

XBRL: The Views of Academics versus Professionals in Jordan

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Abstract

This study aimed at testing the views of academics versus professionals toward the benefits and obstacles of implementing XBRL in Jordan.

(300) respondents were met in a short interviews in order to filter the sample. By using a questionnaire that was distributed on (125) respondent by hand, the data was collected. The study employed ANOVA in order to test the differences.

The study found that there was a little awareness towards XBRL, this could be referred to not implementing XBRL in Jordan until this moment. But the sample was interested in knowing about XBRL.

The results showed that there were consensus about the benefits of and obstacles that could affect the implementation of XBRL in Jordan. Also, it was concluded that there was no differences in the perceptions of the respondents towards the benefits of XBRL, while there were significant differences regarding the obstacles of XBRL.

Key words: XBRL, Online Financial Reporting, Taxonomy, XBRL Tag.

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