XBRL
eXtensible Business Reporting Language

"Tomorrow's Insights Today"
The Global XBRL Academic Competition

15th XBRL International Conference and Exhibition
Munich, Germany   3-7 June 2007
Eric E. Cohen   eric.e.cohen@us.pwc.com

www.XBRL.org   *Transforming Business Reporting*

XBRL Academic Competition

- Annual event for *student* teams, running from 15 November (entry) through 15 March (submission) with no fee for students
- Inclusive: International, no fee for entry
- Separate tracks for undergraduates and graduate students in Accounting or Auditing, Accounting Information Systems, Computer Information Systems, Finance, Computer Science, and related fields
- Taxonomy development, application development or research study
- Administered from its conception by Bryant University and Professor Saeed Roohani
- With sponsorship and support from friends of students including the IMA and PwC

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Judging Criteria – Grading on the Curve?

- ❑ *Relevance*
  - ❑ Will this work help further XBRL development or acceptance?
- ❑ *Completeness*
  - ❑ Will much additional work be necessary to take advantage of the results?
- ❑ *Accuracy*
- ❑ *Creativity*
- ❑ *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 existing taxonomies and the Specification
- ❑ *Documentation*
  - ❑ *Is* the work fully documented with resources identified, instructions for running software, identification of underlying authority for the proposed taxonomy, etc.?

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Maturity for XBRL and the Competition

- ■ Grand Prize winner brought to XBRL International Conference
- ■ Maturity and expansion of XBRL providing new challenges for the competition
- ■ Creativity and discipline as important as ever!

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Results

- ■ Numerous projects considering the relevance of XBRL to regions, business sectors and business problems
- ■ Applications illustrating XBRL and making its usefulness tangible
- ■ Students who become ambassadors of XBRL to their schools, employers … and even XBRL!
  - ■ Representatives of the 2006-07 prize winning team working with Deloitte, active in XBRL efforts
  - ■ Prize winning team 2005-06 from Poland received employment/internship opportunities with IASB/XBRL
  - ■ The 2003-04 team is about to establish XBRL jurisdiction in Argentina.

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Honorable Mention:
Graduate Team (Category III)
Research Category
Student: Emiliya Kostova
Faculty Advisor: Dr. Andreas I. Nicolaou
Bowling Green State University
"How Does XBRL/GL Ease Compliance with Sections 404 and 409 of the Sarbanes Oxley Act of 2002"

Undergraduate Team (Category II)
Application Category
Students: Beau Beamis , Derek Fulgsum, Brenda Hughes , Frank Weber, and Chris McMichael
Faculty Advisors: Dr. Zane Swanson and Dr. William Remington
The Emporia State University
http://xbrl.emporia.edu/2007
Username: judges Password: xbrl7

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Prize winner
Application Development:
Continuous Auditing with XBRL (XBRL GL application)
Student Team: Janelle Shoup, Natalie Standing, Veli-pekka (VP) Viinanen, Andrew Vincent, Allen Walker
Faculty Advisors: Dr. William Remington, Dr. Zane Swanson, Dr. M. George Durler
Emporia State University
http://xbrl.emporia.edu/2006/ log on ID: judge password xbrl6

Honorable Mention
Research Category: *ITRC: Adopting XBRL for Income Tax Reporting of Foreign Investment Enterprise in China*
www.xbrl.com.hk/2006 userid: xbrl and password: xbrl
Student Team: **Kelvin Leong, Tsui Hing Wing**
Faculty Advisor: **Professor Vincent Ng**
The Hong Kong Polytechnic University, Hong Kong, Country China

Taxonomy Development Category: *Taxonomy Development for the Colombian Public Sector*
Student Team: **Christian Arenas, Omar Bohorquez, David Rojas**
Faculty Advisor: **Dr. Eduardo Carrillo Zambrano**
Universidad Autonoma De Bucaramanga, Colombia
http://serverlab.unab.edu.co/estudiantes
ID: Bryant   Password: chomda2006

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Prize Winner
Classification: Undergraduate
Taxonomy Development : *Polish Taxonomy: The general purpose taxonomy of profit oriented entities from trade & commerce*
The University of Economics in Poznan, Poland
Faculty Advisor: Professor. Miroslaw Hamrol
Student Team: Bartosz Ochocki, Michal Piechocki*
Site: www.ochocki.pl/xbrl
Login: xbrl-pl   Password: competition2005

Honorable Mention
Research paper: Global Alliances and Changes in Financial Reporting: How Can XBRL Help?
Advisor Name: Dr. Andreas I. Nicolaou
Student: George Southwell Jr
Accounting and MIS Department, Bowling Green State University , USA
Category: Research Study
Classification: Graduate

Sunday   08:00 - 17:00
Tuesday   12:05 - 12:40
                14:30 - 14:55
XBRL   16:50 - 17:15
Wednesday   12:20 - 12:45

Application Category: *XBRL Wizard*

2004

Faculty Advisor: Dr. Tung-Ming Koo
Associate Professor and Director of Computer Center
National Yunlin University of Science & Technology, Taiwan, R.O.C.

Student Team: Chia-Hsien Huang, Shih-Hao Liu,
Kuo-Ming Wang, Kuan-che Peng

Project can be viewed at:
http://140.125.251.213:7001/XBRL/homepage/index.jsp

Two accounts (two roles) for the user

Role	Account	Password
General User:	user@bryant.edu	admin
Company User:	company@bryant.edu	admin

Classification: Undergraduate

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Prize winner
Application Development (Undergraduate Team)

2003

Title: South America Unified Market (SAUM)
Universidad Nacional de Rosario (UNR), ARGENTINA
Team members: Daniel Jose Diaz, Javier Rubianes, and Luciano Repetto
Advisor: Professor Jose Luis Pellegrini
http://www32.brinkster.com/xbrl2003/
user: SAUM   password : xbrl2003

Honorable mention
Application Development (Graduate Team)
Title: *InvestWise: Where investment forecasts are just a click away!*
Bowling Green State University, USA
Team Members: Ilya Kruglov (team leader), Faye Lim, Derek Diller, Brenda Wilson, and Sherry Niese
Faculty Advisors: Dr. Patricia Essex and Dr. Andreas I. Nicolaou
http://personal.bgsu.edu/~ilyak/xbrl
password is xbrl

Application Development (Graduate Team)
Title: *XBRL Reference Tool: US/IAS Correspondence*
Emporia State University, USA
Team members: Melissa Reynolds, Rebecca Chapman, Angela Teter, Bob Reeves, and Jeremy Luby
Faculty Advisors: Dr. Zane Swanson, Dr. Nitham Hindi, Dr. William Remington, and Mr. Adam Benson
http://www.adambenson.net
password: hornet   username: xbrl

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Winners
Application Development (Graduate)

2002

Credit Analyzer: dynamic financial analysis software tool
Indiana University, USA
Student: Daniel Baratz, Shameem Farouk, Christopher Roop, and Jennifer Shikany
Faculty Advisor: Professor David Greene
http://kelley.iu.edu/Norne/ (ID: admin, PASSWORD: xbrlpass)

XBMW ERP and XBRL
The Chung-Yuan Christian University, Taiwan
Students: Jack Hwang, Zach Liu, Fu-Tsang Wu, and Mei-Chung, D. Shen.
Faculty Advisor: Professor Chi-Chun Chou
http://xbmw.ccchou.idv.tw (ID: xbmwguest, PASSWORD: xbmw)

Application Development (Undergraduate)
Conversion of an XML document into different formats.
Universität Mannheim, Germany
Student: Sebastian Asshauer and Norbert Wirges
Faculty Advisor: Professor Dietmar H. Appel
http://134.155.57.6:8080/cocoon/xbrl/doc/main (ID: user, PASSWORD: xbrl)

Honorable Mention
International and U.S. Taxonomy
IAS to U.S. GAAP XBRL Taxonomy Conversion
Emporia State University
Students: Jessica Parks, Glenna Privat, Brenda Gray, Kim Miller, and Lovita D'Souza.
Faculty Advisor: Professor Zane Swanson
Phones(620) 341-5087 Fax(620) 341-6346 e-mail zswanson@alum.mit.edu
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Prize Winner
Application Development http://udel.edu/~jliebman/brian/
University of Delaware
Advisors: Professors Guido Geerts and Clinton White Jr.
Students: Luke Brown and Jeremy Liebman

Honorable Mention
Application Development http://199.44.102.159/
Florida State University
Advisor: Professor Gregory Gerard   Students: David John Jedziniak and Lee Durrance

Application Development http://marketing.jmu.edu/xbrl/
James Madison University
Advisor: Professor Judy Weishar   Students: Chris Pearson, Jesse Daniel, and Ryan Hally
Taxonomy International (**Consolidated Weekly Financial Statement of the Eurosystem**)
California State University, Fullerton
Advisor: Professor Paul Foote   Students: Erlinda Gutierrez, Robert Duncan, and Upumoni Laolagi

Taxonomy U.S. (**Oil and Gas Industry**)
California State University, Fullerton
Advisor: Professor Paul Foote   Students: Eva Bi, Danielle Pippenger, Richard Dan, and Ryan Smith

Research Study (**XBRL - A Singapore Perspective**)
Nanyang Technological University
Advisor: Professor Roger Debreceny   Students: Kang Hwee Christine, Ng Soo Hiang Carole, and Sim Peck San

Research Study (**The Potential of Object-oriented XBRL for Accounting in China**)
California State University, Fullerton
Advisor: Professor Paul Foote   Students: Albert Leung and Hanny Jahja

Research Study (**XBRL and Municipal Government Financial Reporting**)
Bentley College
Advisor: Ali Abdolmohammadi   Student: Jon Harris

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Call To Action

- Review **previous entries** for information (and potential employees!) relevant to your organization, region and industry
- Encourage **participation** at an institution you care about
- Consider helping **sponsor** the competition

- Visit http://www.xbrleducation.com
- Contact Saeed Roohani: **sroohani@cox.net**
- Questions? Eric E. Cohen: eric.e.cohen@us.pwc.com

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