

New Dimensions Of Business Reporting And Xbrl

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The concept of highly integrated and IT-supported information supply chains, which can be summed up 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 elements involved. The authors of this book analyse the social and technical nature and role of XBRL in information supply chains and capital markets as well as the XBRL standard and taxonomies. They provide a critical view of XBRL from a research perspective, present different projects in the XBRL area and indicate future directions for XBRL research. Current research questions are taken up and discussed from different perspectives. From a technical point of view, the research spectrum encompasses the internal perspective up to the final user layer. Apart from these technical issues, there are also key socio-technical aspects which are vital to the understanding of XBRL use. EAN/ISBN : 9783835096332 Publisher(s): Deutscher Universittsverlag Discussed keywords: XBRL Format: ePub/PDF Author(s): Debreceeny, Roger - Felden, Carsten - Piechocki, Maciej

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