XBRL Financial Database for Higher Education Institutions

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Abstract—This paper describes new technique of XML database, eXtensible Business Reporting Language, for advanced communication, and its improvement and actual development for higher education institutions, which is aimed to be an infrastructure for data analysis and knowledge discovery in education financial field. Especially this paper focuses on “Financial Statements” of national universities in Japan.

Keywords—XML Database, XBRL, Financial reporting, Integrated reporting, Knowledge discovery, Educational data mining.