Business & Industry Database™

Description
Business & Industry™ coverage concentrates on leading trade magazines and newsletters, the general business press, regional newspapers and international business dailies. The database includes abstracts and full text of relevant articles, and is enhanced with rich indexing that enables highly specific retrieval of relevant articles.

Business & Industry contains information with facts, figures, and key events dealing with public and private companies, industries, markets and products for all manufacturing and service industries at an international level.

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- market share
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- test marketing
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- trends
- demographics
- company strategy
- joint ventures
- mergers and acquisitions
- privatization
- foreign investment
- capacity
- product development
- introductions and recalls and
- information dealing with markets, such as the African-American market, Green market, Asian-American market, youth market, and baby boomers.

Date Coverage
1994–present

Update Frequency
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International

Document Types
Journal Articles

Publisher

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Happy birthday, XBRL!

*Strategic Finance* 94.7 (Jan 2013): 56.

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XBRL (eXtensible Business Reporting Language) turns 15 this year. During its short history, it has emerged as a powerful tool for business reporting. The vision of the XBRL business reporting revolution began with Charlie Hoffman, a CPA from Tacoma, Wash., who saw how XML (eXtensible Markup Language) could be used to share financial and business information in computer systems by employing standardized tags to define the information. Charlie's vision moved from concept to reality in 2000 when the first XBRL specification and taxonomy were released. They contained almost 2,000 financial reporting concepts for commercial and industrial terms under U.S. Generally Accepted Accounting Principles (GAAP) that are the basis of today's U.S. GAAP XBRL taxonomy. XBRL is used globally for regulatory reporting and disclosure as well as for internal business applications.

Let's take a look at contributions made by IMA(R) members and the role of IMA's XBRL Standing Advisory Committee in the development of the reporting language. Then we'll offer some predictions as to how XBRL will evolve in the next 15 years.

**IMA XBRL Thought Leaders**

From the beginning, several IMA members have played major roles in XBRL's development by having the vision and understanding of its benefits and its potential to report accurate, accessible, and transparent financial and business information. They've earned international reputations as XBRL thought leaders. Liv Watson, director of Global Business Development at WebFilings, and Neal Hannon, accounting and information systems lecturer at the University of Kansas, were IMA's early XBRL experts and champions. Since the beginning, they have helped IMA remain recognized as an XBRL thought leader by educating members at local, national, and global conferences; participating on committees at XBRL International and XBRL US; and writing numerous columns and articles in Strategic Finance and other business publications. Liv, also a founder of XBRL, coauthored XBRL for Dummies with Charlie Hoffman and has tirelessly traveled the globe as an ambassador to spread the word about XBRL's concepts. Mike Willis, a past chair of XBRL International and also a founder of XBRL, has made a priceless contribution to its development by educating regulators and corporate executives about its benefits for business reporting. Without the contributions of these IMA members, it's doubtful that XBRL would be where it is today.

**IMA's XBRL Advisory Committee**

IMA's XBRL Advisory Committee was founded in 2000 and initially was chaired by Kim Wallin, controller of the State of Nevada and former IMA Chair. The Committee is involved in advocacy, education, and stakeholder outreach to support overall global market adoption of XBRL. It focuses on the use of XBRL by management accountants inside the enterprise in areas such as management reporting, integrated reporting, performance measurement, governance, risk, and compliance (GRC), enterprise risk management (ERM), business intelligence, transaction processing, consolidations, and data mining. It also focuses on external uses, such as regulatory/compliance reporting, investor relations, and stakeholder engagement. Committee members speak globally, publish articles about XBRL, and meet with XBRL corporate users to understand the issues they face.

In June 2011, Kim testified before the U.S. House Committee on Oversight and Government Reform, chaired by Rep. Darrell Issa (R-Calif.), in support of the Digital Accountability and Transparency Act. She and David Colgren, CEO of Colcomgroup, Inc., also meet periodically with members of Congress and their staff to advocate in favor of XBRL adoption. IMA's Committee hopes to hold an IMA XBRL Summit in 2013 to bring together global thought leaders to discuss top and emerging XBRL issues.

**XBRL of the Future**

Now let's turn to emerging developments that will affect the future of XBRL: integrated reporting, open and linked data, and smart data. The International Integrated Reporting Council (IIRC) is developing a report that combines an organization's strategy, governance, and performance to address the organization's value creation over the short, medium, and long term. One important fact is that financial and nonfinancial information pertaining to an organization's overall performance will be available in one report. In November 2012, the IIRC released the Integrated Reporting Prototype Framework naming XBRL as the standardized technology platform that can be used to communicate, distribute, compare, and analyze integrated reporting. Reasons for choosing XBRL are that it provides a consistent basis for how information is reported and related and for how it can be shared through XBRL's computer-readable function.

( . . . )
Kudos to IMA and its members for their contributions to the business information and financial reporting revolution.

By Kristine Brards, CMA

Kristine Brards, CMA, CPA (Minn.), is an assistant professor at Regis University in Colorado Springs, Colo., and is a member of IMA’s XBRl Standing Advisory Committee and IMA’s Pikes Peak Chapter. You can reach her at kmbrards@yahoo.com or 303-964-5056.

Word count: 1113

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<table>
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<th>Example</th>
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1 A Lookup/Browse feature is available for this field in the Advanced Search dropdown or in Browse Fields.
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<th>Field Code</th>
<th>Example</th>
<th>Description and Notes</th>
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| Classification           | CC         | cc(administration of environmental programs)  
 cc(9510*)                                                              | Field code CC searches both the codes and the terms for SIC, NAICS, Event & Product classifications. |
| Language                 | LA         | la(french)                                                              |                                                                                        |
| Lead paragraph           | LP         | lp(olympics)                                                            | Displayed in the Preview pane                                                         |
| Product classification   | PRCC       | prcc(administration of environmental programs)  
 prcc(951000)                                                          | Also searched with field code CC                                                      |
| Company/organization     | CO, COM    | co(novartis)                                                            | Also searched with field code ORG                                                     |
| Document text            | TX         | tx(content N/1 "on the go")  
 tx(ecosystem AND "supply chain")                                      |                                                                                        |
| Document title           | TI         | ti(review symposium AND employment)                                     | Searches alternate title (OTI) and subtitle, but not Publication Title (PUB)          |
| Alternate title          | OTI        | oti("retail nation")                                                   | Includes title, alternate title, subtitle and original language of document title, if available. Field code TI also searches the Alternate title. |
| Title only               | TIO        | tio("review symposium" AND "employment systems")                      | Searches only the Title, not alternate title or subtitle.                              |
| Document feature         | DF         | df(graph)                                                               |                                                                                        |
| Document type            | DTYPE      | dtye(article)                                                           |                                                                                        |
| Edition                  | EN         | en(weekly)                                                              |                                                                                        |
| First available          | FAV        | fav(2012-10-05)                                                         | Indicates the first time a document was loaded in a specific database on PQD Professional. It will not change however many times the record is subsequently reloaded, as long as the accession number remains the same. |
| From database            | FDB        | fdb(businessandindustry)  
 fdb(1008523)                                                            | Useful in multi-file searches to isolate records from a single file.                   |
| Full text present        | FTANY      | pub(wireless news) and ftany(yes)                                       | Add: AND FTANY(YES) to a query to limit your search to articles with full text.       |
| Identifier (Keyword)     | IF         | if("goat milk")  
 if(android)                                                             |                                                                                        |
| Issue                    | ISS        | iss(6)                                                                  |                                                                                        |
| ISSN                     | ISSN       | issn(0000-0019)                                                         |                                                                                        |
| Journal code             | JC         | j(cpublweek)                                                           | Assigned by the information provider identifying a specific source.                    |
| Location                 | LOC        | loc("western europe")                                                 |                                                                                        |
| Pagination               | PG         | pg(12)                                                                  |                                                                                        |
| Person                   | PER        | per(xi jinping)                                                         |                                                                                        |
| Publication title        | PUB        | pub(searcher)                                                           |                                                                                        |
| Publication date         | PD         | pd(20120716)                                                            | Date range searching is supported.                                                     |
| Publication year         | YR         | yr(2012)                                                                | Date range operators are supported.                                                   |
| Publisher                | PB         | pb("information today")                                               |                                                                                        |
| Source type / Publication type | PSTYPE | pstype(newsletter)                               |                                                                                        |
| References               | REF        | ref(Performance Related Pay N/3 public services)                        |                                                                                        |

2 Click the “Field codes” hyperlink at the top right of the Advanced Search page. Click “Search syntax and field codes”, then click on “FDB command” to get a list of database names and codes that can be searched with FDB.
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**LIMIT OPTIONS**

Limit options are quick and easy ways of searching certain common concepts. Check boxes are available for:

- **Full text**

  Short lists of choices are available for:

- **Source type, Document type, Language**

  Date limiters are available in which you can select single dates or ranges for date of publication and updated.

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You can browse the contents of certain fields by using Look Up lists. These are particularly useful to validate spellings or the presence of specific data. Terms found in the course of browsing may be selected and automatically added to the Advanced Search form. Look Up lists are available in the fields drop-down for:

- Business subject, Company/organization, Person, Location, Publication title

**“NARROW RESULTS BY” LIMITERS**

When results of a search are presented, the results display is accompanied by a list of “Narrow results by” options shown on the right-hand panel. Click on any of these options and you will see a ranked list showing the most frequently occurring terms in your results. Click on the term to apply it to (“narrow”) your search results. “Narrow results by” limiters include:

- Full text, Source type, Publication title, Document type, Record type, Subject, Classification, Company/organization, Location, Person, Language, Publication date

**LOOK UP CITATION**

If you need to trace a particular bibliographic reference, use the Look Up Citation feature. Find a link to this toward the top left of the Advanced Search page, or in the drop list under Advanced on any search form; click this and you will go to a form where you can enter any known details of the citation, including:

- Document title, Author, Publication title, ISSN, ISBN, Volume, Issue, Page, Date, DOI

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