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STATEMENT OF THE PROBLEM

OBJECTIVES

HYPOTHESES

RESEARCH METHODOLOGY

RESULTS & DISCUSSION

FINDINGS

RECOMMENDATIONS/SUGGESTIONS

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CONTRIBUTIONS TO BOOKS

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SUGGESTED MODEL FOR XBRL ADOPTION

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ABSTRACT

Despite the fact that researchers in information systems research and has given a focus for understanding of users' adoption of standards, researchers have had a minimal focus upon the application of various adoption models that study a user's adoption of standards. This research is an attempt to fill the gap. Therefore, the aim of this research is to provide a comprehensive review of the extant information systems literature related to users' adoption of presentation standards with an emphasis on XBRL standard and to develop proposed model based upon the review. To achieve the overall aim of this research, there are three objectives are proposed, namely: to review and evaluate the suitableness of antecedent factors and models of technology adoption. (2) To determine the suitable factors of the different models used to understand the diffusion of XBRL; (3) and to formulate of hypotheses for this research, the development of a model for the adoption of XBRL. The contributions of this research are: it integrates the suitable information systems literature in order to consolidate the knowledge of technology adoption from the user's perspective; and provides clear directions for future research. That is, first, this research assesses the flexibility of antecedent models for studying technology adoption issues. Secondly, it joins antecedent research outcomes to develop a comprehensive and coherent picture for the adoption of technology research conducted in the information system area. Thirdly, this paper provides a suggested conceptual model that integrates factors from different technology adoption models to study technology adoption from the perspective of the user. Finally, the future directions of this research are contained in the concluding section.

KEYWORDS

XBRL, behavior intention, adoption.

1. INTRODUCTION

New innovations in digital financial reporting are occurring on a rapid rate in our information processing (Burnett, Friedman, & Murthy, 2006).The most important phase of transition, which is currently under way in the digital financial reporting area, is a shift from the traditional standards "manual processing" to XBRL in which modeling data and semantic meaning are converging together. Due to the above mentioned capabilities XBRL interactive data technologies is expected to play an important role in information processing. This emphasis is true for all users who adopted XBRL. In this environment there is a significant shift from academic institutions and public debate on the user adoption of XBRL technology. Since XBRL International considers that the rapid entry and the adoption of XBRL in all parts of the world it is important to both social and economic goals (Henderson, Sheetz, & Trinkle, 2011), It has set a target to make the business reporting the most extensible and transparency (Hodge, Kennedy, & Maines, 2004). However, the reported rate of XBRL adoption in the world (e.g. USA and Australia) is slow. This has led researchers to investigate the factors that are responsible for the slow uptake of XBRL.

Investigation of antecedent literature in the area of information systems clarifies that researchers have not yet undertaken research on XBRL in the areas of adoption from micro-level factor's perspective. Instead, most of the research related with XBRL has focused primarily on organizations, its usage and little insight into the determinants of user adoption or rejection determinants(Henderson, et al., 2011; Hodge, et al., 2004). Although Doolin and Troshani; Henderson et al (Doolin & Troshani, 2007; Henderson, et al., 2011) provide information about factors that lead to the adoption in an organizations; however, none of them focuses upon the determinants of adoption or rejection at a micro level between users. Recently conducted study (I Troshani & Hill, 2009) highlight the need to understand adoption and diffusion of XBRL. And they identified the environmental, organizational, and innovation-related factors as they apply to XBRL adoption and diffusion.

The limitation to studying adoption between users at a micro-level has resulted in a lack of suitable theoretical or conceptual models specific to XBRL. As pursued in the antecedent studies on adoption, the process building a conceptual model specific to XBRL adoption between users require the review, correspondence and integration of the suitable factors investigated in antecedent studies of information system. Therefore, this research aims mainly to develop a conceptual model to XBRL diffusion. To achieve the overall aim, the following three objectives of this research are: (1) to review and assess the suitableness of antecedent technology adoption models and factors to study XBRL diffusion;(2) to identify the pertinent factors from antecedent models to understand individuals diffusion of XBRL; and (3) to formulate research hypotheses and develop a model for the adoption of XBRL.

1.1 STRUCTURE OF THE PAPER

To build a conceptual model for the XBRL adoption several steps were followed and these are presented in this research. Having presented the topic of interest, this research now continues to place the ground and delineates the boundaries of topic under discussion in section 1. In section 2 the researcher presents a review of the antecedent works linked with XBRL adoption and a review on theoretical models of technology diffusion and adoption. Finally, section 3 provides the concluding implications, future research directions, limitations and contributions of this research.

1.2 BOUNDARY AND DEFINITIONS

Whilst attempting to studying the diffusion of any new technology there are many participants to suppose. Similarly, the diffusion of XBRL also involves different participants such as the companies, financial publishers and data aggregators, users , regulators and software vendors (Hoffman, 2006). The focus in this research is the users. Hence the proposed conceptual model will only account factors that are pertinent to the users. For the following reasons users is the focus of this research for the following reasons. Due to the following reasons users are considered to be the focuses of this research for the following reasons: first, there is small attention paid to the investigation of users ; secondly, users are resistant to accede to the technology in question. Therefore, the object of our research is the individual user. The second important thing at this stage is to clarify the meaning of the diffusion of XBRL.

Before continuing further, a term frequented within this proposal is extensible business reporting language (XBRL) and a short explanation of it is warranted. The umbrella term of 'XBRL' is a language for creating Business Reporting; these reports can be financial or non- financial(Hoffman, 2006). The term 'XBRL' has no established definition. It differs between researchers and evolves over time and expands to embrace new supporting technologies (e.g. Semantic Web); yesterday's XFMRL is today's ' XBRL. Given the variations in defining 'XBRL', for the purpose of this research we follow the best definition according to Charlie Hoffman father of XBRL, he says: "XBRL is an open-standard which supports information modeling and the expression of semantic meaning commonly required in business reporting."

XBRL is an open data standard based on XML for financial reporting. XBRL permits information modeling in business reporting in addition to express of semantic meaning commonly required in it. It depends on the XML syntax and associated XML technologies (e.g. XML Schema, XPath, XLink , and Namespaces) to create this semantic meaning(Engel et al., 2008; Isenmann, Bey, & Welter, 2007).

For create business reporting needs to the specifies the technical grammatical rules for taxonomy and instance document creation and the schema their core building blocks called XBRL specification, then needs to different taxonomies for purposes defining the tags for different accounting concepts such as asset and current asset and their relationships(e.g. current asset under asset) whereas instance documents then contain the facts employing the tags defined in the used taxonomy (e.g. total current asset equals 100$) (M Bovee, Ettredge, Srivastava, & Vasarhelyi, 2002; M. Bovee, Kogan, Nelson, Srivastava, & Vasarhelyi, 2005).

The architecture of XBRL has been criticized for example for its complexity (Doolin & Troshani, 2007), and Bovee et al (2005) described the development process of XBRL taxonomy is arduous in sector, country, firm level. Despite these limitations and costs incurred from XBRL implementation, literature lists many potential benefits of XBRL adoption. One benefits of XBRL is to define and exchange financial information, such as a financial statement. The XBRL Specification is developed and published by XBRL International.

2. LITERATURE REVIEW AND SUGGESTED MODEL

2.1 ADOPTION STUDIES

The adoption studies discussed henceforth provide mainly discussions of the factors that drive the success or slow uptake of XBRL deployment. As stated earlier, research on the IT managers' perceptions of XBRL adoption at the micro level is minimal (Henderson, et al., 2011; Pinsker & Wheeler, 2009). However, and as noted by this study this view has not been extensively researched and further research is required for purposes investigating users' perspective of XBRL adoption. Lin (2003) identified four major characteristics for companies that explained the high rate of XBRL adoption are company size, information risk, performance, and ownership diversification. Further research suggested that five success factors are responsible for driving the high penetration rate of XBRL between companies (Premuroso & Bhattacharya, 2008). These five key factors consist of the corporate governance, company performance liquidity, firm size, auditor type. Pinsker (2007) examined the users' perspectives of the efficiency and effectiveness of XBRL. This study suggested that usability and ease of use affect user attitudes toward XBRL adoption or acceptance. Ghani et al (2009) examined the users' perspectives of preferred presentation format and they suggested that a presentation format and actual performance including accuracy and cognitive effort are the factors that are severely affecting the adoption of presentation format including XBRL amongst the users.

However, now adoption studies on consumers have begun to emerge. Amongst the studies are (Doolin & Troshani, 2007; I Troshani & Doolin, 2007). These studies discussed the different level factors affecting the adoption of XBRL by combining factors taken from innovation diffusion theory and the technology acceptance model. The findings of these studies suggest that congruent experiences and opportunities in adopting a new technology affect user attitudes through the three extended technology acceptance model factors; namely perceived usefulness, perceived ease of use and perceived resources. Henderson et al (2009) investigated the organization level factors affecting the adoption of XBRL access in online survey. This research combines factors from two streams of prior research on adoption of complex information systems innovations and information technology standards. The researchers in this research suggest that environmental factors, organizational factors and innovation factors in adopting a new technology affect user attitudes.

2.2 THEORY OF PLANNED BEHAVIOR (TPB) AND ITS VARIATIONS

Although the TPB (Ajzen, 1985, 1988, 1991; Ajzen, 2005; Ajzen & Fishbein, 1980; Ajzen & Madden, 1986; Rawashdeh, Selamat, & Abdullah, 2011; Selamat & Rawashdeh, 2010) has its history between organizational researches, it is many adopted and adapted by researchers in information system to the study of adoption/acceptance, implementation, and usage information technology (Benbasat & Zmud, 1999). It is an expanded form of the TRA that was promoted to predominate over the TRA's limitations that dealt with an incomplete voluntary control (Chau & Hu, 2007; Fishbein & Ajzen, 1975).The main factor in TPB that reflects the motivational factors which reflects the motivational factors that affect the behavior of the individual's intention 'to perform the behavior. This was also accounted to be a main factor within the TRA. According to TPB and TRA that intentions indicate the quantity of readiness and effort spent, in order to achieve the behavior under question. Therefore, the stronger the intention of individual to employ in behavior, the more effectively it would be intelligible (Ajzen, 2005).

According to TPB there are three independent variables influence the use of individual of a specific information technology that conceptually define intentions regarding a particular behavior. These independent variables are (1) attitudes created by the individual's beliefs about the anticipations of outcomes related with information technology usage; (2) subjective norms created by the individual's beliefs about how important others anticipate the individual to behave regarding information technology usage; and (3) perceived behavioral control created by the individual's beliefs about the range to which the individual is qualified of actually using the information technology. Amongst TRA and TPB there are two common independent variables are attitudes and subjective norms, whilst the perceived behavioral control is an additional extension to framework of TPB to predominate over the limitations of incomplete voluntary control (Ajzen 2005). Although the process of usage does not describe in a specific context by TPB, however this theory has experienced a significant degree of predictive validity. Therefore it can be used to determine areas of respect for a particular context. According to the information systems literatures TPB can use as an effective diagnostic mean to investigate information technology adoption or acceptance and usage (Benbasat & Zmud, 1999). Therefore, this research considers all core factors of TPB that above-mentioned (Attitude, Subjective Norms and Perceived Behavioral Control) to develop proposed conceptual model of XBRL adoption. In order to increase the ability to predict of TPB, Taylor and Todd (1995) decomposed belief dimensions of attitudes and attributes of the innovations are also included (Rogers, 1995) as the antecedent dimensions of an attitude factor. This research supposes that the decomposed factor helps to increase ability to predict compared with the TPB and a deeper understanding when compared to TAM. This option of TPB is termed as the decomposed Theory of Planned Behavior (Taylor and Todd 1995).Bearing the above-mentioned reasons in mind, the model of XBRL adoption adopted the decomposed structure of attitude, subjective norms and perceived behavioral control factors. However, the sub factors of these are not fully similar to Taylor and Todd's (1995) study. This is because the context and subject of the two studies are different from one another.

2.3 SUGGESTED MODEL

2.3.1 FOUNDATIONS OF PROPOSED MODEL

Although TPB is a generalized theory, however it can be used to an extensive range of contexts to predict the different types of adoption of information technology. Its major factors reflect the core variables that have been determined as influential in antecedent usage research and are flexible enough to subsume situation-specific factors (Benbasat and Zmud 1999). Therefore, this research considers it as a guiding theory of our adoption research. The decomposed belief structure for XBRL adoption is adopted from Taylor and Todd (1995). The detailed factors to investigate XBRL adoption issues are derived directly from Rogers' (1995) innovations attributes and Venkatesh and Browns' (2001) model of adoption of technology between individuals.

2.3.2 DESCRIPTION OF PROPOSED MODEL

The adoption components assume that of the proposed diffusion model a user's intention of the adoption of XBRL is determined by three main factors. These are; (1) attitude towards behavior, which refers to the perception towards XBRL technologies ;(2)subjective norms, which refers to the social influences which may affect the intention to adopt XBRL;(3) perceived behavioral control that refers to beliefs with regard having the needed resources and opportunities to adopt XBRL between users. Accordingly, the three independent variables will help to identify and interpret the intention of the adoption of XBRL. A detailed description of the above-mentioned factors and sub factors and reasons for including them in proposed conceptual model is provided below.

2.4 ATTITUDE TOWARDS BEHAVIOR

2.4.1 PERCEIVED USEFULNESS

Despite the fact that perceived usefulness was considered as a direct determinant of usage (Adams, Nelson, & Todd, 1992; Davis, 1989; Gefen & Straub, 1997; Igbaria, Parasuraman, & Baroudi, 1996) behavior. Significant evidence supported that perceived usefulness was also found as a direct determinant of behavior intention such as TAM (Davis 1989), TAM2 (V. Venkatesh & Brown, 2001) and Augmented TAM or Combined TAM and TPB called (C-TAM-TPB) (Taylor and Todd 1995), Perceived usefulness is similar to the relative advantage of perceived characteristics of the Rogers' Innovations Diffusion Theory (V Venkatesh, Morris, Davis, & Davis, 2003). From the evidence, it is a good rationale to use perceived usefulness as the direct determinant of behavior intention in this research. This leads to the hypothesis:

H1: Perceived usefulness has a significant influence on the XBRL behavioral intention.

2.4.2 PERCEIVED EASE OF USE

Perceived ease of use was also considered as the direct determinant of usage behavior (Adams, Nelson and Todd 1992; Davis 1989; Gefen and Straub 1997; Igbaria, et al 1996). In addition, significant evidence supported that perceived ease of use was also found as a direct determinant of behavior intention in a several theories and models including various TAM and UTAUT. Perceived ease of use is similar to the complexity of perceived characteristics of Rogers'

Innovations Diffusion Theory, although in the opposite direction (Venkatesh et al 2003). Based on many theories/models and previous research, perceived ease of use is justified as an important determinant to attitude towards the behavior of XBRL adoption in the research model. This leads to the hypothesis:

H2: Perceived ease of use has a significant influence on the XBRL behavioral intention.

2.5 SUBJECTIVE NORMS

2.5.1 SOCIAL INFLUENCE

Venkatesh and Brown (2001) have supposed the social influence of families, friends, supervisors, and bosses as factors that can be used to measure subjective norms variable. The outcomes of Venkatesh and Brown's (2001) research consider that social influences are significant determinants of the behavior. Analogous, it is expected that users with XBRL are likely to influence their relatives, friends and bosses by informing them of the benefits offered by XBRL. Therefore, it is suitable to consider social influences as a measure of subjective norm for XBRL adoption between users. Hence, the hypothesis is:

H3: Social influence by family, friends, colleagues and bosses has a significant influence on the XBRL behavioral intention.

2.6 THE PERCEIVED BEHAVIORAL CONTROL

2.6.1 KNOWLEDGE

The Lack of knowledge about an innovation, and its benefits affect the adoption rate (Rogers 1995). The Lack of awareness about XBRL of the benefits of the innovation between the users , the less likely the innovation gets adopted. Troshani and Raos' (2007) research suggests that in Australia the users knew what the potentials of XBRL were. The users were aware of the benefits of tagging financial information, which was essential to satisfy their needs. It is assumed that the adoption of XBRL requires a clear message of its usages and benefits between the total segments of society. Also, if users are not aware of what the benefits of adopting a particular innovation are, then it is expected that they are more likely to reject the decision to make a using due to the lack of the perceived needs. Therefore, the underlying hypothesis is:

H4: Knowledge has a significant influence on the XBRL behavioral intention.

3. CONCLUSION

This research identified the factors that affect the decisions of XBRL adopters and non-adopters. Using these factors the researcher developed the model of XBRL adoption which is derived from antecedent technology adoption and diffusion models. The proposed model is based on the assumption that the attitudinal and normative factors are responsible for driving XBRL adoption, whilst the perceived behavioral control factor (knowledge) inhibit users from adoption of XBRL.

3.1 FUTURE RESEARCH DIRECTIONS

In order to test the underlying hypotheses that can verify the suggested model's future work includes: (1) to develop suitable items associated with each factor; (2) to select and develop suitable and reliable data collection tools and conduct pilot research; (3) to select a suitable sampling frame for the target population; (4) to determine the sample size and generate random numbers; and finally (5) to collect and analyze empirical data collected from the users. Completion of the above-mentioned future work will lead us to refinement and validation of the proposed model of XBRL adoption.

3.2 LIMITATIONS

This research is limited in terms of comparisons because of the lack of similar antecedent studies from different countries. Therefore, it would be not easy to analyze the impact of culture on the above-mentioned drivers and inhibitors of XBRL adoption. The comparison would also help to distinguish the usage of XBRL technology across-culture. This will be very interesting because it would help to understand the reasons for the rapid uptake in the one country, whilst slow in other regions. The second major limitation of this research is to collect sufficient empirical data from the participants. Since the adoption of XBRL is still in an early stage of diffusion, it is complicated to know who is a subscriber or who is not. Thus, in the future, we believe that it is necessary to send out a questionnaire survey of a large number of participants to collect sufficient data to verify the validity of the conceptual model.

3.3 RESEARCH CONTRIBUTIONS

The contributions of this research are that it integrates the suitable information systems literature in order to consolidate our knowledge of technology adoption from the user views and it provides clear guidance for future research. It assesses the flexibility of antecedent models to study the adoption of technology issues. Secondly, it joins the results of antecedent research in order to develop a comprehensive and coherent picture for the adoption of technology research in the area of information system. Thirdly, this research provides a suggested model that integrates factors from different models of technology adoption to study XBRL adoption from the user's perspective. Finally, its fourth contribution is future research guideline to follow in order to test and validate the conceptual model of XBRL diffusion.

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