論文摘要

在投資風險的考量下，合併財務報表能提供投資者完整的企業資訊。而合併財務報表的編製，並未隨著資訊科技的發展，仍多仰賴人工編製。可延伸企業報導語言（XBRL）的興起，提供企業一個揭露財務資訊的標準化規範，XBRL 規範標準第二版利用可延伸連結語言（XLink）與可延伸路徑語言（XPath），進行科目元素間關連與處理規則的定義，更加了提升 XBRL 財務報導的彈性，並更利於延伸之應用。

本研究即根據 XBRL 規範標準第二版，利用 XBRL 合併財務報表分類標準套件之建立，進行 XBRL 合併財務報表的自動化編製，並提供 XBRL 合併財務報表，提升 XBRL 財務報導之資訊內涵。

本研究首先根據我國財務會計準則公報第七號「合併財務報表」之購買法處理規定，轉化編製準則為「標準等式」以利分類標準之建立與程式之撰寫。根據「標準等式」，進行資訊分類後，本研究依序建立「合併報表編製資訊分類標準架構」與「XBRL 合併財務報表分類標準套件」。前者之目的在提供企業進行內部會計資訊的對應(Mapping)，並將合併報表編製所需之所有資訊，轉換為 XBRL 格式，以利合併報表自動化編製之進行。而「XBRL 合併財務報表分類標準套件」則是利用 XBRL 連結庫與規則庫的規範，進行合併報表編製準則的描述，以利系統之開發。在完成分類標準的建立之後，本研究以一合併報表編製範例，並利用 JAVA 程式語言，實作合併報表範例編製系統，以驗證本研究建立之分類標準之可行性。

根據本研究實作範例系統之結果，不僅可以自動化編製 XBRL 合併財務報表，本研究利用 XBRL 規則庫進行編製準則之描述，亦提昇合併報表編製系統處理邏輯的正確性與維護便利性。此外，本研究擴充了 XBRL 之應用範圍，而不限於傳統之財務資訊分析，相關之會計領域問題，皆可利用本研究所建立之架構進行應用。

關鍵字：合併財務報表、可延伸企業報導語言、分類標準、連結庫、規則庫

Abstract

Under the consideration of risk, consolidated reports provide a whole picture of a business entity. As the information age comes, consolidate reports are still prepared by hand. Extensible Business Reporting Language (XBRL) provides a standard format for business to disclose their financial information. The specification version 2.0 of XBRL, in which XML Linking Language (XLink) and XML Path Language (XPath) were adopted to define the relationships and processing rules of XBRL elements, increases the flexibility of XBRL reporting and provides an advantage to the development of XBRL application.

This study, on the basis of specification version 2.0, focuses on the computerized preparation of consolidated financial reports by building up the "XBRL Consolidated Reports Taxonomy Package." In addition to general XBRL-based financial information, business is also capable to disclose XBRL-based consolidated reports with this taxonomy package.

Firstly, This study converts the accounting standards of purchase method defined by ROC statement of financial accounting standard no.7: "Consolidated Financial Reports" to several "Standard Formula" in order to build the taxonomies and implement the prototype system. After classifying the information of the standard formulae, this study creates the "Consolidated Reports Preparation Information Taxonomy Framework", which provides a basis for business to map their internal chart of accounts. As the information mapping was done, business transfers all information (needed by preparation) to XBRL documents. After creating the framework, "XBRL Consolidated Financial Reports Taxonomy Package" was built up. According to the "XBRL Link Base" and "XBRL Rule Base", this taxonomy package addresses the accounting standard of consolidated reports in the form of XBRL (XML) document. At last, this study gives a consolidating example and implements a prototype system by JAVA to verify the feasibility of the taxonomies created in this study.

Based on the implementation of the prototype system, it is not only capable to prepare XBRL consolidated reports automatically but enhances the accuracy of the processing logic and the convenience to maintain the system in compliance with XBRL rule base. Moreover, this study extends the application area of XBRL, which focused on traditional financial information analysis. The structure of this study will be suitable for other accounting issues.

Key words: Consolidated Financial Reports, XBRL, Taxonomy, Rule Base, Link Base