XBRL RESEARCH

❖ **Assurance on XBRL-tagged Data**

◆ **Introduce a means by which assurance providers can add credibility to XBRL documents and thus can help users and companies place warranted reliance on XBRL-tagged data.**

▪ Boritz, J. E., and W. G. No. 2003. Assurance reporting for XBRL: XARL (Extensible Assurance Reporting Language). In *Trust and Data Assurances in Capital Markets: The Role of Technology Solutions*, ed. S. J. Roohani, 17-31. Research monograph sponsored by PricewaterhouseCoopers.

▪ Boritz, J. E., and W. G. No. 2004. Assurance reporting for XML-based information services: XARL (Extensible Assurance Reporting Language). *Accounting Perspectives* 3(2): 207-233.

❖ **The Quality of XBRL-tagged Data**

◆ **Investigate the quality of XBRL-tagged data and address the issue of whether there is a need for some type of quality assurance for XBRL-tagged data**

▪ Boritz, J. E., and W. G. No. 2008. The SEC's XBRL voluntary filing program on EDGAR: A case for quality assurance. *Current Issues in Auditing* 2(2): A36-A50.

◆ **Examine the difference between XBRL-tagged data and data provided by Compustat, Yahoo finance, and Google finance, and the impact on such differences on financial analysis.**

▪ Boritz, J. E, and W. G. No. The quality of interactive data: XBRL versus Compustat, Yahoo finance, and Google finance. Under review in *The Accounting Review*.

❖ **XBRL Implementation**

◆ **Examine the XBRL implementation process of accelerated filers.**

▪ Janvrin, D., and W. G. No. 2012. XBRL implementation: A field investigation to identify research opportunities. *Journal of Information Systems* 26(1): 169-197.

XBRL RESEARCH

❖ **The Effect of XBRL Reporting**

◆ Study the effect of mandatory XBRL disclosures across various aspects of the financial information environment (i.e., information efficiency, event return volatility, and stock returns volatility).

▪ Kim, J. W., J. Lim, and W. G. No. 2012. The effect of mandatory XBRL reporting across the financial information environment: evidence in the first wave of mandated U.S. filers. *Journal of Information Systems* 26(1): 127-153.

❖ **Security on XBRL-tagged Data**

◆ Discuss security threats and security requirements related to XBRL and introduce Web Services Security Architecture as a suitable security mechanism for XBRL-based financial reporting services.

▪ Boritz, J. E., and W. G. No. 2005. Security in XML-based financial reporting services on the Internet. *Journal of Accounting and Public Policy* 24(1): 11-35.

❖ **Computer-assisted XBRL Audit Tool**

◆ Introduce an assurance framework for XBRL-tagged data and show how computer-assisted audit functions implemented in a prototype could be used to perform several audit tasks addressed in the framework.

▪ Boritz, J. E., and W. G. No. Computer-assisted functions for auditing XBRL-related documents. Unpublished manuscript.

XBRL RESEARCH

❖ **XBRL: A New Tool For Electronic Financial Reporting**

- Vasarhelyi, Miklos, and Jia Wu. "XBRL: A New Tool For Electronic Financial Reporting." Business Intelligence Techniques: A Perspective from Accounting and Finance. (2004): 73-92.

❖ **XBRL Mandate: Thousands of Filing Forms Errors and So What?**

- Vasarhelyi, Miklos, Hui Du, Xiaochuan Zheng. "XBRL Mandate: Thousands of Filing Forms Errors and So What?" Journal of Information Systems. Spring 2013, Vol. 27, No. 1, pp 61-78.

❖ **Consequences of XBRL Standardization on Financial Statement Data**

- Vasarhelyi, Miklos, David Y. Chan, And J.P. Krahel. "Consequences of XBRL Standardization on Financial Statement Data." Journal of Information Systems. 26.1 Spring 2012.

❖ **Financial Reporting and Auditing Agent with Net Knowledge (FRAANK) and Extensible Business Reporting Language (XBRL)**

- Bovee, Matthew, Alexander Kogan, Kay Nelson, Rajendra P. Srivastava, and Miklos Vasarhelyi. "Financial Reporting and Auditing Agent with Net Knowledge (FRAANK) and Extensible Business Reporting Language (XBRL)." Journal of Information Systems 19.1. (2005): 19-41.

XBRL RESEARCH

❖ **Financial Reporting in XBRL on the SEC's EDGAR System: A Critique and Evaluation**

- Debreceny, R., S. Trabelsi, A. Chandra, J. Cheh, D. Janvrin, G. Trites, and Miklos Vasarhelyi. "Financial Reporting in XBRL on the SEC's EDGAR System: A Critique and Evaluation." Journal of Information Systems 19.2. (2005).

❖ **Does The Year 2000 XBRL Taxonomy Accommodate Current Business Financial Reporting Practice?"**

- Vasarhelyi, Miklos, Michael Ettredge, Matthew Bovee, and Rajendra Srivastava. "Does The Year 2000 XBRL Taxonomy Accommodate Current Business Financial Reporting Practice?" Journal of Information Systems 16.2. 165-182.