

XBRL readiness – XBRL ready?

Academic Track @ XBRL Week, Frankfurt (Germany). June, 1st – 2nd 2016

The extensible business reporting language (XBRL) has been evolved in the recent two decades. It came up with lots of mentioned benefits, opportunities, and related ideas. The academic community has been involved in the XBRL initiative since the inception of the standard. Academics have contributed to the development of the standard and to study of its implementation, adoption, and to the study of a variety of technical and socio-technical aspects of XBRL. Due to several existing implementations, different lessons learned and different movements related to the standard can be perceived. Nowadays, XBRL is associated with lots of questions addressing a business perspective (harmonization of standards), an analytical perspective (more transparency), an implementation perspective (software integration), or project perspective (architecture and taxonomy development). Areas studied by academics include taxonomy quality, assurance, adoption, future directions, enterprise systems integration, use to improve governance and decision making in the information value chain amongst others.

The academic track at the **XBRL Week** provides a platform for academics from around the world to present their established research projects and new research ideas. The academic track allows academics to receive feedback from the professional XBRL community and, in turn, inform the broader XBRL community and to contribute to the improvement and usability of the standard. Papers and extended abstracts are sought for the academic track. Papers are welcome on any aspect of XBRL technology, adoption, or application. Outlines of proposed research projects and early stage research are particularly welcome.

Proposals should be submitted by May, 1st 2016 to the track chairs,

- **Prof. Dr. Carsten Felden** (carsten.felden@bwl.tu-freiberg.de)
- **Dr. Ignacio Santos** (ijsfcarlosiii@telefonica.net)
- **Claudia Koschtial** (claudia.koschtial@bwl.tu-freiberg.de)
- **María Mora** (maria.mora@bristol.ac.uk)

Topics include, but are not limited, to the following:

- XBRL impact on auditing / assurance;
- Governance;
- Financial analysis;
- XBRL data quality;
- Analysis of country specific XBRL implementations;
- XBRL's role in standards convergence;
- Pedagogy / best practices;
- Curriculum development;
- XBRL application development.

Submission Guidelines

The abstract should not exceed 900 words and should be organized as follows:

- paper title;
- author names and affiliations;
- email address of the corresponding author;
- research objective;
- potential contributions to the XBRL community.

Abstracts/papers received will be immediately reviewed by an internal panel, with the notification of acceptance/rejection being issued no later than May, 10th 2016. Speakers of accepted abstracts/papers have full conference access at no charge (travelling and accommodation expenses have to be covered individually). We intend to publish conference proceedings with the accepted papers. See logistics at www.eurofiling.info

