

## RESEARCH ARTICLE

## EXPLORING USER PERCEPTION OF XBRL ADOPTION AND ITS IMPACT ON ACCOUNTING DATA IN THE SAUDI CONTEXT

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## Abstract

This study aims to investigate the impact of XBRL adoption on accounting data in the Saudi context by examining the perceptions of accounting data users. The main objective of this research is to determine the extent to which users agree on the effect of XBRL implementation on accounting data. The research findings demonstrate that the use of XBRL improves the quality of accounting data and the efficiency of the accounting cycle. The Kruskal Wallis test does not show significant variations in users' perceptions about the effect of XBRL on accounting information. The respondents confirm that XBRL provides additional accessible accounting information. Moreover, the study reveals that accounting data users in the Saudi context believe that XBRL adoption influences the users of financial reports. While users had differing opinions on the cost-effectiveness of accounting analysis, they agreed that XBRL enables continuous auditing and enhances internal controls. Additionally, the Kruskal Wallis test does not reveal any significant variations in users' perceptions regarding the impact of XBRL on audit. Overall, the research indicates that the adoption of XBRL has a positive influence on accounting data and its utilization in the Saudi context.

**Keywords:** XBRL, Accounting data, Auditing, User perception, Emerging market, Saudi Arabia.

## Introduction

Many companies utilize Internet as a tool for publish their corporate reporting (Debreceeny & Gray, 2001; Henderson et al., 2020). In fact, website enables firms to have a big accounting data available anytime and anywhere for users to access (Bonson & Escobar2006). The recent major step in the Internet reporting field was the introduction of Extensible Business Reporting Language (hereafter XBRL). Pinsker (2003) defines XBRL as an evolving technology allowing for the tagging of information for corporate reporting. It is also argued that XBRL is among the top ten technologies involved in the accounting profession ( Peng & Chang, 2010). The benefits of using XBRL for financial reporting, such as increased efficiency and accuracy, have been documented in various studies (Hudaib & Cooke, 2015; McLeay & Riccaboni, 2018).

In cooperation with the Saudi Organization for Certified Public Accountants (SOCPA), the Ministry of Commerce and Industry (MCI) established an online platform called Qawaem, which is based on XBRL. Since January 1, 2015, all corporations and audit firms in Saudi Arabia are mandated to submit their financial statements through Qawaem. Previous studies have demonstrated that the adoption of XBRL enhances the usefulness and accessibility of accounting information and improves searchability for decision-making purposes (Hodge, Kennedy, & Maines, 2004). Additionally, it has been shown to reduce the time and cost associated with producing accounting statements (Robb, Rohde, & Green, 2016).

Upon reviewing previous XBRL researches, the majority of studies in the XBRL adoption have conducted in the US, Europe, Japan, China and Asian countries. In fact, few researches about users' views of the XBRL adoption in emerging markets (Ghani, Said, & Muhammad, 2014). Furthermore, Rawashdeh and Selamat

(2013) indicated that there was a lack of XBRL studies in the Saudi context and they call for further studied in this field among Saudi stakeholders. Hence, one of the motivations of the present study is to bridge the lack of researches by studying users' perceptions of XBRL issues in the Saudi context as an emerging market. Another motivation of this paper is the first study to survey the users' perceptions regarding the impact of XBRL compulsory implementation on the various aspects of accounting discipline.

Therefore, the key idea of the existing paper is to examine the perception of sophisticated users (auditors, accountants and academics) in the Saudi context with respect to various accounting aspects affected by using XBRL. This study contributes to research on how XBRL effects on the various aspects of the accounting information and auditing. In fact, it seeks to explore the user's opinions with regard to:

- (i) The apparent effect of XBRL on the accounting data.
- (ii) The apparent effect of XBRL on accounting data users.
- (iii) The apparent effect of XBRL on the audit. Using a questionnaire survey, the main results of the study is that Saudi users agree that XBRL upgrades the nature of accounting information, provides additional reachable accounting information to users, facilitates continuous auditing, and leads to improvement in internal controls.

The remaining of this paper is formulated as follows: section 2 will discuss the prior studies, research questions and hypothesis development. Thereafter, the research methodology is set up in the section 3. The findings are discussed in the section 4 followed by the conclusions and recommendations in section 5.

## Literature Review

XBRL is a global standard for digital accounting information (Hoffman, 2006, Blankespoor, Miller, & White, 2014; Efendi, Park, & Smith, 2014; Troshani & Lymer, 2010). An extant literature has demonstrated that XBRL:

- (i) Declines the time and cost of producing accounting data (Scannell, 2006; Shan & Troshani, 2016, Robb, Rohde, & Green, 2016).
- (ii) Increases accounting information quality (Peng, Shon, & Tan, 2011).
- (iii) and enhances forecast accuracy (Henselmann, Ditter, & Scherr, 2015)

In addition, Yoon et al., (2011) pointed out that disclosure was upgraded and information asymmetry was reduced by Korean companies after mandatory adoption of XBRL. Likely, XBRL upgraded the accounting data usage and access (Liu et al., 2014), and the cost of bank loans were reduced (Chong, 2016). XBRL also provides auditors sufficient skills for doing online auditing (Rezaee, Elam & Sharbatoghlie, 2001; Zhao, Yen, & Chang 2004).

Furthermore, XBRL helps auditors to give more time on the assessment of accounting data (Khadaroo 2005). Using a hand-collected data, Amin, Eshleman, and Feng (2017) carried out a study on the influence of XBRL reporting on audit lag and found a reduce in the audit delays. Therefore, XBRL upgrades the preparing of accounting information and auditor effectiveness after the SEC's XBRL mandatory adoption (Amin et al., 2017).

In terms of users' perceptions regarding the perceived impact of XBRL, extant studies provide evidence about the effects of XBRL on the accounting information. For instance, Pinsker and Wheeler (2009) carried out a research on the non-professional investors' views regarding the XBRL adoption. The result reported that financial data analysis is better when using interactive data. Using the Delphi technique, Baldwin and Trinkle (2011)'s research, hypothesized that corporations, financial reporting, users of accounting statements and auditing are affected by XBRL adoption. Their findings report ease of access of accounting data, better regulatory compliance, enhanced availability of accounting information, enabling of continuous auditing.

Drawing on the questionnaire developed by Baldwin and Trinkle (2011), Ilias, Ghani, and Azhar (2017) investigated the perceptions of accountants and auditors on the impact of XBRL adoption on accounting data, audits, and users of accounting data in Malaysia. Their study found that the implementation of XBRL had a positive impact on accounting data analysis and real-time auditing. However, there is a need for further research to explore the perceptions of more sophisticated users, such as accountants and auditors, regarding the effect of XBRL on accounting information and auditing. Given the lack of studies on perceptions of XBRL adoption in the Saudi context, the current study aims to investigate the perceptions of users on the apparent impact of XBRL on accounting information, users of accounting information, and auditing.

### Research Questions and Hypothesis Development

The recent paper aims to investigate the impact of mandatory XBRL adoption on accounting information, users of accounting information, and audit by exploring the opinions of different accounting data users. In order to achieve this objective, the study raises the following research questions:

**RQ1.** To what extent does the mandatory adoption of XBRL affect accounting information as perceived by various users in Saudi Arabia?

**RQ2.** To what extent does the mandatory adoption of XBRL affect the users of accounting information as perceived by various users in Saudi Arabia?

**RQ3.** To what extent does the mandatory adoption of XBRL affect audit as perceived by various users in Saudi Arabia?

The study seeks to address the lack of research on the perceptions of accounting data users in Saudi Arabia regarding the effect of XBRL on accounting information, users of accounting information, and audit. By exploring these research questions, the study aims to provide insights into the impact of mandatory XBRL adoption on the accounting domain in Saudi Arabia. Based on the above-mentioned research questions, this paper develops the following hypotheses to be tested:

**H1.** There are no variances between accounting data users regarding the apparent effect of XBRL on the accounting information in Saudi Arabia.

**H2.** There are no variances between accounting data users regarding the apparent effect of XBRL on the accounting information users in Saudi Arabia.

**H3.** There are no variances between accounting data users regarding the apparent effect of XBRL on the audit in Saudi Arabia.

### Research Methodology

The primary aim of this research is to investigate the impact of XBRL adoption on different aspects of accounting. The study focuses on the community of accounting experts as the target population. The population is further categorized into three groups, namely auditors, accountants, and academics. To achieve the research objective, a questionnaire was developed by adapting the questionnaire from Ilias et al. (2017) with some necessary modifications. The survey consists of two sections, wherein the first section requires the respondents to provide their demographic information, including their occupation, work experience, and gender.

Apparent effect of XBRL implementation on the accounting information, apparent effect on the accounting information users and apparent effect on the audit are measured in section two. The measurement of the perceptions of apparent effect of XBRL implementation on the accounting data, apparent effect on the accounting information users and apparent effect on the audit is based on the five likert scale. The survey was emailed to around 150 accounting experts. It was sent between December 2018 to May 2019. Sixty responses were received. The following table shows the description of survey responses rates:

**Table 1:** Response Rate

Group	Total distributed	Questionnaires returned	Response rate (%)
Accountants	50	21	35
Auditors	50	26	43.3
Academics	50	13	21.7

### Reliability test

Cronbach's alpha coefficient was utilized to ensure the reliability of the tools used to collect data. Table 2 demonstrates the results obtained from Cronbach's alpha test for accounting data users accounting information and audit. The results indicate that reliability for the financial reports are 0.873 while the reliability for the users of accounting data and audit are 0.901 and 0.933 respectively. According to Sekaran and Bougie (2010), there is no problem of internal consistency reliability If Cronbach's alpha is near to 1. Thus, the results reflected excellent reliabilities which are greater than 0.80.

**Table 2:** Reliability Test

	Cronbach's Alpha	N of Items
Accounting information	0.873	5
Users of accounting information	0.901	5
Audit	0.933	5

### Results

#### Profile of Respondents

The respondents were asked in part one of the questionnaire to provide background information relating to their gender, experience and profession. The main reason for examining the background characteristics of the respondents is to see if such characteristics affect their views, evaluation and perceptions of the effect of the compulsory implementation of XBRL on the various aspects of the accounting data. As indicated in Table 2, (83.7%) of the respondents are male compared to (16.7%) female. With respect to the year of experience, Table 2 also shows that (46.7%) of respondents have more than 10 years of experience compared to (16.7%) of respondents have less than 3 years of experience. Further, (15%) of respondents have between 3 to 5 years and (21.7%) have experience from 6-10 years. This result is significant because it shows that most respondents who took part in this survey are considered experts. Finally, Table2 displays that the participants in this survey are auditors (43.3%), accountant (35%) and Academics (21.7%).

**Table 3:** Profile Respondents

		Frequency	Percent
<b>Gander</b>	Male	50	83.3
	Female	10	16.7
<b>Experience</b>	< 3 years	10	16.7
	3-5 years	9	15.0
	6-10 years	13	21.7
	> 10 years	28	46.7
<b>Occupation</b>	Accountants	21	35.0
	Auditors	26	43.3
	Academics	13	21.7
<b>Total</b>		<b>60</b>	<b>100%</b>

### The influence of XBRL on accounting information

The first aims of this research is to study to what extent those respondents agree about the apparent effect of XBRL mandatory adoption on the accounting information. Accordingly, participants in this study were given several questions about their views on the apparent effect of XBRL mandatory implementation on the accounting data. In consequence, the survey contains five elements based on the five point likert scale to measure the level of agreement among Saudi users of accounting information.

It is clear from the result reported in table 3 that respondents agree that XBRL upgrades the worth of accounting data and rank these items as first one among the five items measured the accounting information. The second ranked items are the XBRL upgrades the effectiveness of the accounting data process. Followed by XBRL diminishes the existence of mistakes in accounting data, XBRL makes it more problematic for administration to issue incorrect accounting data and XBRL diminishes the cost of producing accounting information respectively.

Further, to test the first hypothesis that states that there is no difference between the perceptions s of users on the perceived influence of XBRL mandatory adoption on the accounting information, Kruskal Wallis test was carried out the five different statements. As shown in Table 3, the results do not reveal important variances in users' perceptions with respect to the apparent influence of XBRL on the accounting data. The results of this study is in line with Ilias et al. (2017)'s findings.

**Table 3:** Apparent effect of XBRL

Item	Mean	S. D.	Rank	X	Sig.
XBRL makes it more problematic for administration to issue incorrect accounting data	3.7500	1.15897	4	1.230	.541
XBRL upgrades the effectiveness of the accounting data process	4.0833	1.04625	2	5.818	.055
XBRL diminishes the existence of mistakes in accounting data	3.9167	1.06232	3	1.868	.393
XBRL upgrades the quality of accounting information.	4.1667	1.01124	1	2.164	.339
XBRL decreases the cost of producing accounting information.	3.7167	1.15115	5	2.010	.366

\*S.D. = standard deviation

### The effect of XBRL on the users of accounting data

The prior section has illustrated that the users' perceptions s of the effect of XBRL mandatory adoption on accounting information. In this part, participants were questioned to identify the apparent effect of XBRL on the users of accounting information. As can be observed in table 3, XBRL provides extra reachable accounting data to users (4.2167) ranks as the first among five items, this results is in line with Ilias et al. (2017) who found that Malaysian users believe that XBRL provides more accessible accounting information to users.

Further, XBRL facilitate users to access accounting information coming the second, followed by XBRL helps the availability of accounting information for users. However, the present study pointed out that interactive data reduces the cost of accounting data analysis and XBRL enables effective investment decisions by users of accounting information coming in the fourth and fifth rank respectively.

In addition to that, Kruskal Wallis test was performed to test the second hypothesis, which states that there is no differences between users' perception of the apparent influence of XBRL on the users of accounting data. As indicated in table 4, the results point out there is no statistically important differences in users' perceptions with respect to the statements number 1, 2,4 and 5. Thus, it can be concluded that all users' groups in Saudi context agree that XBRL mandatory adoption has an effect on the users of accounting information.

What's more, the present study reports that there is a statistically important variance in users' group in terms with statement number 3, that states XBRL cuts the cost of accounting analysis achieved by accounting information users. To the end, the *H0* could not be rejected for most of the given statements but number 3.

**Table 4:** Apparent influence of XBRL on the users of accounting data

Item	Mean	S.D.*	Rank	X	Sig.
XBRL supports the convenience of accounting information for users.	4.0000	.99149	3	.523	.770
XBRL offers additional reachable accounting information to users	4.2167	.90370	1	4.896	.086
XBRL cuts the cost of accounting analysis achieved by users of a data	3.9667	1.00788	4	6.170	.046
XBRL enables effective investment decisions by accounting data users	3.8333	.99433	5	1.068	.586
XBRL facilitate users to get accounting information	4.1667	.92364	2	1.738	.419

\*S.D. = standard deviation

### The influence of XBRL on the Audit

This section discusses the respondents' perceptions concerning the apparent influence of XBRL on audit. The respondents were provided with a list of 5 items which could be affected by adopting new technology. Table 4 displays that respondents rank XBRL facilitates continuous auditing (4.0167) and XBRL leads to enrichment in internal controls (4.0167) as the first, followed by XBRL eases the procedure of audit (3.9500); XBRL enables auditor to achieve the audit procedure in accurate manner (3.9333); and XBRL diminishes accounting information audit costs (3.8500) respectively.

This findings is in line with the Malaysian study conducted by Ilias et al. (2017) who found that Malaysian accountant and auditors ranked the facilities continues auditing and leads to enrichment in internal control as first and second respectively.

Further analysis was conducted to test the third hypothesis using the Kruskal Wallis test for each of the five different statements measured the apparent effect on the audit. It can be seen from table 4, the findings show that there is no statistically important variances in the views of users' perceptions regarding the apparent influence of XBRL on the audit. In other words, Saudi users believe that XBRL technology have an effect on the audit process. Ilias et al. (2017) found that Malaysian accountants and auditors agree XBRL facilitates continues auditing, reduces accounting statements audit costs and leads to enrichment in internal controls.

**Table4:** Apparent effect of XBRL on the audit

Items	Mean	S.D.*	Rank	x	Sig.
XBRL facilitates continuous auditing	4.0167	1.03321	1	3.090	0.213
XBRL reduces accounting information audit costs.	3.8500	1.07080	4	0.735	0.693
XBRL upgrades internal controls	4.0167	.96536	1	4.203	0.122
XBRL enables auditor to perform the audit process in accurate manner.	3.9333	.93640	3	1.128	0.569
XBRL eases the procedure of audit.	3.9500	.99873	2	0.992	0.609

\*S.D. = standard deviation

### Conclusion

The XBRL is a result of the rapid advances in information and communication technology occurred in the last two decades and more specifically the extensive use of the firm website. In fact, XBRL was developed based on XML to enable firms to publish huge data to reach a wide range of users anywhere and anytime. This study aims to provide evidence from Saudi Arabia as an emerging market on the perceptions of users as regards the perceived effect of XBRL adoption on the various aspects of the accounting information and audit. Three user groups namely accountants, auditors and academics have been investigated by using a questionnaire survey.

The major finding of the study is that respondents agree that XBRL upgrades the quality of accounting information (4.1667) and rate this item the first among five items measured the financial reports followed by the XBRL increases the effectiveness of the accounting information process (4.0833). However, the

respondents disagree with statement that XBRL cuts the cost of accounting analysis achieved by users of a data.

With respect to the users of the accounting information, the respondents rank XBRL provides more accessible accounting information to users (4.2167) as the first followed by XBRL facilitate users to access financial reports (4.1667). Overall findings of this category, respondents have a strong agreement on all five items and believe that XBRL affects the users of accounting information.

In terms of the perceived impact on the audit, the result shows that respondents perceive XBRL facilitates continuous auditing and leads to improvement in internal controls (4.0167). Generally, the respondents agree that XBRL mandatory adoption affect the audit in Saudi Arabia. It can be concluded that Saudi users believe that XBRL have a major effect on the accounting information and audit in Saudi context.

Similar to all researches, the present study has certain limitations must be addressed when assessing the results of the study. The perceptions of the users regarding the perceived impact of XBRL on financial reports and audit were measured through a survey. As a result, the limitations of survey technique apply to this research (Dillman, 2000; Sekaran and Bougie 2010). Future studies can be conducted in this area using varies methods such as interviews and focus groups as well as making a comparative study between users of accounting data in Saudi and users of accounting data in other Gulf Cooperation Countries (GCC) to show the level of agreement about the effect of XBRL adoption on the varies accounting aspects. Overall, the study provides valuable insights into the impact of XBRL adoption on accounting information and audit in Saudi Arabia.

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### مقالة بحثية

## دراسة آراء المستخدمين لتبني لغة تقارير الاعمال الموسعة (XBRL) وأثرها على البيانات المحاسبية في البيئة السعودية

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### المُلخَص

تعد لغة إعداد تقارير الأعمال القابلة للتوسيع (XBRL) التي تستخدم للتقارير المالية أحد أهم التغييرات في بيئة الإفصاح. تهدف هذه الدراسة إلى دراسة تصورات المحاسبين والمراجعين وأعضاء هيئة التدريس بشأن اعتماد XBRL الإلزامي للتقارير المالية في المملكة العربية السعودية، وتوصلت هذه الدراسة إلى اتفاق المشاركين في هذه الدراسة على أن اعتماد XBRL بصورة الزامية تعزز جودة التقارير المالية، كما انها تزيد من كفاءة عملية إعداد التقارير المالية. علاوة على ذلك، يكشف اختبار Kruskal Wallis عن عدم وجود فروق ذات دلالة إحصائية في تصورات المشاركين فيما يتعلق بالتأثير الملحوظ لاعتماد XBRL على مستخدمي التقارير توضح الدراسة ايضا أن XBRL توفر تقارير مالية أكثر سهولة للمستخدمين. بالإضافة إلى ذلك، تشير النتائج إلى عدم وجود فروق ذات دلالة إحصائية في تصورات المشاركين فيما يتعلق بالبيانات رقم 1، 2، 4 و 5. وبالتالي، يمكن أن نستنتج أن جميع تصورات المشاركين تتفق على أن اعتماد XBRL بصورة الزامية له تأثير على مستخدمي التقارير المالية. الى جانب ذلك، تشير النتائج إلى وجود فرق ذي دلالة إحصائية في مجموعة المستخدمين من حيث العبارة رقم 3 التي تنص على أن XBRL تقلل من تكلفة التحليل المالي للتقارير المالية. وفيما يتعلق بالتأثير الملحوظ لـ XBRL على عملية المراجعة، يتفق المشاركون على أن XBRL تسهل التدقيق المستمر مما يؤدي إلى تحسين الضوابط الداخلية. علاوة على ذلك، تبين نتائج اختبار Kruskal Wallis أنه لا توجد فروق ذات دلالة إحصائية في آراء تصورات المستخدمين فيما يتعلق بالتأثير الملحوظ لـ XBRL على عملية المراجعة.

الكلمات المفتاحية: XBRL، بيانات محاسبية، تدقيق، تصور المستخدم، سوق ناشئ، السعودية.

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