

Call for Papers
XBRL: Research Implications and Future Directions
A Special Issue of the *International Journal of Accounting Information Systems*

The eXtensible Business Reporting Language (XBRL) is now globally adopted and is thought to improve data quality and enhance the effectiveness of data transfers in a variety of information value chains. From its foundations for financial reporting, we see XBRL now adopted in many industries and government sectors, and serves as a major impetus for the enhanced business reporting movement. In several countries, XBRL serves as an open standard for Standard Business Reporting (SBR), where businesses report to a variety of agencies and stakeholders.

There exist many research issues both within the XBRL community and between XBRL and other communities and knowledge domains. For example, do XBRL's implications reach beyond the typically regulator-driven adoptions seen today? Is XBRL "extensible enough" to accommodate various types of data, without resulting in a new complicated system of reporting that shares many of the same weaknesses of currently used systems? What are the audit and assurance implications of XBRL data? Will the adoption of XBRL change the way accounting standards are set? How will XBRL work, if at all, with other cognate standards such as ebXML, RIXML and SDMX? What are the implications for corporate and governmental transparency, within and between countries? How do we build massive information repositories of XBRL data and build business intelligence around those repositories? Can we formalize XBRL taxonomic structures? What lessons can we learn from current adoptions and what impacts will those have on the way organizations manage data?

At a theory development level, can XBRL provide the necessary modulus to better understand the interchange between the usefulness of accounting information and the manifestation of information technology investments? Can XBRL leverage the relationships that exist between organizations and their data users/consumers, and if so, at what level of adoption? In the long run, would organizational strategic competencies be affected by the potential transparency of underlying organizational data and the resulting value associated with such transparency?

The purpose of this Call for Papers is to solicit research manuscripts that address one or more of these issues or other issues of tangential nature. Papers may have either a theoretical or an empirical focus. All research methodologies are welcome.

Special Issue Editors:

Rajendra P. Srivastava, University of Kansas, rsrivastava@ku.edu

Roger Debreceny, University of Hawai'i at Mānoa, rogersd@hawaii.edu

Michael Alles, Rutgers University-Newark, alles@business.rutgers.edu

Submission Guidelines and Important Dates

- Papers may be submitted to the special issue anytime before October 30, 2010.
- Submit using the IJ AIS online paper submission system at <http://ees.elsevier.com/accinf/default.asp>
- Follow the IJ AIS guide for authors at

http://www.elsevier.com/wps/find/journaldescription.cws_home/620400/authorinstructions

Please specify in your cover letter that the submission is intended for the "XBRL Special Issue".

- An initial selection of submitted papers will undergo a double-blind review process, which will offer authors an opportunity to revise their papers. Final editorial decisions will be provided to authors at the conclusion of that round of review. The IJ AIS Special Issue will appear shortly thereafter.