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# MAPPING EVOLUTION OF XBRL RESEARCH SINCE INCEPTION TO PRESENT – A PERFORMANCE ANALYSIS STUDY

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Deepinder Kaur & Bikramjit Singh (2026). Mapping Evolution of XBRL Research since Inception to Present – A Performance Analysis Study. *Indian Journal of Social Economics,* 2: 1-2, pp. 87-103.

***Abstract:*** eXtensible Business Reporting Language (XBRL) is an open, markup language derived from eXtensible Markup Language (XML) and designed to allow "software vendors, programmers, and end users to enhance the creation, exchange, and comparison of business reporting information" (XBRL 2.1 specification). Particularly, the language was developed to improve business reporting and to address the challenges of digitalised and global economy (Bartolacci *et al.* 2020). Significant expectations have been placed on this language in the context of improving the accessibility and availability of information (Baldwin and Trinkle, 2011), reduction in administrative burden (Vasarhelyi *et al.*, 2012) as compared to the traditional formats of reporting including pdf, HTML, doc and XLS (Bartolacci *et al.* 2020).

A bibliometric mapping of XBRL literature helps in comprehensive evaluation of the underlying knowledge structures, prominent thematic clusters, and identifying the explored and unexplored areas of research. The present study carries out performance analysis of trends of publications, most productive authors, sources, institutions, countries, with most highly cited documents. The bibliographic records were retrieved from Scopus database. The trend analysis revealed that there were moderate range of publications for the years ranging between 2013 to 2025, while Business, Management and Accounting subject area was led for majority of XBRL documents. In addition to this, most of the XBRL documents were published in Journal of Information Systems and US has been the most productive country. Further, citation analysis revealed that Measuring accounting reporting complexity with XBRL" and "Digital systems and new challenges of financial management – fintech, XBRL, blockchain and cryptocurrencies; were among the most cited documents.

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## 1. Introduction

eXtensible Business Reporting Language (XBRL) is an open, markup language derived from eXtensible Markup Language (XML) and designed to allow "software vendors, programmers, and end users to enhance the creation, exchange, and comparison of business reporting information" (XBRL 2.1 specification). An American certified public accountant, Charles Hoffman, started exploring the use of XML in the field of accounting in the year 1998 (Kernan, 2009). Its development is development is manged by a global non-profit consortium, XBRL International (Kernan, 2009). Encoding in XBRL refers to conversion of the text contained in the financial statements into tags as per applicable taxonomies and business rules. This is done to create instance documents. These instance documents are filed with Ministry of corporate affairs, and to make them human readable they can be converted into XBRL-enabled statements using the XBRL validation tool. Particularly, the language was developed to improve business reporting and to address the challenges of digitalised and global economy (Bartolacci *et al.* 2020). Significant expectations have been placed on this language in the context of improving the accessibility and availability of information (Baldwin and Trinkle, 2011), reduction in administrative burden (Vasarhelyi *et al.*, 2012) as compared to the traditional formats of reporting including pdf, HTML, doc and XLS (Bartolacci *et al.* 2020). With its rapid diffusion across different jurisdictions, it attracted remarkable attention in the field of research spanning from information technology, accounting, finance and economics fields. This rapid diffusion of the technology has been accompanied by increased interest from the research community, resulting in increased research publications that need to be evaluated and reviewed, a purpose that can be achieved through the technique of bibliometric analysis (Saber and Khalid, 2024). The evolution of this technique stemmed from the comprehensive bibliographic research carried out in the field of library and information science (Broadus, 1987; Pritchard, 1969; Joshi, *et al.*, 2024). This technique utilises statistics to determine text and information and allows for analysis of the published documents (Daim, *et al.*, 2006, Hall, C., 2011, Ahmi, *et al.*, 2020). Particularly, the technique is used in evaluating the quantity and quality of the published documents to study the trends and pattern of research in specific field (Sweileh *et al.*, 2017). Beyond this, it will provide the academicians and regulators with gainful insights seeking to incorporate research findings into regulatory developments professional applications.

## 2. Literature Review

A review of XBRL studies was carried out in order to explore the studies conducted in the field of XBRL to examine its evolution over time. Erkus and Chiu (2014) examined the contribution of XBRL field in the literature. For the purpose, bibliometric analysis was done to examine the intellectual structure of the research field. For the same, citation analysis and co-citation analysis were done. In addition to this, descriptive statistics of the XBRL was also provided. The analysis of 49 documents retrieved from different databases revealed that the field being recent has been prospering over a period of time. Ahmi and Nasir (2019) carried out bibliometric analysis for the documents on XBRL retrieved from Scopus database for the period ranging from 2001 to 2019. Search query of search query of XBRL or "extensible business reporting language" produced 370 documents and the resultant documents were analysed using MS Excel, VOSviewer and Harzing's Publish and Perish software. The study revealed that the number of publications increased till 2011, then a slight fall in the number of publications on XBRL was found. In addition to this, United States and China were found to be most productive countries in the field of XBRL research and most of the XBRL documents were found to be published in the subject areas of business, management and accounting and computer science. Through keyword analysis, it was found that financial reporting and taxonomy were among the most common keywords used in the XBRL research. Amirul *et al*. (2021) carried out bibliometric analysis for the research studies on XBRL. The documents for the period ranging from 2000-2020 were retrieved from Scopus database. Search string "XBRL*" or "Digital Financial Reporting*" or "Internet Financial Reporting*" or "Web financial reporting*" produced 661 documents for the purpose of analysis. As a result, 621 documents related to the XBRL field were examined. The analysis produced 6 main clusters related to the field of XBRL reporting. Saber and Khalid (2024) examined the body of knowledge related to XBRL field. A number of bibliometric parameters including the development of field over a period of time, co-occurrence analysis of keywords, most influential studies and most cited documents were examined. For the purpose, 822 publications for the years spanning from 1998 to 2022 were retrieved from the Scopus database. The study concluded that a fluctuating trend of the publications was found and themes including processing costs, emerging technologies, enterprise value, were found to be most emerging theme of the XBRL research over the respective period of time. Judijanto *et al*. (2025) examined the global trends on the publications of XBRL field

from 2000 to 2024. The documents were retrieved from the Scopus database using the keywords "XBRL" OR "eXtensible Business Reporting Language" in combination with "financial reporting". For the purpose of analysis, VOSviewer software was used. With the help of software, co-authorship analysis, co-citation analysis, keyword co-occurrence analysis and Temporal trend analysis were conducted. The results of the study revealed that United States has been among the most productive country and the field is attracting attention from multiple research fields. A review of the studies revealed that a detailed performance analysis is required to be conducted exclusively with "XBRL" or ëXtensible Business Reporting Language" search strings, to study its true evolution over a period of time.

## 3. Research Methodology

The bibliographic records were retrieved from Scopus database. The search was executed on 29th May, 2026 using the search string "XBRL" OR "EXTENSIBLE BUSINESS REPORTING LANGUAGE." It was applied to title, abstract and keywords fields in the database. Further, the period of research was restricted to 2000 to 2025 and for the documents published in English language only was selected. In order to capture publication across different fields, no other restriction to the database was applied in terms of source title, subject area, or type of document. The performance analysis was performed in Excel and RStudio.

## 4. Performance Analysis

The present section presents the performance analysis of 510 documents retrieved from Scopus. It covers trend of publications over the study period, most prominent areas of subjects, most prominent authors, journals countries and institutions and highly cited documents.

### *4.1. Trend of Publications*

Table 4.1 presents the trend of publications on XBRL spanning from 2001 to 2025. It depicts that upto 2007, the number of publications were very few (n<5), which suddenly rose and reached its peak between 2007 and 2012 (20 ≤ n ≥45). But, this trend followed a sudden downward pattern after 2012, with publications ranging in moderate range for the years 2013 to 2025 (16≤ n ≥29), except for the years 2014 and 2017 when number of publications were more than 30 (n=34 and n=31) respectively.

**Table 4.1: Trend of XBRL publications**

| *Year* | *Number of publications* |
|---|---|
| 2001 | 1 |
| 2002 | 1 |
| 2003 | 2 |
| 2004 | 4 |
| 2005 | 3 |
| 2006 | 4 |
| 2007 | 20 |
| 2008 | 15 |
| 2009 | 24 |
| 2010 | 37 |
| 2011 | 42 |
| 2012 | 44 |
| 2013 | 29 |
| 2014 | 34 |
| 2015 | 27 |
| 2016 | 21 |
| 2017 | 31 |
| 2018 | 22 |
| 2019 | 28 |
| 2020 | 23 |
| 2021 | 25 |
| 2022 | 17 |
| 2023 | 18 |
| 2024 | 16 |
| 2025 | 22 |

*Source:* Compiled from Scopus database

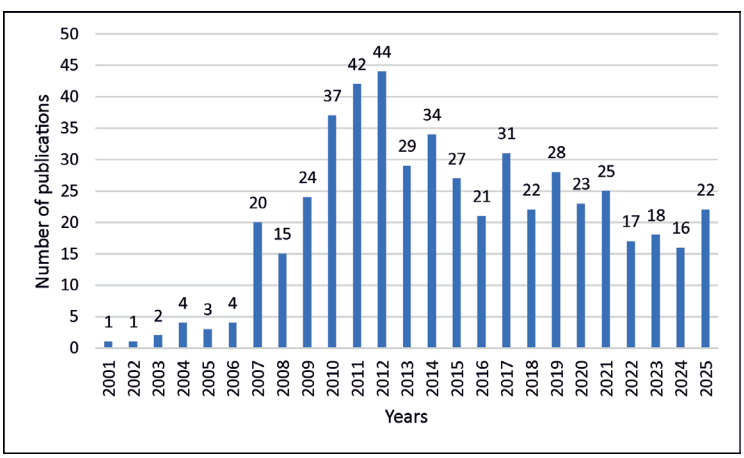



**Figure 4.1: Trend of XBRL publications**

## *4.2. Most Prominent Subjects*

Table 4.2. illustrates the distribution of documents across the subject areas defined by Scopus All Science Journal Classification (ASJC) system. Among the 19 categories, business, management and accounting category leads the majority of XBRL documents (n=315), followed by computer science (n=234), economics, econometrics and finance (n=153) and decision sciences (n=123). While, rest of the subject categories consists for documents ranging between 1(Biochemistry, Genetics and Molecular Biology, Pharmacology, Toxicology and Pharmaceutics and Medicine) and 70 (social sciences).

**Table 4.2: Distribution of documents by Scopus subject areas**

| *Subject area* | *Number of XBRL documents* |
|---|---|
| Business, Management and Accounting | 315 |
| Computer Science | 234 |
| Economics, Econometrics and Finance | 153 |
| Decision Sciences | 123 |
| Social Sciences | 70 |
| Engineering | 59 |
| Mathematics | 33 |
| Arts and Humanities | 13 |
| Environmental Science | 10 |
| Energy | 6 |
| Psychology | 6 |
| Physics and Astronomy | 4 |
| Agricultural and Biological Sciences | 2 |
| Chemical Engineering | 2 |
| Materials Science | 2 |
| Multidisciplinary | 2 |
| Biochemistry, Genetics and Molecular Biology | 1 |
| Pharmacology, Toxicology and Pharmaceutics | 1 |
| Medicine | 1 |

## *4.3. Most Productive Authors*

Table 4.3 shows the publication productivity of top twenty authors, ranked according to their total number of publications (TP). Further, publication productivity of top

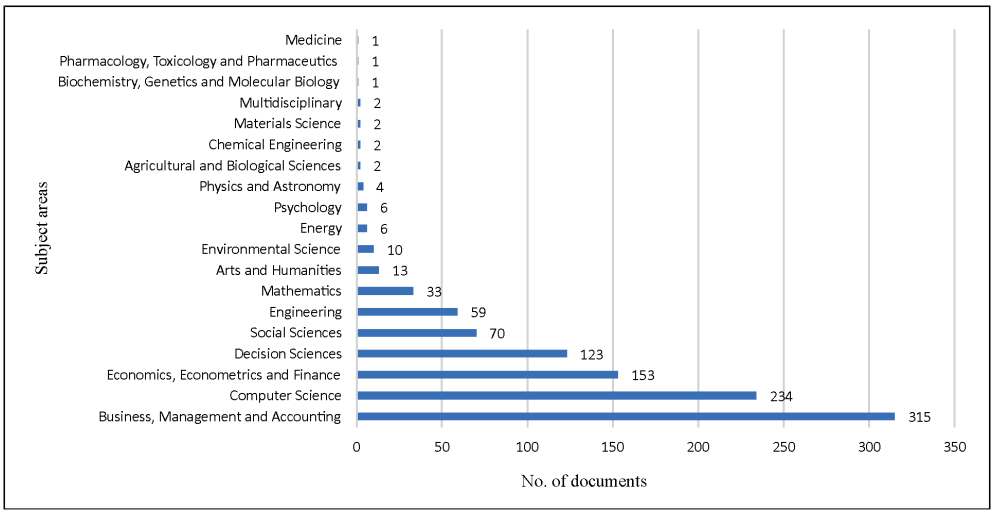



**Figure 4.2: Distribution of documents by Scopus subject areas**

twenty authors, ranked according to their total number of citations (TC) is reported in Table 4.4. The most influential authors are Felden, Carsten, Troshani, and Indrit, having n=12 documents each. While, Felden, Carsten have highest number of XBRL documents, but their documents received total number of citations (n=423) second to Debreceny, Roger, having n=11 publications and has received highest number of citations (n=551). Both the table demonstrates that having highest number of publications is not followed by highest count of citations. This is further reflected by Piechocki, Maciej publications, who have only 6 publications but received third highest number of citations (n=383) till 2025, among other authors. Lim, Jee-Hae too recorded 274 citations inspite of having only n=6 documents. In contrast, Wang, Ying, Wang, Ding and Huang, Min having n=10, n=8 and n=7 documents respectively, received only n=10, n=9 and n=7 citations only.

**Table 4.3: Top 20 Authors by Number of Documents (TP)**

| *Author* | *TP* | *TC* |
|---|---|---|
| Felden, Carsten | 12 | 423 |
| Troshani, Indrit | 12 | 286 |
| Debreceny, Roger | 11 | 551 |
| Wang, Ying | 10 | 5 |
| Zhu, Hongwei | 9 | 142 |
| Liu, Chunhui | 8 | 312 |
| Wang, Ding | 8 | 9 |

| *Author* | *TP* | *TC* |
|---|---|---|
| No, Won Gyun | 7 | 311 |
| Mousa, Rania | 7 | 125 |
| Wu, Harris | 7 | 105 |
| Pan, Ding | 7 | 14 |
| Wang, Dong | 7 | 13 |
| Huang, Min | 7 | 7 |
| Piechocki, Maciej | 6 | 383 |
| Lim, Jee-Hae | 6 | 274 |
| Wang, Tawei | 6 | 191 |
| Lymer, Andy | 6 | 146 |
| Ilias, Azleen | 6 | 27 |
| Pinsker, Robert | 5 | 244 |
| Farewell, Stephanie | 5 | 218 |

*Source:* Compiled from Scopus database

**Table 4.4: Top 20 Authors by Number of Citations (TC)**

| ***Author*** | ***TP*** | ***TC*** |
|---|---|---|
| Debreceny, Roger | 11 | 551 |
| Felden, Carsten | 12 | 423 |
| Piechocki, Maciej | 6 | 383 |
| Liu, Chunhui | 8 | 312 |
| No, Won Gyun | 7 | 311 |
| Faccia, Alessio | 3 | 295 |
| Troshani, Indrit | 12 | 286 |
| Blankespoor, Elizabeth | 2 | 283 |
| Lim, Jee-Hae | 6 | 274 |
| Gray, Glen L. | 3 | 248 |
| Kim, Joung W. | 4 | 244 |
| Pinsker, Robert | 5 | 244 |
| Hoitash, Udi | 2 | 232 |
| Hoitash, Rani | 2 | 232 |
| Farewell, Stephanie | 5 | 218 |
| Vasarhelyi, Miklos A. | 5 | 215 |
| Gräning, André | 5 | 205 |
| Trinkle, Brad S. | 2 | 198 |
| Mosteanu, Narcisa Roxana | 1 | 193 |
| Wang, Tawei | 6 | 191 |

*Source:* Compiled from Scopus database

### *4.4. Most Productive Sources*

Table 4.5 shows total publications and total citations received by those publications in the 20 most productive sources. It depicts that Journal of Information Systems is the most productive source (n=36) among others, followed by International Journal of Accounting Information Systems (n=19), and New Dimensions of Business Reporting and XBRL(n=11). Figure 4.5 demonstrates total number of publications in 20 most influential sources.

**Table 4.5: Most Productive Sources**

| *Source title* | *TP* | *TC* |
|---|---|---|
| Journal of Information Systems | 36 | 979 |
| International Journal of Accounting Information Systems | 19 | 1013 |
| New Dimensions of Business Reporting and XBRL | 11 | 53 |
| International Journal of Digital Accounting Research | 10 | 180 |
| Journal of Emerging Technologies in Accounting | 10 | 160 |
| CEUR Workshop Proceedings | 10 | 14 |
| International Journal of Disclosure and Governance | 9 | 253 |
| International Journal of Accounting and Information Management | 9 | 184 |
| Lecture Notes in Computer Science | 9 | 59 |
| Issues in Accounting Education | 8 | 124 |
| Lecture Notes in Information Systems and Organisation | 7 | 45 |
| Journal of Accounting and Public Policy | 6 | 375 |
| Accounting Horizons | 5 | 341 |
| Decision Support Systems | 5 | 172 |
| Accounting Research Journal | 5 | 98 |
| ACM International Conference Proceeding Series | 5 | 75 |
| Journal of Financial Reporting and Accounting | 5 | 47 |
| Journal of Corporate Accounting and Finance | 5 | 31 |
| International Journal of e-Business Research | 5 | 27 |
| Quality – Access to Success | 4 | 195 |

*Source:* Compiled from Scopus database

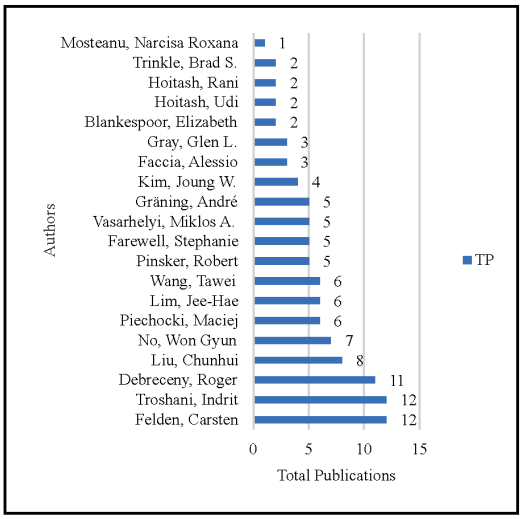



**Figure 4.3: Top 20 Authors by Number of Publications**

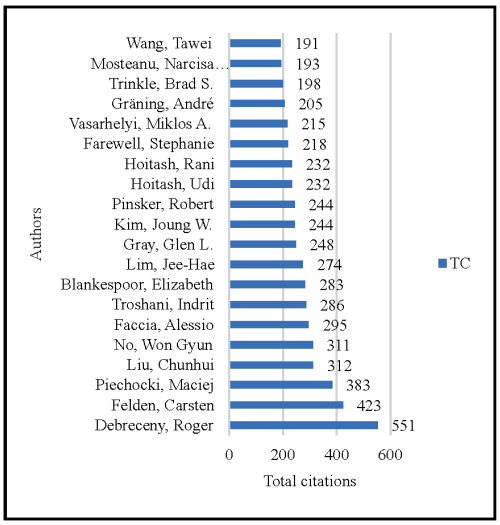



**Figure 4.4: Top 20 Authors by Number of Citations**

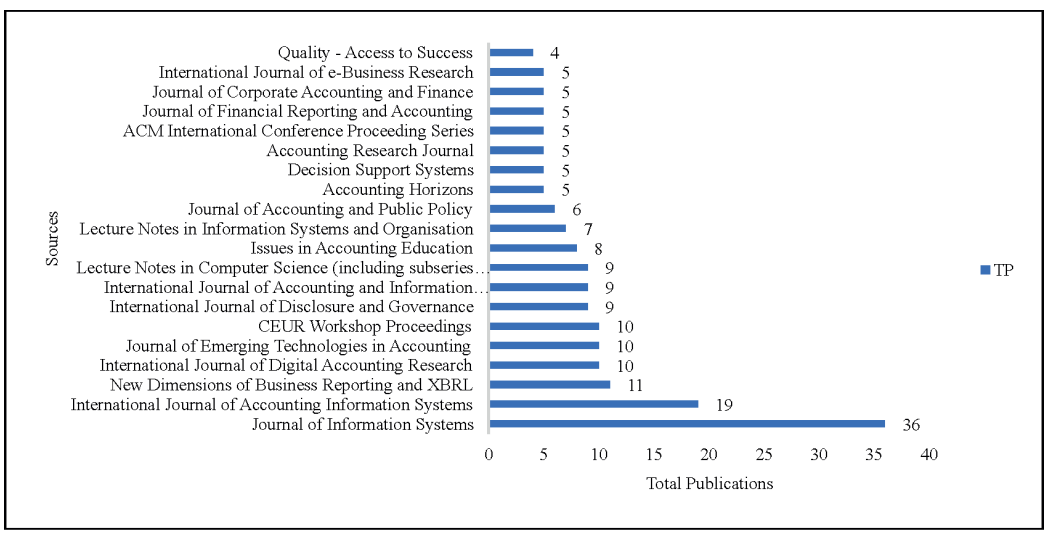



**Figure 4.5: Publications in Most Productive Sources**

## *4.5. Most Prolific Research Institutions*

Table 4.6 shows list of top 20 institutions having the maximum number of XBRL publications. The State University of New Jersey and California State University are among the top universities having highest (n=13) number of publications (Figure 4.6). Among the total number of publications, Old Dominion University recorded n=10 publications followed by University of Waterloo (n=8).

**Table 4.6: 20 Most Prolific Research Institutions**

| *Institution* | *Countries* | *TP* | *TC* |
|---|---|---|---|
| The State University of New Jersey | United States | 13 | 333 |
| California State University | United States | 13 | 194 |
| Old Dominion University | United States | 10 | 283 |
| University of Waterloo | Canada | 8 | 298 |
| Bentley University | United States | 7 | 374 |
| City University of Hong Kong | China | 7 | 331 |
| University of Winnipeg | Canada | 7 | 235 |
| University of Adelaide | Australia | 7 | 213 |
| College of Business, Guangxi University | China | 7 | 175 |
| University of Evansville | United States | 7 | 125 |
| Bina Nusantara University | Indonesia | 7 | 19 |
| Jinan University | China | 7 | 14 |
| University of Arkansas | United States | 6 | 213 |
| University of Birmingham | United Kingdom | 6 | 146 |
| University of Huelva | Spain | 6 | 127 |
| Virginia Commonwealth University | United States | 6 | 50 |
| Iowa State University | United States | 5 | 292 |
| Shidler College of Business | United States | 5 | 288 |
| University of Hawaii at Manoa | United States | 5 | 209 |
| Florida Atlantic University | United States | 5 | 187 |

*Source:* Compiled from Scopus database

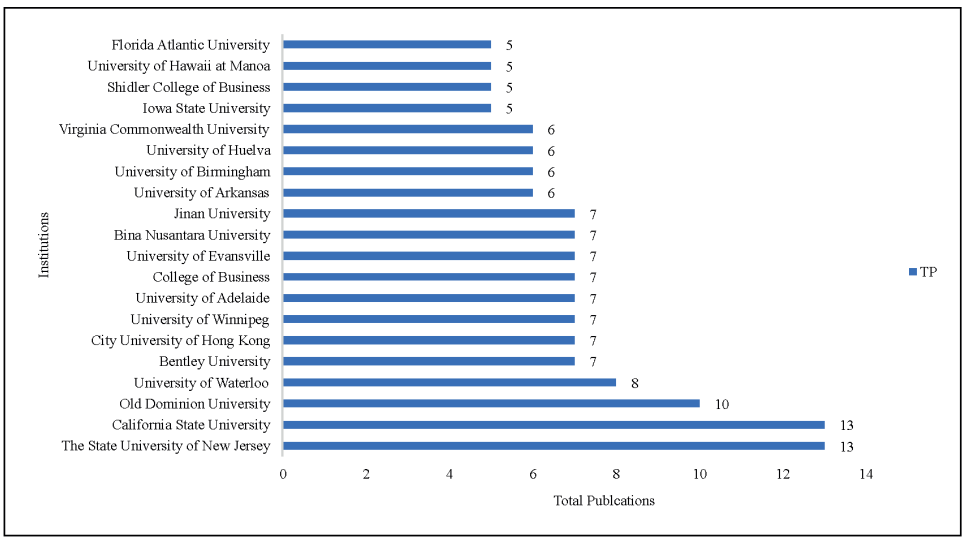



**Figure 4.6: 20 Most Prolific Research Institutions**

### 4.6. Most productive countries

Table 4.7 depicts the lists 20 countries having the majority of the XBRL publications. In line with the majority of the most productive institutions belonging to United States, the majority number of publications (n=178) belong to United states. While, countries including, Taiwan, New Zealand, India, Hong Kong, South Korea, Japan, Brazil, Ireland and Netherlands recorded less than 10 XBRL publications.

**Table 4.7: Most Productive Countries**

| *Rank* | *Country* | *TP* | *TC* |
|---|---|---|---|
| 1 | United States | 178 | 5010 |
| 2 | China | 82 | 459 |
| 3 | Germany | 33 | 703 |
| 4 | United Kingdom | 32 | 900 |
| 5 | Australia | 30 | 748 |
| 6 | Canada | 25 | 577 |
| 7 | Spain | 24 | 226 |
| 8 | Italy | 21 | 324 |
| 9 | Indonesia | 18 | 78 |
| 10 | Jordan | 16 | 161 |
| 11 | Malaysia | 15 | 173 |
| 12 | Taiwan | 9 | 106 |
| 13 | New Zealand | 8 | 179 |
| 14 | India | 8 | 126 |
| 15 | Hong Kong | 7 | 331 |
| 16 | South Korea | 7 | 201 |
| 17 | Japan | 7 | 74 |
| 18 | Brazil | 7 | 11 |
| 19 | Ireland | 6 | 134 |
| 20 | Netherlands | 6 | 36 |

*Source:* Compiled from Scopus database

### 4.7. Highly Cited Publications

Table 4.8 shows the twenty most highly cited XBRL publications with their year of publications, authors and sources. Document titled "Measuring accounting reporting complexity with XBRL" and "Digital systems and new challenges of financial management – fintech, XBRL, blockchain and cryptocurrencies" are amongst the most-cited documents sharing common citation count (n=193). These were published in the years 2018 and 2020 respectively. This is followed by the

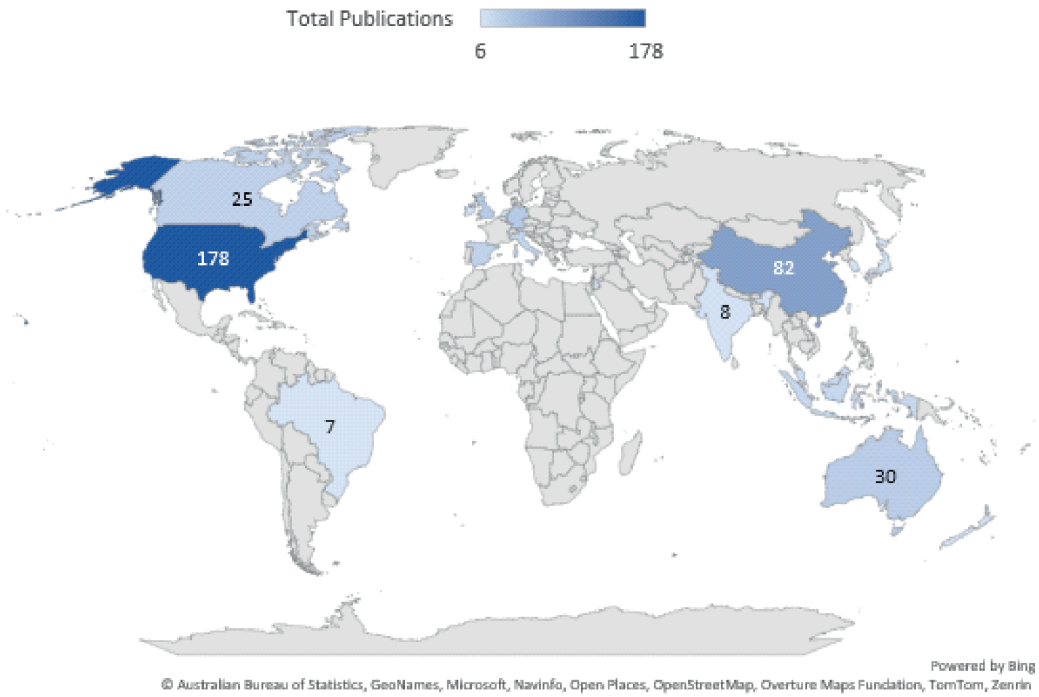



**Figure 4.8: Map Showing Number of Publications Different Shades**

oldest published document among the top 20 documents by Debreceny R. and Gray G.L.(2001), titled "The production and use of semantically rich accounting reports on the Internet: XML and XBRL". This document is too near the higher number of citations(n=184).

**Table 4.8: Highly Cited Publications**

| *S. No.* | *Title of the publication* | *Total citations* | *Source* | *Year* | *Author(s)* |
|---|---|---|---|---|---|
| 1 | Measuring accounting reporting complexity with XBRL | 193 | Accounting Review | 2018 | Hoitash R.; Hoitash U. |
| 2 | Digital systems and new challenges of financial management – fintech, XBRL, blockchain and cryptocurrencies | 193 | Quality – Access to Success | 2020 | Mosteanu N.R.; Faccia A. |
| 3 | The production and use of semantically rich accounting reports on the Internet: XML and XBRL | 184 | Int. J. Accounting Information Systems | 2001 | Debreceny R.; Gray G.L. |
| 4 | Initial evidence on the market impact of the XBRL mandate | 159 | Review of Accounting Studies | 2014 | Blankespoor E.; Miller B.P.; White H.D. |

| *S. No.* | *Title of the publication* | *Total citations* | *Source* | *Year* | *Author(s)* |
|---|---|---|---|---|---|
| 5 | Does it add up? Early evidence on the data quality of XBRL filings to the SEC | 155 | Journal of Accounting and Public Policy | 2010 | Debreceny R.; Farewell S.; Piechocki M.; *et al.* |
| 6 | Does XBRL adoption reduce information asymmetry? | 155 | Journal of Business Research | 2011 | Yoon H.; Zo H.; Ciganek A.P. |
| 7 | The impact of information processing costs on firm disclosure choice: Evidence from the XBRL mandate | 124 | Journal of Accounting Research | 2019 | Blankespoor E. |
| 8 | The determinants of inter-organizational and internal in-house adoption of XBRL | 124 | Int. J. Accounting Information Systems | 2012 | Henderson D.; Sheetz S.D.; Trinkle B.S. |
| 9 | The effect of first wave mandatory XBRL reporting across the financial information environment | 124 | Journal of Information Systems | 2012 | Kim J.W.; Lim J.-H.; No W.G. |
| 10 | Costs and benefits of XBRL adoption: Early evidence | 122 | Communications of the ACM | 2008 | Pinsker R.; Li S. |
| 11 | Does information-processing cost affect firm-specific information acquisition? Evidence from XBRL adoption | 114 | Journal of Financial and Quantitative Analysis | 2016 | Dong Y.; Li O.Z.; Lin Y.; Ni C. |
| 12 | Do early and voluntary filers of financial information in XBRL format signal superior corporate governance and operating performance? | 112 | Int. J. Accounting Information Systems | 2008 | Premuroso R.F.; Bhattacharya S. |
| 13 | Assurance on XBRL for financial reporting | 108 | Accounting Horizons | 2008 | Plumlee R.D.; Plumlee M.A. |
| 14 | XBRL's impact on analyst forecast behavior: An empirical study | 103 | Journal of Accounting and Public Policy | 2014 | Liu C.; Wang T.; Yao L.J. |
| 15 | Flex or break? Extensions in XBRL disclosures to the SEC | 99 | Accounting Horizons | 2011 | Debreceny R.S.; Farewell S.M.; Piechocki M.; *et al.* |
| 16 | Consequences of XBRL standardization on financial statement data | 90 | Journal of Information Systems | 2012 | Vasarhelyi M.A.; Chan D.Y.; Krahel J.P. |
| 17 | XBRL and open data for global financial ecosystems: A linked data approach | 88 | Int. J. Accounting Information Systems | 2012 | O'Riain S.; Curry E.; Harth A. |

| *S. No.* | *Title of the publication* | *Total citations* | *Source* | *Year* | *Author(s)* |
|---|---|---|---|---|---|
| 18 | Towards the global adoption of XBRL using International Financial Reporting Standards (IFRS) | 87 | Int. J. Accounting Information Systems | 2009 | Bonsón E.; Cortijo V.; Escobar T. |
| 19 | Digitally unified reporting: How XBRL-based real-time transparency helps in combining integrated sustainability reporting and performance control | 79 | Journal of Cleaner Production | 2016 | Seele P. |
| 20 | An empirical investigation on the impact of XBRL adoption on information asymmetry: Evidence from Europe | 77 | Decision Support Systems | 2017 | Liu C.; Luo X.R.; Wang F.L. |

*Source:* Compiled from Scopus database

## Conclusion

The research in the field of XBRL has been truly evolving over time and has been gaining attention from other fields of research also. This is evident from the most influential sources, that revealed that most of the documents of this field are published in the Journal of Information Systems. Performance analysis portrays that XBRL research has evolved into an established scholarly domain driven by regulatory developments. The research output revealed that most of the scholarly literature is concentrated in accounting and information system journals. In addition to this, United States is amongst the most productive countries, recording majority of XBRL documents. The citation analysis revealed that document titled "Measuring accounting reporting complexity with XBRL" and "Digital systems and new challenges of financial management – fintech, XBRL, blockchain and cryptocurrencies" were amongst the most-cited documents in the field of XBRL research. In whole, it can be concluded that in order to examine the overall evolution of the field of research since its inception, performance analysis is a useful tool that provide each and every sight of the field beginning from trends of its publications, most influential authors in that field, most influential sources that attracted its publication attention, most productive countries in terms of its publications in that field and the most cited documents of that field.

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