

Track 6: Research on XBRL Architecture, Implementation and Impact on the Information Value Chain

Track Chairs: Michael Alles and Glen Gray

This track provides a platform for academics from around the world to present their established research projects and present new research ideas on XBRL. The academic track allows academics to receive feedback from the professional XBRL community and, in turn, inform the broader XBRL community.

Who should attend this track?

- Academics
- Students
- Regulators
- Taxonomy Designers
- Students
- Software developers
- Internal and external auditors
- Organizations currently implementing XBRL solutions
- Organizations considering implementing XBRL solutions
- Internal and external legal counsel
- Analysts and other information intermediaries
- Investors and other users of XBRL-tagged information

For participants, this track session will examine a variety of research areas including:

- Taxonomy quality
- Assurance on XBRL documents
- Socio-technical aspects of XBRL adoption and implementation
- Enterprise systems integration
- XBRL, governance and decision making in the information value chain
- XBRL software design
- XBRL, ontology, taxonomy
- XBRL and social media
- Taxonomy integration
- Future directions for XBRL and for XBRL research

What is expected from contributors, in terms of experience, sector

This track is intended for sharing experiences of leading edge research projects investigating all aspects of XBRL architecture, implementation and societal impact. Presenters are expected to describe tools and ideas that specifically help participants understand XBRL and use it optimally to improve the information value chain.