="7" alt=""><br clear=all>

   <!-- main TOP -->
   <table width="610" border="0" cellspacing="0" cellpadding="3">
        <TR align="left">
     <TD><a href="javascript:history.back();"><img src="../../img/zenpage.gif" border="0" width="107" height="20" alt="□$BA02hLL$XLa$k□(B" align="right"></a></TD>
     </TR>
   </table>


   <!-- main BODY -->
   <table width="610" border="0" cellspacing="0" cellpadding="3">
<!-- JOISCA START -->
     <TR align="left">
            <TD><IMG src="img/03tekika.gif" width="610" height="31" border="0" alt="□$BE*3N$J7P1D;Y1g%W%m%;%9$X$N4|BT□(B">
            <P>
            <FONT color="#FFFFFF">□$B"#□(B</FONT>
□$B2q7W>pJs$O7P1D<T$N0U;W7hDj$K;H$o$l!";q6bD4C#$N0Y$N%G%#%9%/%
m!<%:$K;H$o$l!"G<@G$J$I$N<R2qE*;HL?$r2L$?$90Y$K;H$o$l$k6K$a$F=EMW$
JLr3d$r;}$C$F$$$^$9!#□(B<BR>
            <FONT color="#FFFFFF">□$B"#□(B</FONT>

       □$B4k6H$N2q7WItLg$O4k6H$N@8;`$N80$r;}$C$F$$$k!*$H$$$C$F$b2a8@
$G$O$"$j$^$$;$s!#□(B
            □$B87$7$$7P1D4D6-
$HLT%9%T!<%I$GJQ2=$7$F$$$k7P1D4pHW!"<R2q4pHW$KBP1~$7!"7P1D<T$d%
^%M!<%5%W%i%$%d!<$N4|BT$K1~$($k$K$O!"□(B
            □$B7n<!7h;;$OEv$jA0!"F|<!7h;;$9$iMW@A$5$l$k;~Be$K$J$C$F$-
$^$7$?!#□(B<BR>
            <FONT color="#FFFFFF">□$B"#□(B</FONT>

       □$B%G%#%9%9%/%m!<%:BP>]$r3HBg$9$l$P!"F|<!7h;;$r5a$a$F$$$k$N$O7P1
D<T!"7n<!7h;;$r5a$a$F$$$k$N$O6bM;5!4X!"□(B
```

□$B;MH>4|3+<($r5aaF$$$kN,;T>l!"H>G/3+<(!JCf4V7h;;!K$,;T>l$H9q@
GEv6I!"G/<!3+<($,$3liN9YF!*$H$$$($^$9!#□(B

<p>
<FONT color="#FFFFFF">□$B"#□(B</FONT>
□$B7P1D>pJs$r:G$b!VK-
IY$K!*!W!V?WB.$K!*!W!V@53N$K!*!W!VB?MM$K!*!W5aaF$$$kNO7P1D<
T$G$9!#□(B

□$BIY;NDL$,Ds>'9k□(B<a
href="javascript:subWin1('z06.html','open')">□$B!V%G%#%9%/%m!<%:2q7W!W□(B
</A><FONT size="-1"></FONT>

□BO!"30ItJs9p$KM%@h$7$F7P1D;Y1g$rDs6!7h$&$H9k!V4k6H2q7W
%k%M%C%5%s%9!W$N4pK\%3%s%;%W%H$G$9!#□(B
<FONT color="#FFFFFF">□$B"#□(B</FONT>

□$B=>Mh$N2q7W>pJs$O!"7P1D3hF0$N9YFrI=8=7F$$$kHO$$$($^
$;$s!#□(B

□$BCO0h$4$H!"8\5R$4$H!">&IJ$4HNGd>e9b$H$$$&h&$J>pJs$OI,$:$
7$b2q7W$NJ+KO$"$j$^$;$s!#□(B
□$B@=IJ$4HN:N;;@-
H+B;1W$H$$$C$?>pJs$O!"4p446HL3$G$$$($P!VHNGd4IM}!W$d!V@8;:4IM}!W
$H$$$C$?%7%9%F%`$G4IM}5l$F!"□(B

□$B2q7W>pJs$KO=$N7k2L$,Ds6!5lkH$$$&$;EAH$_$,0lHLE*$G7g
$&!#□(B
<FONT color="#FFFFFF">□$B"#□(B</FONT>
□B*5RMM$,Ev<R$N@=IJ$K!VK~B-
7F$$$k!W!VITK~G"k,,L[CF$$$k!W!Vb&FsEY$HEv<R$N@=IJOGco$J
$$!*$H;W$C$F$$$k!W□(B
□BJIN>pJs$O2q7W>pJs$GGD0.9kNO:FqG$9!#□(B
<FONT color="#FFFFFF">□$B"#□(B</FONT>
□BGdllJ$$$N$O@=IJ$,0-$$$N$+!"1D6H$,0-
$$$N$+!"2A3J$,9b$$$+iGdllJ$$$+!"JI$H$$$C$?>pJs$O2q7W>pJsKOD>@\
E*KO8=l^$;$s!#□(B
□$BA4BN$NGd>e$,Mn$AF-$?$H$$+GOJssH$$$GOJ$$$G$$$-$?$H$O>e$,$$$Nk+$$$+HGOJ$$$G$-$?HO□(B

□B?H($$P□(BA□$B@=IJ$,Bg$$$KMx1Wr"2F$$$kH7$?$i$=$NN"
$K1#$l$F□(BB□$B@=IJ$NLdBj$O8+$($FFF$$$($^□(B

□$B%H!<%?%k$GMx1W$,$GFFFk$+$iii$s8c$J$$$+!*GO7P1D4IM}
HO$$$($^$$(B

B☐$B@=IJ$r;T>l$+$iE1B`5;$F☐(BA☐$B@=IJrbCHGd$k@oN,$,I,MW
$G$9!#☐(B

            <p>
            <FONT color="#FFFFFF">☐$B"#☐(B</FONT>

☐$B2q7W>pJs$O$$$o$P!VDjNLE*>pJs!W$G$9!#7P1D4IM}$ODjNLE*>pJs$
@1GOG$-$^$;$s!#☐(B

☐$B7P1D<T$,2q7W%7%9%F%`$K4|BT$7$F$$$kNO2q7W$NNN0h$rD6$(
$?7P1D>pJs$Khk7P1D;Y1gG"$k!*$H$$$&3H$,$G$-$^$9!#☐(B

☐B3$N4|BT$K1~$($k$?$aKO!"4k6H2q7W$O4k6H$N4p446HL3$HL)@\$
J78ojrbCF$$$/I,MW$,$"j^$9!#☐(B

☐$BIU2C2ACM$N9b$$$>&IJ$d%5!<%S$rDs6!7FMx1W$rAOB$$9$k4k6H3
hF0$N86E@$K$O!"☐(B

☐$B>&IJ$d%5!<%S%9$r!J3+H/!K!J6!5k!K!JHNGd!K9k$H$$$&0lO"$N6H
L3$,$"j^$9!#☐(B

☐B3$3$K$O9XGc!"@8;:!"N.DL!"8\5R4IM}!"HNGd4IM}!"%^!<%1%F%#%
s%0JI$N4p446HL3$,5!G=7F$$$$^$9!#☐(B
            <FONT color="#FFFFFF">☐$B"#☐(B</FONT>

☐$B7PM}$d?M;v!"AmL3$N6HL3$O3lir;Y1g9k6HL3$H$$$($^$9!#☐(B

☐B5iK4k6H2q7WXN4|BT$O7P1D@oN,$NN)0FK^$G5Z$Vh&$K
Jj!"2q7W$O8eJ};Y1g$+$iA4LL;Y1g$NLr3d$rM?$(ilkh$&$KJjj^$9!#☐(B
            <a
href="javascript:subWin1('z07.html','open')">☐B9YF$N6HL3$,6&DL$N%W%i%
C%H%[!<%>e$K$$$$k☐(B</A>
            <FONT size="-1"></FONT>☐B3HG=iaF<B8=G-
$k5!G=$H$$$C$F$$$$$G7g$&!#☐(B

        <FONT
color="#FFFFFF">☐$B"#☐(B</FONT><B>☐$BIY;NDL$,Ds0F$9$k!V4k6H2q7W%k
%M%C%5%s%9!W$N86E@$b$3$3KS"j^$9!#☐(B

☐$BIY;NDL$,2a5n$K☐(B3☐$BK|<R0J>e$N!V7P1D%=%j%e!<%7%g%s!W$rDL8
F!"7P1D$N%N%&%%O%&$rDs6!7F$-
$?<B@S$rbHKK!"☐(BERP☐$B%7%9%F%`☐(B</B>☐$B!J☐(BEnterprise Resource
Planning☐$B!K!aE}9g7?6HL3%7%9%F%`☐(B<B>☐Br40A4☐(BWeb☐$B2=$7$?☐
(BGLOVIA-C☐B3$=!"☐(B
☐$B%9%T!<%I7P1D$r<B8=9k%D!<%kH7$F!"$U5o7$$!V7P1D%=%j%e!<

%7%g%s!W$G$9!#□(B</B><P align="center"><IMG src="img/05.gif" width="327" height="180" border="0" alt="□$B7P1D%=%j%e!<%7%g%s□(B"></P>
			<P>
			<FONT color="#FFFFFF">□$B"#□(B</FONT>

	ERP□BG$O!"4p446HL3$GF~NO5l$?%G!<%?$O!"$=$N$^$^2q7W%7%9
%F%`$N;ELu$HO"F0$7$^9N$G!";ELu$NFs=EF~NO$rGQ;_$7$^$9!#□(B

	□$BHNGd4IM}$G:n@.5l$?Gd>e>pJs$b!"□(BFB□$B!J%U%!!<%`%P%s%-
%s%0!K$G<h$jF~l?F~6b>pJs$b!"□(B

	□$B5kM?7W;;$5l?5kM?>pJs$bDj7?;ELu$NCf$K<+F0E*$K<h$j9~$^lk$3
HKhC$F2q7W=hM}%9%T!<%I$rHtLvE*$K8~>e$5$;$^$9!#□(B
			<p>
			<FONT color="#FFFFFF">□$B"#□(B</FONT>
			ERP□BG$O!"□(B<a
href="javascript:subWin1('z08.html','open')">□$B0lHL<R0w$,D>@\!"2q7W;ELu$rF~
NO9k5!G=rHw($k□(B</A>
			<FONT size="-1"></FONT>□B3H,G-
$$^$9!#1D6H7PHq$N@:;;$d2>J'6b$N@:;;JI$N%0%k!<%W%&%'%"$HO"F0$5$;k
3HG!"□(B

	□$BH/@8;~E@F~NO$r<B8=7^$9!#=>Mh!"$9YF$N>ZXa=qN`$r7PM}It
KAwCF7PM}ItG@:;;$H2q7W=hM}$,9Tol$F$$$$?3HK/iY!"□(B
			□$BJ,;6F~NO$O%9%T!<%I2q7W<B8=$NI,?\>r7o$G$9!#□(B
			<p>
			<FONT color="#FFFFFF">□$B"#□(B</FONT>
			ERP□BG$O!"□(BEDI□$B!J□(BElectronic Data
Interchange□$B!K!"□(BEC□$B!J□(BElectronic
□$B%3%^!<%9!K!"□(BFB□$B!J%U%!!<%`%P%s%-
%s%0!KJIHN@\B3KhCF!"□(B
			□$B4p446HL34V$N%G!<%?$NE}9g$r<B8=7^$9!#□(B
			<p>
			<FONT color="#FFFFFF">□$B"#□(B</FONT>

	ERP□BG$O!"9XGc!"@8;:!"HNGd6HL3$JI+iN2q7W>pJs$N?WB.$J<h$
j9~$_!"7h;;@0M};ELu$N<+F02=!"O"7k2q7WK*1k<+F0>C$79~$_JI$I!"□(B

	□$BK\MhF@0U$H9k=hM}N[$+$K!"B?:L$J@Z$j8}Kh$k7P1DJ,@O>p
Js$rDs6!$G$-$k$H$$$$&FCD'rHw($F$$$$^$9!#□(B

	□$BE}9g%G!<%?%Y!<%9$KhC$F!"4IM}2q7W>pJs$H@)EY2q7W>pJs$,E
}9g5l!"8\5RJL!"ItLgJL!"CO0hJL!"%W%m%8%'%/%HJLJI!"□(B
			□$BMM!9$J@Z$j8}$Khk$kJ,@O$,2DG=KJCF$$$$^$9!#□(B

ERP□BK$b8B3&$,$"$j$^$9!#□(BERP□BOI3$^$G$$$CFb!V<jCJ!WG"$j!VL\E*!W$GO"j^$$;$s!#□(B

□$B1D6HItLg$K$*$$$F$$$D$^$G$bHNGd6b3[$,3NDj7J$$!*H+!"@=B$ItLg$K$*$1$k862A7W;;>pJs$,@53NGJ$$!*H+!"□(B

□B^C?$/F~NO$5lJ$$<h0z$,$"$k!*$JIOIs$J□(BERP□$B$rF3F~$7Fb2r7hG-$J$$LdBj$G$9!#3lGO7n<!7h;;$rK>$`Y/b"j^$$;$s!#□(B

ERP□BK%G!<%?$,F~NO$5lk0JA0$N!V%o!<%/%U%m!<!W$N2~3W$d!"□(B

□$B7P:Q3hF0$r9T$&$9YF$N<R0w$,2q7W0U<1rbCF=hM}K"$?$kJI$N2~3W$,A0DsKJj^$9!#□(B

□$BF1;~$K!"E}9g%G!<%?%Y!<%9$+$iDs6!5l$k7P1D>pJs$r$$$+$KM-8z$K3hMQ9k$+$,!"@.8y$N%]%$%s%HKJj^$9!#□(B

<p>
<B><FONT color="#FFFFFF">□$B"#□(B</FONT>
GLOVIA-C V10
□$B?72q7W%P!<%8%g%s$G$O!"B>$N6HL3%7%9%F%`$KF~NO$5l?<h0z%G!<%?$r@)EY2q7W!"□(B
□$B4IM}2q7W6&DL$N□(B<a href="javascript:subWin1('z09.html','open')">FDWH□$B!J□(BFinancial Data WareHouse□$B!K□(B</A>
<FONT size="-1"></FONT>□BKO"7HG-$^$9!#@8;:4IM}$dHNGd4IM}%7%9%F%`$J$I!"=>Mh$+$i$"$k$"$k%7%9%F%`$N%G!<%?$r3h$+$;$kNG!"□(B

□$B%7%9%F%`$F3F~$KH<$&6HL3$NBgI}$JJQ99rI,MWH7^$$;$s!#O"7H$7$?%G!<%?$O$=$N$^$$^7P1DJ,@O$d7h;;MQ;qNA$K3hMQ5l!"□(B

□$B7P1D<T$d8=>l$X%U%#!<%I%P%C%/$5l^9N$G!"7h;;=hM}$N?WB.2=!"Dc%3%9%9%H2=$r<B8=$7$F$$$^$9!#□(B</B>

<P align="right"><A href="04.html"><IMG src="img/next.gif" width="51" height="13" border="0" alt="□$B<!%Z!<%8□(B"></A></P>

<IMG src="img/line.gif" width="610" height="5" border="0" alt="">

<FONT size="2"><FONT color="#ff8000">□$BBh□(B1□$B>O□(B</FONT> <A href="index.html">□$B9bEY$J4IM}2q7W%W%m%;;%9XN4|BT!*□(B</A>

```html
                <FONT color="#ff8000">□$BBh□(B2□$B>O□(B</FONT> <A
href="02.html">□$BB?MM$J@)EY2q7W%W%m%;%9$X$N4|BT!*□(B</A><BR>
                <FONT color="#ff8000">□$BBh□(B3□$B>O□(B</FONT>
□$BE*3N$J7P1D;Y1g%W%m%;%9$X$N4|BT!*□(B<BR>
                <FONT color="#ff8000">□$BBh□(B4□$B>O□(B</FONT> <a
href="04.html">□$BB?:L$J%G%#%9%/%m!<%:2q7W%W%m%;%9$X$N4|BT!*□(B
</a><BR>
                <FONT color="#ff8000">□$BBh□(B5□$B>O□(B</FONT> <a
href="05.html">□$B%?%$%`%j!<$J%9%T!<%I2q7W%W%m%;%9$X$N4|BT!*□(B<
/a><BR>
                <FONT color="#ff8000">□$BBh□(B6□$B>O□(B</FONT> <a
href="06.html">□$B?WB.$J7n<!7h;;%W%m%;%9$X$N4|BT!*□(B</a><BR>
                <FONT color="#ff8000">□$BBh□(B7□$B>O□(B</FONT> <a
href="07.html">□$BB?LLE*$J;q6b7+$j2q7W%W%m%;%9$X$N4|BT!*□(B</a><BR
>
                <FONT color="#ff8000">□$BBh□(B8□$B>O□(B</FONT> <a
href="08.html">□$BB?LLE*$J7P1DJ,@O%W%m%;%9$X$N4|BT!*□(B</a><BR>
                <FONT color="#ff8000">□$BBh□(B9□$B>O□(B</FONT> <a
href="09.html">□$B%(%T%m!<%0□(B</a></font></TD>
        </TR>
<!-- JOISCA END -->
    </table>

    <!-- main TAIL -->
    <table width="610" border="0" cellspacing="0" cellpadding="0">
     <tr align="right">
       <td><a href="#top"><img src="../../../img/topofpage.gif" width="85" height="13"
alt="□$B%Z!<%8$N@hF,$X□(B" border="0"></a></td>
     </tr>
    </table>
    <!-- main END --> <img src="../../../img/space.gif" border="0" width="464"
height="12" alt=""></td>
  </tr>
</table>


<!--Content End-->
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#000000">
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
<tr bgcolor="#666666">
<td>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
```

```html
<td><a href="../../contact/index.html"><img src="../../../img/contact.gif"
width="76" height="17" alt="□$B$*Ld$$9g$o$;□(B" border="0"></a><img
src="../../../img/borderline.gif" width="1" height="17" alt=""><a
href="../../copyright/index.html"><img src="../../../img/copyright.gif" width="128"
height="17" alt="□$BCx:n8"$H%j%s%/$K$D$$$F□(B" border="0"></a><img
src="../../../img/borderline.gif" width="1" height="17" alt=""></td>
<td align="right"><a href="http://jp.fujitsu.com/"><img src="../../../img/com_jp.gif"
border="0" alt="jp.fujitsu.com" width="205" height="14"></a></td>
</tr>
</table>
</td>
</tr>
<tr bgcolor="#FF0000">
<td><img src="../../../img/space.gif" width="620" height="5" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
<td align="left"><img src="../../../img/space.gif" border="0" width="620" height="3"
alt=""></td>
</tr>
<tr>
<td align="right"><img src="../../../img/copyright_fujitsu.gif" width="260" height="12"
alt="All Rights Reserved, Copyright(C) FUJITSU" border="0"></td>
</tr>
</table>
</body>
</html>
```

Page 4

```html
<!DOCTYPE HTML PUBLIC "-//W3C//DTD HTML 4.01 Transitional//EN">
<html>
<head>
<meta http-equiv="Content-Type" content="text/html; charset=iso-2022-jp">
<title>CyberSeminar &gt; GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B - GLOVIA</title>
<link rel="stylesheet" type="text/css" href="../style_jp.css">

<script language="javascript">

<!--
var newWin=null;
var newFile=null;
var winName=null;
```

```
function subWin1(newFile,winName)
{
sub1=window.open(newFile,winName,"scrollbars=yes,resizable=no,menubar=no,directo
ries=no,status=no,location=no,width=530,height=400");
}
// -->

</script>

<style type="text/css">
<!--
.search {color: #333333; background: #FFFFFF}
-->
</style>
</head>
<body bgcolor="#FFFFFF" text="#333333" link="#003399" vlink="#660099"
alink="#FF3333" leftmargin="0" rightmargin="0" topmargin="0" marginwidth="0"
marginheight="0">
<a name="top"><!-- Top of Page --></a>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
   <td align="left" valign="top"><a href="http://www.fujitsu.com/"><img
src="../../../img/fujitsu/415x64l.gif" width="415" height="64" alt="FUJITSU"
border="0"></a></td>
   <td align="right" valign="bottom" width="100%"><a
href="http://jp.fujitsu.com/"><img src="../../../img/region_jp.gif" width="205"
height="20" alt="Japan" border="0"></a></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#FF0000">
<td><img src="../../../img/space.gif" width="620" height="5" alt=""></td>
</tr>
<tr bgcolor="#666666">
   <td>
     <table width="620" border="0" cellspacing="0" cellpadding="0">
      <tr valign="middle">
        <td><!--
cr --><a href="../../../index.html"><img src="../../../img/home.gif" width="45"
height="17" alt="□$B%[!<%`□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../solution/index.html"><img src="../../../img/about.gif" width="99"
height="17" alt="GLOVIA□$B$K$D$$$F□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../products/index.html"><img src="../../../img/products.gif" width="39"
height="17" alt="□$B@=IJ□(B" border="0"></a><!--
```

```
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../topics/index.html"><img src="../../../img/topics_menu.gif"
width="68" height="17" alt="□$B%H%T%C%/%9□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../case/index.html"><img src="../../../img/case.gif" width="59"
height="17" alt="□$BF3F~;vNc□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../index.html"><img src="../../../img/cybersmr1.gif" width="95"
height="17" alt="CyberSeminar" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../event/index.html"><img src="../../../img/event.gif" width="56"
height="17" alt="□$B%$%Y%s%H□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../links/index.html"><img src="../../../img/link.gif" width="65"
height="17" alt="□$B4XO"%j%s%/□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../sitemap/index.html"><img src="../../../img/sitemap.gif" width="57"
height="17" alt="□$BAm9g:w0z□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --></td>
     </tr>
   </table>
  </td>
</tr>
<tr bgcolor="#000000">
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
<td>
<table width="100%" border="0" cellspacing="0" cellpadding="2">
<tr>
     <td align="right" valign="middle"><img src="../../../img/space.gif" border="0"
alt=" " width="59" height="17"><img src="../../../img/space.gif" border="0" width="10"
height="17" alt=""></td>
</tr>
</table>
</td>
</tr>
<tr bgcolor="#000000">
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
```

```html
<td align="left" valign="top">
<table width="620" border="0" cellspacing="0" cellpadding="3">
<tr>
      <td align="left" valign="top"> <font size="2"><a
href="../../../index.html">□$B%[!<%`□(B</a></font>
      <font size="2">&gt;</font> <font size="2"><a
href="../index.html">CyberSeminar</a></font>
      <font size="2">&gt;</font> <font size="2">GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B</font></td>
</tr>
</table>
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1"
alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr align="right">
<td>
<table width="620" border="0" cellspacing="0" cellpadding="0">
<tr align="right" valign="top">
      <td><img src="../../../img/title/title_company.gif" border="0" alt="GLOVIA"
width="620" height="25"></td>
</tr>
</table>
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1"
alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
   <td align="left" valign="top" background="../../../img/tbg2.jpg"><img width="219"
height="70" alt="CyberSeminar" border="0" src="../img/title.gif"></td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1"
alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
```

```html
<td align="left" valign="top">
<table width="620" border="0" cellspacing="0" cellpadding="0">
<tr>
<td width="10" align="left" valign="top"><img src="../../../img/space.gif" width="10" height="25" alt=""></td>
        <td width="610" align="left" valign="middle"><b>GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B
□$BBh□(B4□$B>O□(B</b></td>
</tr>
</table>
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="464" height="1"
alt=""></td>
</tr>
</table>

<!--Content Start-->

<!-- NumberSTR -->
<table width="100%" border="0" cellspacing="0" cellpadding="0">
  <tr>
    <td align="left" valign="top">
    <table width="620" border="0" cellspacing="0" cellpadding="0">
      <tr>
        <td colspan="2"><img src="img/space.gif" width="620" height="3" alt=""></td>
      </tr>
      <tr>
        <td width="10"><img src="img/space.gif" width="10" height="8" alt=""></td>
        <td width="610" align="left" valign="top">
         <font size="2">

         <!-- menu1 -->
         <a href="index.html">1</a> &#124;
         <!-- menu2 -->
         <a href="02.html">2</a> &#124;
         <!-- menu3 -->
         <a href="03.html">3</a> &#124;
         <!-- menu4 -->
         4 &#124;
         <!-- menu5 -->
         <a href="05.html">5</a> &#124;
         <!-- menu6 -->
         <a href="06.html">6</a> &#124;
         <!-- menu7 -->
```

```
        <a href="07.html">7</a> &#124;
        <!-- menu8 -->
        <a href="08.html">8</a> &#124;
        <!-- menu9 -->
        <a href="09.html">9</a> &#124;

        </font>
       </td>
     </tr>
     <tr>
      <td colspan="2"><img src="img/space.gif" width="620" height="3" alt=""></td>
     </tr>
    </table>
   </td>
  </tr>
  <tr>
   <td bgcolor="#000000" height="1"><img src="img/space.gif" width="620"
height="1" alt=""></td>
  </tr>
</table>
<!-- NumberEND -->
<br>


<table width="620" border="0" cellspacing="0" cellpadding="0">
  <tr>
   <td width="10" valign="top"><img src="../../../img/space.gif" width="10" height="10"
alt=""></td>
   <td width="464" valign="top" align="left"><img src="../../../img/space.gif"
border="0" width="464" height="7" alt=""><br clear=all>

   <!-- main TOP -->
   <table width="610" border="0" cellspacing="0" cellpadding="3">
        <TR align="left">
       <TD><a href="javascript:history.back();"><img src="../../img/zenpage.gif"
border="0" width="107" height="20" alt="□$BA02hLL$XLa$k□(B"
align="right"></a></TD>
     </TR>
    </table>

    <!-- main BODY -->
    <table width="610" border="0" cellspacing="0" cellpadding="3">
<!-- JOISCA START -->
        <TR align="left">
       <TD><IMG src="img/04tasai.gif" width="609" height="31" border="0"
alt="□$BB?:L$J%G%#%9%/%m!<%:2q7W%W%m%;%9$X$N4|BT□(B">
```

```html
       <a href="07.html">7</a> &#124;
       <!-- menu8 -->
       <a href="08.html">8</a> &#124;
       <!-- menu9 -->
       <a href="09.html">9</a> &#124;

       </font>
      </td>
     </tr>
     <tr>
      <td colspan="2"><img src="img/space.gif" width="620" height="3" alt=""></td>
     </tr>
    </table>
   </td>
  </tr>
  <tr>
   <td bgcolor="#000000" height="1"><img src="img/space.gif" width="620"
height="1" alt=""></td>
  </tr>
</table>
<!-- NumberEND -->
<br>


<table width="620" border="0" cellspacing="0" cellpadding="0">
 <tr>
   <td width="10" valign="top"><img src="../../../img/space.gif" width="10" height="10"
alt=""></td>
   <td width="464" valign="top" align="left"><img src="../../../img/space.gif"
border="0" width="464" height="7" alt=""><br clear=all>

   <!-- main TOP -->
   <table width="610" border="0" cellspacing="0" cellpadding="3">
        <TR align="left">
       <TD><a href="javascript:history.back();"><img src="../../img/zenpage.gif"
border="0" width="107" height="20" alt="□$BA02hLL$XLa$k□(B"
align="right"></a></TD>
     </TR>
     </table>

   <!-- main BODY -->
   <table width="610" border="0" cellspacing="0" cellpadding="3">
<!-- JOISCA START -->
       <TR align="left">
       <TD><IMG src="img/04tasai.gif" width="609" height="31" border="0"
alt="□$BB?:L$J%G%#%9%/%m!<%:2q7W%W%m%;%9$X$N4|BT□(B">
```

<p>
<FONT color="#FFFFFF">□$B"#□(B</FONT>
□$B30It$KBP9k%G%#%9%/%m!<%:$NCf?4$O!VM-
2A>Z7tJs9p=q!W$N:n@.$G$"$j!"6bM;5!4XKBP9$kJs9p=q!"3t<gAm2q;qNA!"□(B

□$B@GL3$N3NDj?=9pJI$,Cf?4$G$9!#4k6H>pJs$N8x3+$O6aG/!"□(BWeb
□$B>e$G$b@9$s$K9T$olkh&KJj^7?!#□(B

□$B4k6H>pJs$r@Q6KE*$K3+<($9$k4k6H$,□(BIR□$B3hF0$KG.?4$J2q<R$
H7F;T>l$N9%46$rF@$F$$$$^$9!#□(B
<p>
<FONT color="#FFFFFF">□$B"#□(B</FONT>
□$B3t<0$r8x3+7F$$$k4k6HKHCF$O!VM-
2A>Z7tJs9p=q!W$r:n@.$9k3H,Bg$-$JIiC4KJCF$$$$^$9!#□(B

□$B@=IJJLB;1W$N>u67!"ItLgJLB;1W$N>u67!"<ZF~6b$d;q6bD4C#!";q6b1?
MQ$N>u67$J$I!":G=*E*$K$O2q7W%G!<%?%Y!<%9$+$i@8@.$9k3HKJj$^$$
9!#□(B
<FONT color="#FFFFFF">□$B"#□(B</FONT>

□$B3t<gAm2q;qNA$b4pK\E*KOF1$8$G$9!#B;1W7W;;=q$HB_<ZBP>HI=
$@$1GOIT==J,$G$9!#□(B<p>
<FONT color="#FFFFFF">□$B"#□(B</FONT>

□$B3NDj?=9p$K$*$$$F$bF1MM$G$9!#K!?M@G$N?=9p=q!JJLI=!KXNE8
3+!"2JL\FbLu=qXNE83+JIJI!"B?$/$N?M<jr+1F$$$$^$9!#□(B

□$B99$K!">CHq@GKhCF4k6H2q7W$OHs>o$KJ#;(KJj^7?!#>CH
q@G$N@6;;=q$H2q7W=hM}HO□(B100□$B!sO"F0$7$F$$$J1lPJj^$;$s!#□
(B
□$B@GL3$K$*$1$k8GDj;q;:2q7W!J8:2A=~5Q2q7W!K$NJ#;(@-
!"O"B3@-$bL5;k$G$S-$^$;$s!#□(B<p>
<B><FONT color="#FFFFFF">□$B"#□(B</FONT> GLOVIA-C
V10□$B?72q7W%P!<%8%g%s$G$O!"□(BSystemWalker□$B!"□(BListCREATOR□
$B!"□(BEXCEL□$BJIHNO"7H5!G=$,6/2=$5$l!"□(B
□$BMM!9$J7P1D4IM};qNA$N:n@.!"M-
2A>Z7tJs9p=q0u:~=jXN%G!<%?Kh$kAw?.$JIr2DG=K7$F$$$$^$9!#□(B

□$B99$K!">CHq@G7W;;=q!"K!?M@GJLI=!J0lIt!KJI$N=PNO$KhC$F8=>l<BL
3$NBgI}$J>JNO2=$r<B8=$7$F$$$$^$9!#□(B
</B>
<P><B><FONT color="#FFFFFF">□$B"#□(B</FONT>

SystemWalker□$B!"□(BListCREATOR□$BHNO"7HGO!"$*5RMM8GM-
$N%l%$%"%&%H%G%6%$%s$KhkD"I=$r:n@.$9k3H,GS-$^$9!#□(B

□$B4JC1$JA`:n$GD"I=$N%?%$%H%k$d%l%$%"%&%H$r<+M3$KJQ99$G$-$^$9!#□(B

SystemWalker□$B!"□(BListCREATOR□$B$OD"I=3+H/$+$iJ]<i$^$G!"D"I=6HL3$r%H!<%?%k%5%]!<%H9kIY;NDL@=$N%"%W%j%1!<%7%g%s%=%U%H$G$9!#□(B</B>
   <P><B><FONT color="#FFFFFF">□$B"#□(B</FONT>

   □$B>CHq@G4XO"$G$O!"!V>CHq@G?=9p=q!W5Z$S!VIUI=□(B1□$B!&IUI=□(B2□$B!&IUI=□(B2□$B!]!J□(B2□$B!K!W$r:n@.$9$k0Y$N;qNA$r□(BEXCEL□$B%F%s%W%l!<%H$r;HMQ$7$F:n@.$7$^$9!#□(B
         □$BJ,@O%D!<%k□(BDataViewer</A><FONT size="-1"></FONT>

   □BKhkMM!9$J>pJs3hMQ$rDL8F!"7P1DJ,@O$rDs6!$7$F$$$^$9!#□(B</B>
      <P align="right"><A href="05.html"><IMG src="img/next.gif" width="51" height="13" border="0" alt="□$B<!%Z!<%8□(B"></A></P>

         <IMG src="img/line.gif" width="610" height="5" border="0" alt="">

         <FONT size="2"><FONT color="#ff8000">□$BBh□(B1□$B>O□(B</FONT> <A href="index.html">□$B9bEY$J4IM}2q7W%W%m%;%9XN4|BT!*□(B</A>
         <FONT color="#ff8000">□$BBh□(B2□$B>O□(B</FONT> <A href="02.html">□$BB?MM$J@)EY2q7W%W%m%;%9XN4|BT!*□(B</A>
         <FONT color="#ff8000">□$BBh□(B3□$B>O□(B</FONT> <A href="03.html">□$BE*3N$J7P1D;Y1g%W%m%;%9XN4|BT!*□(B</A>
         <FONT color="#ff8000">□$BBh□(B4□$B>O□(B</FONT> □$BB?:L$J%G%#%9%/%m!<%:2q7W%W%m%;%9XN4|BT!*□(B
         <FONT color="#ff8000">□$BBh□(B5□$B>O□(B</FONT> □$B%?%$%`%j!<$J%9%T!<%I2q7W%W%m%;%9$X$N4|BT!*□(B
         <FONT color="#ff8000">□$BBh□(B6□$B>O□(B</FONT> □$B?WB.$J7n<!7h;;%W%m%;%9XN4|BT!*□(B
         <FONT color="#ff8000">□$BBh□(B7□$B>O□(B</FONT> □$BB?LLE*$J;q6b7+$j2q7W%W%m%;%9$X$N4|BT!*□(B
         <FONT color="#ff8000">□$BBh□(B8□$B>O□(B</FONT> □$BB?LLE*$J7P1DJ,@O%W%m%;%9XN4|BT!*□(B
         <FONT color="#ff8000">□$BBh□(B9□$B>O□(B</FONT> □$B%(%T%m!<%0□(B</TD>
      </TR>

```
<!-- JOISCA END -->
    </table>

    <!-- main TAIL -->
    <table width="610" border="0" cellspacing="0" cellpadding="0">
     <tr align="right">
      <td><a href="#top"><img src="../../../img/topofpage.gif" width="85" height="13"
alt="□$B%Z!<%8$N@hF,$X□(B" border="0"></a></td>
     </tr>
    </table>
    <!-- main END --> <img src="../../../img/space.gif" border="0" width="464"
height="12" alt=""></td>
  </tr>
</table>


<!--Content End-->
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#000000">
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
<tr bgcolor="#666666">
<td>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
        <td><a href="../../contact/index.html"><img src="../../../img/contact.gif"
width="76" height="17" alt="□$B$*Ld$$9g$o$;□(B" border="0"></a><img
src="../../../img/borderline.gif" width="1" height="17" alt=""><a
href="../../copyright/index.html"><img src="../../../img/copyright.gif" width="128"
height="17" alt="□$BCx:n8"$H%j%s%/$K$D$$$F□(B" border="0"></a><img
src="../../../img/borderline.gif" width="1" height="17" alt=""></td>
<td align="right"><a href="http://jp.fujitsu.com/"><img src="../../../img/com_jp.gif"
border="0" alt="jp.fujitsu.com" width="205" height="14"></a></td>
</tr>
</table>
</td>
</tr>
<tr bgcolor="#FF0000">
<td><img src="../../../img/space.gif" width="620" height="5" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
<td align="left"><img src="../../../img/space.gif" border="0" width="620" height="3"
alt=""></td>
</tr>
```

```
<tr>
<td align="right"><img src="../../../img/copyright_fujitsu.gif" width="260" height="12"
alt="All Rights Reserved, Copyright(C) FUJITSU" border="0"></td>
</tr>
</table>
</body>
</html>
```

Page 5

```
<!DOCTYPE HTML PUBLIC "-//W3C//DTD HTML 4.01 Transitional//EN">
<html>
<head>
<meta http-equiv="Content-Type" content="text/html; charset=iso-2022-jp">
<title>CyberSeminar &gt; GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B - GLOVIA</title>
<link rel="stylesheet" type="text/css" href="../style_jp.css">

<script language="javascript">

<!--
var newWin=null;
var newFile=null;
var winName=null;

function subWin1(newFile,winName)
{
sub1=window.open(newFile,winName,"scrollbars=yes,resizable=no,menubar=no,directo
ries=no,status=no,location=no,width=530,height=400");
}
// -->

</script>

<style type="text/css">
<!--
.search {color: #333333; background: #FFFFFF}
-->
</style>
</head>
<body bgcolor="#FFFFFF" text="#333333" link="#003399" vlink="#660099"
alink="#FF3333" leftmargin="0" rightmargin="0" topmargin="0" marginwidth="0"
marginheight="0">
<a name="top"><!-- Top of Page --></a>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
```

```html
    <td align="left" valign="top"><a href="http://www.fujitsu.com/"><img
src="../../../img/fujitsu/415x64l.gif" width="415" height="64" alt="FUJITSU"
border="0"></a></td>
    <td align="right" valign="bottom" width="100%"><a
href="http://jp.fujitsu.com/"><img src="../../../img/region_jp.gif" width="205"
height="20" alt="Japan" border="0"></a></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#FF0000">
<td><img src="../../../img/space.gif" width="620" height="5" alt=""></td>
</tr>
<tr bgcolor="#666666">
  <td>
    <table width="620" border="0" cellspacing="0" cellpadding="0">
      <tr valign="middle">
       <td><!--
cr --><a href="../../../index.html"><img src="../../../img/home.gif" width="45"
height="17" alt="□$B%[!<%`□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../solution/index.html"><img src="../../../img/about.gif" width="99"
height="17" alt="GLOVIA□$B$K$D$$$F□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../products/index.html"><img src="../../../img/products.gif" width="39"
height="17" alt="□$B@=IJ□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../topics/index.html"><img src="../../../img/topics_menu.gif"
width="68" height="17" alt="□$B%H%T%C%/%9□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../case/index.html"><img src="../../../img/case.gif" width="59"
height="17" alt="□$BF3F~;vNc□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../index.html"><img src="../../../img/cybersmr1.gif" width="95"
height="17" alt="CyberSeminar" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../event/index.html"><img src="../../../img/event.gif" width="56"
height="17" alt="□$B%$%Y%s%H□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../links/index.html"><img src="../../../img/link.gif" width="65"
height="17" alt="□$B4XO"%j%s%/□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../sitemap/index.html"><img src="../../../img/sitemap.gif" width="57"
height="17" alt="□$BAm9g:w0z□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --></td>
      </tr>
```

```html
      </table>
    </td>
</tr>
<tr bgcolor="#000000">
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
<td>
<table width="100%" border="0" cellspacing="0" cellpadding="2">
<tr>
        <td align="right" valign="middle"><img src="../../../img/space.gif" border="0"
alt=" " width="59" height="17"><img src="../../../img/space.gif" border="0" width="10"
height="17" alt=""></td>
</tr>
</table>
</td>
</tr>
<tr bgcolor="#000000">
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
<td align="left" valign="top">
<table width="620" border="0" cellspacing="0" cellpadding="3">
<tr>
        <td align="left" valign="top"> <font size="2"><a
href="../../../index.html">□$B%[!<%`□(B</a></font>
        <font size="2">&gt;</font> <font size="2"><a
href="../index.html">CyberSeminar</a></font>
        <font size="2">&gt;</font> <font size="2">GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B</font></td>
</tr>
</table>
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1"
alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr align="right">
<td>
```

```html
<table width="620" border="0" cellspacing="0" cellpadding="0">
<tr align="right" valign="top">
       <td><img src="../../../img/title/title_company.gif" border="0" alt="GLOVIA"
width="620" height="25"></td>
</tr>
</table>
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1"
alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
   <td align="left" valign="top" background="../../../img/tbg2.jpg"><img width="219"
height="70" alt="CyberSeminar" border="0" src="../img/title.gif"></td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1"
alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
<td align="left" valign="top">
<table width="620" border="0" cellspacing="0" cellpadding="0">
<tr>
<td width="10" align="left" valign="top"><img src="../../../img/space.gif" width="10"
height="25" alt=""></td>
       <td width="610" align="left" valign="middle"><b>GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B
□$BBh□(B5□$B>O□(B</b></td>
</tr>
</table>
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="464" height="1"
alt=""></td>
</tr>
</table>

<!--Content Start-->

<!-- NumberSTR -->
```

```html
<table width="100%" border="0" cellspacing="0" cellpadding="0">
  <tr>
    <td align="left" valign="top">
      <table width="620" border="0" cellspacing="0" cellpadding="0">
        <tr>
          <td colspan="2"><img src="img/space.gif" width="620" height="3" alt=""></td>
        </tr>
        <tr>
          <td width="10"><img src="img/space.gif" width="10" height="8" alt=""></td>
          <td width="610" align="left" valign="top">
            <font size="2">

            <!-- menu1 -->
            <a href="index.html">1</a> &#124;
            <!-- menu2 -->
            <a href="02.html">2</a> &#124;
            <!-- menu3 -->
            <a href="03.html">3</a> &#124;
            <!-- menu4 -->
            <a href="04.html">4</a> &#124;
            <!-- menu5 -->
            5 &#124;
            <!-- menu6 -->
            <a href="06.html">6</a> &#124;
            <!-- menu7 -->
            <a href="07.html">7</a> &#124;
            <!-- menu8 -->
            <a href="08.html">8</a> &#124;
            <!-- menu9 -->
            <a href="09.html">9</a> &#124;

            </font>
          </td>
        </tr>
        <tr>
          <td colspan="2"><img src="img/space.gif" width="620" height="3" alt=""></td>
        </tr>
      </table>
    </td>
  </tr>
  <tr>
    <td bgcolor="#000000" height="1"><img src="img/space.gif" width="620" height="1" alt=""></td>
  </tr>
</table>
<!-- NumberEND -->
```

```
<br>


<table width="620" border="0" cellspacing="0" cellpadding="0">
  <tr>
    <td width="10" valign="top"><img src="../../../img/space.gif" width="10" height="10"
alt=""></td>
    <td width="464" valign="top" align="left"><img src="../../../img/space.gif"
border="0" width="464" height="7" alt=""><br clear=all>

    <!-- main TOP -->
    <table width="610" border="0" cellspacing="0" cellpadding="3">
        <TR align="left">
    <TD><a href="javascript:history.back();"><img src="../../img/zenpage.gif"
border="0" width="107" height="20" alt="□$BA02hLL$XLa$k□(B"
align="right"></a></TD>
     </TR>
    </table>

    <!-- main BODY -->
    <table width="610" border="0" cellspacing="0" cellpadding="3">
<!-- JOISCA START -->
        <TR align="left">
    <TD><IMG src="img/05time.gif" width="609" height="28" border="0"
alt="□$B%?%$%`%j!<$J%9%T!<%I2q7W%W%m%;%9$X$N4|BT□(B">
            <p>
            <FONT color="#FFFFFF">□$B"#□(B</FONT>
            □$BJ#<0Jm5-$N2q7W$K$OBg86B'$,$"$j$^$9!#□(B

    □$B$=$l$OI,$:!V0l$D$N<h0z$rJ#?t$N4*Dj2JL\$r;H$C$F;ELu$7$J$1$l$P$J$i
$J$$!W$H$$$&$b$N$G$9!#□(B

    □$BNc$(□(B10□$B1_$N<h0z$G$b0l$D$N;ELu$,I,MW$K$J$j$^$9!#$3$NBg
86B'$,$J$/$J$i$J$$8B$j!"2q7W=hM}!J;ELuF~NO!K$N8zN($r9b$a$kF.$$$OB3$-
$^$9!#□(B
            □$B$$$?$:$i$K;ELu8zN($r9b$a$k$?$a$K!"<h0z$,$b$C$F$$$k8GM-
$NMW7o$NF~NO$rBU$l$P!"@GK!>e$NE*3NMW7o$+$i30$l$?$j!"□(B

    □$B2q7W%G!<%?$r7P1D4IM}$K3hMQ$9$k>lLL$GLrN)$?$:$K$J$C$F$7$^
$$$^$$$^$$$$$^$9!#□(B
            <p>
            <FONT color="#FFFFFF">□$B"#□(B</FONT>

    ERP□$B$K$*$1$k<+F0;ELu$G$5$(!">5G'$d%A%'%C%/$r>J$/$3$H$O$G$-
$^$$$;$s!#□(B<BR>
            <FONT color="#FFFFFF">□$B"#□(B</FONT>
```

□$B4k6H5,LO$,Bg$-
$/$J$j!"$=3NF/$/<R0w$,B?$/$JlPJk$[$I!";ELu=hM}$OKDBg$JNLKJCF$
$$-$^$9!#□(B

□$BBgNL$N;ELu$r$$$+$K?WB.$K=hM}9k$+!*$J$*$+$D!"8e!9$N7P1D4I
M}$KLrN)$D<h0z@bL@rG$-$k$@$1;ELu$KIU2C$7$F=hM}$7$?$$!#□(B

□BEvjA0$N3$s$JMWK>$9$i8=9T$N2q7W%7%9%F%`GO%5%]!<%H$
7$F$$$J$$$N$G$9!#□(B
<p>
<FONT color="#FFFFFF">□$B"#□(B</FONT>
<B>GLOVIA-C V10
□$B?72q7W%P!<%8%g%s$G$O!"L@:Y%G!<%?$N$^$^;ELu=hM}r7$F!"$=N^$$
^%G!<%?H7$FJ]B8$G$-$kh&K7$F$$$^$9!#□(B
□B3lKhC$F2a5n$N<h0z%G!<%?$NC_@Q$G$"$k2q7W>pJs$r!">-
Mh$N4IM}2q7W$d7P1DJ,@O$K=<J,$K3h$+$9$3$H$,$G$-$^$9!#□(B
□B=$N0Y$K!"□(B<a
href="javascript:subWin1('z09.html','open')">FDWH□$B!J□(BFinancial Data
WareHouse□$B!K□(B</A><FONT size="-1"></FONT>
□Br%G!<%?%Y!<%9$H7$F:NMQ7F$$$$^$9!#□(B
<FONT color="#FFFFFF">□$B"#□(B</FONT>
FDWH□BO9b@-
G=$GBgMFNL$N2q7W@lMQ%G!<%?%&%'%"%O%&%9$G!"8=>l$GH/@8$7$?Bg
NL$N<h0z>pJs$r=8Ls$;$:$KC_@Q$G$-$^$9!#□(B

□$B2JL\$dFbLu$H$$$C$?=>Mh$N2q7W%7%9%F%`$N>pJs$@1GJ/!"□(
B

□$B<h0z%G!<%?$,J];}7F$$$$k%;%0%a%s%H$d%W%m%8%'%/%H$JIN
7P1DJ,@OKI,MWJ>pJs$,3JG<$G$-$^$9!#□(B</B>
<p>
<FONT color="#FFFFFF">□$B"#□(B</FONT>
<B><a
href="javascript:subWin1('z11.html','open')">□$B;ELuEAI<$N?WB.$JF~NO$H=hM}
□(B</A><FONT size="-1"></FONT>

□Br9T$$!"J;$;$FhjB?$/$N<h0z>pJs$r;}$?$;$k$?$a$K!"MM!9$J9)IW$,$J$
5lF$$$^$9!#□(B</B>
</P>
<OL>
<LI><B>□$B;q6b%3!<%I!a%-
%c%C%7%e!&%U%m!<$d;q6b7+$j4X78D"I<:n@.N?aK!";q6b$K4X$9$k;ELu$K
$D$$$F$O;q6b%3!<%I$rIUM?7^$9!#□(B</B>

<LI><B>□$B>CHq@G6hJ,!a>CHq@=7W;;=q$r<+F0E*$K:n@.9k$?$a$K!";
ELuCJ3,$G>CHq@G$NDj5Ar7$^$9!#□(B</B>

<LI><B>□$BItLg!&%;%0%a%s%H!aItLg$d%;%0%a%s%H4H$NB;1W4IM}$r2DG=K7$^$7$?!#□(B</B>

<LI><B>□$B3HD%%3!<%I!a$*5RMMFH<+$N>pJs4IM}$N$?$a$K3HD%%3!<%IF~NO$r<u$1IU$1$^$9!#□(B</B>

<LI><B>□$BF~NO>JNO2=5!G=!a;ELuJ#<L!"%3!<%I%X%k%W!";ELu<-=qJI!";ELuF~NO$r6/NO$K%5%]!<%H7F$$$^$9!#□(B</B>

<LI><B>□$B302_7z<h0z$N<+F049;;!aEAI<F|IU$N%l!<%H$G!"%f!<%m!"JF%I%kJI$N302_7z$F<h0z$r<+F049;;=hM}$7$F$$$^$9!#□(B</B>

<LI><B>□$BK\;YE9<h0z!aK\;YE94V$N<h0zOIU1BX$(;ELu$r<+F0=hM}7F$$$^$9!#□(B</B>
<LI><B>EXCEL□$B%F%s%W%l!<%H$Khk;ELu:n@.□(B</A>
<FONT size="-1"></FONT>□$B!a?WB.$JF~NO$r<B8=$7$^$7$?!#□(B</B>
<LI><B>□$B2>J'$$@:;;=hM}□(B</A><FONT size="-1"></FONT>

□$B!a2>J'EAI<F~NO2hLL$Khj!";ELu$r0U<1$7$J$$$G<+F0=hM}$,$G$-$^$9!#□(B</B></OL>

<P align="right"><A href="06.html"><IMG src="img/next.gif" width="51" height="13" border="0" alt="□$B<!%Z!<%8□(B"></A></P>

<IMG src="img/line.gif" width="610" height="5" border="0" alt="">

<FONT size="2"><FONT color="#ff8000">□$BBh□(B1□$B>O□(B</FONT> <A href="index.html">□$B9bEY$J4IM}2q7W%W%m%;%9XN4|BT!*□(B</A>
<FONT color="#ff8000">□$BBh□(B2□$B>O□(B</FONT> <A href="02.html">□$BB?MM$J@)EY2q7W%W%m%;%9XN4|BT!*□(B</A>
<FONT color="#ff8000">□$BBh□(B3□$B>O□(B</FONT> <A href="03.html">□$BE*3N$J7P1D;Y1g%W%m%;%9XN4|BT!*□(B</A>
<FONT color="#ff8000">□$BBh□(B4□$B>O□(B</FONT> □$BB?:L$J%G%#%9%/%m!<%:2q7W%W%m%;%9XN4|BT!*□(B
<FONT color="#ff8000">□$BBh□(B5□$B>O□(B</FONT>
□$B%?%$%`%j!<$J%9%T!<%I2q7W%W%m%;%9$X$N4|BT!*□(B

```html
            <FONT color="#ff8000">□$BBh□(B6□$B>O□(B</FONT> <a
href="06.html">□$B?WB.$J7n<!7h;;%W%m%;%9$X$N4|BT!*□(B</a><BR>
            <FONT color="#ff8000">□$BBh□(B7□$B>O□(B</FONT> <a
href="07.html">□$BB?LLE*$J;q6b7+$j2q7W%W%m%;%9$X$N4|BT!*□(B</a><BR
>

            <FONT color="#ff8000">□$BBh□(B8□$B>O□(B</FONT> <a
href="08.html">□$BB?LLE*$J7P1DJ,@O%W%m%;%9$X$N4|BT!*□(B</a><BR>
            <FONT color="#ff8000">□$BBh□(B9□$B>O□(B</FONT> <a
href="09.html">□$B%(%T%m!<%0□(B</a></font></TD>
      </TR>
<!-- JOISCA END -->
    </table>

    <!-- main TAIL -->
    <table width="610" border="0" cellspacing="0" cellpadding="0">
     <tr align="right">
      <td><a href="#top"><img src="../../../img/topofpage.gif" width="85" height="13"
alt="□$B%Z!<%8$N@hF,$X□(B" border="0"></a></td>
     </tr>
    </table>
    <!-- main END --> <img src="../../../img/space.gif" border="0" width="464"
height="12" alt=""></td>
  </tr>
</table>


<!--Content End-->
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#000000">
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
<tr bgcolor="#666666">
<td>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
      <td><a href="../../contact/index.html"><img src="../../../img/contact.gif"
width="76" height="17" alt="□$B$*Ld$$9g$o$;□(B" border="0"></a><img
src="../../../img/borderline.gif" width="1" height="17" alt=""><a
href="../../copyright/index.html"><img src="../../../img/copyright.gif" width="128"
height="17" alt="□$BCx:n8"$H%j%s%/$K$D$$$F□(B" border="0"></a><img
src="../../../img/borderline.gif" width="1" height="17" alt=""></td>
<td align="right"><a href="http://jp.fujitsu.com/"><img src="../../../img/com_jp.gif"
border="0" alt="jp.fujitsu.com" width="205" height="14"></a></td>
</tr>
</table>
</td>
```

```html
</tr>
<tr bgcolor="#FF0000">
<td><img src="../../../img/space.gif" width="620" height="5" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
<td align="left"><img src="../../../img/space.gif" border="0" width="620" height="3"
alt=""></td>
</tr>
<tr>
<td align="right"><img src="../../../img/copyright_fujitsu.gif" width="260" height="12"
alt="All Rights Reserved, Copyright(C) FUJITSU" border="0"></td>
</tr>
</table>
</body>
</html>
```

Page 6

```html
<!DOCTYPE HTML PUBLIC "-//W3C//DTD HTML 4.01 Transitional//EN">
<html>
<head>
<meta http-equiv="Content-Type" content="text/html; charset=iso-2022-jp">
<title>CyberSeminar &gt; GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B - GLOVIA</title>
<link rel="stylesheet" type="text/css" href="../style_jp.css">

<script language="javascript">

<!--
var newWin=null;
var newFile=null;
var winName=null;

function subWin1(newFile,winName)
{
sub1=window.open(newFile,winName,"scrollbars=yes,resizable=no,menubar=no,directo
ries=no,status=no,location=no,width=530,height=400");
}
// -->

</script>

<style type="text/css">
<!--
```

```html
.search {color: #333333; background: #FFFFFF}
-->
</style>
</head>
<body bgcolor="#FFFFFF" text="#333333" link="#003399" vlink="#660099"
alink="#FF3333" leftmargin="0" rightmargin="0" topmargin="0" marginwidth="0"
marginheight="0">
<a name="top"><!-- Top of Page --></a>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
   <td align="left" valign="top"><a href="http://www.fujitsu.com/"><img
src="../../../img/fujitsu/415x64l.gif" width="415" height="64" alt="FUJITSU"
border="0"></a></td>
   <td align="right" valign="bottom" width="100%"><a
href="http://jp.fujitsu.com/"><img src="../../../img/region_jp.gif" width="205"
height="20" alt="Japan" border="0"></a></td>
</tr>
</table>
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<tr bgcolor="#FF0000">
<td><img src="../../../img/space.gif" width="620" height="5" alt=""></td>
</tr>
<tr bgcolor="#666666">
   <td>
    <table width="620" border="0" cellspacing="0" cellpadding="0">
     <tr valign="middle">
       <td><!--
cr --><a href="../../../index.html"><img src="../../../img/home.gif" width="45"
height="17" alt="□$B%[!<%`□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../solution/index.html"><img src="../../../img/about.gif" width="99"
height="17" alt="GLOVIA□$B$K$D$$$F□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../products/index.html"><img src="../../../img/products.gif" width="39"
height="17" alt="□$B@=IJ□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../topics/index.html"><img src="../../../img/topics_menu.gif"
width="68" height="17" alt="□$B%H%T%C%/%9□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../case/index.html"><img src="../../../img/case.gif" width="59"
height="17" alt="□$BF3F~;vNc□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../index.html"><img src="../../../img/cybersmr1.gif" width="95"
height="17" alt="CyberSeminar" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
```

```
cr --><a href="../../event/index.html"><img src="../../../img/event.gif" width="56"
height="17" alt="□$B%$%Y%s%H□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../links/index.html"><img src="../../../img/link.gif" width="65"
height="17" alt="□$B4XO"%j%s%/□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../sitemap/index.html"><img src="../../../img/sitemap.gif" width="57"
height="17" alt="□$BAm9g:w0z□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --></td>
      </tr>
    </table>
   </td>
</tr>
<tr bgcolor="#000000">
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
<td>
<table width="100%" border="0" cellspacing="0" cellpadding="2">
<tr>
        <td align="right" valign="middle"><img src="../../../img/space.gif" border="0"
alt=" " width="59" height="17"><img src="../../../img/space.gif" border="0" width="10"
height="17" alt=""></td>
</tr>
</table>
</td>
</tr>
<tr bgcolor="#000000">
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
<td align="left" valign="top">
<table width="620" border="0" cellspacing="0" cellpadding="3">
<tr>
        <td align="left" valign="top"> <font size="2"><a
href="../../../index.html">□$B%[!<%`□(B</a></font>
        <font size="2">&gt;</font> <font size="2"><a
href="../index.html">CyberSeminar</a></font>
        <font size="2">&gt;</font> <font size="2">GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B</font></td>
</tr>
```

```html
</table>
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1"
alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr align="right">
<td>
<table width="620" border="0" cellspacing="0" cellpadding="0">
<tr align="right" valign="top">
      <td><img src="../../../img/title/title_company.gif" border="0" alt="GLOVIA"
width="620" height="25"></td>
</tr>
</table>
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1"
alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
   <td align="left" valign="top" background="../../../img/tbg2.jpg"><img width="219"
height="70" alt="CyberSeminar" border="0" src="../img/title.gif"></td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1"
alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
<td align="left" valign="top">
<table width="620" border="0" cellspacing="0" cellpadding="0">
<tr>
<td width="10" align="left" valign="top"><img src="../../../img/space.gif" width="10"
height="25" alt=""></td>
      <td width="610" align="left" valign="middle"><b>GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B
□$BBh□(B6□$B>O□(B</b></td>
</tr>
</table>
```

```html
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="464" height="1"
alt=""></td>
</tr>
</table>

<!--Content Start-->

<!-- NumberSTR -->
<table width="100%" border="0" cellspacing="0" cellpadding="0">
 <tr>
  <td align="left" valign="top">
   <table width="620" border="0" cellspacing="0" cellpadding="0">
    <tr>
     <td colspan="2"><img src="img/space.gif" width="620" height="3" alt=""></td>
    </tr>
    <tr>
     <td width="10"><img src="img/space.gif" width="10" height="8" alt=""></td>
     <td width="610" align="left" valign="top">
      <font size="2">

      <!-- menu1 -->
      <a href="index.html">1</a> &#124;
      <!-- menu2 -->
      <a href="02.html">2</a> &#124;
      <!-- menu3 -->
      <a href="03.html">3</a> &#124;
      <!-- menu4 -->
      <a href="04.html">4</a> &#124;
      <!-- menu5 -->
      <a href="05.html">5</a> &#124;
      <!-- menu6 -->
      6 &#124;
      <!-- menu7 -->
      <a href="07.html">7</a> &#124;
      <!-- menu8 -->
      <a href="08.html">8</a> &#124;
      <!-- menu9 -->
      <a href="09.html">9</a> &#124;

      </font>
     </td>
    </tr>
    <tr>
```

```
        <td colspan="2"><img src="img/space.gif" width="620" height="3" alt=""></td>
      </tr>
    </table>
  </td>
 </tr>
 <tr>
  <td bgcolor="#000000" height="1"><img src="img/space.gif" width="620"
height="1" alt=""></td>
 </tr>
</table>
<!-- NumberEND -->
<br>


<table width="620" border="0" cellspacing="0" cellpadding="0">
 <tr>
  <td width="10" valign="top"><img src="../../../img/space.gif" width="10" height="10"
alt=""></td>
  <td width="464" valign="top" align="left"><img src="../../../img/space.gif"
border="0" width="464" height="7" alt=""><br clear=all>

    <!-- main TOP -->
    <table width="610" border="0" cellspacing="0" cellpadding="3">
        <TR align="left">
      <TD><a href="javascript:history.back();"><img src="../../img/zenpage.gif"
border="0" width="107" height="20" alt="□$BA02hLL$XLa$k□(B"
align="right"></a></TD>
        </TR>
    </table>

    <!-- main BODY -->
    <table width="610" border="0" cellspacing="0" cellpadding="3">
<!-- JOISCA START -->
        <TR align="left">
                <TD><IMG src="img/06jinso.gif" width="609" height="30" border="0"
alt="□$B?WB.$J7n<!7h;;%W%m%;%9$X$N4|BT□(B">
                <P>
                <FONT
color="#FFFFFF">□$B"#□(B</FONT>□$B:bL3=tI=$,4k6H$N7r9/>uBV$rI=$9$J$i!"$
G$-$k$3$H$J$iF|!9!"7r9/%A%'%C%/$r7$?$$$$b$N$G$9!#□(B

        □$BF|<!7h;;$X$N4|BT$G$9!#4k6H$K$*$1$k$9$Y$F$N7P:Q3hF0$,%j%"%k%
?%$%`$K2q7W=hM}$5$l$F$$$$l$PF|<!7h;;$bL4$G$O$"$j$^$;$s!#□(B

        □$B$3$3$O8=<B$r8+?x$($F!V7n<!7h;;!W$r7P1D4IM}$N4pK\$K$*$$$$F$_$^
$7$g$&!#!7n<!7h;;$rG.K>$7$F$$$$k$N$K!"7PM}It$O1~$($F$$$l$J$$$!*□(B
```

□BHC2$/7P1D<T$NJs$HB?$$$3HG7g$&!*□(B
<P>
<FONT
color="#FFFFFF">□$B"#□(B</FONT>□$B!V7n<!7h;;!W$,$I$N%?%$%_%s%0$G=P
Mh>e$,$kN+!*$O!"%9%T!<%I$N;~Be$KHs>o$K=EMW$G$9!#□(B
<FONT
color="#FFFFFF">□$B"#□(B</FONT>□$BBg4k6HGO4pK\E*KO!V7nKv$,=*$o
C?$iMb7n□(B5□$B1D6HF|0JFb!WKOA07n$N7h;;$,35$M8G$^CF$$$^$9!#□(
B

□$BBg4k6H$O$=$N;v6H$N5rE@$b!"<h0z$N@dBP?t$b05E]E*$KB?$$$$Kb
+$+$oi:!"□(B5□$B1D6HF|$G7n<!7h;;$,=PMh$k!*$H$$$&NO!"□(B

□$B2q7W%7%9%F%`$H2q7W=hM}$N?e=`$K0MCF$$$^$9!#□(B
<FONT
color="#FFFFFF">□$B"#□(B</FONT>□$B2q7W%7%9%F%`$OA4<R$r%M%C%H
%o!<%/$G7k$sG*$j!"2q7W=hM}$O!VH/@8;~E@!W$G=hM}$5lF$$$ko1G
9!#□(B

□B=$N0Y$K$O3F;v6H=j$K>/J/Hb2q7W=hM}$,$G$-
$k?M:`$rG[CV7F$$$^$9!#□(B
<FONT
color="#FFFFFF">□$B"#□(B</FONT>□$BO"7k7h;;$N;~Be$KJC$F>0$N3$H!"2q
7W%7%9%F%`$NE}0l$HH/@8;~E@$N=hM}$,=EMWKJCF$$$^$9!#□(B

□$B2q7W=hM}$KI,MW$JMM!9$J>ZXa$rK\<R$N7PM}ItKAwC$FK\<R$G
0l85F~NOr9kh$&$J7ABVGO!V□(B5□$B1D6HF|!W$rC#@.9kNOka$F
:FqG$9!#□(B
<P>
<FONT
color="#FFFFFF">□$B"#□(B</FONT>□$B7n<!7h;;$N%9%T!<%I%"%C%W$OBg4k
6H$@$+$i=PMh$k!*$H$$$$&3HGO$O"$j$^$$$s!#□(B

□BbHh$j<h0z$N@dBPNL$,Bg4k6H$h$j>/$J$$$2q<RGOhjAa$/$G$-
kO$:$G$9!#$H3m$,Cf7x!&Cf>.4k6H$G!V□(B5□$B1D6HF|!W□(B

□Br<B8=7F$$$k2q<R$OHs>o$K>/$J$$$$H8@o6krF@$^$:;$s!#$3$3$
KO"$k8@$$Lu$,"$j$^$9!#□(B

□$B!VGd>e$N6b3[$,3NDj$7$J$$$$+$iGd>e$rDyailJ$$!*!W!V;EF~@h30C
m@h$+$i@A5a=q$,FO$/NOMb7n$N□(B10□$BF|A08eJN$G!"□(B

□$B7n<!7h;;$,$,□(B15□$BF|!"□(B20□$BF|$KJC$F7$^$&&!*!W!V>ZXa=qN
`$,7nKv$K=8Cf7F$$$-$F!"2q7W=hM}$,CYlkNGG-
$J$$!*!W$H$$$&h&&$J8@$$Lu$G$9!#□(B
<P>

<FONT
color="#FFFFFF">□$B"#□(B</FONT>□$B!VGd>e$N6b3[$,3NDj7J$$$+$iGd>e$r
DyailJ$$!*!W□(B

□BH$$$&h&$J>&Gd$,>oBVKJCF$$$k2q<R$bL5$$$GO"j^$;$s
$,!"$3$&$7$?2q<R$N7P1D<T$[$I!V7n<!7h;;!W$r5a$a$F$$$kbN$G$9!#□(B

□$BGd>e$,3NDj7J$$$H$$$CFb$^$C$?$/:,5rKJ$k6b3[$,L5$$$o1G$O
$"$j$^$;sN$G!J8+@Q6b3[$dG<IJ=qC12AJI!K!"□(B

□B=$N6b3[$G2>7h;;$r9T$$!"3NDj7?H3mG$=$N6b3[$r=$@5$7$F!
V7n<!7h;;!W$r3NDj$5$;$^$9!#□(B

□$B6b3[$,7h$^$i$J$$B?$/$N>l9g$O<h0z@h$H$NNO4X78$,<e$$>l9g$G$9!#
NO$N6/$$Aj<j@h!JGd>e@h!K$,$$$ko1$G$9!#□(B

□B7$+$7!"3N4X78Oh$/9M$(FS_$^$9$HAj<j@h$b$^$?!V7n<!7h;;!W
$,3NDj$7$J$$$3HHHH$r0UL#$7$F$$$^$9!#□(B
    <P>
    <FONT
color="#FFFFFF">□$B"#□(B</FONT>□$B!V;EF~@h30Cm@h$+$i@A5a=q$,FO$/$
N$OMb7n$N□(B10□$BF|A08e$JNGI&7Fb=l+ii$N=hM}$KJCF7$^$
C$F!"□(B

□$B7n<!7h;;$,$,□(B15□$BF|!"□(B20□$BF|$KJCF7$^$$&!*!W□(B
    <FONT
color="#FFFFFF">□$B"#□(B</FONT>□$B3&$$$$&%1!<%9$,<B$O0lHVB?$$$N$
GOJ$$$G7g$&$+!)3N>l9gKO@A5a=q$G=hM}$7$J$$$$$G!VG<IJ=q!W□(B
    □$BCJ3,$G;EF~$lF~NO$r7FS*$-
!"3NDj$N@A5a=q$G6b3[$rD{@5$7F!V7n<!7h;;!W$r3NDj$5$;$kJ}K!$,:N$il^$9!
#□(B

□$B:#$G$OEE;R<h0z$N=P8=KhCF!"G<IJ=q$b@A5a=q$b□(BEDI□B
G=hM}5l$k%1!<%9$,0lHLE*KJjDD"j^$9!#□(B

□B9Jo$A□(BERP□$B$N86E@$G$"$k!V6HL3%7%9%F%`$NE}9g!W$K
hC$FHNGd4IM}B&$N>pJs$,2q7W=hM}$K3hMQ5l$k3$HKhCF□(B

□$B0l85=hM}$r7h$&$H$$&$H$$$&N.lG$9!#$3lG$9!#$3lG3N<B$K!V7n<!7h;;!W$,Aa
$/$JCF$$$-NG$9!#□(B
    □B?$@$7!"3$N>l9g$K$O<+<R$@1GG-
k3HGO"j^$;$sNG!">e2<4X78$N<h0z@h$H$N□(BEDI□$B$r40@.$5$;$k
I,MW$,$"j^$9!#□(B
    <P>

<FONT color="#FFFFFF">□$B"#□(B</FONT>□$B!V>ZXa=qN`$,7nKv$K=8Cf7F$-$F!"2q7W=hM}$,CY$lkNGG$-$J$$!*!W$H$$$&%1!<%9GO!"□(B

□$B2q7W=hM}$OK\<R$N7PM}C4Ev<T$,9T$&$bNG$$"$k!*$H$$$&=,47$H!"8=>l$G$O2q7WCN<1$,J/$G=hM}$,G-$J$$!"□(B

□$B7PM}$N@lLg2H$r8=>l$KG[CV9k7P:QE*M>M5$,L5$$!"$H$$$&;v>p$,:,Dl$K$"$j$^$9!#□(B

□B7$+$7!"3sKA$N2q7W%7%9%F%`$GOFCK2q7W%9%-%k$,$J$/$F$b2q7W=hM}$G$-$k5!G=rHw($F$$$^$9$7!"□(B

□$B%0%k!<%W%&%'%"$JIHO"F0$9$k3H$GH/@8;~E@=hM}$,=PMhlP=8Cfr5$1$k3H$,$G$-$^$9!#□(B

□B5iKO3$^$a$K>ZXa=qN`$rK\<R7PM}}It$K=8$a$k%o!<%/%U%m!<$r<B8=9k3H$G=8Cf$r$5$1$1$F!V7n<!7h;;!WrAaak3H,=PMh$^$9!#□(B

<P>
<B><FONT color="#FFFFFF">□$B"#□(B</FONT>GLOVIA-C V10□$B?72q7W%P!<%8%g%s$N4pK\$,□(BWeb□$BBP1~$N2q7W%7%9%F%`JN$G!"□(B

□$BB?5rE@E83+$r9k2q<R$N2q7W%7%9%F%`$H7F:GE,$J5!G=$,,HwoC$F$$$^$9!#□(B
□$BB??t$N;v6H=j$,,$"CFb=l>lN;v6H=j$N5,LO$dFC@=K"CF?F~NO=hM}rA*BrG-=!"H/@8;~E@=hM}$r2DG=$K7?<!@BeN2q7W%7%9%F%`$G$9!#□(B</B>

<P align="right"> <A href="07.html"><IMG src="img/next.gif" width="51" height="13" border="0" alt="□$B<!%Z!<%8□(B"></A></P>

<IMG src="img/line.gif" width="610" height="5" border="0" alt="">

<FONT size="2"><FONT color="#ff8000">□$BBh□(B1□$B>O□(B</FONT> <A href="index.html">□$B9bEY$J4IM}2q7W%W%m%;%9XN4|BT!*□(B</A>
<FONT color="#ff8000">□$BBh□(B2□$B>O□(B</FONT> <A href="02.html">□$BB?MM$J@)EY2q7W%W%m%;%9XN4|BT!*□(B</A>
<FONT color="#ff8000">□$BBh□(B3□$B>O□(B</FONT> <A href="03.html">□$BE*3N$J7P1D;Y1g%W%m%;%9XN4|BT!*□(B</A>
<FONT color="#ff8000">□$BBh□(B4□$B>O□(B</FONT> □$BB?:L$J%G%#%9%/%m!<%:2q7W%W%m%;%9XN4|BT!*□(B

```html
          <FONT color="#ff8000">□$BBh□(B5□$B>O□(B</FONT> <a
href="05.html">□$B%?%$%`%j!<$J%9%T!<%I2q7W%W%m%;%9$X$N4|BT!*□(B<
/a><BR>
          <FONT color="#ff8000">□$BBh□(B6□$B>O□(B</FONT>
□$B?WB.$J7n<!7h;;%W%m%;%9$X$N4|BT!*□(B<BR>
          <FONT color="#ff8000">□$BBh□(B7□$B>O□(B</FONT> <a
href="07.html">□$BB?LLE*$J;q6b7+$j2q7W%W%m%;%9$X$N4|BT!*□(B</a><BR
>
          <FONT color="#ff8000">□$BBh□(B8□$B>O□(B</FONT> <a
href="08.html">□$BB?LLE*$J7P1DJ,@O%W%m%;%9$X$N4|BT!*□(B</a><BR>
          <FONT color="#ff8000">□$BBh□(B9□$B>O□(B</FONT> <a
href="09.html">□$B%(%T%m!<%0□(B</a></font></TD>
      </TR>
<!-- JOISCA END -->
    </table>

    <!-- main TAIL -->
    <table width="610" border="0" cellspacing="0" cellpadding="0">
     <tr align="right">
      <td><a href="#top"><img src="../../../img/topofpage.gif" width="85" height="13"
alt="□$B%Z!<%8$N@hF,$X□(B" border="0"></a></td>
     </tr>
    </table>
    <!-- main END --> <img src="../../../img/space.gif" border="0" width="464"
height="12" alt=""></td>
  </tr>
</table>


<!--Content End-->
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#000000">
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
<tr bgcolor="#666666">
<td>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
      <td><a href="../../contact/index.html"><img src="../../../img/contact.gif"
width="76" height="17" alt="□$B$*Ld$$9g$o$;□(B" border="0"></a><img
src="../../../img/borderline.gif" width="1" height="17" alt=""><a
href="../../copyright/index.html"><img src="../../../img/copyright.gif" width="128"
height="17" alt="□$BCx:n8"$H%j%s%/$K$D$$$F□(B" border="0"></a><img
src="../../../img/borderline.gif" width="1" height="17" alt=""></td>
<td align="right"><a href="http://jp.fujitsu.com/"><img src="../../../img/com_jp.gif"
border="0" alt="jp.fujitsu.com" width="205" height="14"></a></td>
```

```
</tr>
</table>
</td>
</tr>
<tr bgcolor="#FF0000">
<td><img src="../../../img/space.gif" width="620" height="5" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
<td align="left"><img src="../../../img/space.gif" border="0" width="620" height="3"
alt=""></td>
</tr>
<tr>
<td align="right"><img src="../../../img/copyright_fujitsu.gif" width="260" height="12"
alt="All Rights Reserved, Copyright(C) FUJITSU" border="0"></td>
</tr>
</table>
</body>
</html>
```

Page 7

```
<!DOCTYPE HTML PUBLIC "-//W3C//DTD HTML 4.01 Transitional//EN">
<html>
<head>
<meta http-equiv="Content-Type" content="text/html; charset=iso-2022-jp">
<title>CyberSeminar &gt; GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B - GLOVIA</title>
<link rel="stylesheet" type="text/css" href="./style_jp.css">

<script language="javascript">

<!--
var newWin=null;
var newFile=null;
var winName=null;

function subWin1(newFile,winName)
{
sub1=window.open(newFile,winName,"scrollbars=yes,resizable=no,menubar=no,directo
ries=no,status=no,location=no,width=530,height=400");
}
// -->

</script>
```

```
<style type="text/css">
<!--
.search {color: #333333; background: #FFFFFF}
-->
</style>
</head>
<body bgcolor="#FFFFFF" text="#333333" link="#003399" vlink="#660099"
alink="#FF3333" leftmargin="0" rightmargin="0" topmargin="0" marginwidth="0"
marginheight="0">
<a name="top"><!-- Top of Page --></a>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
  <td align="left" valign="top"><a href="http://www.fujitsu.com/"><img
src="../../../img/fujitsu/415x64l.gif" width="415" height="64" alt="FUJITSU"
border="0"></a></td>
  <td align="right" valign="bottom" width="100%"><a
href="http://jp.fujitsu.com/"><img src="../../../img/region_jp.gif" width="205"
height="20" alt="Japan" border="0"></a></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#FF0000">
<td><img src="../../../img/space.gif" width="620" height="5" alt=""></td>
</tr>
<tr bgcolor="#666666">
  <td>
    <table width="620" border="0" cellspacing="0" cellpadding="0">
     <tr valign="middle">
      <td><!--
cr --><a href="../../index.html"><img src="../../../img/home.gif" width="45"
height="17" alt="□$B%[!<%`□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../solution/index.html"><img src="../../../img/about.gif" width="99"
height="17" alt="GLOVIA□$B$K$D$$$F□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../products/index.html"><img src="../../../img/products.gif" width="39"
height="17" alt="□$B@=IJ□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../topics/index.html"><img src="../../../img/topics_menu.gif"
width="68" height="17" alt="□$B%H%T%C%/%9□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../case/index.html"><img src="../../../img/case.gif" width="59"
height="17" alt="□$BF3F~;vNc□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
```

```
cr --><a href="../index.html"><img src="../../../img/cybersmr1.gif" width="95"
height="17" alt="CyberSeminar" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../event/index.html"><img src="../../../img/event.gif" width="56"
height="17" alt="□$B%$%Y%s%H□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../links/index.html"><img src="../../../img/link.gif" width="65"
height="17" alt="□$B4XO"%j%s%/□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../sitemap/index.html"><img src="../../../img/sitemap.gif" width="57"
height="17" alt="□$BAm9g:w0z□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --></td>
      </tr>
    </table>
   </td>
</tr>
<tr bgcolor="#000000">
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
<td>
<table width="100%" border="0" cellspacing="0" cellpadding="2">
<tr>
      <td align="right" valign="middle"><img src="../../../img/space.gif" border="0"
alt=" " width="59" height="17"><img src="../../../img/space.gif" border="0" width="10"
height="17" alt=""></td>
</tr>
</table>
</td>
</tr>
<tr bgcolor="#000000">
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
<td align="left" valign="top">
<table width="620" border="0" cellspacing="0" cellpadding="3">
<tr>
      <td align="left" valign="top"> <font size="2"><a
href="../../../index.html">□$B%[!<%`□(B</a></font>
      <font size="2">&gt;</font> <font size="2"><a
href="../index.html">CyberSeminar</a></font>
```

```html
        <font size="2">&gt;</font> <font size="2">GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B</font></td>
</tr>
</table>
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1"
alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr align="right">
<td>
<table width="620" border="0" cellspacing="0" cellpadding="0">
<tr align="right" valign="top">
        <td><img src="../../../img/title/title_company.gif" border="0" alt="GLOVIA"
width="620" height="25"></td>
</tr>
</table>
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1"
alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
   <td align="left" valign="top" background="../../../img/tbg2.jpg"><img width="219"
height="70" alt="CyberSeminar" border="0" src="../img/title.gif"></td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1"
alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
<td align="left" valign="top">
<table width="620" border="0" cellspacing="0" cellpadding="0">
<tr>
<td width="10" align="left" valign="top"><img src="../../../img/space.gif" width="10"
height="25" alt=""></td>
```

```html
        <td width="610" align="left" valign="middle"><b>GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B
□$BBh□(B7□$B>O□(B</b></td>
</tr>
</table>
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="464" height="1"
alt=""></td>
</tr>
</table>

<!--Content Start-->

<!-- NumberSTR -->
<table width="100%" border="0" cellspacing="0" cellpadding="0">
 <tr>
  <td align="left" valign="top">
   <table width="620" border="0" cellspacing="0" cellpadding="0">
    <tr>
     <td colspan="2"><img src="img/space.gif" width="620" height="3" alt=""></td>
    </tr>
    <tr>
     <td width="10"><img src="img/space.gif" width="10" height="8" alt=""></td>
     <td width="610" align="left" valign="top">
      <font size="2">

      <!-- menu1 -->
      <a href="index.html">1</a> &#124;
      <!-- menu2 -->
      <a href="02.html">2</a> &#124;
      <!-- menu3 -->
      <a href="03.html">3</a> &#124;
      <!-- menu4 -->
      <a href="04.html">4</a> &#124;
      <!-- menu5 -->
      <a href="05.html">5</a> &#124;
      <!-- menu6 -->
      <a href="06.html">6</a> &#124;
      <!-- menu7 -->
      7 &#124;
      <!-- menu8 -->
      <a href="08.html">8</a> &#124;
      <!-- menu9 -->
      <a href="09.html">9</a> &#124;
```

```
        </font>
      </td>
    </tr>
    <tr>
      <td colspan="2"><img src="img/space.gif" width="620" height="3" alt=""></td>
    </tr>
  </table>
 </td>
</tr>
<tr>
 <td bgcolor="#000000" height="1"><img src="img/space.gif" width="620"
height="1" alt=""></td>
 </tr>
</table>
<!-- NumberEND -->
<br>


<table width="620" border="0" cellspacing="0" cellpadding="0">
 <tr>
  <td width="10" valign="top"><img src="../../../img/space.gif" width="10" height="10"
alt=""></td>
  <td width="464" valign="top" align="left"><img src="../../../img/space.gif"
border="0" width="464" height="7" alt=""><br clear=all>

   <!-- main TOP -->
   <table width="610" border="0" cellspacing="0" cellpadding="3">
      <TR align="left">
     <TD><a href="javascript:history.back();"><img src="../../img/zenpage.gif"
border="0" width="107" height="20" alt="□$BA02hLL$XLa$k□(B"
align="right"></a></TD>
     </TR>
     </table>

   <!-- main BODY -->
   <table width="610" border="0" cellspacing="0" cellpadding="3">
<!-- JOISCA START -->
      <tr>
     <TD><IMG src="img/07tame.gif" width="609" height="31" border="0"
alt="□$BB?LLE*$J;q6b7+$j2q7W%W%m%;%9$X$N4|BT□(B">
         <P>
         <FONT color="#FFFFFF">□$B"#□(B</FONT>
         □$B;v6H$OFM$-
5M$a$l$P!VB;1W!W$H!V;q6b!W$H$N@o$$$G$9!#□(B<BR>
         <FONT color="#FFFFFF">□$B"#□(B</FONT>
```

□$BMx1W$,=P$F$$$l$P@dBP$KE];:OJ$$!*$H$$$&NO88A[$G!";q6b7+$j$,5M$^lPB(E];:$G$9!#□(B
<FONT color="#FFFFFF">□$B"#□(B</FONT>

□$B!V;q6b7+$j!WHO!V;q6b$rD4C#$9$k!W$H$$$&3H$G$9!#!V;q6bD4C#!W$H$$$&$H!"?7$?$K6bM;5!4X$+$i<ZF~$r7?$j!"□(B

□$B<R:D$rH/9T7F;T>l$+$i;q6b$rD4C#$9k3HrO"A[7,AG9,!"□(B

□$BK\Mh$N;q6b7+jO>&IJ$d%5!<%S%9$r>&CF;q6b$r2s<}$9kH$$$&K\6HNJ$+$G9TolkY$-7P1D4IM}6HL3$JNG$9!#□(B
<P>
<FONT color="#FFFFFF">□$B"#□(B</FONT>

□$B;v6H$OM??.4X78$N>e$G@.$jN)$C$F$$$^$9!#<j7A<h0z$dDy$aF|;YJ'$$F|$N4X78$+$i;q6b7+$j$,I,MW$KJCF-$^$9!#□(B
□$B;q6b7+$j$N86E@$O!V%-%c%C%7%e%U%m!<$,H<$&Mx1W!Wr"2k3HKD$-$^$9!#%-%c%C%7%e%U%m!<$,H<$&Gd$eGO$"$j$^$;$s!#Mx1W$G$9!#□(B
<FONT color="#FFFFFF">□$B"#□(B</FONT>

□$B%G%U%l7P:Q2<$GGde,<}=L$7!"%3%9%H6%Ah$GMxI}$,<}=L$7!"IT7J5$$GE];:$,A}2C$7$FITNI:D8"$,H/@8$7!"□(B

□$B6bM;5!4X$+iO?75,$N<ZF~$rCGil!":_8K$O>/$7$:$DA}2C7F$*$j!"1D6H:D8"!JGd3]6b$d<u<h<j7A!K$bA}2C7F$$$k!D!D$H!"□(B

□B3liiO$$$:lb!V;q6b7+$j!W$r05Gw$9$9$kMW0x$G!"$=$7FI$N2q<R$KbEvjA0Nh$&$K5/3C$F$$$k8=<B$G$9!#□(B
<P>
<FONT color="#FFFFFF">□$B"#□(B</FONT>

□$B;q6b7+$j$r7PM}It$NLdBj$HJRIU$1kN$O4V0c$$$G$9!#;q6b7+$j3=$=A4<RE*LdBj$JNG$9!#□(B

□$BIU2C2ACM$N9b$$!"6%AhNON"$k>&IJ$d%5!<%S%9rD$/$k3+H/NO!#>&IJ$d%5!<%S%9$r$G$$-k@$19b$/GdCF$/$k1D6HNO!#□(B
□BG$-$k$@$1M??.4|4V$rC;$/7FGd3]6b$r2s<}$7F/$k1D6HNO!#0lA,$G$bL5BL$r>J$$$F7PHq$r:o8:$9$9$kA4<R0w$N6(NO!#□(B
□$B$$$:lb!V;q6b7+$j!W$rNI$/$9$kMW0x$G$9!#□(B
<P>
<FONT color="#FFFFFF">□$B"#□(B</FONT>

□$B7P1D3hF0$,F|!9N.F0E*G"kH$$$&3H$O;q6b$b$^$?N.F0E*$KF0$$
$F$$$k!*$H$$$&3H$G$9!#□(B

□B=$N;q6b$N4IM}$O7P1D4IM}$NJ+Gb:G$b=EMW$J4IM}9`L\$G$9!
#;q6b7+j,GKC>9k3H$OB(E];:$r0UL#9ko1G9$$+$i!D!#□(B
                                          <FONT color="#FFFFFF">□$B"#□(B</FONT>

□$B7P1D<T$KHCFO!"Mx1W$N8;@t$G$"$k>&IJ$d%5!<%S%9$NHNG
d$N>u67!"862A$N>u67!"8=>l$GHq>C$9$k7PHq$N>u67!"□(B
            □$B1D6H:D8"$N2s<}$N>u67$JIr>o$KGD0.$7F*$-
$?$$$$N$G$9!#N.F0E*$J;q6b$N4IM}$ON.F0E*$JB;1W$HO"F0$7$^$9$+$i!"□(B
            □$B=PMh$k$@$1Aa$/!*$G$-
k3HJ$i%j%"%k%?%$%`$KB;1W$H;q6b$N>uBV$rGD0.7?$$!*$H$$$&7P1D<
T$NMW5a$O;j6KEvA3$G$9!#□(B
            □B3$&$7$?MW5a$rK~$?$9$?$a$K4k6H2q7W$N2L$?$9$9$Y$-
Lr3d$OHs>o$K=EMW$G$9!#□(B
            <P>
            <FONT color="#FFFFFF">□$B"#□(B</FONT>

□$B;q6b7+$j2q7W$H$$$&FCJL$N@)EY2q7W$,$"$ko1GO$"$j$^$;s,!"
;q6b7+jN=EMW@-$r9M$(kH4k6H2q7W%W%m%;%9NCf+$i!"□(B
            □BFCK;q6b7+jKBg$-
$J1F6A$rM?$($k4IM}9`L\$K$D$$$F$O!"%j%"%k%?%$%`$K>pJs$r<h$j=P$;k3$H
$,K>$^$7$$$H$$$($^$9!#□(B
            (1)□$B8=6b!&MB6b$N>pJs□(B
            (2)□$B1D6H:D8"!JGd3]6b!&<u<h<j7AJI!K$N>pJs□(B
            (3)□$BC*27!J:_8K$J$I!K$N>pJs□(B
            (4)□$B8GDj;q;:$N>pJs□(B
            (5)□$BM-2A>Z7t$N>pJs□(B
            (6)□$B1D6H:DL3!JGc3]6b!&;YJ'<j7AJI!K$N>pJs□(B
            (7)□$B<ZF~6b$N>pJs□(B
            <FONT color="#FFFFFF">□$B"#□(B</FONT>
            □B3li$N>pJs$r;q6b7+$jI=$KCV-49($$F;q6b7+jr4IM}$7!"□(B
            □$B:G=*E*$K$O%-%c%C%7%e%U%m!<7W;;=q$KE83+7F%-
%c%C%7%e%U%m!<7P1D$r<B8=$7$F$$$-$^$9!#□(B
            <P>
            <B>GLOVIA-C V10
□$B?72q7W%P!<%8%g%s$G$O!";q6b7+$j2q7WXNBP1~H7$F0J2<$N5!G=$r6/
2=7F$$$$^$9!#□(B</B>
            </p>
            <TABLE border="0" cellpadding="0">
        <TBODY>
     <TR>
       <TD><B>1.</B></TD>

```
        <TD
colspan="2"><B>□$B;q6b$K4X$9$k<h0z$r4IM}$7$^$9!#□(B</B></TD>
      </TR>
      <TR>
        <TD rowspan="3"></TD>
        <TD valign="top"><B>□$B!&□(B</B></TD>

<TD><B>□$B$"$i$+$8$aEPO?$5$l$?;q6b%3!<%I$r!"2q7WEAI<F~NO$N:]$K<+F0E
*$K@_Dj$7$^$9!#□(B</B></TD>
      </TR>
      <TR>
        <TD valign="top"><B>□$B!&□(B</B></TD>
        <TD><B>□$B;q6b%3!<%I$N=87W!&E>Aw5!G=$K$h$C$F!"%-
%c%C%7%e%U%m!<7W;;=q$d;q6b7+$jI=$N:n@.$r9T$$$^$9!#□(B</B></TD>
      </TR>
      <TR>
        <TD valign="top"><B>□$B!&□(B</B></TD>

<TD><B>□$B;q6b>pJs>H2q$K$h$C$F!";q6b%3!<%I$4$H$NH/@83[$r3NG'$7!";q6b
7+$jI=!";q6b1?MQI=!";q6b0\F0I=$r:n@.$7$^$9!#□(B</B></TD>
      </TR>
      <TR>
        <TD><B>2.</B></TD>
        <TD colspan="2"><B>□$B%-
%c%C%7%e%U%m!<7W;;=q$r:n@.$7$^$9!#□(B</B></TD>
      </TR>
      <TR>
        <TD></TD>
        <TD><B>□$B!&□(B</B></TD>
        <TD><B>□$BD>@\K!!"4V@\K!$K$h$k7n<!!"G/<!$N%-
%c%C%7%e%U%m!<7W;;=q$r:n@.$7$^$9!#□(B</B></TD>
      </TR>
      <TR>
        <TD valign="top"><B>3.</B></TD>
        <TD colspan="2"><B>□$B:D8"4IM}5!G=$N=<<B□(B □$B!&□(B
□$B:D8"EAI<$r:NMQ$7!"h0z$K$*$$$F:D8"$,H/@8$7$?>l9g!":D8"6b3[!"<h0z@h!"
2s<}J}K!!"2s<}4|F|$J$I$rF~NO$7$F4IM}$7$F$$$^$9!#□(B</B></TD>
      </TR>
      <TR>
        <TD rowspan="5"></TD>
        <TD valign="top"><B>□$B!&□(B</B></TD>

<TD><B>□$B<u<h<j7A$OH/@8$+$i7h:Q$^$G$N<j7A>pJs$r4IM}$7$F$$$^$9!#□(B
</B></TD>
      </TR>
      <TR>
```

```
<TD valign="top"><B>□$B!&□(B</B></TD>

<TD><B>□$B:D8";D9b4IM}$G$O!"2JL\JL:D8"4IM}I=!"@A5a@h$4$H$N:D8"4IM}!
"M??.4IM}I=!"@A5aM=Dj0lMwI=!"@A5aBP>]L@:YI<$J$I$,:n@.$G$-
$^$9!#□(B</B></TD>
    </TR>
    <TR>
       <TD valign="top"><B>□$B!&□(B</B></TD>

<TD><B>□$B2s<}M=Dj4IM}$G$O!"M=DjF|$4$H$N2s<}M=Dj0lMwI=!";q6b2JL\JL
2s<}M=DjI=!"6d9TJL2s<}M=DjI=$J$I$,:n@.$G$-$^$9!#□(B</B></TD>
    </TR>
    <TR>
       <TD valign="top"><B>□$B!&□(B</B></TD>
       <TD><B>□$BL$2s<}>pJs$N4IM}$,=<<B$7$F$$$^$9!#□(B</B></TD>
    </TR>
    <TR>
       <TD valign="top"><B>□$B!&□(B</B></TD>

<TD><B>□$B2q7W4F::$K5AL3IU$1$i$l$F$$$k!V;D9b3NG'=q!W$r:n@.$9$k$3$H$,
$G$-$^$9!#□(B</B></TD>
    </TR>
    <TR>
       <TD><B>4.</B></TD>
       <TD colspan="2"><B>□$B:DL34IM}5!G=$N=<<B□(B</B></TD>
    </TR>
    <TR>
       <TD rowspan="5"></TD>
       <TD valign="top"><B>□$B!&□(B</B></TD>

<TD><B>□$B:DL3EAI<$r:NMQ$7!"<h0z$K$*$$$F:DL3$,H/@8$7$?>l9g!":DL36b3[
!"<h0z@h!":DL3H/@8ItLg!";YJ'J}K!$J$I$rF~NO$7$F4IM}$7$F$$$^$9!#□(B</B></T
D>
    </TR>
    <TR>
       <TD valign="top"><B>□$B!&□(B</B></TD>

<TD><B>□$B;YJ'<j7A$OH/@8$+$i7h:Q$^$G$N<j7A>pJs$r4IM}$7$F$$$^$9!#□(B<
/B></TD>
    </TR>
    <TR>
       <TD valign="top"><B>□$B!&□(B</B></TD>

<TD><B>□$B:DL3;D9b4IM}$G$O!"2JL\JL:DL34IM}I=!"<h0z@h$4$H$N:DL34IM}!
";YJ'M=Dj0lMwI=!";YJ'BP>]L@:YI<$J$I$,:n@.$G$-$^$9!#□(B</B></TD>
    </TR>
```

```
<TR>
    <TD valign="top"><B>□$B!&□(B</B></TD>

<TD><B>□$B;YJ'M=Dj4IM}$G$O!"M=DjF|$4$H$N;YJ'M=Dj0lMwI=!";q6b2JL\JL;Y
J'M=DjI=!"6d9TJL;YJ'M=DjI=$J$I$,:n@.$G$-$^$9!#□(B</B></TD>
    </TR>
    <TR>
    <TD valign="top"><B>□$B!&□(B</B></TD>
    <TD><B>□$B<h0z@h$K!V;YJ'DLCN=q!W$rH/9T$9$k$3$H$,$G$-
$^$9!#□(B</B></TD>
    </TR>
        </TBODY>
            </TABLE>
            <B><BR>
            <FONT color="#FFFFFF">□$B"#□(B</FONT>
                □$B;q6b9`L\$K$D$$$F$O!"B>$N%7%9%F%`$d%U%!!<%`%P%s%-
%s%0$J$I$N30It$H$NO"7H$,<+:_$K$G$-$k$h$&$K$J$C$F$$$^$9!#□(B</B>

            <P align="right"><A href="08.html"><IMG src="img/next.gif"
width="51" height="13" border="0" alt="□$B<!%Z!<%8□(B"></A></P>


            <IMG src="img/line.gif" width="610" height="5" border="0"
alt=""><BR>

            <FONT size="2"><FONT
color="#ff8000">□$BBh□(B1□$B>O□(B</FONT> <a
href="index.html">□$B9bEY$J4IM}2q7W%W%m%;%9$X$N4|BT!*□(B</a><BR>
            <FONT color="#ff8000">□$BBh□(B2□$B>O□(B</FONT> <a
href="02.html">□$BB?MM$J@)EY2q7W%W%m%;%9$X$N4|BT!*□(B</a><BR>
            <FONT color="#ff8000">□$BBh□(B3□$B>O□(B</FONT> <a
href="03.html">□$BE*3N$J7P1D;Y1g%W%m%;%9$X$N4|BT!*□(B</a><BR>
            <FONT color="#ff8000">□$BBh□(B4□$B>O□(B</FONT> <a
href="04.html">□$BB?:L$J%G%#%9%/%m!<%:2q7W%W%m%;%9$X$N4|BT!*□(B
</a><BR>
            <FONT color="#ff8000">□$BBh□(B5□$B>O□(B</FONT> <a
href="05.html">□$B%?%$%`%j!<$J%9%T!<%I2q7W%W%m%;%9$X$N4|BT!*□(B<
/a><BR>
            <FONT color="#ff8000">□$BBh□(B6□$B>O□(B</FONT> <a
href="06.html">□$B?WB.$J7n<!7h;;%W%m%;%9$X$N4|BT!*□(B</a><BR>
            <FONT color="#ff8000">□$BBh□(B7□$B>O□(B</FONT>
□$BB?LLE*$J;q6b7+$j2q7W%W%m%;%9$X$N4|BT!*□(B<BR>
            <FONT color="#ff8000">□$BBh□(B8□$B>O□(B</FONT> <a
href="08.html">□$BB?LLE*$J7P1DJ,@O%W%m%;%9$X$N4|BT!*□(B</a><BR>
            <FONT color="#ff8000">□$BBh□(B9□$B>O□(B</FONT> <a
href="09.html">□$B%(%T%m!<%0□(B</a></font></TD>
```

```
<!-- JOISCA END -->
    </tr>
  </table>

  <!-- main TAIL -->
  <table width="610" border="0" cellspacing="0" cellpadding="0">
   <tr align="right">
    <td><a href="#top"><img src="../../../img/topofpage.gif" width="85" height="13"
alt="□$B%Z!<%8$N@hF,$X□(B" border="0"></a></td>
   </tr>
  </table>
  <!-- main END --> <img src="../../../img/space.gif" border="0" width="464"
height="12" alt=""></td>
 </tr>
</table>


<!--Content End-->
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#000000">
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
<tr bgcolor="#666666">
<td>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
       <td><a href="../../contact/index.html"><img src="../../../img/contact.gif"
width="76" height="17" alt="□$B$*Ld$$9g$o$;□(B" border="0"></a><img
src="../../../img/borderline.gif" width="1" height="17" alt=""><a
href="../../copyright/index.html"><img src="../../../img/copyright.gif" width="128"
height="17" alt="□$BCx:n8"$H%j%s%/$K$D$$$F□(B" border="0"></a><img
src="../../../img/borderline.gif" width="1" height="17" alt=""></td>
<td align="right"><a href="http://jp.fujitsu.com/"><img src="../../../img/com_jp.gif"
border="0" alt="jp.fujitsu.com" width="205" height="14"></a></td>
</tr>
</table>
</td>
</tr>
<tr bgcolor="#FF0000">
<td><img src="../../../img/space.gif" width="620" height="5" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
```

```html
<td align="left"><img src="../../../img/space.gif" border="0" width="620" height="3"
alt=""></td>
</tr>
<tr>
<td align="right"><img src="../../../img/copyright_fujitsu.gif" width="260" height="12"
alt="All Rights Reserved, Copyright(C) FUJITSU" border="0"></td>
</tr>
</table>
</body>
</html>
```

Page 8

```html
<!DOCTYPE HTML PUBLIC "-//W3C//DTD HTML 4.01 Transitional//EN">
<html>
<head>
<meta http-equiv="Content-Type" content="text/html; charset=iso-2022-jp">
<title>CyberSeminar &gt; GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B - GLOVIA</title>
<link rel="stylesheet" type="text/css" href="./style_jp.css">

<script language="javascript">

<!--
var newWin=null;
var newFile=null;
var winName=null;

function subWin1(newFile,winName)
{
sub1=window.open(newFile,winName,"scrollbars=yes,resizable=no,menubar=no,directo
ries=no,status=no,location=no,width=530,height=400");
}
// -->

</script>

<style type="text/css">
<!--
.search {color: #333333; background: #FFFFFF}
-->
</style>
</head>
<body bgcolor="#FFFFFF" text="#333333" link="#003399" vlink="#660099"
alink="#FF3333" leftmargin="0" rightmargin="0" topmargin="0" marginwidth="0"
marginheight="0">
```

```
<a name="top"><!-- Top of Page --></a>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
   <td align="left" valign="top"><a href="http://www.fujitsu.com/"><img
src="../../../img/fujitsu/415x64l.gif" width="415" height="64" alt="FUJITSU"
border="0"></a></td>
   <td align="right" valign="bottom" width="100%"><a
href="http://jp.fujitsu.com/"><img src="../../../img/region_jp.gif" width="205"
height="20" alt="Japan" border="0"></a></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#FF0000">
<td><img src="../../../img/space.gif" width="620" height="5" alt=""></td>
</tr>
<tr bgcolor="#666666">
   <td>
    <table width="620" border="0" cellspacing="0" cellpadding="0">
     <tr valign="middle">
      <td><!--
cr --><a href="../../../index.html"><img src="../../../img/home.gif" width="45"
height="17" alt="□$B%[!<%`□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../solution/index.html"><img src="../../../img/about.gif" width="99"
height="17" alt="GLOVIA□$B$K$D$$$F□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../products/index.html"><img src="../../../img/products.gif" width="39"
height="17" alt="□$B@=IJ□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../topics/index.html"><img src="../../../img/topics_menu.gif"
width="68" height="17" alt="□$B%H%T%C%/%9□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../case/index.html"><img src="../../../img/case.gif" width="59"
height="17" alt="□$BF3F~;vNc□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../index.html"><img src="../../../img/cybersmr1.gif" width="95"
height="17" alt="CyberSeminar" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../event/index.html"><img src="../../../img/event.gif" width="56"
height="17" alt="□$B%$%Y%s%H□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../links/index.html"><img src="../../../img/link.gif" width="65"
height="17" alt="□$B4XO"%j%s%/□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../sitemap/index.html"><img src="../../../img/sitemap.gif" width="57"
height="17" alt="□$BAm9g:w0z□(B" border="0"></a><!--
```

```html
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --></td>
      </tr>
    </table>
   </td>
</tr>
<tr bgcolor="#000000">
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
<td>
<table width="100%" border="0" cellspacing="0" cellpadding="2">
<tr>
        <td align="right" valign="middle"><img src="../../../img/space.gif" border="0"
alt=" " width="59" height="17"><img src="../../../img/space.gif" border="0" width="10"
height="17" alt=""></td>
</tr>
</table>
</td>
</tr>
<tr bgcolor="#000000">
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
<td align="left" valign="top">
<table width="620" border="0" cellspacing="0" cellpadding="3">
<tr>
        <td align="left" valign="top"> <font size="2"><a
href="../../../index.html">□$B%[!<%`□(B</a></font>
        <font size="2">&gt;</font> <font size="2"><a
href="../index.html">CyberSeminar</a></font>
        <font size="2">&gt;</font> <font size="2">GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B</font></td>
</tr>
</table>
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1"
alt=""></td>
</tr>
</table>
```

```
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr align="right">
<td>
<table width="620" border="0" cellspacing="0" cellpadding="0">
<tr align="right" valign="top">
      <td><img src="../../../img/title/title_company.gif" border="0" alt="GLOVIA"
width="620" height="25"></td>
</tr>
</table>
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1"
alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
   <td align="left" valign="top" background="../../../img/tbg2.jpg"><img width="219"
height="70" alt="CyberSeminar" border="0" src="../img/title.gif"></td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1"
alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
<td align="left" valign="top">
<table width="620" border="0" cellspacing="0" cellpadding="0">
<tr>
<td width="10" align="left" valign="top"><img src="../../../img/space.gif" width="10"
height="25" alt=""></td>
      <td width="610" align="left" valign="middle"><b>GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B
□$BBh□(B8□$B>O□(B</b></td>
</tr>
</table>
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="464" height="1"
alt=""></td>
</tr>
</table>
```

```html
<!--Content Start-->

<!-- NumberSTR -->
<table width="100%" border="0" cellspacing="0" cellpadding="0">
 <tr>
   <td align="left" valign="top">
    <table width="620" border="0" cellspacing="0" cellpadding="0">
     <tr>
       <td colspan="2"><img src="img/space.gif" width="620" height="3" alt=""></td>
     </tr>
     <tr>
       <td width="10"><img src="img/space.gif" width="10" height="8" alt=""></td>
       <td width="610" align="left" valign="top">
        <font size="2">

        <!-- menu1 -->
        <a href="index.html">1</a> &#124;
        <!-- menu2 -->
        <a href="02.html">2</a> &#124;
        <!-- menu3 -->
        <a href="03.html">3</a> &#124;
        <!-- menu4 -->
        <a href="04.html">4</a> &#124;
        <!-- menu5 -->
        <a href="05.html">5</a> &#124;
        <!-- menu6 -->
        <a href="06.html">6</a> &#124;
        <!-- menu7 -->
        <a href="07.html">7</a> &#124;
        <!-- menu8 -->
        8 &#124;
        <!-- menu9 -->
        <a href="09.html">9</a> &#124;

        </font>
       </td>
     </tr>
     <tr>
       <td colspan="2"><img src="img/space.gif" width="620" height="3" alt=""></td>
     </tr>
    </table>
   </td>
 </tr>
 <tr>
   <td bgcolor="#000000" height="1"><img src="img/space.gif" width="620"
height="1" alt=""></td>
```

```html
</tr>
</table>
<!-- NumberEND -->
<br>


<table width="620" border="0" cellspacing="0" cellpadding="0">
 <tr>
   <td width="10" valign="top"><img src="../../../img/space.gif" width="10" height="10" alt=""></td>
   <td width="464" valign="top" align="left"><img src="../../../img/space.gif" border="0" width="464" height="7" alt=""><br clear=all>

   <!-- main TOP -->
   <table width="610" border="0" cellspacing="0" cellpadding="3">
        <TR align="left">
     <TD><a href="javascript:history.back();"><img src="../../img/zenpage.gif" border="0" width="107" height="20" alt="□$BA02hLL$XLa$k□(B" align="right"></a></TD>
     </TR>
   </table>

   <!-- main BODY -->
   <table width="610" border="0" cellspacing="0" cellpadding="3">
<!-- JOISCA START -->
        <tr>
     <TD><IMG src="img/08tame.gif" width="609" height="31" border="0" alt="□$BB?LLE*$J7P1DJ,@O%W%m%;%9$X$N4|BT□(B"><BR>
            <p>
            <FONT color="#FFFFFF">□$B"#□(B</FONT>

        □$B4k6H2q7W$N86E@$O!V7P1D4IM}$N0Y$K9T$o$l$k!W$H$$$&86M}86 B'$O!"<B$KMM!9$J7A$G2q7W%7%9%F%`$K<B8=$5$l$F$$$^$9!#□(B

        □$B0lHLE*$K$O!V7P1DJ,@O!W$H$$$&5!G=$G!"!V7P1DJ,@O;XI8!W$rDL $7$F4k6H$N<BBV$r?tCM2=$7$F%%f!<%6!<$KDs6!$5$l$F$$$^$9!#□(B

        □$B!V7P1DJ,@O;XI8!W$O!"<+<R$N%G!<%?$rO"G/$GJB$Y$F$_$?$j!"□(B

        □$BF16HB><R$HHf3S$7$F$_$?$j$7$J$,$i7P1D$NLdBjE@$d<!$N2~A1L\I8$ r7h$a$?$j$9$k$N$K3hMQ$5$l$F$$$^$9!#□(B<BR>
            <FONT color="#FFFFFF">□$B"#□(B</FONT>

        □$B!V7P1DJ,@O;XI8!W$r3hMQ$7$F$F$F4k6H$NLdBjE@$rGD0.$7!"M%$l$?E@ $O$5$i$K?-$P$7$7Nt$C$?E@$S$O2~A1$NEXNO$r$9$k!#□(B
```

□$B2q7W$rDL8?7P1D4IM}$N4pK\$H$$$($^$7g&!#3N!V7P1DJ,@O;XI8!W$O□(B100□$B!s$H$$$C$F$$$$$[$I5!3#E*$K;;=P9k3H$,$G$-$^$9!#□(B

□$B=>$C$F2q7W%7%9%F%`$K$OI8=`E*$J5!G=H7FHwoCF$$$^$9!#□(B

<p>
<FONT color="#FFFFFF">□$B"#□(B</FONT>

□$B4k6H2q7W$OK\Mh!"<B@S2q7W$G$9!#@))EY2q7W$,Cf?4$@C?=>Mh$N5!G=$G$O<B@S2q7W$G=<J,$G$9!#□(B
□$B=>$C$F7P1DJ,@O$b<B@S$NJ,@O$"$j!"%-%c%C%7%e%U%m!<7W;;=q$b<B@S%Y!<%9$G:n@.5l$F$$$^$9!#□(B
□B7$+$7!"4IM}2q7WNJ,LnKF'$_9~$`$H<B@S$@1G$OJ*B-$j$J$$$N$O7P1D<T$N6&DL$NG'<1$G$9!#□(B

□$B2q7W%7%9%F%`$NCf$K!VM=;;!W$,$"$C$F!"M=;;$H<B@S$$NBPHf$,>o;~$G$-$kNOEv$jA0$J4IM}2q7WGb$"$kNG$9!#□(B
<p>
<FONT color="#FFFFFF">□$B"#□(B</FONT>

□$B!VM=;;!W$NN)$FJ}$K$bFsDL$j$"$j$^$9!#!V%H%C%W%@%&%s!WKh$kM=;;JT@.$H!"!V%\%H%`%"%C%W!WKh$kM=;;JT@.$G$9!#□(B

□B3NFsD$OF@$$F7FP*N%9kbN$G$9!#A4<RE*$J?tCMMW@A$O!"□(B

□$B7P1D<T$H7F3t<g$d6bM;:5!4X$JIN30It$NMx324X78<T$KBP9k7P1D@UG$$r2L$?$9$?$aKI,MWJ?tCMG9$+$i!"□(B

□$B%H%C%W%@%&%s$NM=;;$K%\%H%`%"%C%W$NM=;;=;;$,$I$&$7$?$i6aE1ilk+!*$H$$$$&J}K!O@$,3hH//$K5DO@5l$F!"□(B

□$B7h$^C?7k2LKBP7FOA4<R$G@UG$$rbD!*$H$$$$&N,,K>$^$7$$$4X78$G$9!#□(B
<p>
<FONT color="#FFFFFF">□$B"#□(B</FONT>

□$BM=;;$rJT@.9k:]!"2aG/EY$N<B@S%G!<%?$,,Hol$^$9!#□(B
<FONT color="#FFFFFF">□$B"#□(B</FONT>

□$BA0G/F17nHf□(B10□$B!sA}H+□(B5□$B!s8:$H$+!"2?$i$+$NLsB+;v$r7h$a$FM=;;JT@.$r9kN,,0lHLE*$J<jK!$G$9!#□(B

□$B;v6HItKh$NM=;;!"C4Ev<TKh$NM=;;!">&IJ$d%5!<%S%9Kh$NM=;;!"F@0U@hKh$NM=;;JI$G!"□(B

□BbAms3lOF@0U@hKhKIsJ>&IJ$r$$$/$iHNGd$9kJIH$$$&@Z$j8}$b$"$l$P!"□(B

□$BC4Ev<T$,INF@0U@hKIsJ>&IJ$r$$$/$iHNGd$9kJIH$$$&@Z$j8}$b$"$j$^$9!#ItLgJL!JE9J^JLJI!K!"□(B

□$B@=IJJL!"=>6H0wJL$JIN%;%0%a%s%HJLM=;;$N9g7W$,A4<R$NGd>e9bM=;;$KJkN,K>$^$7$$$M=;;$H$$$($^$9!#□(B

□BJ$*$+$D7n<!$GM=;;$,@_Dj$G$-$k3H$,4IM}2q7W$N:GDc>r7oG7g&!#□(B

<p>
<FONT color="#FFFFFF">□$B"#□(B</FONT>

□$BM=;;$O!VGd>e9b!WM=;;$@$1GJ$/!"862A!"7PHq!"Mx1W$NM=;;!"B_<ZBP>HI=$NM=;;$d;q6b7+$j7W2h!"□(B

□$B%-%c%C%7%e%U%m!<$N7W2h$d@G6bBP:v$JINM=;;bI,MWG$9!#□(B<p>
<FONT color="#FFFFFF">□$B"#□(B</FONT>

□$BB_<ZBP>HI=$NM=;;$H$$$&NOJ+J+Fq$7$$$bNG$9!#Nc$($PGd3]6b$H$$$&NOKh7n!"□(B

□$BH/@8$H2s<}$r7+$jJV7FB_<ZBP>HI=$KI=<($5l^9+$i!"$"$/$^Gb!V3&$"$kG"m&4|Kv;D9b!W$rM=B,$9k3HKJj$^$9!#□(B

□$BB_<ZBP>HI=M=;;$G$O:G=*E*$K$O4|Kv$N<+8J;qK\HfN(rCNk3H$,=PMh$k$@$1GBg-$J0U5A$,$"$k$H$$$($^$9!#□(B

<p>
<B><FONT color="#FFFFFF">□$B"#□(B</FONT>GLOVIA-C V10 □$B?72q7W%P!<%8%g%s$G$O<!$NM=;;5!G=$,MQ0U5$l$F$$$$^$9!#□(B
<FONT color="#FFFFFF">□$B"#"#□(B</FONT>□$B!&□(B □$BB;1W7W;;=qM=;;$HB_<ZBP>HI=M=;;$r@_Dj$G$-$^$9!#□(B
<FONT color="#FFFFFF">□$B"#"#□(B</FONT>□$B!&□(B □$B%-%c%C%7%e%U%m!<7W;;=q$NM=;;!J4V@\K!!K$r:n@.$G$-$^$9!#□(B
<FONT color="#FFFFFF">□$B"#□(B</FONT>

FDWH□BK<}G<5l$?2q7W%G!<%?$O!"□(BEXCEL□BJINB>%7%9%F%`HNO"7H6/2=KhCF!"L$MhM=B,$r9k5!G=$,=<<B$7$F$$$^$9!#□(B
<FONT color="#FFFFFF">□$B"#□(B</FONT>

□$B!V<B@S2q7W!W$+$i!VL$Mh2q7W!W$X!*IY;NDL$,$4Ds0F$9$k!V4k6H2q7W%k%M%C%5%s%9!WNb$&0l$D$N%3%s%;%W%H$G$9!#□(B</B>
<p>
<FONT color="#FFFFFF">□$B"#□(B</FONT>

□$B4k6H$K$*$1$k7P:Q3hF0$N9YF$,!V?tCM!W$KCV-49(il$F!J2q7W=hM}$5lF!K:bL3=tI=$KI=<($5l^$9!#□(B

□$B=>$C$F7h;;$r7P$?!V:bL3=tI=!W$r$_$l$P2q<R$N7r9/>uBV$,$"$kDxEY$Oo+j^$9!#□(B

□BJ$<!V$"$kDxEY!W$JN+!)$H$$$($P:bL3=tI=$O$"$/$^$G$b:n@.$5l?;~E@$N;D9b$G$"$CF=3K;j$k%W%m%;%9$OJ+J+o+iJ$$$+iG$9!#□(B

□$BB_<ZBP>HI=$bF1MM$G$9!#B_<ZBP>HI=$O4|Kv$N;D9b$,I=<($5l^$9!#$=$N;D9b$@1rD/aF$b!V$"$kDxEY!W$N7r9/>uBV7+o+j^$$;$s!#□(B

<FONT color="#FFFFFF">□$B"#□(B</FONT>

□$BM=;;$rD/CF<B@S$HHf3S$9$k!#$3lO7P1D4IM}$N4pK\Cf$N4pK\$G7g$&!#□(B
<p>
<FONT color="#FFFFFF">□$B"#□(B</FONT>

□$B4IM}2q7W$N=EMW$JMWAG$K!V7P1DJ,@O!W$,$"j^$9!#4k6H$,Mx1W$r=P$7$F@.D9$7$F$$$/$?$aKO!"4k6H$N8=>u$rGD0.7F□(B

□$B!"<!$KI,MW$J<h$jAH$_$r$$$AAa$/H=CG$7!"9TF0$9$k3H$,=EMW$G$9!#□(B

□$B7P1DJ,@O$G$O!"B_<ZBP>HI=$HB;1W7W;;=qJI$N:bL3=tI=$rMxMQ7F!"<}1W@-$d0BA4@-!"@.D9@-$JIrJ,@O7$^$9!#□(B

<B><FONT color="#FFFFFF">□$B"#□(B</FONT>GLOVIA-C V10□$B?72q7W%P!<%8%g%s$G$O!"<!$N;0DN@Z$j8}$Khk□(B
<a href="javascript:subWin1('z14.html','open')">□$B7P1DJ,@O□(B</A><FONT size="-1"></FONT>□BrDs6!7F$$$$^$9!#□(B</B>
</p>
<TABLE border="0">
<TBODY>
<TR>
<TD colspan="3"><B>(1)□$B2q7W%G!<%?$rMQ$$$?7P1DJ,@O□(B</B></TD>
</TR>
<TR>
<TD width="15"></TD>
<TD valign="top"><B>□$B!&□(B</B></TD>
<TD><B>□$B;ELuF~NO;~$KB?$/$N>pJs$r;}$?$;$k3H$,$G$-$k$?$a!"2q7W%G!<%?$r4IM}2q7W$N%G!<%?$H7$F3hMQG-$^$9!#□(B

□B7$?$,CF!"4k6H$N@53N$J%G!<%?$rH?1G$5$;$??.Mj@-$N9b$$$7P1DJ,@O$,9T$($^$9!#□(B</B></TD>
        </TR>
        <TR>
         <TD colspan="3"><B>(2)□$BB?LLE*$J7P1DJ,@O□(B</B></TD>
        </TR>
        <TR>
         <TD></TD>
         <TD valign="top"><B>□$B!&□(B</B></TD>

<TD><B>□$B4k6H$,@.D9$9$kKD$l!"?75,;v6H$K;2F~7?$j!"?7@=IJ$r3+H/7?$j!";v6H$=NbN,J#;(2=$7!"B?MM2=$7$^$9!#□(B

□$B7P1D4IM}LL$G$O;v6H$4HN7P1DJ,@O$,I,MW$KJj$^$9!#□(B</B></TD>
        </TR>
        <TR>
         <TD></TD>
         <TD valign="top"><B>□$B!&□(B</B></TD>
         <TD><B><A
href="javascript:subWin1('z03.html','open')">□$B%;%0%a%s%H2q7W$H%W%m%8
%'%/%H2q7W□(B</A><FONT size="-1"></FONT>

        □BH$$$&FsDN<jK!$rMQ0U$7$^$7$?$N$G!"B?LLE*$O7P1DJ,@O$,2D
G=KJj^7?!#□(B</B></TD>
        </TR>
        <TR>
         <TD
colspan="3"><B>(3)□$B7P1D;XI8$rMQ$$$?7P1DJ,@O□(B</B></TD>
        </TR>
        <TR>
         <TD></TD>
         <TD valign="top"><B>□$B!&□(B</B></TD>
         <TD><B>□$B<}1W@-!"0BA4@-!"@8;:@-!"@.D9@-
JI$N;XI8J,@O$,G-$^$9!#□(B</B></TD>
        </TR>
       </TBODY>
      </TABLE>
      <P align="right"><A href="09.html"><IMG src="img/next.gif" width="51"
height="13" border="0" alt="□$B<!%Z!<%8□(B"></A></P>

            <IMG src="img/line.gif" width="610" height="5" border="0"
alt="">

```html
            <FONT size="2"><FONT
color="#ff8000">□$BBh□(B1□$B>O□(B</FONT> <a
href="index.html">□$B9bEY$J4IM}2q7W%W%m%;%9$X$N4|BT!*□(B</a><BR>
            <FONT color="#ff8000">□$BBh□(B2□$B>O□(B</FONT> <a
href="02.html">□$BB?MM$J@)EY2q7W%W%m%;%9$X$N4|BT!*□(B</a><BR>
            <FONT color="#ff8000">□$BBh□(B3□$B>O□(B</FONT> <a
href="03.html">□$BE*3N$J7P1D;Y1g%W%m%;%9$X$N4|BT!*□(B</a><BR>
            <FONT color="#ff8000">□$BBh□(B4□$B>O□(B</FONT> <a
href="04.html">□$BB?:L$J%G%#%9%/%m!<%:2q7W%W%m%;%9$X$N4|BT!*□(B
</a><BR>
            <FONT color="#ff8000">□$BBh□(B5□$B>O□(B</FONT> <a
href="05.html">□$B%?%$%`%j!<$J%9%T!<%I2q7W%W%m%;%9$X$N4|BT!*□(B<
/a><BR>
            <FONT color="#ff8000">□$BBh□(B6□$B>O□(B</FONT> <a
href="06.html">□$B?WB.$J7n<!7h;;%W%m%;%9$X$N4|BT!*□(B</a><BR>
            <FONT color="#ff8000">□$BBh□(B7□$B>O□(B</FONT> <a
href="07.html">□$BB?LLE*$J;q6b7+$j2q7W%W%m%;%9$X$N4|BT!*□(B</a><BR
>
            <FONT color="#ff8000">□$BBh□(B8□$B>O□(B</FONT>
□$BB?LLE*$J7P1DJ,@O%W%m%;%9$X$N4|BT!*□(B<BR>
            <FONT color="#ff8000">□$BBh□(B9□$B>O□(B</FONT> <a
href="09.html">□$B%(%T%m!<%0□(B</a></font></TD>


<!-- JOISCA END -->
    </tr>
  </table>

    <!-- main TAIL -->
    <table width="610" border="0" cellspacing="0" cellpadding="0">
     <tr align="right">
      <td><a href="#top"><img src="../../../img/topofpage.gif" width="85" height="13"
alt="□$B%Z!<%8$N@hF,$X□(B" border="0"></a></td>
     </tr>
    </table>
    <!-- main END --> <img src="../../../img/space.gif" border="0" width="464"
height="12" alt=""></td>
  </tr>
</table>


<!--Content End-->
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#000000">
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
<tr bgcolor="#666666">
```

```html
<td>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
        <td><a href="../../contact/index.html"><img src="../../../img/contact.gif"
width="76" height="17" alt="□$B$*Ld$$9g$o$;□(B" border="0"></a><img
src="../../../img/borderline.gif" width="1" height="17" alt=""><a
href="../../copyright/index.html"><img src="../../../img/copyright.gif" width="128"
height="17" alt="□$BCx:n8"$H%j%s%/$K$D$$$F□(B" border="0"></a><img
src="../../../img/borderline.gif" width="1" height="17" alt=""></td>
<td align="right"><a href="http://jp.fujitsu.com/"><img src="../../../img/com_jp.gif"
border="0" alt="jp.fujitsu.com" width="205" height="14"></a></td>
</tr>
</table>
</td>
</tr>
<tr bgcolor="#FF0000">
<td><img src="../../../img/space.gif" width="620" height="5" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
<td align="left"><img src="../../../img/space.gif" border="0" width="620" height="3"
alt=""></td>
</tr>
<tr>
<td align="right"><img src="../../../img/copyright_fujitsu.gif" width="260" height="12"
alt="All Rights Reserved, Copyright(C) FUJITSU" border="0"></td>
</tr>
</table>
</body>
</html>
```

Page 9

```html
<!DOCTYPE HTML PUBLIC "-//W3C//DTD HTML 4.01 Transitional//EN">
<html>
<head>
<meta http-equiv="Content-Type" content="text/html; charset=iso-2022-jp">
<title>CyberSeminar &gt; GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B - GLOVIA</title>
<link rel="stylesheet" type="text/css" href="./style_jp.css">

<script language="javascript">

<!--
```

```
var newWin=null;
var newFile=null;
var winName=null;

function subWin1(newFile,winName)
{
sub1=window.open(newFile,winName,"scrollbars=yes,resizable=no,menubar=no,directo
ries=no,status=no,location=no,width=530,height=400");
}
// -->

</script>

<style type="text/css">
<!--
.search {color: #333333; background: #FFFFFF}
-->
</style>
</head>
<body bgcolor="#FFFFFF" text="#333333" link="#003399" vlink="#660099"
alink="#FF3333" leftmargin="0" rightmargin="0" topmargin="0" marginwidth="0"
marginheight="0">
<a name="top"><!-- Top of Page --></a>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
   <td align="left" valign="top"><a href="http://www.fujitsu.com/"><img
src="../../../img/fujitsu/415x64l.gif" width="415" height="64" alt="FUJITSU"
border="0"></a></td>
   <td align="right" valign="bottom" width="100%"><a
href="http://jp.fujitsu.com/"><img src="../../../img/region_jp.gif" width="205"
height="20" alt="Japan" border="0"></a></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#FF0000">
<td><img src="../../../img/space.gif" width="620" height="5" alt=""></td>
</tr>
<tr bgcolor="#666666">
   <td>
     <table width="620" border="0" cellspacing="0" cellpadding="0">
      <tr valign="middle">
        <td><!--
cr --><a href="../../../index.html"><img src="../../../img/home.gif" width="45"
height="17" alt="□$B%[!<%`□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
```

```html
cr --><a href="../../solution/index.html"><img src="../../../img/about.gif" width="99"
height="17" alt="GLOVIA□$B$K$D$$$F□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../products/index.html"><img src="../../../img/products.gif" width="39"
height="17" alt="□$B@=IJ□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../topics/index.html"><img src="../../../img/topics_menu.gif"
width="68" height="17" alt="□$B%H%T%C%/%9□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../case/index.html"><img src="../../../img/case.gif" width="59"
height="17" alt="□$BF3F~;vNc□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../index.html"><img src="../../../img/cybersmr1.gif" width="95"
height="17" alt="CyberSeminar" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../event/index.html"><img src="../../../img/event.gif" width="56"
height="17" alt="□$B%$%Y%s%H□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../links/index.html"><img src="../../../img/link.gif" width="65"
height="17" alt="□$B4XO"%j%s%/□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --><a href="../../sitemap/index.html"><img src="../../../img/sitemap.gif" width="57"
height="17" alt="□$BAm9g:w0z□(B" border="0"></a><!--
cr --><img src="../../../img/borderline.gif" width="1" height="17" alt=""><!--
cr --></td>
      </tr>
    </table>
  </td>
</tr>
<tr bgcolor="#000000">
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
<td>
<table width="100%" border="0" cellspacing="0" cellpadding="2">
<tr>
      <td align="right" valign="middle"><img src="../../../img/space.gif" border="0"
alt=" " width="59" height="17"><img src="../../../img/space.gif" border="0" width="10"
height="17" alt=""></td>
</tr>
</table>
</td>
</tr>
<tr bgcolor="#000000">
```

```html
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
<td align="left" valign="top">
<table width="620" border="0" cellspacing="0" cellpadding="3">
<tr>
        <td align="left" valign="top"> <font size="2"><a
href="../../../index.html">□$B%[!<%`□(B</a></font>
        <font size="2">&gt;</font> <font size="2"><a
href="../index.html">CyberSeminar</a></font>
        <font size="2">&gt;</font> <font size="2">GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B</font></td>
</tr>
</table>
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1"
alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr align="right">
<td>
<table width="620" border="0" cellspacing="0" cellpadding="0">
<tr align="right" valign="top">
        <td><img src="../../../img/title/title_company.gif" border="0" alt="GLOVIA"
width="620" height="25"></td>
</tr>
</table>
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1"
alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
    <td align="left" valign="top" background="../../../img/tbg2.jpg"><img width="219"
height="70" alt="CyberSeminar" border="0" src="../img/title.gif"></td>
</tr>
<tr>
```

```html
<td bgcolor="#000000"><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#CCCCCC">
<td align="left" valign="top">
<table width="620" border="0" cellspacing="0" cellpadding="0">
<tr>
<td width="10" align="left" valign="top"><img src="../../../img/space.gif" width="10" height="25" alt=""></td>
        <td width="610" align="left" valign="middle"><b>GLOVIA-
C□$B$G<B8=$9$k4k6H2q7W%k%M%C%5%s%9□(B
□$BBh□(B9□$B>O□(B</b></td>
</tr>
</table>
</td>
</tr>
<tr>
<td bgcolor="#000000"><img src="../../../img/space.gif" width="464" height="1" alt=""></td>
</tr>
</table>

<!--Content Start-->

<!-- NumberSTR -->
<table width="100%" border="0" cellspacing="0" cellpadding="0">
  <tr>
    <td align="left" valign="top">
     <table width="620" border="0" cellspacing="0" cellpadding="0">
      <tr>
       <td colspan="2"><img src="img/space.gif" width="620" height="3" alt=""></td>
      </tr>
      <tr>
       <td width="10"><img src="img/space.gif" width="10" height="8" alt=""></td>
       <td width="610" align="left" valign="top">
        <font size="2">

        <!-- menu1 -->
        <a href="index.html">1</a> &#124;
        <!-- menu2 -->
        <a href="02.html">2</a> &#124;
        <!-- menu3 -->
        <a href="03.html">3</a> &#124;
        <!-- menu4 -->
```

```html
      <a href="04.html">4</a> &#124;
      <!-- menu5 -->
      <a href="05.html">5</a> &#124;
      <!-- menu6 -->
      <a href="06.html">6</a> &#124;
      <!-- menu7 -->
      <a href="07.html">7</a> &#124;
      <!-- menu8 -->
      <a href="08.html">8</a> &#124;
      <!-- menu9 -->
      9 &#124;

      </font>
     </td>
    </tr>
    <tr>
     <td colspan="2"><img src="img/space.gif" width="620" height="3" alt=""></td>
    </tr>
   </table>
  </td>
 </tr>
 <tr>
   <td bgcolor="#000000" height="1"><img src="img/space.gif" width="620"
height="1" alt=""></td>
 </tr>
</table>
<!-- NumberEND -->
<br>


<table width="620" border="0" cellspacing="0" cellpadding="0">
 <tr>
   <td width="10" valign="top"><img src="../../../img/space.gif" width="10" height="10"
alt=""></td>
   <td width="464" valign="top" align="left"><img src="../../../img/space.gif"
border="0" width="464" height="7" alt=""><br clear=all>

   <!-- main TOP -->
   <table width="610" border="0" cellspacing="0" cellpadding="3">
      <TR align="left">
      <TD><a href="javascript:history.back();"><img src="../../img/zenpage.gif"
border="0" width="107" height="20" alt="□$BA02hLL$XLa$k□(B"
align="right"></a></TD>
      </TR>
      </table>
```

```
<!-- main BODY -->
<table width="610" border="0" cellspacing="0" cellpadding="3">
<!-- JOISCA START -->
        <tr>
      <TD><IMG src="img/09epi.gif" width="609" height="29" border="0"
alt="□$B%(%T%m!<%0□(B">
            <P>
            <FONT color="#FFFFFF">□$B"#□(B</FONT>

      □$B4k6H$K$*$1$k2q7WItLg$OAm$8$F!V7PM}It!W$H8F$P$l$F$$$^$9!#□(
B

      □$B7PM}!"?M;v!"AmL3$H$$$C$?ItLg$O$$$o$P7P1D3hF0$N8eJ};Y1gItLg$
G$9!#□(B

      □$B4k6H2q7W%k%M%C%5%s%9$,Ds0F$9$k4k6H2q7W$NI|3h$O!"7h$7$F8
eJ}$+$iA0J}$X$H$$$&$3$H$G$O$"$j$^$;$s!#□(B

      □$B4k6H2q7W$K$h$k@.2L$,7P1D$NA4J}0L$K3hMQ$5$l$kJ82=$r$D$/$k$3
$H!"2q7WItLg$,7P1D>pJsH/?.4pCO$K$J$C$F7P1D$N8=>l$r;Y1g$7$F$$$/$3$H!#□(
B

      □$B$3$l$,,IY;NDL$NDs0F$9$k4k6H2q7W%k%M%C%5%s%9$G$9!#□(B<B
R>

            <BR>
            <FONT color="#FFFFFF">□$B"#□(B</FONT>
□$BIY;NDL$O2a5n$K!"□(B3□$BK|<R0J>e$N$*5RMM$N□(BERP□$B9=C[$r;Y1g
$7$?<B@S$r8X$C$F$$$^$9!#□(B
      GLOVIA□$B%7%j!<%:,$,$=$NCf?4$K0LCV$9$k$h$&$K$J$C$F$+$i$b!"□(B
      □$B$?$/$5$s$N□(B<A
href="http://glovia.fujitsu.com/jp/topics/00apr/000425.html"
target="_blank">□$B@.8y;vNc□(B</A>□$B$rF3$$$$F$$$^$9!#□(B<P>
            <FONT color="#FFFFFF">□$B"#□(B</FONT>
IT□$B$O$I$3$^$G$$$$C$F$b<jCJ$G$"$j!"□(BIT□$B$r3hMQ$7$F$I$s$J7P1D3W?7$
,$G$-$k$N$+$,,Ld$o$l$F$$$^$9!#□(B

□$BIY;NDL$O2a5n$N$*5RMM$N%=%j%e!<%7%g%s$rDL$8$F!"$?$/$5$s$N7P1D
%N%&%O%&$bC_@Q$7$F$-$^$7$?!#□(B

□$B$3$l$+$i$O□(BGLOVIA□$B%7%j!<%:$rDL$8$F!"C_@Q$7$?%N%&%O%&$r
$b$C$F!"?7$7$$$*5RMM$N7P1D%=%j%e!<%7%g%s$K9W8%$7$F$$$/$3$H$r@k8
@$7$F$$$$^$9!#□(B
      □$BC_@Q$5$l$?%N%&%O%&$N0lIt$O4{$K!"□(BGLOVIA-
C□$B$N%U%!%_%j!<%=%U%H$7$F$b9-$/Ds6!$5$l$F$$$^$9!#□(B<p>
            <FONT color="#FFFFFF">□$B"#□(B</FONT>
```

```
□$B4k6H$NIU2C2ACMAOB$$K9W8%$9$k7P1D4IM}%W%m%;%9$r40@.$
5$;$k$K$O!"$d$O$j□(BIT□$B$rL5;k$7$F$OIT2DG=$G$9!#□(B
            <a
href="javascript:subWin1('z15.html','open')">□$BIY;NDL$N□(BIT□$B%=%j%e!<%7
%g%s$H7P1D%=%j%e!<%7%g%s$,0lBN□(B
            <FONT size="-1"></FONT></A>□$B$K$J$C$?$H$-
!"$*5RMM$N5a$a$F$$$k!V4k6H$N7P1D;q8;$N:GE,G[CV!W$,<B8=$G$-
$k$b$N$H3N?.$7$F$$$^$9!#□(B
            </p>

            <IMG src="img/line.gif" width="610" height="5" border="0"
alt=""><BR>

            <FONT size="2"><FONT
color="#ff8000">□$BBh□(B1□$B>O□(B</FONT> <a
href="index.html">□$B9bEY$J4IM}2q7W%W%m%;%9$X$N4|BT!*□(B</a><BR>
            <FONT color="#ff8000">□$BBh□(B2□$B>O□(B</FONT> <a
href="02.html">□$BB?MM$J@)EY2q7W%W%m%;%9$X$N4|BT!*□(B</a><BR>
            <FONT color="#ff8000">□$BBh□(B3□$B>O□(B</FONT> <a
href="03.html">□$BE*3N$J7P1D;Y1g%W%m%;%9$X$N4|BT!*□(B</a><BR>
            <FONT color="#ff8000">□$BBh□(B4□$B>O□(B</FONT> <a
href="04.html">□$BB?:L$J%G%#%9%/%m!<%:2q7W%W%m%;%9$X$N4|BT!*□(B
</a><BR>
            <FONT color="#ff8000">□$BBh□(B5□$B>O□(B</FONT> <a
href="05.html">□$B%?%$%`%j!<$J%9%T!<%I2q7W%W%m%;%9$X$N4|BT!*□(B<
/a><BR>
            <FONT color="#ff8000">□$BBh□(B6□$B>O□(B</FONT> <a
href="06.html">□$B?WB.$J7n<!7h;;%W%m%;%9$X$N4|BT!*□(B</a><BR>
            <FONT color="#ff8000">□$BBh□(B7□$B>O□(B</FONT> <a
href="07.html">□$BB?LLE*$J;q6b7+$j2q7W%W%m%;%9$X$N4|BT!*□(B</a><BR
>
            <FONT color="#ff8000">□$BBh□(B8□$B>O□(B</FONT> <a
href="08.html">□$BB?LLE*$J7P1DJ,@O%W%m%;%9$X$N4|BT!*□(B</a><BR>
            <FONT color="#ff8000">□$BBh□(B9□$B>O□(B</FONT>
□$B%(%T%m!<%0□(B</font></TD>

<!-- JOISCA END -->
     </tr>
    </table>

    <!-- main TAIL -->
    <table width="610" border="0" cellspacing="0" cellpadding="0">
     <tr align="right">
```

```html
        <td><a href="../../featurestory/14/index.html"><img src="img/nav_mokuji.gif"
width="171" height="17" alt="FeatureStory□$BL\<!$KLa$k□(B"
border="0"></a></td>
      </tr>
    </table>

    <table width="610" border="0" cellspacing="0" cellpadding="0">
      <tr align="right">
        <td><a href="#top"><img src="../../../img/topofpage.gif" width="85" height="13"
alt="□$B%Z!<%8$N@hF,$X□(B" border="0"></a></td>
      </tr>
    </table>
    <!-- main END --> <img src="../../../img/space.gif" border="0" width="464"
height="12" alt=""></td>
  </tr>
</table>


<!--Content End-->
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr bgcolor="#000000">
<td><img src="../../../img/space.gif" width="620" height="1" alt=""></td>
</tr>
<tr bgcolor="#666666">
<td>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
        <td><a href="../../contact/index.html"><img src="../../../img/contact.gif"
width="76" height="17" alt="□$B$*Ld$$9g$o$;□(B" border="0"></a><img
src="../../../img/borderline.gif" width="1" height="17" alt=""><a
href="../../copyright/index.html"><img src="../../../img/copyright.gif" width="128"
height="17" alt="□$BCx:n8"$H%j%s%/$K$D$$$F□(B" border="0"></a><img
src="../../../img/borderline.gif" width="1" height="17" alt=""></td>
<td align="right"><a href="http://jp.fujitsu.com/"><img src="../../../img/com_jp.gif"
border="0" alt="jp.fujitsu.com" width="205" height="14"></a></td>
</tr>
</table>
</td>
</tr>
<tr bgcolor="#FF0000">
<td><img src="../../../img/space.gif" width="620" height="5" alt=""></td>
</tr>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
<tr>
```

```
<td align="left"><img src="../../../img/space.gif" border="0" width="620" height="3"
alt=""></td>
</tr>
<tr>
<td align="right"><img src="../../../img/copyright_fujitsu.gif" width="260" height="12"
alt="All Rights Reserved, Copyright(C) FUJITSU" border="0"></td>
</tr>
</table>
</body>
</html>
```

[DIR1]Redacted area
[DIR2]Redacted area
[DIR3]Redacted area
[DIR4]Redacted area
[DIR5]Redacted area
[DIR6]Redacted area
[DIR7]Redacted area
[DIR8]Redacted area
[DIR9]Redacted area
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[DIR17]Redacted area
[DIR18]Redacted area
[DIR19]Redacted area