

# Do Regulatory Incentives Matter in Persuading Companies to Submit XBRL Reports Voluntarily?

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## ABSTRACT

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This study aims to investigate how regulatory incentive for Extensible Business Reporting Language (XBRL) affect the relationship between intention to use and usage behaviour when it comes to filing submissions. Using a quantitative research method, a structured questionnaire was distributed to the Malaysian Institute of Accountants (MIA) members who are involved in the preparation and submission of filings to Suruhanjaya Syarikat Malaysia (SSM). The data was examined using structural equation modelling with Smart PLS 3.2.9 after 237 questionnaires were successfully gathered. Results indicate that XBRL regulatory incentives strengthen the positive relationship between XBRL filing intention to use and usage behaviour. The study also discovered that intent to use significantly impacts XBRL filing behaviour. In comparison to perceived usefulness, perceived ease of use was found to have a greater influence on XBRL filing intention. The relationship between attitude and intention to use XBRL filings, on the other hand, has not been seen to have any significant effect.

**Keywords:** Regulatory Incentive, XBRL, MBRS, Usage Behaviour, Intention to Use.