



The Importance of Introducing Electronic Accounting Disclosure Using the XBRL Language in Activating the Algerian Stock Market

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Keywords

Accounting Disclosure,
XBRL, Efficiency of
Financial Markets.

Jel Classification

M40, G14.

Abstract

This paper aims at highlighting the role of the XBRL in electronic accounting disclosure and how it contributes to the activation and efficiency of the stock market, in order to increase the awareness of Algerian institutions to the need of introducing this new technology in the accounting disclosure process. And consequently, to increase the quality of the financial reports, transparency and the integrity, because these latter is considered to be the backbone of confidence in both the financial and non-financial communities. Transparent and efficient financial reports, especially, of those listed on the Algerian stock market would achieve the centralization and the efficiency of investment and keep in touch with successful global markets. To achieve our goal, we conducted a field study to validate our plan above. The questionnaire was distributed to some practitioners in countries that applied the "XBRL" language (Malaysia, South Africa, Romania, Oman...). As we intended, first of all, to appreciate the tight relation between the language "XBRL" and the quality of the financial information. And, with the second part, we wanted to know the relationship between the language "XBRL" and the efficiency of the stock market.