Open XBRL financial reports on the status of the language and its relation to accounting standards

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Abstract
The expansion and growing complexity of the developed world, emergence of new fields of business, increased competition, innovation and rapid change and continuous IT, Ecommerce Development, Current abuse types and the need to change the way financial reporting, presented financial information is un avoid them. Financial reporting should provide information about the economic resources Economic Business, Economic Business performance, prospects eye upcoming unit and the Equity Investors, potential creditors and directors and others will. Internet as a distribution channel for companies and is a phenomenon in recent years the growth has been in. Use of Internet financial reporting, costs, and reduce processing and application information for safe and easy access to information and rapid communication with the market, the importance and sensitivity. In this paper the concept statement A noted scholar of history, XBRL, and then try the implementation process, Applications, advantages, and disadvantages, of the use and users of XBRL Will be examined.
Keywords: financial reporting, business reporting language, extensible Business Reporting Language Extensible Assurance Reporting

Introduction:
Today, great changes have occurred in the field of information technology, the issue of access to information has made possible; To changing trends in the field so that including accounting area that has created conflict between increasing model of Traditional accounting, auditing and user expectations, emerged. he most important feature of that, high speed in data processing, the accuracy huge, high-speed access to information, to date, electronic data interchange, high quality, the price is extremely cheap and is declining; However, the volume is greatly expanded and become more complex,. XBRL member of a family of XML based language or sign language substantial investment to develop a standard for electronic data interchange between businesses on the internet is. can read sign language developed by the World Wide Web Consortium in 1996 and was created to develop IT network. Language development, financial reporting, to all those in connection with the supply or use of financial data, cost savings, greater efficiency, improved accuracy and Reliance of brings information to bring, It also provides an opportunity for visitors will Its just a source of information needed to prepare and to get no need to refer to multiple sources of information are needed. XBRL as a new information technology and standards to strengthen global and international accounting and financial reporting for the rapidly expanding.

What is XBRL?
Charles Hoffman as Father XBRL is known suggests that efforts to understand XBRL without understanding some basic concepts regarding information like trying to understand algebra without having to know addition, subtraction, multiplication and division, how do they [14]

Therefore, this paper will attempt full explanation of XBRL and related concepts are proposed to enable a better understanding of who refer to this article that it should exist. The three definitions of XBRL offer:
XBRL is: A Language for Trading (related) electronic financial data, creating a fundamental change in financial reporting around the world. [14]
XBRL definitions for the following: a language for the definition, production, trade and distribution of financial reports. [14]

This is as well the XBRL can be defined as a data definition language that allows the trading of financial data understandable and a shape is created.

A new accounting standard is no change in any of the existing accounting standards do not

Also, it is not a new transaction protocol that standard Only one organized to form a complex XBRL financial information such as billing or accounting offices are Income.

XBRL substitute for data exchange standards such as EDI, XBRL through the establishment of consistency (uniformity) developed to help existing standards

XBRL stands for (eXtensible Business Reporting Language) is a means to financial reporting language is extensible. The development of XBRL (Open, subset of) XML is used as a standard exchange of information over the Internet between business units is discussed. XBRL basic idea is very simple. Instead of dealing with financial information as a general text (indiscernible components) in a Web page or a printed page, XBRL as identified for each individual component of the Information (as defined) may be. These items can be identified and read by a computer. For example, a company has its own Net profit. [14]

While the profit and loss account of a company or an XBRL instance documents in paper form or in the form of maximum PDF or HTML pages on the Internet in the income statement as an image that represents And permission to use the components as a whole because it did not defined and inseparable components of a document, but the computer can understand and use XBRL components are For example, the computer can net profit derived from the income statement or directly contingent liabilities Be searched without a large amount of irrelevant information from various websites as a search result to be against us.

Introduction of automated processing facilities covering XBRL financial data using computer software that will lead laborious and costly removal process, Manual entry and re comparison would be handy. computer can intelligently treat XBRL data, they can recognize the information in a XBRL document, Analyze, store and to exchange with other computers, and the methods (forms) to prepare a variety of different suppliers for. XBRL greatly increases the speed of handling of financial data and the ability to reduce the possibility of error (check) automatically creates the data is. [14]

XBRL History:

XBRL history goes back to 1998. In April 1998, a member of CPA named Charley Hoffman partnered with several companies to evaluate XML (extensible markup language) for electronic reporting of financial information. Charley Hoffman began creating a model for the presentation of financial statements and the audit plan using XML. On 31 December 1998 the model was completed by Charlie Hoffman, CML and companies mentioned,50% of the development costs of the project have pledged an initial model and the AICPA model was introduced in January 15, 1998. Request Prepare an initial business plan for financial statements prepared on the basis of XML and particularly XML comments look. The business plan was completed on June 15, 1999.'s Tentatively plans, financial statements of 10 companies to further test the concept of financial statements prepared Can be made based on XML. The first meeting of the Executive Committee in managing projects AICPA, New York City was held on October 14, 1999. The project originally was called XFRML extensible markup language of financial reporting, and on April6, 2000, the Executive Committee was elected to the XBRL name [3].

Process of implementing XBRL :

You could be reviewed in six stepsRegardless of the size and scope of activities, reporting, performance reporting system based on XBRL Including recognition of the truth, program planning, resource allocation, implementation of, settlement is evaluated and is shown in the following figure:
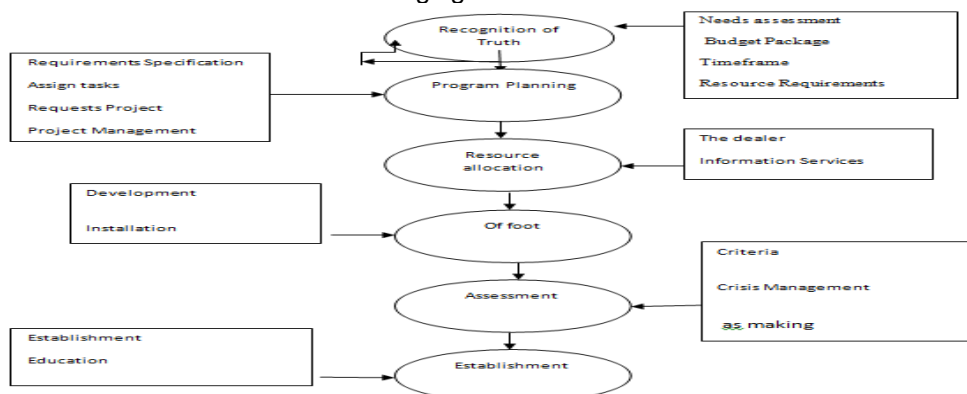
Recognize the truth:
  The main purpose of the diagnosis is the first step of the implementation process, defining requirements, defining budgets, time constraints, estimate resource requirements and desired ROI estimates. The end result making the decision about going to the next stage or ¬ reassess the situation and the crisis facing the organization.

Program Planning:
The second stage of the implementation process, including formulating a comprehensive plan is. The basic task of this phase include the specifications, requirements, assign tasks, develop a request for proposals(RFP), project management system, and define the criteria used in the evaluation of a new reporting system is.

Allocation of resources:
The third stage of the implementation process, including the identification and allocation of resources needed to implement building is. Resource allocation in communication with vendors, information and marketing services, training and other resources that must be for Implementation Plan, respectively, are shown.

Implementation of:
 The fourth stage of the implementation process, including the development, installation, training and management of vendors. It may simply be the latest web development, must be installed on each of the computers or the complex of all the old reporting system with a new system integrated.

 Rate this:
  The fifth stage of the implementation process, including the assessment of the results of the previous steps, program planning stage is to set standards. Make a proposal to review the crisis management of the "evaluation" stage "of walk " Back said.

Establishment:
  The concept of placing the system in use is s. Although this step is shown in the diagram, but as part of the implementation process not be. In this context, issues such as training new accountants, marketing professionals, attract new customers and create an ongoing maintenance program There are programs. [10]

In the terminology of XBRL:
1-Ranking
Classification is the process of grouping a set of data. More comprehensive understanding of the category table or coding of accounts. Can be described as a kind of classification called standard for electronic business information and accounting reports are used [1].
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2Electronic tags
In fact, as indicated electronic tag or title that is used to describe a specific data item. Tags signpost the profile data as desired shouting. Labeling should be noted that in practice this is done by special software. [1, 2]

3-Relevant document
Data set compiled into a rating system, an electronic document instance document to be converted into bread. All labels and other required documents in XBRL, the document appears to be true. The result of applying the language and process XBRL, a document that is prepared for Use it to obtain all the information needed to use. [1]

Reporting model
Language in XBRL, providing information to a document posted online as evidence that individuals may Information is included along with plenty of details., But any company or person using this document to use all or part of this information, a model of electronic reporting needs [1, 12]

XBRL applications:
In general it can be stated that the financial reporting extensible language (XBRL), by five 'creditors, reporter, analyst, financial services companies and the accounting firms "are used. Creditors (banking system): what is important for a banker primarily to ensure receipt of principal and interest on loans granted to customers. For this purpose, the banking system needs information from the customer's ability to repay interest and principal amount of the loan is requested. The loan financing makers are looking to cut costs, Financing costs related to the provision of

information about the banking system. XBRL integrating simulated data bank helps until the information needed comfort more and spending less to get and to analyze the other companies to reduce the cost of information required banks can help able. [13]

Reporting: XBRL to facilitate the preparation and presentation of financial information. Every company can use the language of the new report, stakeholders will provide their financial statements online. Suppose your company to get a loan to go A financial institution or credit River and accounts receivable as collateral to repay the loan under, if your company XBRL uses accounting institute Can the financial statements and accounts receivable company, you see, and the last state of that be informed. [5]

 Analysts: XBRL enables analysts to the time and cost with greater speed and less likely to engage in financial statement analysis. XBRL is an XML-based tries to labels that are used in business reporting To the standard, so that the reports prepared by commercial organizations to regulatory and other purposes, it is more convenient Be compared. In other words, we can XBRL as an effective tool in the process of seeking a huge loan, equity analysis and investment capital as So the company must prepare and maintain a system that is compatible with XBRL system. One of the strengths of XBRL reporting system The required data from the source system can Various electronic, and if necessary receive and store that information will be reported in a standard format.
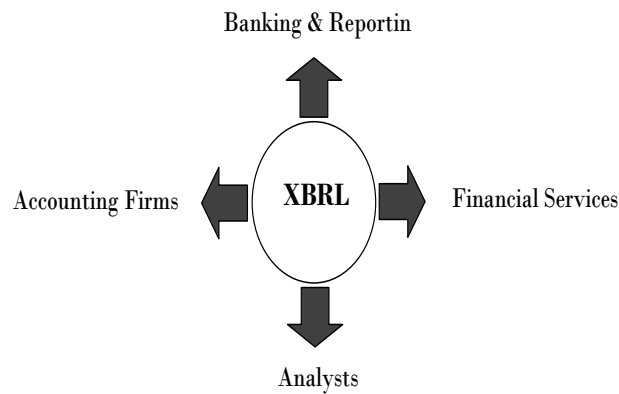
Financial services: companies financial services data than others and information are highly dependent on their industry. This dependency makes them enormous cost to get real information about the industries they cover. As in all professions, the profession has also taken into organizational and business management performance evaluation is an essential part to. But the companies providing financial services, information and organizational taken out are far more important than others. XBRL has a substantial influence on industries ranging from financial services provider. XBRL information required by the Companies with respect to two properties "of relevance and reliability," presented to.

Accounting firms: XBRL is a language based on open source does not intend to impose new accounting standards and it aims at improving the reporting process by taking the existing accounting standards. Resulting XBRL data "is timely and relevant " and the reporting of reassuring Markup Language (XBRL) will increases reliability reports. [4]

An XBRL document contains labels that kind of assurance, reassurance history, digitally signed audit, system reliability, etc., show that. XBRL enables auditors and auditing companies, providing audit Continuouswas already more expensive and less to do with time and financial resources.

Advantages and Disadvantages of XBRL:
Some of the most XBRL include:

1) Data in this language titles marked with the content and structure collapsed explains. For this reason, it is a general-purpose mechanism provides precise search for information.

2)Because XBRL documents are produced accepting a category, without any manipulation of the data can be exchanged and processed. As a result, a kettle for preparing and more time is spent analyzing data.

3) Because the process of manually entering the data in the desired format (for use) is the act of copying data to convert the amount of error in the report to zero. Reporting the pattern itself and retrieve information in an electronic worksheet as an Excel import.

4) Everyone needs and uses as its reporting model, the Mass information available, the information is extracted from his mind.

5)These are all advantages for users because this method is the only way in which information about the cost of using the information. Because your demo Trtz a single document provides no evidence The information is

organized according to the Finance Ministry or renew insurance provider and will be compelled to produce any of these organizations need information on that may be applied extract themselves reporter patterns.

6) If XBRL document validation, with specific application deployment between application software and mobile application servers, the financial data in Excel models can be continuously when. [1]

As mentioned, a single application of XBRL financial plans and additional procedures relating to reporting, transmission and eliminates Open Data and makes business information with a variety of software packages is readable. Removal of these important advantages, such as speed, quality and reliability of business data processing business units are created at different levels. This creates Advantages to support management decisions and the decisions of other users to be commercial.

One of the major weaknesses of the business reporting problems updating them. If we do this we should be spending time and money. In some cases it is not possible to update the information. XBRL update data clearly show the updated information available to managers and people outside the company. [11]

XBRL is also the objections, including:

Among the objections against XBRL is not able to provide figures and tables But the tables can then transfer data to the X B-R DL an application indirectly acquired.[1]

Another critical question is the quality of XBRL data, it is possible to obtain this information, the inadvertent or intentional use of false labeling, or even provide accurate information on the Internet, the information about influx be hackers and they can change the information content [1, 12] Therefore, in order to provide electronic transmission, yet reliable and reliance on the financial information on the Internet, security should be considered. As a result, different language entitled "Assurance Reporting Language Extensible" (XBRL) XBRL was developed through the health information exchange. [1]

XBRL and accounting quality:

qualitative features are defined as features which financial information is presented in the forms for use in evaluating the financial position, performance and flexibility of financial viability of the business unit be helpful. Qualitative Characteristics of Accounting Information In terms of information content are relevant and reliable information and in terms of how offered are comparable and comprehensible. This section examines the impact of XBRL on the quality of accounting information (financial) will pay.

XBRL impact on increasing the quality of accounting information is contained largely following:

1 - Increase the relative characteristics reliability and timeliness of accounting information:

Accounting quality standards and standardized accounting rules that can use this information as comprehensive and is considered an excellent suggestion still using traditional financial report has not been accepted by. In this way, differences in the needs of s use of information, lack of information describing the non-monetary (non-financial) institution management for, loss of accounting data accounting processes, including class scheduling, production, and increased the difficulty of gathering data to use detect s is ignored. Traditional financial reporting procedures, reporting methods based on the time and location (state) has determined that the requirements for use - s will provide hard data.]

XBRL financial reporting in the Internet environment requires a new approach which is based on XML. You can XML content and form (template) into the report layout, and use s will allow encoded signal information based on their own needs to define. XBRL technical terms and rules include: Characteristics XBRL, classification scheme XBRL, XBRL instance documents and reporting model for XBRL. Class Pattern Classification Financial reporting XBRL, the full name label types for each data element of the financial report. To define the data elements and the relationships between relevant documents in the elements can be used. Its main purpose is to offer a model that can be shaped into a uniform financial information presented for various industries and institutions. the collection of data elements are applicable documents The same codes are major financial institutions. XBRL reporting model is essentially to define and display the form (mold) for financial reporting and XBRL instance documents are used in a uniform financial reporting is.

Technical application of XBRL-based financial reporting is to provide a wrapping class unstructured text data (Non-structural), formats like word, pdf standard is based on the provision of financial information and the pattern of financial reporting by Tag can be created. For example, the electrical transmission of texts Non-structural financial institution applies to structured documents (structural) XBRL tag and viable solution for further processing such as information technology and data analysis Structured text search technology in the Internet environment. So accepting financial reporting format, XBRL, use - all other information required depth literature search of important information from financial reports are due to this important information all by the same labels that have become the

standard format it also can be quite by soft a computer program to compare the Used and appropriate decisions about largely through the release of accounting information, accounting information useful and By different reporting patterns increase.

XBRL models to describe such procedures and accounting rules resulting from financial reports (such as the adoption of historical cost or market value) requires Disclosure is technology.

The interpretation of documents and concepts based on the data of other institutions require that be an important information to increase understanding of the capabilities and use of information on participants understand All reports and other financial help to increase the reliability of accounting data to. In addition, financial reporting XBRL format to be web site provided that it reflects all the benefits of the Internet and technology applications processed Information using computers and increasing timeliness of accounting information.

2 - Develop and financial resources to increase the value application of accounting information:

Development and utilization of financial resources means separation processing, collection and re-processing of financial information in the financial report and make financial information more valuable is the new. The rapid development of information technology and computer networks, a, supports the development and Require the use of financial resources and financial reporting in word, pdf and HTML to publish only a financial report that only soft Special software had the ability to read. If you are affiliated with institutions or financial reporting A certain institution in previous years needs to be collected, given the costs and risks education has largely increased in developing and implementing can not be designed to secure the network technology, the potential.

XBRL fundamentally changed the way of collecting and reporting financial information. XBRL in the way of a new technique for collecting, storing and disseminating financial reports and other information on the Internet for established institutions. It could also expose fundamental issues about the integrity of financial information and that the use of this information in the world can rapidly Info financial institution based on your needs, search the Internet, collecting, analyze- Established. So that this information can web site directly into business and financial data on the web site reporting agencies through Software Platform Special processing and analysis and reports would provide, which were used at optimal decisions and increase further the value of the use of accounting information to help.

3 - Improving Basic (line of course) the internal management information system and use of accounting information to maximize performance when managing:

XBRL is a communication between the system the frequent use of the information on the institutions and policies for collecting and reporting data transfer strengthen the internal management accounting and increased levels of the application of accounting management, could be helped. Institutions, especially institutions with a broad range of groups, networks, management information systems, there is a basis for practical application and manage institution will be considered. The Information Systems of these institutions are gradually perfected and deployed. To In general, the use   System policy information between the company and the sub particular group of institutions involved in the production and management of different industries, different databases or different information systems require can not beprovide information requirements of senior executives. Technical XBRL independent policy line that way an optimal solution with the lowest cost and highest quality for data exchange between systems has provided different information to generate. Its level mutual exchange of inputs and outputs them by functions and formatting uniform based on XBRL for intelligence original design, which leads to gather and synthesize information generated in the institutions and systems of, information and needs of different groups of enterprises to deploy comprehensive management and ultimately lead to increased domestic supply internal control quality is.

4 - Financial reporting XBRL format would be increase the transparency of accounting information:

XBRL allows financial information to the text (content) to be kept in main This increases the transparency of financial information. For example, a foreign trade contract, many such details, Single, aggregate term contracts are included in each factor is. XBRL could essentially a bar code (bar code) is added to each invoice the contract, so can use Easily understand and analyze the trade items that also largely adapted (adjusted) numbers (amounts) reported changes in real funding increase. In addition, the release complete figures for financial reporting, transparency can be Increase funding. It is very important that proper performance management, the timely and reliably provide that XBRL is can be in any format by using special applications, financial reporting and production Visitors can use the. Financial reporting and information dissemination on the Internet not only to invest makers in decision making audit firms but also help in Proactive monitoring of financial reporting also helps kills.

How to use XBRL in accounting:

XBRL America by the Association of Public Accountants (AICPA) is designed exclusively for financial reporting. The forum for all aspects of XBRL to collect, transfer and analyze data to predict has used before that XBRL is part

of the company's office. XBRL Although in the past few years but now marginalized by the International Accounting Standards Board (IASB) can be supported. It is now in the United States reached its peak. With the growing use of XBRL development opportunity by reassuring accounting services be   cause. When entering financial data to XBRL, If any of the information symbols are,   are marked. For example Examples of current assets in the balance sheet a assumed to be provided as follows. [10]

Sample Company, Inc
Consolidated Balance Sheets
(in Euros)

As of December 31,

	2004	2003
Current Assets		
Inventories	350,000	175,000
Trade and other receivables	490,000	590,000
Prepayments	5,000	5,000
Cash and cash equivalents	849,000	547,000
Total current assets	1,694,000	1,317,000

<ifrs-gp:TradeAndOtherReceivablesNetCurrentcontextRef= "**Current_AsOf**" unitRef="**U-Euros**" decimals="**0**">**490000**</ifrs-gp:TradeAndOtherReceivablesNetCurrent>
 <ifrs-gp:TradeAndOtherReceivablesNetCurrent contextRef="**Prior_AsOf**" unitRef="**U-Euros**" decimals="**0**">**590000**</ifrs-gp:TradeAndOtherReceivablesNetCurrent>

	A	B	C	D
1	Sample Company (Inc)			
2				
3		Receivables	£490,000	£590,000
4		Change	-17%	
5		% of current assets	29%	45%

Users and stakeholders XBRL:
In general, using this language, reporting, and information reports, reliable, efficient, and will be available. XBRL, a method for integrating data and facilitate data collection and analysis reports using software Will present the program. Governments, regulators, securities exchanges and financial service companies and providers of financial information published by XBRL use.
The financial accounting and management, corporate executives, analysis financers, investors, Credit providers will also use this information. In addition, computer and information technology companies creating software applications associated with these languages can be somehow related to it. [7]

Users of financial information using XBRL need to become a commercial data change form This will not increase the reporting rate. XBRL potentially has the ability to business models and New markets with business information and trade reporting relevant. Because XBRL providing a standard mechanism for Nomenclature, classification, production, consumption, distribution, and conversion of financial data, obstacles and problems related to the structural failure of the non-bound program to eliminate data levels.
As a result, when XBRL is used, the business information can be packaged and priced, and for users of different distributions that reduce the time and cost of production and also reduce the time to access the information contained in the reports of the entity is. [8]

The impact of XBRL on accounting:
E-commerce, electronic data interchange bookkeeping business and the Internet has changed the landscape dramatically. Business on the World Wide Web Spider enables organizations to connected to the computer world and expand trade scale. In this environment, based on advanced technologies, transactions are conducted entirely in electronic form. Development of information technology, however, lead to reduced costs and problems of asymmetric information is But gaining considerable costs due to economies of scale and scope to in all sectors will

increase. American Institute of Accountants based projects, technology development, yet powerful force affecting the accounting profession.

Custom and tradition that is based on periodic financial reports can be prepared simply and. This is mainly due to costly information needed to prepare financial reports in real time based on the occurrence of events and transactions. Reports, several months after occurrence of events that are reported. In this environment, prospective audit is mainly active in the past that the accuracy of reported data tests. Today, organizations can standardized financial information on a real time basis simultaneously with the occurrence of events and transactions To prepare. Now when the company will allow shareholders and other financial information available to the simultaneous occurrence of events and transactions have been approached. Accounting Synchronous Concurrent audit is needed to assure data quality Constant is obtained. Parallel to the increasing use of real-time accounting system, auditing will also commonly parallel. continuous auditing to allow auditors to audit interval between the occurrence of events and provide accreditation services for Reduce incidents.

Changes in the financial reporting process requires new procedures for operations auditing. The primary objective of financial accounting and auditing standards, not change, but also electronic documents and reports prepared under the same accounting is the role of auditors in the financial reporting process, including the level of audit risk and the changing nature of threats - will. Increasing use of electronic commerce, the auditor makes use of auditing techniques simultaneously and automatically. [6]

The relationship between XBRL and accounting standards:

Manysuppliers and users of financial information about whether XBRL, information defined by accounting principles Accepted everyone uses it as signs and markings to the program Or, XBRL, everyone accepted accounting principles develops faced with uncertainty. [1]

As a result, XBRL, an extension is not universally accepted accounting principles, the financial report in accordance with Accepted accounting public offers. Together, XBRL, major work is the standard-setting process, the Such XBRL, standards are lower than the traditional structure and facts about the business to be discussed. XBRL faster and cheaper than the financial data and reports, Because it is not based XBRL and accounting infrastructure will change the accounting and classification [9]. Some think that XBRL standards Accounting formulation, but in fact it is not. XBRL electronically certain aspects of existing accounting standards in the institutional framework for the parties to these standards and computer programs can be understood. XBRL financial reporting or financial accounting concept does not define the concepts of accounting involves electronically.

XBRL reporting is focused on improving the preparation of financial statements electronically. Long-term changes in financial reporting in XBRL should be easy. Of course, this does not apply to market changes, rather than XBRL.[12]

XBRL standard chart of accounts that are used in organizations. It is a way to reconcile the data of interior public items posted shortly outside the organization, to achieve comparability is used. [9] It should be noted that XBRL disclosure of additional information and complete disclosure Full amount it does not determine the Financial Accounting Standards Board, the International Accounting Standards Board, And other state agencies, accounting principles or a judge can decide that an organization should be disclosed in the financial statements does what. User only specifies disclosures in XBRL. The XBRL framework for those sets financial information that must be reported. It is based on XBRL, in addition to compliance with the principles and concepts of accounting, is able to tackle today's most inefficient and reporting systems to cope with the volume of work.[1]

The risks and dangers of XBRL:

XBRL offers many choices and opportunities, but also risks and dangers that this entails for. Types of risks, A variety of risks, including the risks posed by strategic, operational risks and risks related to information technology (IT) would-be brief them the following address:

Strategic risks:

The purpose of the strategic risks which may be altered in the long term business model. So it goes Time, the lack of these types of organizations can use XBRL pre nose. You can also set the beginning XBRL organization and its employees do not have the ability to accept it.

Operational Risk:

    1.The risk of misinterpretation of information
Such cases because this risk include:
• Classification and coding errors in floors up.

• The possibility of misinterpretation of data by using less experienced users.
• errors in the general ledger as a result of using false documents.
• Using unfamiliar words s specialized one country, industry or company.
2. Risk more than enough information requests received by the sender expects it.
3. Risk reduction of output data valid XBRL.
4. The risk associated with inappropriate and inadequate internal controls.
5. Risk acceptance.

Risks related to IT:
Risks related to information technology, including reliability, availability and confidentiality of the information is. Regarding reliability must be said that it is possible That person or a third group of high-skill to penetrate into the system - without any of the individual sender or recipient that it be In this case, the credit information companies should be questioned at XBRL enhances network security to prevent abuse of the.
 About feature availability also be said that the use of XBRL, increasing the availability of the risks and because it to be created when the computer a hard or software trouble hardware to find Internet lines are interrupted or soft tools to do the operation correctly, it can not be exchanged information. To solve such problems The Power of Networking Used various different servers. The use of computers can spare in case of computer failure can be effective.
confidentiality can be said that the use of XBRL created the game environment in which to share information easily. quick release and immediate information on the Internet, accepting the privacy and confidentiality of information brought into question. Written information or information that is not unlike standardization, and documentation and financial information XBRL system to the public and individuals and groups are readily able to copy operation and can create problems for organizations. [6]

Conclusions:
Web-based business reporting, financial reporting, especially in recent years has reached a turning point. Moving towards Worldwide convergence of accounting standards, public calls for greater transparency, Creating more regulations and emergence of new technologies has created the need for fundamental changes in financial reporting.
 XBRL business reporting system or method that is capable of reducing the time cost business relationship between information and facts offered.
In fact, companies can use XBRL through the support of commercial and financial decisions, compliance with regulatory requirements, and investor communication between employees, business partners to achieve many benefits.
XBRL makes it easy to process information, business information by providing users rate putsWith shorter Provide information that will enable analysts to devote more time to analyze data, quickly search Stopping high intelligence, and above all, in addition to cost reduction, transparency and financial reporting enhances the conversion process.

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