



"Tomorrow's Insights Today"

The Global XBRL Academic Competition

15th XBRL International Conference and Exhibition

Munich, Germany 3-7 June 2007

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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

Financially Communicating in XML

[XBRL Resource Center](#)

[XBRL.org Home Page](#)

[Oasis Guide to XBRL](#)

[XBRL FAQ's](#)

[XBRL Resource Center](#)

[XBRL Fact Sheet](#)

General Resources

[W3C Web Site](#)

[www.xbrl.org](#)

[XBRL in Action \(With Examples\)](#)

[The FDIC and XBRL](#)

XML Resources

[Eric Cohen's XML for Accountant's Web page](#)

[www.xml.org](#)

[XML Newsletter](#)

About

[XBRL Home](#)

[XBRL Overview](#)

[XBRL Technical Overview](#)



XBRL

extensible Business Reporting Language

XBRL Educational Resource Center At Bryant University

What's New

- **New** [7th Global XBRL Academic Competition 2006-07 results](#)

- **XBRL Research Opportunities Forum** **New**

Volume 1, No. 3 will be on Thursday May 24, 2007 9:00 AM EDT, If you have a research proposal to comment by the panel, send it to Saeed Roohani by May 14, 2007

New [7th Bryant XBRL Conference will be in Fall, October 11 and 12 2007](#) -See call for papers soon.

- XBRL Research Opportunity, ForumVol 1 No. 2 ([Webcast](#) - right click - Save As, then view)
- XBRL Research Opportunity, ForumVol 1 No. 1 ([Webcast](#) - right click - Save As, then view)
- Global XBRL Academic Competition info sessions ([Webcast](#) - right click - Save As, then view)
- 2005 - 2006 Global XBRL Academic Competition Results ([Click Here](#))
- 6th XBRL Conference at Bryant University, June 8-9, 2006 ([Click Here](#))
- American Accounting Association : Comments on SEC Proposed Rule - 33-8496 ([Click Here](#))

Additional Resources:

- Trust and Data Assurances in Capital Markets: The Role of Technology Solutions - Research Monograph Funded by *PWC* ([Click here](#))
- XBRL Abstracts (from 01/00 to 06/01/2006 - Dr. Saeed Roohani) ([Click here](#))

Conferences and Academic Competitions

New

[Seventh Global XBRL Academic Competition 2006-2007](#)

[Sixth Global XBRL Academic Competition 2005-2006 Results](#)

Archive

[5th XBRL Conference at Bryant University, May 26 - 27, 2005](#)

[2004-2005 XBRL Academic Competition Results](#)

[4th XBRL Conference at Bryant University, May 27 - 28, 2004](#)

[2003-2004 XBRL Academic Competition Results](#)

[2002-2003 XBRL Academic Competition Results](#)

[2001-2002 XBRL Academic Competition Results / Team Project Links](#)

[2000-2001 XBRL Academic Competition Results](#)

Conferences and Academic Competitions

New

[Seventh Global XBRL Academic Competition 2006-2007](#)

[Sixth Global XBRL Academic Competition 2005-2006 Results](#)

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.?

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!



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.

2007

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://xbml.emporia.edu/2007>

Username: judges Password: xbrl7

2006

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://xbml.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.xbml.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

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/xbri

Login: xbrl-pl Password: competition2005

2005

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

16:50 - 17:15

12:20 - 12:45

2004

Application Category: *XBRL Wizard*

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

2003

Prize winner
Application Development (Undergraduate Team)

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/xbri2003/>

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

2002

Winners

Application Development (Graduate)

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

Honorable Mention

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

2001

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 Debreceeny

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

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