

The Impact of Using Extensible Business Reporting Language (XBRL) on Enhancing Financial Analysis of Big Data

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Abstract:

This study aims to highlight the role of extensible Business Reporting Language (XBRL) in enhancing the efficiency and accuracy of financial analysis in the context of big data. The study emphasizes that XBRL facilitates the standardized and uniform organization of financial data, enabling advanced analytical techniques and reducing errors. This, in turn, improves the quality of financial reporting and electronic accounting disclosure, thereby supporting transparency and the ability to make effective strategic decisions.

Keywords:Extensible Business Reporting Language (XBRL); Big Data; Financial Analysis; Electronic Accounting Disclosure.

JELClassificationCodes :C55, G32, M41.

1. INTRODUCTION

Over the past few years, the world has witnessed tremendous advancements in communication and information technology, alongside the evolution of web services and electronic platforms. In a rapidly accelerating world filled with an ever-growing flow of data, it becomes crucial to transform such data into actionable information for improvement and development. Institutions are experiencing significant growth in the volume and diversity of data they handle, making the concept of "big data" one of the most impactful technological paradigms across various fields.

As financial data grows in volume and complexity, institutions face increasing difficulties in analyzing such data accurately and efficiently. These challenges manifest in slow data processing, rising human errors, and difficulty in extracting precise insights to support strategic decision-making. This indicates a persistent gap between the availability of big data and the ability to effectively utilize it in financial analysis.

The extensible business reporting language (XBRL) offers a potential solution to overcome these challenges. As a standardized technology, XBRL contributes to improving data organization, facilitating analysis, and reducing related errors. However, the extent to which XBRL can enhance the quality and efficiency of financial analysis for big data remains an open question, particularly for companies that adopt and adapt their systems to this technology.

1.1 Study Problem

This raises the research problem:

How can the extensible business reporting language contribute to the financial analysis of big data, and what challenges do institutions face when implementing it?

To address this problem, the following research questions are posed:

- What is big data, and how can it be utilized?
- What is meant by the extensible Business Reporting Language, and how does it contribute to improving the accuracy and efficiency of financial analysis for big data?
- What challenges do institutions face when applying the extensible Business Reporting Language to big data?

1.2 Study Hypotheses

- Big data represents a significant opportunity to enhance efficiency and accuracy.
- XBRL is a modern system that requires advanced IT practices, helping reduce errors and facilitating financial analysis using sophisticated tools, thereby increasing efficiency and transparency.
- Technical and human challenges act as barriers to adopting XBRL in the analysis of big data.

1.3 Study Objectives

This study aims to provide comprehensive insights into the role of the extensible Business Reporting Language (XBRL) in enhancing the efficiency and accuracy of financial analysis, with a focus on its impact on processing big data, accelerating access to financial information, identifying the challenges associated with its implementation, and evaluating its contribution to supporting strategic financial decisions.

1.5 Literary review

1.5.1 First Study

Study by Khadidja Ben Bouali and Mohamed Amine Barbari (2018) under the *Title*: "XBRL As Process to Improve the Quality of Information and Efficiency of The Market in North Countries". This study sought to highlight the role of XBRL in the electronic dissemination of accounting information and its contribution to improving the efficiency of stock markets in North African countries. It emphasized the transparency and completeness of XBRL as a language that facilitates the rapid dissemination of financial statements, reflecting positively on financial market performance, development, and attracting investments.

The study concluded that there is a strong relationship between XBRL and financial market efficiency. It leads to providing uniform information, increasing trading volumes, enhancing liquidity, and improving pricing accuracy in financial markets. Additionally, it activates corporate governance principles. The use of XBRL for disclosure by listed companies results in attracting more investors, thus achieving market efficiency.

1.5.2 Second Study

Study by Nagaat Mohamed MareiYounes (2019) under the *Title*: "The Impact of Big Data Analysis on Improving the Quality of Accounting Information – A Field Study". The study examined the impact of big data analysis on improving the quality of accounting information, identifying challenges businesses face when analyzing big data, and exploring its role in transforming the accounting profession and accountants' roles. The study involved a field survey with a sample of 200 participants, including academics, financial analysts, accountants, and experts in big data analysis.

The analysis of big data significantly impacts the characteristics of quality accounting information. Businesses achieve various advantages, such as providing a comprehensive view of the economic unit, improving understanding of its activities, developing strategies and business models, achieving highly competitive advantage, and enhancing the quality of accounting information. Big data analysis offers relevant information that aids in rationalizing decisions within the economic unit, assessing past performance, and providing future-oriented information that influences decision-makers.

1.5.3 Third Study

Study by Haggag, Ismail Mohamed Ahmed (2022) under the *Title*: "The Impact of Big Data Analysis Using the Accounting Information System on Improving the Quality of Financial Reports". This study aimed to measure the impact of big data analysis using the accounting information system on improving the quality of financial reports. It employed a descriptive and analytical methodology, using a questionnaire distributed to a sample of 320 bank employees in Alexandria Governorate.

The study found that big data analysis using the accounting information system affects the financial performance of banks and supports innovation in production processes. Financial reports generated from big data analysis using accounting information systems are characterized by neutrality and represent real events under legal and professional standards. Ultimately, financial reports produced through big data analysis achieve their intended objectives effectively.

2. Contributions of Using the Extensible Business Reporting Language (XBRL)

2.1 Definition of the Extensible Business Reporting Language (XBRL)

XBRL is a free, extensible, and standardized electronic language based on XML, which is an advanced-level programming language. XBRL aims to create an accounting information system accessible via the internet for users (Abdullah, 2011, p. 01).

The International Accounting Standards Board (IASB) defines XBRL as: "The digital language developed to provide a unified electronic format for financial and business reporting. XBRL uses tagging mechanisms that enable computers to understand business information" (IASB, 2024).

The XBRL International Organization defines it as: "An open, international digital standard for business reporting, managed by a global consortium (XBRL International), a nonprofit organization dedicated to the formulation and development of this language" (XBRL, 2024).

From the above definitions, it can be concluded that XBRL is an open, unified international digital standard designed to standardize electronic accounting disclosure in financial reports for institutions.

2.2 Motivations Behind the Emergence of the Extensible Business Reporting Language (XBRL)

The emergence of XBRL was driven by the high cost of preparing traditional financial reports. Using XBRL reduces costs and eliminates many manual preparation tasks, such as re-entering and translating information manually, particularly at the institutional level. When institutions adopt XBRL to publish their financial reports, they gain several advantages, including the following (Mohammed, 2017, pp. 308-309):

- Reduction in the costs of preparing, publishing, exchanging, and using reports, while facilitating comparative financial information reporting.
- Contribution to the implementation of e-commerce and direct trading of securities.
- Enhancing the linkage between sets of statements and information, thereby increasing the efficiency and effectiveness of financial reports for the institution.
- Facilitating structured and extensible data exchange, enabling access to a broader base of investors and clients globally with uniform format, content, and timing.
- Allowing for both vertical and horizontal comparisons across multiple years.
- Improving access to financial information with minimal effort and in a very short time.
- Enhancing the quality and accuracy of financial statements, with the ability to integrate and link financial reports across various departments.
- Enabling regular updates to information.
- Supporting the use of diverse charts and models.
- Promoting dialogue and information exchange between companies and users.

2.3 Importance of the Extensible Business Reporting Language (XBRL) in Financial Reporting

- XBRL is a crucial input for decision-making, requiring alignment with ongoing developments in information and communication technologies to prepare high-quality reports that support sustainable economic growth.

- It significantly reduces costs, cutting them to one-third, by facilitating the preparation, unification, analysis, and use of business information. Additionally, it enables rapid transitions between Arabic and English.
- XBRL is compatible with all types of software, eliminating the need for reformatting and translation of information. Its exceptional speed in data collection ensures easy access for decision-makers with minimal effort.
- It allows investors to access accounting information by providing accounting files in PDF format, enhancing the efficiency of their decisions.
- XBRL enables highly accurate analysis and comparison of accounting information across companies, thereby improving the efficiency and effectiveness of financial and accounting analyses.
- It operates as an independent program for comprehensive financial reporting in a systematic and expandable manner, facilitating the exchange of financial statements with the ability to extract specific information effortlessly (Al-Saeed, 2011, pp. 38-37).

3. Big Data and Its Analytics

3.1 Concept and Characteristics of Big Data

3.1.1 Definition of Big Data

Big Data is not merely an increasing volume of data but refers to any large and complex dataset that traditional analytical methods are incapable of handling effectively. Several definitions have been proposed for this term, including:

International Organization for Standardization (ISO): Big Data is defined as "a collection or collections of data that possess unique characteristics such as volume, velocity, variety, variability, veracity, and data accuracy, which cannot be efficiently processed using traditional methods to derive value from them" (ISO, 2017).

Gartner Inc.: Gartner, a leading IT research company, defines Big Data as "high-volume, high-velocity, and high-variety information assets that demand cost-effective, innovative forms of information processing to enhance insight and decision-making processes" (Gartner, 2024).

McKinsey Global Institute (2011): Big Data is described as "datasets whose size or complexity exceeds the capability of traditional database tools to capture, store, manage, and analyze." These datasets are characterized by their rapid production and exchange, originating from diverse and varied sources and formats. Additionally, the reliability of such data may vary to some extent.

From the above definitions, Big Data can be seen as a term used to describe large volumes of data that are extremely vast, diverse, and rapidly growing, making it challenging to process using conventional database systems and traditional technologies.

3.1.2 Characteristics of Big Data

- Volume: Big Data is vast in scale, often exceeding one terabyte in size.
- Variety: Data sources vary between structured and unstructured formats.
- Velocity: Data is produced at high rates continuously.
- Veracity: Data must be reliable and accurate.
- Value: The ability to transform all types of data into meaningful and useful information.

- Visualization: The capacity to present data in formats that are quickly readable and easily understood.
- Variability: Variations in data resulting from changes in structure, meaning, or format.
- Vulnerability: Maintaining the security and privacy of data.
- Validity: Data must come from precise and reliable sources to ensure suitability for the intended purpose.
- Volatility: The lifespan of data and the duration for which it is stored (Attia Metwally, 2022).

3.2 Big Data Analytics Tools

Big Data analytics involves collecting, organizing, and analyzing large datasets to uncover and visualize patterns and insights. This process requires effective algorithms and techniques to manage the data. Among the most prominent tools are (Rahman & Ibrahim, 2022):

- Apache Hadoop: An open-source framework for storing and processing big data.
- Apache Spark: A fast in-memory data processing engine capable of handling large datasets rapidly.
- Tableau: A powerful and interactive data visualization tool that aids in understanding complex datasets.
- Microsoft SQL Server: A relational database management system designed to handle large volumes of data and provide insights through advanced analytics.
- IBM Watson Analytics: An AI-powered analytics tool for advanced data analysis and insights.
- SAS: A robust suite of analytical software providing tools for data management, statistical analysis, and predictive modeling.

3.3 Opportunities and Challenges Facing Institutions in the Big Data Environment

Table 1. Opportunities and Challenges Facing Institutions in the Big Data Environment

Element	Opportunities	Challenges
Data Evaluation	Assisting companies in evaluating their data by developing evaluation methods.	The value of big data may diminish quickly as new data becomes available.
	Increasing the value of data through supervision and quality monitoring.	The value of data varies depending on its usage.
Big Data in Decision-Making	Utilizing big data to provide support for more efficient real-time decision-making.	Uncertainty regarding future technological, regulatory, governance, and privacy developments.
	Collaborating with other departments that may share in the most beneficial big data for internal and external stakeholders.	Self-service and automation may erode the need for standardized reporting.
Big Data in Risk Management	Expanding the use of data resources in risk prediction.	Cultural barriers may hinder data sharing across organizational boundaries.
	Identifying risks in real-time to detect fraud.	Ensuring that correlation is not confused with causation when using diverse data sources and big data analytics to identify risks.
		The use of predictive analytics may lead to changes in budgeting and returns at the

		expense of investment.
	Using predictive analytics to assess long-term investment risk opportunities in new markets and products.	Finding ways to learn and adapt to technologies in operations, budgeting, and capital allocation.

Source:(Al-Hamid Al-Mihi & Salim, 2022)

3.4 Benefits of Using Big Data

Big data analysis represents a pivotal moment for business leaders and a significant leap for institutions. Companies that incorporate big data into their strategic analytics experience increased productivity and profitability. Successful organizations transform data into insights that identify valuable business opportunities, drive decisions, and improve returns. These insights are converted into new, customer-satisfying products and offerings, effectively delivered to boost sales and market share over a specified period (Rahman & Ibrahim, 2022).

Big data techniques help estimate fraud risks, enabling institutions to ensure that financial statements are free from errors or fraud. Financial fraud is a critical issue for businesses, as it causes significant annual revenue losses.

Big data methods also provide forecasts based on data analysis, predicting trends in stock price fluctuations (increases or decreases) and the outcomes of marketing and sales campaigns. This facilitates meeting market demands, increasing productivity, improving marketing strategies, promoting products and services, and enhancing profitability by identifying new profit opportunities (Abdul Ghaffar, 2021).

Big data allows banks to gain a deeper and broader understanding of their customers, helping predict future needs and preferences. This enhances banks' competitiveness and performance. Additionally, big data aids in detecting credit card fraud and improving customer service by replacing traditional feedback systems with advanced systems designed to read and evaluate consumer responses (Ahmed, 2024).

Advancements in information technology have enabled the investment of tools for analysis and processing. These tools leverage big data to improve and develop products, assist decision-makers, solve problems, and predict them in advance (Ahmed Saeed & Sameh Mohamed, 2021).

4. Using the Extensible Business Reporting Language to Enhance the Analytical Capability of Big Data in Institutions

4.1 Impact of Big Data on Financial Data Analysis

The use of big data represents a significant transformation in how financial data is processed and analyzed, helping improve accounting decisions in several ways (Rushwan, 2020)(Al-Dulaimi & Al-Salami, 2023)(Younis, 2019):

- Data Analysis: Accountants can use advanced tools to examine diverse data types (financial, market, economic, social media, textual, and behavioral), uncovering patterns and relationships through machine learning.
- Predictive Modeling: Statistical and machine learning models predict future financial performance, asset price movements, and market reactions through sentiment analysis of social media and news.
- Market Anomaly Detection: Big data identifies unusual market fluctuations, helping develop effective risk management strategies and minimizing potential losses.

- Fraud Detection: Machine learning algorithms detect anomalies and suspicious activities, enhancing security and reducing fraud risks.
- Operational Efficiency: Big data improves reporting accuracy and speed, saves time, increases productivity, reduces errors, ensures compliance, and promotes transparency.
- Informed Decision-Making: Provides real-time, accurate insights for managers and accountants to support strategic and managerial decisions.
- Competitive Advantage: Enables companies to gain valuable insights, improve strategies, and achieve better financial performance, offering a market advantage.

4.2 Advantages of Integrating Big Data with Artificial Intelligence Technologies

- Saving time, effort, and high costs required for processing and analyzing big data.
- Analyzing public impressions on specific issues to measure their satisfaction or dissatisfaction.
- Predictive analytics and financial risk analysis and assessment.
- Enhancing the performance and effectiveness of campaigns and advertisements by classifying users and identifying target audiences.
- Improving customer service and management.
- Fraud detection.
- Analyzing and extracting information, transforming it into knowledge in record time and at minimal costs.
- Increasing understanding and comprehension, using insights as future knowledge to raise awareness and make predictions([Tayoub & Houshin, 2022](#)).

4.3 Benefits of XBRL in Facilitating Big Data Analysis in Terms of Processing, Evaluation, and Financial Analysis

XBRL offers numerous advantages that simplify the processing and analysis of big data, particularly in evaluation and financial analysis. The key benefits include([Rahman & Ibrahim, 2022](#)):

- Data Standardization: XBRL provides standardized data, simplifying its understanding, collection, organization, storage, processing, and accessibility for validation, thereby reducing errors and increasing efficiency.
- Flexibility in Processing: XBRL offers a flexible system capable of processing large volumes of financial data and seamlessly integrating it with big data analysis tools such as artificial intelligence and machine learning.
- Financial Comparisons: Enables the comparison of financial data across different companies by evaluating relative performance, analyzing financial results, identifying risks, and determining trends.
- In-Depth Financial Analysis: Facilitates deeper financial analyses by developing predictive models, estimating future performance, and supporting decision-making based on analytical results.
- Automation and Cost Reduction: XBRL enables the transfer of financial data between systems and minimizes manual data processing, saving time and reducing costs.

- Enhanced Reporting: Assists in generating detailed financial reports, increasing transparency and improving report acceptance among regulatory bodies and investors.

4.4 Challenges Faced by Institutions in Applying XBRL to Big Data

Institutions encounter numerous challenges when attempting to implement the extensible Business Reporting Language (XBRL) for big data analysis. These challenges include (Hamad Magda, 2021)(Abu Helal, 2023):

- Managing and processing big data requires advanced tools and techniques due to its massive volume, necessitating strong technical infrastructure.
- Implementing XBRL involves significant investments, infrastructure development, and system integration with other platforms.
- Allocating additional budgets for employee training on using XBRL and understanding its structure.
- Accountants need to acquire new skills for analyzing and managing big data using XBRL, as most lack these competencies.
- Difficulty in finding qualified experts in XBRL and information technology.
- Rapid technological advancements in big data may challenge maintaining compatibility between XBRL and evolving technologies, as well as accountants' ability to apply integrated financial reporting.
- Insufficient controls and regulatory systems to ensure the integrity of big data used in XBRL systems and financial reporting.
- Challenges in managing, storing, and effectively analyzing large volumes of big data, which require advanced technologies and significant resources.
- Lack of expertise and skills needed for analyzing big data using XBRL and extracting valuable information, requiring workforce capacity development.
- Issues related to information security and protecting sensitive data, as big data often contains confidential and personal information that must be safeguarded when using XBRL.
- Difficulty integrating big data with existing financial and accounting systems, necessitating significant efforts to develop technical infrastructure.
- High costs associated with using and analyzing big data, especially for small and medium-sized enterprises (SMEs).
- Implementing strong security measures, such as encryption and access management, to protect data from leaks or theft.
- Strict compliance with data protection and privacy laws, which complicates aligning XBRL standards with diverse legal frameworks.
- Ensuring the quality, accuracy, and reliability of big data through regular auditing and monitoring of data sources.

5. CONCLUSION

Big data is a recent variable in the business environment, garnering significant attention due to its associated software for analysis and its multifaceted impacts in identifying strengths and weaknesses. Based on the results of its analysis, big data enhances development opportunities by predicting future levels. The extensible Business Reporting Language (XBRL) is a powerful tool

for improving the financial analysis of big data by increasing the accuracy and efficiency of financial reports, reducing human errors, enhancing electronic financial disclosure, and ensuring compliance with international standards.

XBRL also demonstrates its ability to expedite strategic decision-making by providing accurate and comprehensive information in a standardized and easily analyzable format.

Findings and Recommendations

Findings

- Improving the speed of information access to the market. XBRL also significantly speeds up financial data analysis by providing standardized data structures, reducing the time and effort required to convert data into analyzable formats. A recent academic study found that using XBRL makes financial information more readily understood in the stock market. This means that stock prices react more quickly after financial reports are published, because the data is clearer and easier to analyze.
- XBRL provides accurate and unified financial data, minimizing errors caused by discrepancies in data formatting and interpretation, thereby increasing analysts' confidence in the analysis results. An analysis conducted by XBRL US of large corporate reports in the US, such as 10-K reports, found that these reports contain 1,244,000 financial figures. Of these, 669,016 were duplicate figures from previous reports, meaning the same figures were used more than once, indicating that the data has become standardized and easily reusable.
- XBRL facilitates the comparison of financial data across different companies efficiently, thanks to standardized accounting concepts and definitions, aiding in swift and precise investment decision-making.
- Improving reporting quality, especially in developing countries. This is what a global study covering 98 countries between 2005 and 2018 demonstrated. It showed that implementing XBRL improved the overall quality of financial reporting, with the impact stronger in developing countries than in developed countries, as they benefited more from the new electronic data organization.
- XBRL supports electronic financial disclosure, enhancing corporate transparency and trust while reducing fraud risks.
- Institutions face challenges in implementing XBRL due to insufficient infrastructure and technical expertise.

Recommendations

- Encourage institutions to adopt and implement XBRL across all financial operations.
- Provide analysis tools and software compatible with XBRL to support institutions in its utilization.
- Invest in the technical infrastructure required for XBRL implementation, including computer systems and software.
- Offer training programs for employees on effectively using XBRL and understanding its benefits.
- Support future research on XBRL applications in various work environments to enhance

best practices.

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