XBRL: THE NEW E-LANGUAGE OF FINANCIAL DIGITAL REPORTING IN INDONESIA

Nendi Juhandi, Kusuma Negara Business School
Mochammad Fahlevi, Bina Nusantara University
I Gusti Ayu Purnamawati, Ganesha University of Education
Deni Danial Kesa, University of Indonesia
Budi Setyawan, Pamulang University
Yusuf, Pamulang University
Hestin Agus Tantriningsih, Kusuma Negara Business School

ABSTRACT

Extensible Business Reporting Language (XBRL) is a universal elec-tronic communication language used to transmit and exchange business information, enhancing various processes including preparation, analysis and accuracy for the parties who are involved in this exchange. XBRL has a significant impact on accounting and auditing. This paper will de-scribe the impact of XBRL on a paradigm shift in financial reporting and also its relation to the supply chain of financial reporting. The method that I use in this research is descriptive quantitative method, this method the writer intends to collect historical data and observe carefully about certain aspects related to the problem being researched by the author so that it will obtain data that can support the preparation of a research re-port. The results of this study are transparency and presentation of data is important in the discussion of corporate governance, especially to avoid information asymmetry. The weakening of stock trading caused the stock price at the initial price to feel higher than before. The high share price will reduce the ability of investors to buy these shares. After a long discourse, the Indonesia Stock Exchange (IDX) plans to be more serious about implementing issuers' financial reporting using the Exten-sible Business Reporting Language (XBRL) system.

Keywords: XBRL; Stock exchange; Indonesia; Language.

INTRODUCTION

Company financial reports are the company's main source of information. Through financial reports, all stakeholders (directors, shareholders, regulators, and all other stakeholders) can get an overview of a company's business progress (Wang et al., 2014). In preparing financial reports, there are standards that must be met in order for the report to be deemed appropriate. The information contained in the financial statements can be used by stakeholders for many things, including measuring the company's performance, as a material for evaluating the company, and as a reference for the company in making decisions. Therefore, the information contained in the financial statements must be in accordance with actual facts and can be justified (Alles & Debreceny, 2012).

Seeing how important the existence of these financial reports is, we need a system that can be utilized to maximize the use of any information contained in financial reports. Extensible Business Reporting Language (XBRL) is a system with a collaborative framework developed to create standardized and customized financial reports, tax reports and other

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business reports with detailed and concise digital representations (Yoon et al., 2011). XBRL was first introduced in 2003 and has been widely used by various financial institutions around the world. By using XBRL, it is possible for users to define financial information and generate financial reports in various formats. This makes it easier for users to process and analyze data with other software.

Using XBRL, stakeholders can ensure that the data obtained is accurate and valid. XBRL also allows stakeholders to have data and information that has been processed and analyzed in a brief time so that decision making can be done quickly and accurately. Thus, the presence of XBRL also helps improve cost efficiency and company performance (Arnold et al., 2012). Another thing that is made easier through the presence of XBRL is that users can separate and format data and see problems in new ways so that users have more space and flexibility in processing existing data.

Another benefit obtained using XBRL is that it increases the ease of access to financial information, especially for international investors. It is possible for overseas investors to carry out their analysis independently as well as make comparisons in their own language. This convenience in turn has the potential to attract foreign investors to invest in Indonesia, which in turn is also expected to help increase Indonesia's economic growth (Arnold et al., 2012).

In Indonesia itself, XBRL has been used in several institutions, namely the Indonesia Stock Exchange and several other government agencies. These agencies hope that the use of XBRL can help increase transparency and compliance with financial and taxation implementation by taxpayers so that reports submitted are accountable (Zamroni & Aryani, 2018). financial managers will thus be motivated to maintain higher interest cover to ensure higher value creation for their shareholders (Pandya, 2016).

XBRL is able to show how data items are related to each other. Thus, XBRL is able to show how the calculations underlie a data item. XBRL is also able to group data items by organization or according to specific reporting purposes. And most importantly, XBRL can be easily extended (extensible), so that companies and other organizations can adapt XBRL to meet specific needs (Tohang et al., 2020).

Information is converted into XBRL through a mapping process or created in XBRL format with software. Furthermore, the information can be searched, exchanged, and analyzed with the aid of computers or published on a regular basis. XBRL taxonomy is a grouping scheme that assigns certain tags to each data item. For example, in IFRS-based financial statements the XBRL Other Reserves tag represents the Other Reserves heading (Muchlis et al., 2019).

In some countries there are different standards of accounting rules, even though IFRS is already in place. As a result, each country will require its own financial reporting taxonomy (Phillips et al., 2008). Organizations, including regulators, industry associations, or parent companies, may also require specific XBRL taxonomies to meet their own business reporting needs. A special taxonomy has also been designed to facilitate data collation as well as internal reporting within the organization. This special taxonomy is GL Taxonomy.

Phillips et al. (2008) emphasize that to create XBRL documents; we do not need to learn XML. It is the software that carries out the tagging process and sends XBRL documents between related parties in the XBRL-based reporting system.

XBRL provides several advantages, including a more reliable and effective report, as well as the ability for users to manipulate data according to their needs and requirements. However, some argue that this versatility advantage can reduce the comparability of company reports (Tohang et al., 2020). Overuse of taxonomy extensions may cause issues, particularly

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if companies only used UGT (Uses and Gratifications Theory) extensions in their Stock Exchange's filings. UGT uses this approach to focus on the audience members, this theory tries to explain how the audience chooses the stock they want. Several previous studies have shown that the adoption of XBRL is generally able to improve the quality of financial reporting in most countries as indicated by a decrease in information risk and information asymmetry, as well as an increase in stock liquidity (Budiarti, 2018). Companies with a lot of information asymmetry will harm investors because of a lack of transparency and tend to be poorly managed, reduced investor confidence will have an impact on stock liquidity, it can be said that high stock liquidity indicates a higher level of investor confidence (Sassi et al., 2021). This research will examine a previously tested theory in a new context (Salamzadeh, 2020).

LITERATURE REVIEW

Adopting XBRL as a Reporting Tool

The history of the creation of XBRL is in April 1998; Hoffman had the idea of XML as a way of changing business reporting. The XML developed by Hoffman was completed and submitted to the AICPA (American Institute of Certified Public Accountants) and was named XFRML. In 2000 XFRML officially became the XBRL steering committee at the New York AICPA office. XBRL-based financial reporting for publicly traded companies in America began in 2000 (Hoffman & Watson, 2009).

Extensible Business Reporting Language (XBRL) is a universal electronic communication language used to transmit and exchange business information, enhancing various processes including preparation, analysis and accuracy for the parties who are involved in this exchange. XBRL-based information reporting can also be prepared by an institution. (IDX, 2020). An institution can prepare an XBRL-based information reporting.

There are two main problems that companies still face in presenting their financial statements, namely in the process of managing data and distributing information (Perdana, 2011). In managing accounting data, system compatibility and data integrations are the problems that occur most often. The follow-up effect is longer processing times and increased costs. The financial reports presented at this time also did not support the creation of automated financial report analysis and evaluation activities (Perdana, 2011).

Extensible Business Reporting Language (XBRL) was created to solve this problem (Bergeron, 2004). Differences and mismatches between systems can be resolved by utilizing XBRL. XBRL-based financial reports can also meet the needs of all parties. XBRL facilitates users to analyze and evaluate financial statements in an easier way. Every element in the financial statements can be aggregated and extracted quickly. Thus, mechanical work related to re-inputting data that is prone to producing errors can be avoided (Ayoub et al., 2019).

XBRL has a significant impact on accounting and auditing. This paper will describe the impact of XBRL on a paradigm shift in financial reporting and also its relation to the supply chain of financial reporting (Ilias et al., 2019). The usage of XBRL enhances both the quality and the analysis of information that are used in company decision making by automating data processing and increasing the efficiency and speed of these processes. The integration of XBRL in the reporting process has already been seen in sectors including taxation, insurance, banking, data providers and security regulators (IDX, 2020).

The ability of XML to wrap data in a context that houses it and separate from the presentation layer has enormous implications for information technology. Various conveniences such as better connectivity, interoperability between systems, standardization in data

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presentation, customization of information, and avoiding information users from excess information can be achieved through the use of XML (Beelitz, 2017). Open source XBRL language is similar to the XML language in structure, albeit with a better function. This is due to XBRL's ability to accommodate the semantic needs of financial reporting, which involves multiple relationships, or the linkages between elements in financial statements (Perdana, 2011).

XBRL was created specifically to communicate information between business parties and users of financial information such as analysts, investors and regulators, by presenting a generalized standardized electronic format for use in business reporting. XBRL does not change the information that is reported, it only changes how it is reported (Tohang & Lan, 2017).

Along with the development of the capital market industry, the need for information on these reports which can be used by interested parties is getting higher. It is hoped that information that is owned by a company or a country can be used and processed quickly and efficiently is expected to be achieved if the information is presented in the same language format. Therefore, to be able to realize this desire and also be able to support the creation of means in the implementation of business intelligence and make it easier for investors and regulators to access and process the data needed for decision making, an integrated solution is needed in standardizing the language of reporting information, in this case, namely Extensible Business Reporting. Language (IDX, 2020).

A definition of adoption has been presented by several studies in order to better understand the concept of adoption in information technology. Consider the following scenario: Adoption, on the other hand, is defined by Clohessy et al. (2019) as "*the complete use of innovation as the best available course of action, and rejection is the decision*" not to embrace innovation. Doolin and Troshani (2007) in Australia, Mousa and Pinsker (2020) in the United Kingdom, Cordery et al. (2011) and David (2016) in New Zealand, and Ilias et al. (2019) in Malaysia have all looked into XBRL adoption. Despite the fact that New Zealand regulators expressed strong interest in enforcing XBRL in 2000, (David, 2016) discovered that no New Zealand organization had formally adopted the standard. Other research has looked into the XBRL adoption process (Mousa & Pinsker, 2020) as well as the different types of XBRL adopters (Praditya et al., 2016). However, there is still little discussion about XBRL adoption in Indonesia.

METHODOLOGY

In conducting research, it is necessary to have a method, method or tactic as steps that must be taken by a researcher in solving a problem to achieve a goal. The method that I use in this research is descriptive quantitative method.

According to Saunders et al. (2009) the definition of the research method is as follows:

"The research method can be interpreted as a scientific way to obtain valid data with the aim of being able to find, develop, and prove certain knowledge so that in turn it can be used to understand, solve and anticipate problems".

With this method the writer intends to collect historical data and observe carefully about certain aspects related to the problem being researched by the author so that it will obtain data that can support the preparation of a research report. The data obtained are then processed and analyzed further on the basis of the theory that has been studied so as to obtain an overview of the object and conclusions can be drawn about the problem under study.

This research uses a lot of secondary data. Secondary data is a type of additional data that is not obtained from the main source but has gone through the umpteenth source

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(Saunders et al., 2009). That is, the researcher does not directly feel the phenomenon being studied but gets the information from other primary sources. In fact, this secondary data has many sources, ranging from books, journals, articles, and up to previous research. All can be used as data sources on this one. The most important thing is to ensure that the data obtained is really valid.

Sample is the random selection of members of a population. It is a smaller group drawn from the population that has characteristics of the entire population. The observations and conclusions made on the sample data are associated with the population (Saunders et al., 2009).

Data reduction, defined as the selection process, focuses on simplifying and transforming raw data that emerge from written records in the field. Reduction is carried out since data collection begins by summarizing, coding, searching for themes, creating clusters, writing memos and so on with the intention of setting aside irrelevant data/information.

DISCUSSION

XBRL consists of two important parts, namely taxonomy and instances. XBRL taxonomy is a classification that forms the basis for marking financial statement elements. The taxonomy contains definitions of how an element should be treated in an XBRL document. XBRL instances are tagged financial information using the XBRL markup language syntax rules (Hoffman & Watson, 2009).

The Indonesia Stock Exchange (IDX) has been developing XBRL-based reporting since 2012. IDX must create a taxonomy that describes a report to complete this report. The IDX has completed a special taxonomy for corporate financial reporting as a first development phase. This financial statement taxonomy will also be distributed to all Listed Companies (IDX, 2020):

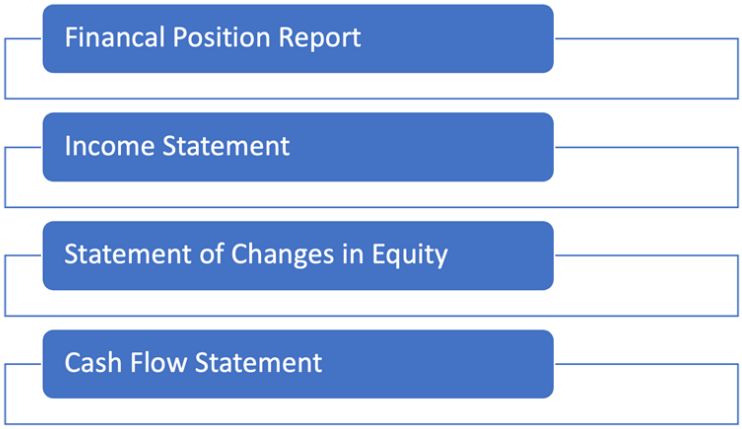

FIGURE 1

TAXONOMY OF FINANCIAL STATEMENTS

Source: (IDX, 2020)

XBRL taxonomy consists of two parts, namely schema and link base. XBRL schema files do not contain data but contain context about the data (metadata) that can be used to describe some data. The data contained in the XBRL instance document must be referenced by

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elements that are defined only in the XBRL schema file (Ayoub et al., 2019). For example, in the financial statements there is a cash amount of IDR 1 billion. The tagged numbers must be defined using the XBRL schema which defines cash, including related metadata, for example, context elements, monetary units, decimal numbers (Perdana, 2011).

The taxonomy will standardize the format for presenting corporate financial statements from all types of sectors and sub-sectors that have been determined by the IDX. Detailed information related to the taxonomy and its presentation will be discussed in the taxonomy menu. After developing taxonomy of financial statements, the IDX will continue to develop the taxonomy into the Disclosure area. Until now, the disclosure area to be developed is still under discussion. The Disclosure area can be in the form of (IDX, 2020):

- Notes on the Issuer's financial statements
- Obligation to disclose information from the Issuer
- Information on the Issuer's corporate actions, etc.

Documents containing tagged data with an XBRL taxonomy along with context, units of measure, and comments that are compiled using the XBRL markup language syntax are referred to as XBRL instance documents. Each instance document has a reference to one XBRL taxonomy, for example the XBRL International Finance Reporting Standards taxonomy, General Purpose Financial Reporting for Profit-Oriented Entities, Incorporating Additional Requirements for Banks and Similar Financial Institutions (Bonsón et al., 2009), which is a taxonomy devoted to financial reporting that refers to international financial reporting standards (International Financial Reporting Standard, IFRS). XBRL instance document preparation must comply with the Financial Reporting Instances Standards (FRIS).

The Indonesia Stock Exchange (IDX) released its first taxonomy on April 30, 2014, titled the Indonesia Stock Exchange (IDX) Taxonomy 2014. A public review process that took place in March 2014 resulted in the new taxonomy being finalized. As of June 5, 2014, XBRL International has provided the IDX taxonomy "acknowledgement," and it has been used in the filing of Financial Statements by Listed Companies in XBRL format since 2015 (IDX, 2020).

The Financial Accounting Standards ("SAK"), IFRS Financial Accounting Standards, and the Financial Services Authority ("OJK") provisions that are applicable and valid and reflect company characteristics in each business sector and sub-sector were used to create the IDX taxonomy. The IDX has classified it. Based on the similarities in the format for the presentation of financial statements, it is divided into eight major industry parts (entry points) from all existing industries and sub-sectors (IDX, 2020):

- General Industry
- Property Industry
- The Infrastructure Industry
- The Financial and Sharia Industry
- The Securities Industry
- Insurance Industry
- Collective Investment Contract
- Financing Industry

The entire format of the financial statements that has been prepared has gone through a review process by taking a sample of the financial statements of companies listed on the Indonesia Stock Exchange, as many as 188 Issuers from all Listed Companies, or representing 35% of the total population. The 2014 IDX taxonomy is a taxonomy for financial reports

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that refers to the Standard Financial Accounting Standards (PSAK) and several other related standards which consist of several reporting forms (IDX, 2020).

XBRL is analogous to a bar code that makes each product have a unique, special identity. XBRL is used by tagging each data in the financial statements according to the XBRL taxonomy used (Wang et al., 2014). Tags cause each data to have a more optimal use value. XBRL does not change the items that must be reported, but provides a more efficient and effective way of how those items should be reported (Tohang et al., 2020). XBRL only marks items to be reported (elements) on the financial statements. The financial statements presented in hardcopy (paper-based) as shown below, have elements of financial statements that are static in nature. This means that when the element has been reported to the user, the user can only view it in nominal content which has been locked in a certain format (Ayoub et al., 2019).

CONCLUSION

XBRL is an attempt to add a standardized description (tagging) to business and financial information (including financial reports). XBRL applies the concept of metadata and is free standard, is developed and supervised by the XBRL International Consortium, an international non-profit organization. XBRL is often understood incorrectly because XBRL is not a brand of software or applications that will replace existing applications or systems. XBRL is not a new accounting standard, and its implementation does not require changes to accounting standards that have been applied in a country. XBRL will also not change the reporting format. XBRL is also not a chart of accounts and not a translation tool for chart of accounts.

Transparency and presentation of data are important in the discussion of corporate governance, especially to avoid information asymmetry. The weakening of stock trading caused the stock price at the initial price to feel higher than before. The high share price will reduce the ability of investors to buy these shares. The law of supply and demand will prevail and consequently the high share price will decrease until a new equilibrium position is reached. The method used by issuers to maintain their shares in an optimal trading range so that the purchasing power of investors increases, especially for small investors, is by doing stock splits.

After a long discourse, the Indonesia Stock Exchange (IDX) plans to be more serious about implementing issuers' financial reporting using the Extensible Business Reporting Language (XBRL) system. This new reporting system aims to make it easier for investors to access and analyze the company's financial reports on the stock exchange. The IDX continues to encourage issuers to immediately implement reporting with XBRL. One of the efforts is to host the 2015 XBRL Asia Roundtable. Even though it has been officially implemented, the IDX still does not require issuers to report their financial statements using the new system. Besides that, this research will also compare with the liquidation of stocks in a country such as Singapore which has made XBRL an obligation for publicly listed companies.

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