



## 11th Global XBRL Academic Competition 2011-2012

Sponsored by Bryant University and supported by PwC

### XBRL Research and Insight

**Deadline to submit research papers for publication consideration:**

December 31, 2011. **Extended to January 15 2012**

**Prize: \$1000 for the best XBRL research paper, and inclusion in a peer-review publication**

**All completed research papers will be considered for publication in a peer-review special issue of [International Journal of E-Business Research \(IJEER\)](#)**

After a decade of engaging students and faculty around the globe in joint projects involving taxonomy development, application development, and XBRL research, the 11th Global XBRL Academic Competition will be dedicated to XBRL *research* and *insight* (especially given so much XBRL data publicly available today). For example, submissions of research exploring data from US XBRL filings, data from XBRL SMEs from Italy, data from XBRL IFRS filings, and data from other sources are sought, as they will provide valuable insight to the XBRL community and the capital markets. Research projects can focus on the effectiveness of XBRL reporting and filing, and look at the value proposition of XBRL data in enhancing decision making. We also welcome work on XBRL taxonomy and XBRL applications in the context of a research paper.

**Potential research topics include, but are not limited to, the following:**

- Global convergence toward IFRS facilitated with XBRL
- Interaction between XBRL and accounting standards;
- Role of IFRS and XBRL in delivering quality of financial information;
- XBRL applications for audit and continuous auditing;
- XBRL Taxonomies, industry extensions and national requirements;
- Impact of the IFRS/XBRL on stakeholder decision making process;
- Assurance on XBRL generated financial statements; and applications of continuous auditing
- XBRL enabled tools for data mining and business intelligence;
- Time, effort and **cost-benefit analysis** of the adoption of XBRL;
- Potentials and challenges of electronic filing and automated use of financial data;
- Research issues regarding IFRS and/or XBRL reporting;
- XBRL GL Role in XBRL Assurance
- XBRL GL and internal controls reporting
- XBRL sustainability reporting and corporate governance;

- XBRL's impact on financial analysis;
- XBRL GL for internal reporting
- Role of XBRL in risk and compliance reporting ;
- New frontiers of global digital financial reporting.

### Rules and guidelines:

- This year's Competition invites original research papers that are student(s)/faculty authored. Your submission must be authored by student(s) and faculty advisor(s).
- Student can be undergraduate, graduate or Phd student.
- All faculty/student original research projects initiated and completed in 2011 calendar year qualify to be submitted for this Competition.
- **Deadline to submit the final research paper to the 11th Global XBRL Competition is Decemeber 31,, 2011 Extended to Januray 15, 2012. Please send an abstract to sroohani@bryant.edu as soon as possible**
- **Deliverable:** a PDF file of research paper with name and affiliation of authors, and one PDF copy without names of authors - submitted to [sroohani@bryant.edu](mailto:sroohani@bryant.edu) spaces.
- Research papers that are already published, a version of it is published, or concurrently under consideration by other journals DO NOT qualify.
- Each submission will be reviewed by two knowledgeable reviewers. Any request by the Competition for paper revision will be expected to be completed by the authors with 2-3 weeks of the **announcement of revise/resubmit (Mid Januray 2012)**.
- The Prize winning paper suggessted by judges receives \$1,000 Award, and a publicatoin in the special issue of IJEER. The special issue may also include other research papers accepted for publication
- Unlike previous years, there will be no differentiation between graduate students and undergraduate students.
- Authors should follow [IJEER manuscript guidelines](#)
- Research papers should be at least 4,000 words, not including supporting materials, graphics and appendices.
- Student(s)/faculty teams will be required to assert/declare/sunmit/warrant that their submissions are their original work.
- Every attempt will be made to make the judging process blind reviewed with at least two judges per submission; the judges will remain anonymous. Finalists may be asked to submit supplementary information in support of their project.
- Research teams unable to complete and submit the final work to meet the deadline, should consider submitting the work for the 12th Global XBRL Academic Competition, which will commence in one year.

### **Judging/Reviewing Criteria**

The judging team will include selected members of the XBRL International community and faculty members from colleges and universities world-wide. They will evaluate submissions based on the following criteria:

- **Relevance** (will this work help further XBRL development or acceptance),
- **Completeness** (will much additional work be necessary to take advantage of the results),
- **Accuracy** (is the information correct and reliable),
- **Creativity** (are the findings new or do they illustrate a novel approach to a problem),
- **Significance** (is this a significant contribution to the development and acceptance of XBRL; can it be immediately incorporated into XBRL usage),
- **Use of and integration** with other areas such as sustainability, social reporting, etc. (will much work be necessary to leverage the projects for use by the public), and
- **Documentation** (is the work fully documented with resources identified, can it be replicated, prior work cited, etc.)

The Prize winner will be announced **around March 15, 2012** at [www.XBRLEducation.com](http://www.XBRLEducation.com).

**E-mail your questions to: [sroohani@bryant.edu](mailto:sroohani@bryant.edu)**

**Submit your research paper (two PDFs, one with authors noted and one anonymous) by January 15 2012 to [sroohani@bryant.edu](mailto:sroohani@bryant.edu)**

**Or contact:**

**Saeed Roohani  
Accounting Department  
Bryant University  
1150 Douglas Pike, Smithfield, RI 02917, USA**

**Global XBRL Academic Competition Judging Form 2011-2012**  
**For more information about the Academic Competition: [www.XBRLEducation.com](http://www.XBRLEducation.com)**  
**Judging Form**

**(This form is not intended for the team to submit as a self-evaluation)**

**Research Project Title:**

**Judge/Reviewer:**

**Name:**

**e-mail**

**As a Judge or Reviewer your identity will not be revealed to authors.**

The ranking scale is 1-7: (1 is the lowest rank..... 7 is the highest rank). For additional comments on each item, please either use a blank page at the end or insert your comments in this form.

**Relevance:** will this work help further XBRL development or acceptance

Lowest 1      2      3      4      5      6      7 Highest

**Completeness:** will much additional work be necessary to take advantage of the results

Lowest 1      2      3      4      5      6      7 Highest

**Accuracy:** is the information correct and reliable

Lowest 1      2      3      4      5      6      7 Highest

**Creativity:** are the findings new or do they illustrate a novel approach to a problem

Lowest 1      2      3      4      5      6      7 Highest

**Significance:** can it be immediately incorporated into XBRL usage

Lowest 1      2      3      4      5      6      7 Highest

**Use of and Integration:** with other areas such as sustainability, social reporting, etc. (will much work be necessary to leverage the projects for use by the public)

Lowest 1      2      3      4      5      6      7 Highest

**Documentation** (is the work fully documented with resources identified, can it be replicated, prior work cited, etc.)

Lowest 1      2      3      4      5      6      7 Highest

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Would you recommend this paper for the \$1,000 Prize Winner? If Yes, please briefly indicate why (attach another page if needed).

All materials provided to you are confidential and may not be used in any form or shape without written permission from the authors or Global XBRL Academic Competition. In addition, please do not share the web site materials or research papers with others. Thank you.