

Preface

The concept of highly integrated and IT-supported information supply chains, summarized by the term *Integrated Business Reporting*, has increasingly moved into the foreground of research interest. Current discussions on the improvement of intra-enterprise and extra-enterprise reporting processes cannot be realized without a clear and uniform description of the involved elements. Facing a constantly changing operational and analytical application landscape, individual research projects are not sufficient to build a complete understanding of the research issues within the XBRL community. Based on the idea of supporting the information flows within enterprises and across complex information supply chains the eXtensible Business Reporting Language (XBRL) is established as a standard that supports intra- and inter-enterprise reporting as well as to a variety of information consumers. A key objective of the XBRL standard is to increase the efficiency of the usage of information systems at the interface of business management and information technology. Today, the information integration market is fragmented to a considerable degree. Many proprietary solutions are used, from which no solution fulfills the complete requirements of a Web-oriented world. In these circumstances, XBRL works as a multifaceted solution. XBRL can be used to interconnect information systems in order to realize a wide variety of data exchanges.

The aim of this anthology is to analyze the social and technical nature and role of XBRL in information supply chains and capital markets along with analysis of the XBRL standard and taxonomies. The book provides a more critical view of XBRL from a research perspective. Included papers present different projects in the XBRL area as well as indicating future directions for XBRL research. The anthology

- presents the latest research findings from international XBRL researchers;
- familiarizes the reader with the implications of XBRL research;
- presents latest research projects within the XBRL community;
- offers perspectives for researchers, standard setters, computer scientists and market and business participants;
- indicates future directions for the XBRL standard.

Based on this background the current research questions are taken up and discussed from different perspectives in this anthology. Looking from a technical perspective, the research spectrum encompasses the internal perspective on up to the final user layer. Apart from these technical issues there are also key socio-technical aspects,

which are vital to our understanding of XBRL adoption and use. In order to present this multilayered view of XBRL, the anthology has been divided into three main sections.

The first section covers broad questions of the role that XBRL plays in the broad information environment, with a focus on economic, adoption and usage concerns.

The second section addresses domain issues, not only in the traditional area of financial reporting but also in broader compliance and business reporting.

Finally, the papers in the third section discuss some of the technical questions associated with XBRL and with the interaction of XBRL and other IT domains.

We trust that the papers in this anthology will appeal to readers in IT functions within organizations, software houses, participants in a variety of information supply chains and, of course, researchers within several disciplines. These papers represent the state of the art in XBRL research. The papers in the anthology demonstrate that XBRL research is vital and active. Yet, there is clearly a need for more research in all aspects of the XBRL endeavour.

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Finally, we wish productive reading for the readers of this anthology. Please use our e-mail addresses for any communication on the issues raised in the book: roger@debreceny.com, carsten.felden@bwl.tu-freiberg.de and maciej.piechocki@bwl.tu-freiberg.de.

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