Computer-Assisted Functions for Auditing XBRL-Related Documents

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ABSTRACT

The increasing global adoption of XBRL and its potential to replace traditional formats for business reporting and related decision-making create a need for quality assurance for XBRL-tagged data. In this paper, we identify a set of issues and audit objectives and related audit tasks that auditors might confront if they are asked to provide assurance on the XBRL-related documents. We also describe useful computer-assisted audit functions for conducting key audit tasks on XBRL-related documents and discuss how the identified audit objectives could be achieved using these functions.

Key words: XBRL (eXtensible Business Reporting Language); Assurance; Computer-Assisted Auditing Tools for XBRL;