

Application Research of Accounting Information Standards in XBRL Environment

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Abstract: In recent years, we have been paying attention to the research and development of XBRL and are closely related to international organizations. However, while actively promoting the XBRL standard, we must pay attention to the overall situation. From *the* existing literature, China's research on accounting information standard still stays at the theoretical research stage. Most of the discussions on the formulation of accounting information standards and the implementation of accounting information standards are based on the XBRL taxonomy. This paper attempts to study the formulation of accounting information standard and the implementation of accounting information standard in the framework of accounting information standardization system, and analyzes the problems existing in the application of accounting information standard in XBRL environment, and proposes feasible countermeasures. In order to enrich and improve China's accounting informationization standardization theory, it will promote the development of China's accounting informationization standardization work.

1. Introduction

In the construction of the accounting information standard system, it is necessary to stand in the perspective of the state and history, but also to grasp the characteristics of the relevant industries. It is necessary to constantly update existing standards, but also pay attention to the principle of gradual and orderly progress, and to make the connection between new standards and old standards. It is necessary to adhere to its own characteristics and to align with international standards. It is necessary to maintain the forward-looking standard and the applicability of the standard. Based on the actual situation, we will formulate and improve the accounting information standard system in China.

The XBRL report is the beginning of the establishment of accounting informationization standardization in China. The XBRL report discloses financial reporting information in compliance with corporate accounting standards.

2. Application status of accounting information standard in XBRL environment

2.1 XBRL classification standard

XBRL classification standard is a general term for different item labels established in financial reports. It involves the definition of the relationship between elements and their elements. By marking data elements and their relationships, unstructured data can be transformed into structured data, which is conducive to effective interaction between data from different backgrounds. In order to trace all kinds of accounting information and vouchers, data markers can be used to convert information into a form that is easy to record. Among them, schema files and some link library files are important components of XBRL classification standard. The schema file in the classification standard defines the concept and its attributes accurately, which is the key file of the classification standard. The definition of the relationship between elements in the schema file shows that the link library file executes. In the documents on accounting standards issued by the Ministry of Finance,

there are six different classifications of linked library documents.

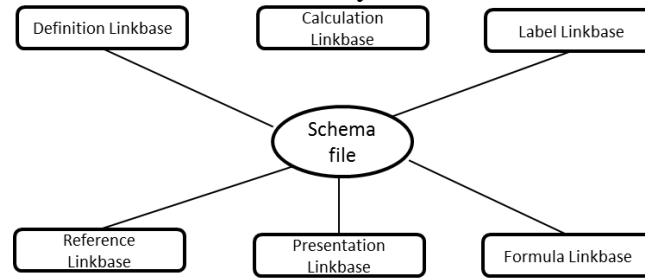


Figure 1: link library file type

2.2 Overall situation

According to the data from the survey, although 95.3% of the enterprises in the country have jointly built a closed network in the enterprise with a computer, the LAN is unexpected. However, there are few systems in use between enterprises. The system of adding accounting information does not have all the titles. The probability of the two systems of cost and equipment management is more than 85 percent, and the probability of convergence of the remaining systems is about 62 percent, including engineering materials. a system of management. The lowest probability of convergence is the control business, between 21% and 67%. In addition, enterprises across the country are not aware of the importance of the plan for the development of accounting informatization. Only 78% of enterprises have certain intentions and some plans. The level of consciousness in Shanxi Province is still lower than this national average. . Based on the above data, if China wants to improve China's economic and information development level, it must pay attention to accounting informationization, especially the standardization construction. Its role in the accounting information system is very important, and it belongs to the construction and development of accounting information. The top design content.

3. Problems in the application of accounting information standards in XBRL environment

3.1 The relevant theory is imperfect XBRL classification standard is lacking

We know that the time when XBRL is new is still very short. It has been in the process of research and will continue to deepen in the future. The basic understanding can be discussed in depth and applied in practice. The same is true for XBRL. The research and improvement of its pre-theory theory is very important. It guides the later application, and the later application can help the previous theory. In-depth. However, China's discussion of it has been in its infancy, and its use in the later period is insufficient. This is a one-sided approach because it separates theory from reality. The later application cannot be carried out. The previous theory cannot be understood. It needs more work to understand. This method is not conducive to the deepening and development of XBRL theory to a large extent, let alone the extensive implementation of it. According to the information reviewed by the author, many scholars in our country have carried out a lot of research and discussion on XBRL, but the phenomenon of repeated research is serious, lacking "new" things, lack of feasibility, and its research level is low, and cannot be compared with other Comparison of countries. In foreign countries, outstanding scholars in many developed countries no longer only focus on the theoretical research of XBRL, but more on the feasibility study of problems in practical use.

3.2 China's lack of application technology software development and related application talents

In the technology of XBRL, the related application software and calculation program play an important role. Only the perfect combination of the two can effectively complete the XBRL submission from the initial classification standard to the final information collection. According to

the nature of XBRL, it can be said to be a new computer professional language related to finance, which is based on XML. As can be seen from the above description, its users, in order to use XBRL better, need to have relevant accounting knowledge and a high level of computer operation, even financial and computer compound knowledge. However, developers are not only a bit of knowledge and a high level. Only talents with a lot of financial knowledge and high level of computer technology can afford this important task - XBRL related technical software programming and system maintenance.

In foreign countries, many high-level software development companies in developed countries have already developed their own XBRL software according to the actual situation of their own country and their enterprises. These developed software programs were also used at that time and then used. The process of continuous improvement and improvement of technology. However, due to the lack of technology and talent in China, our country's weakness in XBRL software development has seriously hindered the widespread use of XBRL technology. Therefore, if we want to use it, our country will have to buy from other countries at a high price. There are also many shortcomings: firstly, the cost of software is widely used. Secondly, the software bought from other countries is developed according to the actual situation of the country. The probability of being suitable for the use of Chinese enterprises is very high; finally, the software bought is threatening both national security and corporate secrets. Therefore, the most important thing for Chinese enterprises to implement information sharing and sharing is to invest heavily in research and development of XBRL software belonging to China. Although the application of this technology is in its initial stage, China should not only focus on R&D enterprises, but also the government. Encourage and support related projects.

4. Feasibility suggestion

4.1 The academic community continues to advance the research and improvement of XBRL theory

(1) Apply to the state or relevant departments to include XBRL as a key research project. After obtaining the support of national policies and funds, organize experts and scholars to conduct in-depth research and discussion, and lay a theoretical foundation for the promotion and implementation of XBRL.

(2) Regularly hold XBRL academic seminars. Extensive exchanges on XBRL research can also invite people from companies and society to participate, making XBRL theoretical research more acceptable.

(3) Establishing good relations with the academic circles of the country, and selectively drawing on the results and experiences of foreign theoretical and practical experiences. It is impossible to learn from the actual situation in China when learning and learning.

(4) Selecting industry enterprises with typical significance as a pilot and conducting detailed research on the application effect of XBRL. Experts and scholars should strengthen close contact with enterprises and form a good cooperative relationship. It is necessary to realize that the ultimate goal of the theory is to practice. Applied in the middle. All research on XBRL will ultimately be implemented in practice. XBRL can only be perfected in the soil of practice. When conducting academic research activities, the academic community needs to analyze XBRL to find out the problems encountered in actual operation. Experts and scholars can walk into the grassroots level and conduct training for enterprises so that enterprises can better apply under the guidance of theory. XBRL.

4.2 Promote the development of relevant software technologies and personnel training

Whether a country is prosperous and strong is determined by the development of science and technology. The fundamental reason for the good development of science and technology lies in innovative talents. This is true for countries, as well as for a company. In terms of developing XBRL application software, China does not have the ability to independently research and develop.

Some enterprises are based on erp compatibility when dealing with XBRL applications. Although this is an effective method, it is still an effective method in China. It is difficult to promote because there are only a very few enterprises in China that apply ERP. Without development capabilities, XBRL is always difficult to solve in domestic enterprise applications. The application of XBRL also requires high-quality talent. This shows that talent plays a key role and takes effective measures in terms of personnel training.

5. Conclusion

(1) In the specific application and promotion of XBRL, the most effective experimental rectification plan can be practiced from the staffing and information resource integration.

(2) The construction of information standardization accounting system should not only correctly use the XBRL technology environment, but also deal with the relationship between government, intermediary information companies and enterprises in reality. The specific application should be based on international and national conditions. Combine; fully balance the needs of various stakeholders; step by step to promote the standardization and rapid development of the industry.

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