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Extensible business reporting language vs

EXTENSIBLE BUSINESS REPORTING LANGUAGE XBRL: A NEW DIMENSION IN FINANCIAL REPORTING

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ABSTRACT

From its inception in the late 1990s, extensible business reporting language (XBRL) has created a revolutionary buzz in the financial reporting community. This study will examine the impact of XBRL in financial reporting and determine if this new phenomenon is truly a promise or just a passé. The result of the study suggests that XBRL will not enhance financial reporting. The result further suggests that the biggest winner of the process will be the stock analyst, followed by the investors. Majority of the respondents did not believe XBRL will have any impact on convergence. However, 100% of the respondents believed that XBRL will not reduce financial fraud or have any impact on internal control.

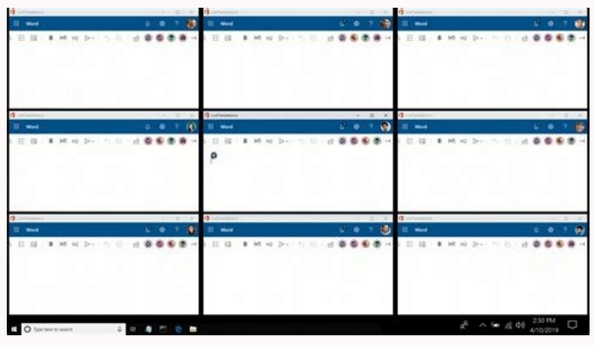
Keywords: Accounting, XBRL, financial reporting, business reporting

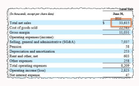
INTRODUCTION

Invented in 1998 by Charles Hoffman (Farewell, 2006), extensible business reporting language better known as XBRL has created a revolutionary buzz in the financial reporting world. Since the efforts of the AICPA in 1999, the language known as the extensible financial reporting markup language (XFRML) was rechristened the eXtensible Business Reporting Language (XBRL) (Harding, 1999; Hannon, 2004a; Kernan, 2009). XBRL is a specification of Extensible Markup Language (XML), and represent the future in data accessibility. This new reporting tool promises to provide both internal and external benefits (Marshall & Heffes, 2007) to the accounting and financial reporting community. In addition to increasing transparency in financial reporting, XBRL also has the ability to increase efficiency and effectiveness to shared financial information. XBRL is quickly becoming the standard method of communicating financial data among a wide range of users thus honoring its pledges to change business and financial reporting from the traditional method to the digital method (Garbellotto, 2007).

Below is the manner organizations currently collect financial information that is used for the preparation of financial statement (Farewell, 2006).

This study will quantitatively examine the impact of XBRL in financial reporting and attempt to answer the question whether this new Phenomenon is truly a promise that is here to stay or just another financial passé.





Extensible business reporting language. Extensible business reporting language (xbrl).

Pierchocki. The presentation of the good budget is one of the efforts of the corporate governance. If you want to put these numbers in a spreadsheet file to perform the analysis on the instructions, you need to enter manually or copy and paste each account and the corresponding number in the spreadsheet. Yoon, Zo and Ciganek (2010) [8] Search for research If XBRL adoption reduces the asymmetry of information or not in the context of the stock market. XBRL uses XML Syntax and other XML-based technologies such as XML, XLINK, XPATH, namespace, etc. scheme. To explain the semantic understanding. Quarterly government information, vol. And S. The asymmetry of the information can cause imbalance of the many information between agents and principles. Accessible for 2013-10-17.ã, ^ Thoughtful, Ronald F. Foreign investors are possible to carry out their analysis independently and make comparisons using their own language. Imagine watching financial statements of a company online on the company's website. 2011. The files in advance and voluntary of financial information in the format of the XBRL signal format of higher corporate governance and operational performance? Company signaling language Extensible Business (XBRL) is an XML-based language that provides effective solutions for preparing, presentation and exchange of international financial reporting standards. [1] XBRL - Company signaling language Extensible Business - It is a collaborative framework developed to create standardized and adapted to the digital representation of financial statements, taxes and other business relationships in detail and concise and extracted data. [2] On 16 March 2005, SEC (Securities Commission Commission) issued a final regulation 33-8529 which encouraged the voluntary registrants to present a card information tag In the Edgar Reporting System with the XBRL format. Ago XBRL. XBRL. Reduce the asymmetry of information? There have been many studies that lead to testing various business services and anteceded company performance. XBRL specifications are developed and published by XBRL International, Inc. Recovered by " Will XBRL improves business governance? 2005. 1 Ã ¢ â,¬ "20 ^ ALLES, MICHAEL, M. While the standard V2.1 has remained stable since then, different XBRL modules have been developed that can be connected to obtain new functionality or operabilization. Increase in comparison And analysis of reporting information Different commercial companies. Filed by the original version of 2013-10-17. Several XBRLs with the usual non-interactive data report format XBRL is very different from the PDF files that have been used in the financial signal. 29, pp.553Ã ¢ â,¬ "563 ^ Yoon, Hyungwook, H. XBRL or business signaling extensible business is a standard software developed to improve the way financial data is communicated, making it easier to fill out and share these data. Presentation of XBRL through an education analysis project Ã¯ancial. Technically, the main body of the XBRL is the XBRL taxonomy. A taxonomy of financial reporting acts as a dictionary of accounts with the relationship specified between them. [1] For example, in the accounting taxonomy, the cash is classified as part of a fluid activity, and current activities are classified as part of the total activity. XBRL: The standardized business language for the repair and governance of the 21st century. 2, No. 4, pp. In particular, the extensible business reporting language is an implementation of XML (extendable markup language), which is a specification used for organizing and defining online data. Data reporting is not required In Xbrl because it has become prevalent, it was suggested that it will not long before all the companies will have to report to report Financial data in this language. Traditionally, these statements would simply be in simple text. XBRL does not produce accounting standards but promotes the utility of the standard itself. Bhattacharya. XBRL Allowws For easy data transmission between companies. Only in Indonesia, Bapepam-Lk was conducting a study and planning to adopt XBRL two years in the future. The report indicated in this XBRL is optimized for computer consumption (data analysis via computer software). The results of his research found that there was a significant and negative relationship between the adoption of XBRL and asymmetry information, which hindered that XBRL adoption could cause a reduction in information asymmetry in the stock market. Shaw. Schiavina and O. ixbrl, where they are online online is an update that allows you to incorporate XBRL metadata into an HTML document. Through the financial statements, it can be seen by various activities carried out by the company for last year. Improvement of environmental control, reducing data handling (both in innocence but ineffective and in a more bad sense). Taxonomy illustrates the definition of the concept of individual relationships and the relationship between these concepts and other semantic meanings. Journal of Business Research Vol.64, pp.157 - 163 External links Official Websites XII Wiki Xbrl Filed 2007-10-27 in Wayback Machine. However, if the data on the site were available in the extensible language of corporate reporting (XBRL), you can simply convert these data from the website into a spreadsheet program (usually instantaneous) that is XBRL compatible. Search results in Chen (2012) [7] examined the implementation of XBRL-government to increase responsibility and transparency in company and financial information. This is because the data of the financial card in the form XBRL can be easily transformed into various computer software. Based on thoughtful research and Bhattacharya Bhattacharya The corporate governance is significantly and positively correlated to the company's decision to become an early and voluntary company that transmits financial information in the XBRL format. 9 (1): 14-21 ^ A B Cohen, Eric E., T. XBRL uses tags to identify each piece of financial data, which therefore allows it to be used at the programmatic level by a program compatible with XBRL. Furthermore, the effect of XBRL adoption to reduce the asymmetry of information is strong strong for large companies compared to medium and small companies. International Journal of Dissemination and Governance, Vol. 9, pp. Increase easy access to financial information, especially for international investors, since XBRL applies a standard identification standard. 153 - 173 ^ "Copy of archives". The XBRL connections with transparency and the efficiency of financial reports are a form of management transparency towards parts with interest in the company. Supported by major software providers that allow new functionality and efficiency. (XII). P. Archived 2013-10-17 in Wayback. Accelerate the corporate decision-making process for investors. Acceptance and use of the language of the language of the company exposure: an empirical review. Due to the standardized nature of identification and language tags, financial data from a country, which has established accounting standards such as U.S. Gaap, can be easily completed in the accepted accounting principles of another country even if they are drastically different. 13, pp. 91 - 108 ^ Chen, Yu-who. The extensible business signaling language (XBRL) is a global framework freely available for accounting principles used for the exchange of business information. XBRL is based on XML encoding and is a standardized way Transmit financial records around the world. The most current version of XBRL, V2 .1, was published in 2003 and remained stable. 2013. 2013. ^ A B Stimgergaki, Elissavet, A. This indicates that America Serika prepares to exchange its financial reporting format in the XBRL format. Company performance is often evaluated by data on the company budget. The XBRL connection with asymmetry information of asymmetry information is a problem that has received a lot of attention by accounting researchers. An use of XBRL is defined and exchanging financial information as financial statements. This communication is determined by metadata arranged in taxonomy. Help organizations adapt to the expanding sector acceptance method. Organizations can take advantage of XBRL to define financial information and produce financial statements in various formats. The latest version of the standards, V2.1 was formalized in 2003. Some of the potential benefits adopt practically the adoption of XBRL also delivered by Cohen, Schiavina and ServoS (2005) [2] which includes: increase in exchanges and between Organizations. Stavropoulos and T. At the same time, the company's performance factor included Liquidity and the size of the company is also related to the decision to present the initial and voluntary use of XBRL. Ciganek. 2011). According to Gomaa, Markelevich, Shaw (2011), [3] The benefit of XBRL is to facilitate financial analysis techniques, such as the analysis of the relationship to compare the same company or business services in different periods in a much more process Simple compared to financial statements (not interactive) traditionally generated. Journal of Social Sciences Vol. The asymmetry of the information will benefit one of the parties that have more information (for example manager) and damaging other parts. ZO, A. ALLES AND PIECHOCKI (2012) [6] stated that the analysis of the decision-making process of governance has shown that XBRL was a new way of and manipulate data to produce produce Better, than when combined with an analytical tool better will lead to knowledge that allows stakeholders and outside the company to make better decisions for business governance. The advantages of the XBRL Some studies have detected that the use of XBRL can reduce the risk of society, improve the efficiency and transparency of society and can continue to satisfy warehouse and market interests. Facilitates the publication of reports (including financial statements) because XBRL can be filled to be the desired format: PDF, HTML, Excel, TXT, etc. Markelevich, Lalou. International Journal of Accounting Information Systems Vol. 2008. XBRL is included in the presentation of interactive financial data. Whereas according to Bapepam-LK, [4] in general, the benefits of XBRL are: increasing the use of electronic reporting systems for implementation: a) format which has been standardized, resulting in "comparable" information and data To be analyzed (b) automatic validation, then minimizes input errors. There are several optional modules as additional components. 2012. The results of their studies indicate that XBRL makes the transparency of information and efficiency in the collection and dissemination of priority information so that it will help achieve the objectives of the program. Reduce the time required to perform business signaling activities and below the process. Journal of Accounting Education vol. A comparative study of e-government XBRL implementations: the potential to improve information transparency and efficiency. Facilitate moving to the business of paper without paper. Therefore, the added value of XBRL comes from use as a tool to separate and format data, and observing the problem in a new way, which is stimulated to produce new information and knowledge, and democrates for users. 368 - 394 ^ GOMAA, Mohamed I., A. Servais. XBRL was developed in 1998 with version 1.0 by the American Certificate Institute of Accountants (AICPA). A picture to improve the governance decision by doing using interactive data. 29, pp. XBRL and accounting Compile XBRL connections with corporate governance and corporate business performance and business services are problems developed by accounting. But this process is expected not cost large costs or can be made the most efficient as possible. possible.

2013-11-4 · [CCTS] ISO/TS 15000-5:2005 Electronic Business Extensible Markup Language (ebXML)— Part 5: ebXML Core Components Technical Specification, Version 2.01 (identical to Part 8 of the ebXML Framework) [CPFR] Voluntary ... UBL does not provide documents for tax reporting purposes. Instead, it provides structures to support the information on which ... Real time monitoring: Business Intelligence solution provides tools to analyze the real time up to the second operational data to enable the business to take quick and informed decisions.; Dashboards: The solution provides dashboards which helps the business to monitor, measure and manage business performance in a very quick manageable way.; Scorecards: Business ... This page is also available in: Melayu (Malay) 简体中文 (Chinese (Simplified)) Malaysia Financial Reporting Standards. The Financial Reporting Framework in Malaysia very simply, works like this – registered companies in Malaysia are all required to prepare statutory financial statements. 2020-1-2 · Part of the magic is the Web Services Description Language (WSDL). This is another file that’s associated with SOAP. It provides a definition of how the web service works, so that when you create a reference to it, the IDE can completely automate the process. So, the difficulty of using SOAP depends to a large degree on the language you use. 2021-2-15 · SQL stands for Structured Query Language and it’s the language relational databases are written in. SQL is used to execute queries, retrieve data, and edit data by updating, deleting, or creating new records. Early adoption and widespread use keep SQL databases a popular data management system. 2022-4-11 · Microsoft SQL Standard and Enterprise share several features, but there are also many differences. From pricing and scalability to performance and functionality, each server is tailored to businesses with varying needs. To identify the right edition for your business, consider the following criteria. Microsoft SQL Standard Microsoft SQL Server Standard provides all the ... 2020-11-13 · HyperText Markup Language - HTML: The authoring language used in the creation of documents for the World Wide Web. SQL Reporting Services is a unified solution of report designing and data warehousing. You can create graphical and tabular data and also set the permission of access. The companies are aligning themselves with the SQL Reporting Services ... 2021-10-27 · There’s a battle going on in the arena of software development & it all comes back to PHP vs. Python Find the best programming language for your project's needs right here Click to Tweet. Summary. In this PHP vs Python comparison, Python wins by 2 points. But this doesn’t mean you have to choose Python and neglect PHP. Design reports for accounts payable, detailed schedules, complex data visualization, custom charts, layered maps, creating dashboards, and use the .NET reporting designer. x Save Up to 30% on ActiveReports.NET Now Through May 9th Learn More Save Up to 30% on ActiveReports.NET Now Through May 9th Learn More Save Up to 30% on ActiveReports

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