Agenda

- Background of Study
- Purpose of the Study
- Review of the Literature
- Methodology
    - Mixed Methods
    - Data Triangulation
- Questions and Discussion

Background of Study

- Dissertation Requirement
  - Institute of Advanced Studies (CTU)
- Researcher's XBRL Interest
- Internal XBRL Applications Adoption Rate
- XBRL Internal Applications Understudied
- Need for More Field Studies

Purpose of the Study

- Develop a framework of best practices for selection and implement of an internal XBRL-based business application.
- Study of four organizations' internal XBRL implementations.
- Mixed methods grounded theory study
- Theoretical Lens
  - Diffusions of Innovation (Rogers, 2003)
  - Technical Acceptance Model (Davis, 1989)
  - Technology, Organization, and Environment (Tornatsky & Fleisher, 1990)

Research Questions

Research Question 1: What were the decision-making factors that influenced selection of an XBRL system?

Research Question 2: What processes were followed to implement the XBRL systems?

Review of the Literature

Business Framework Studies

Cannavacciuolo, Iandoli, Ponsiglione, and Zollo (2012)

Graham, Harvey, and Rajgopal (2006)

Lech P. (2012)

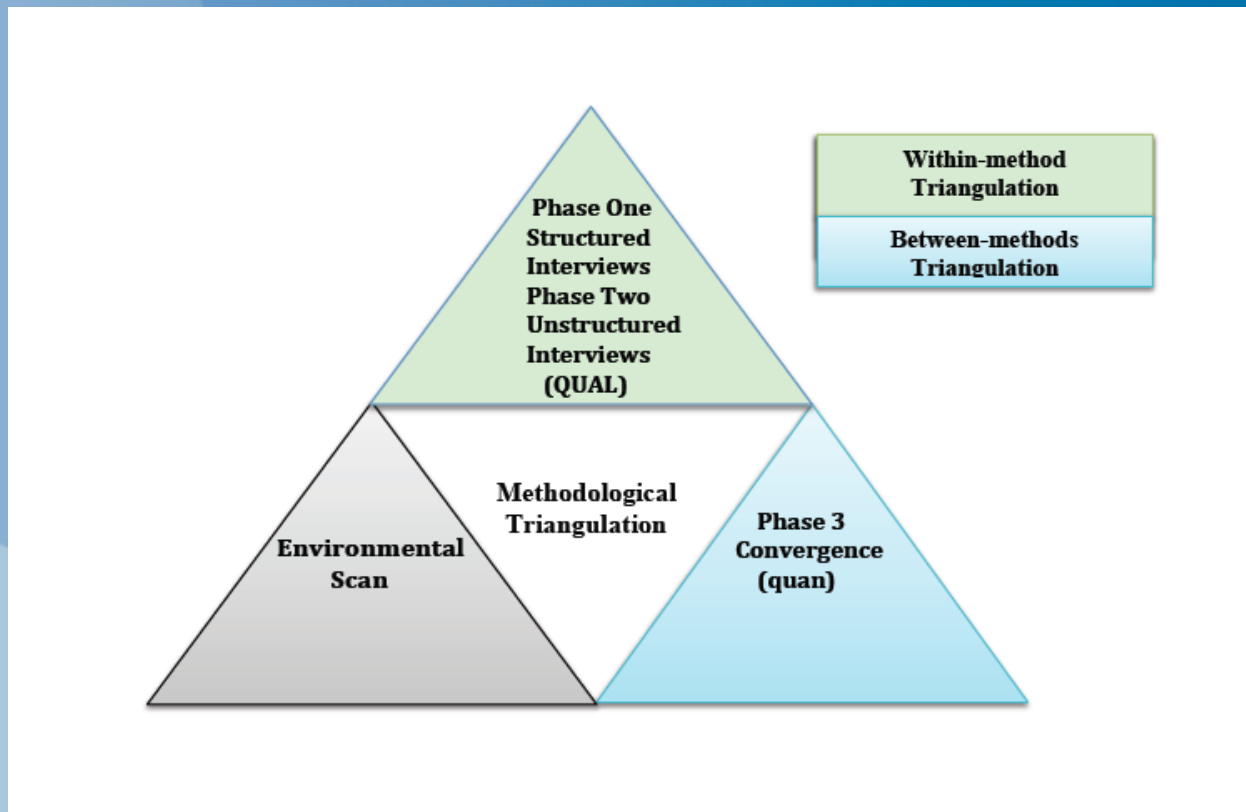**Parry, Kupiec-Teahan, and Rowley (2012)**

Review of the Literature

XBRL Studies

- XBRL and Regulatory Applications
- XBRL and Internal Applications
- XBRL and Theories of Innovation
- XBRL and Corporate Governance
- Call for Field Studies
  - Alles and Debreceny (2011)
  - Kaplan (2010)

Methodology

Triangulated Mixed Methods Study

Three Stage Mixed Methods

Assumptions	Phase 1	Phase 2	Phase 3
Method	Qualitative	Qualitative	Quantitative
Research Setting	Face-to-face or Virtual interview by AdobeConnect or phone	Virtual interview by AdobeConnect or phone	Web-based survey
Participants	Participants in four organizations	XBRL experts.	XBRL academic researchers and XBRL experts from Logix Data XBRL Solution Provider Market Share report. (see Appendix D)
Event	XBRL implementations	XBRL implementations	XBRL implementations
Process	XBRL project decision-making and implementation	XBRL project decision-making and implementation	Project decision- making and implementation
Sample Size	n = 10	n = 10	n >= 30

Four Organizations

- **Federal Deposit Insurance Corporation's (FDIC's) XBRL call reports**
- **State of Nevada's XBRL debt collection and grants management systems**
- **Maryland Association of CPAs' (MACPA) XBRL-GL (Global Ledger)**
- **Fujitsu's XBRL-GL.**

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Questions and Discussion