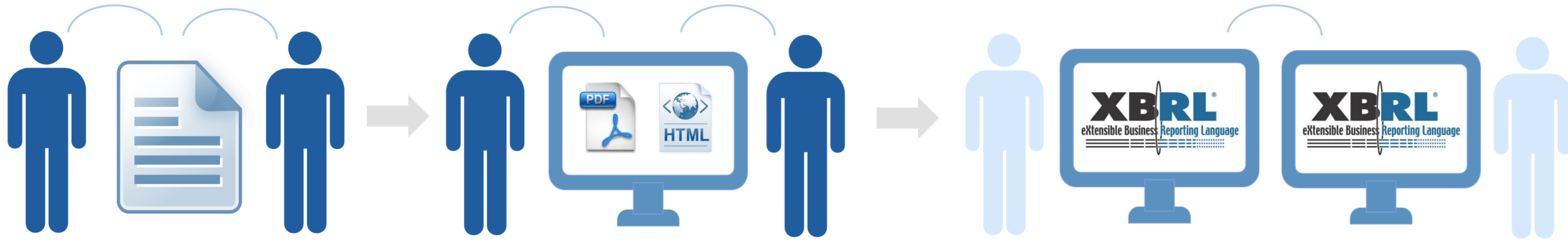


DIGITAL REPORTING IN THE UK



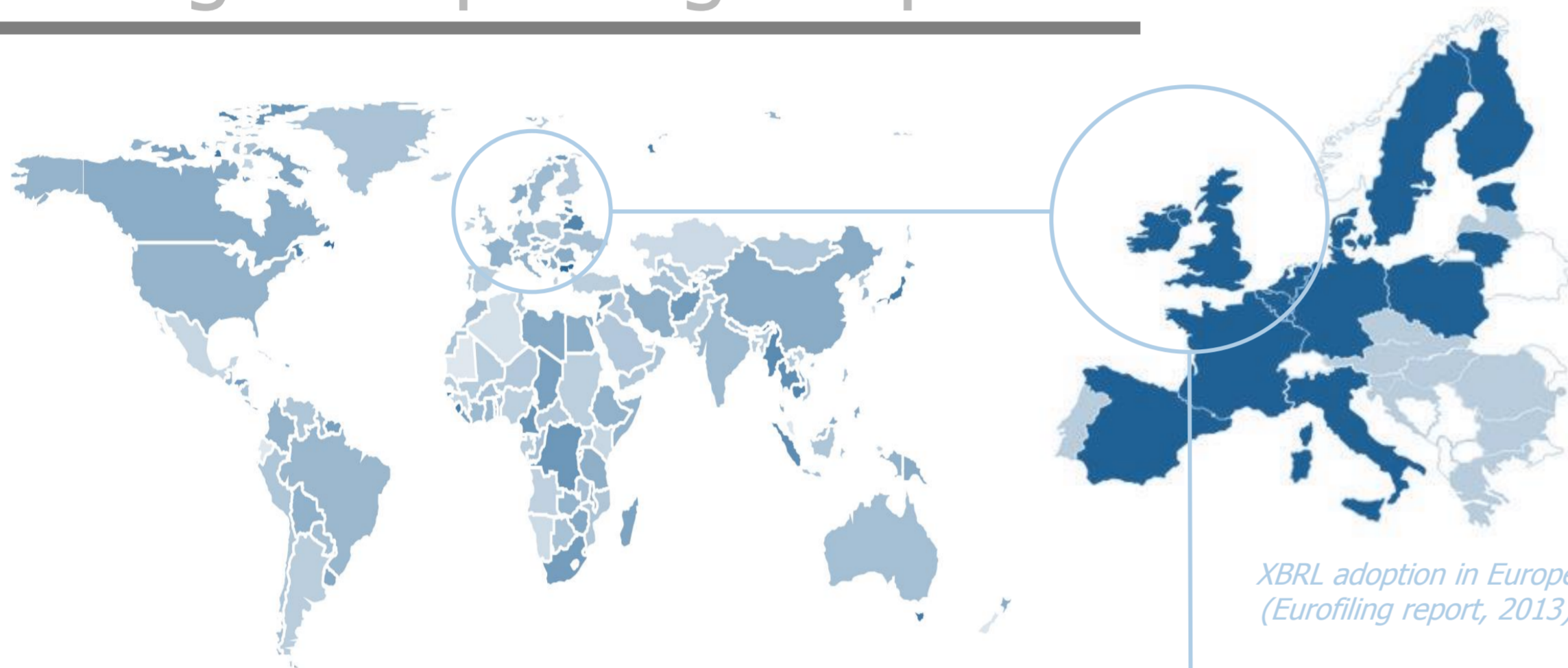
Lidia Mishchenko | Open University Business School | lidia.mishchenko@open.ac.uk
Supervisors of the project: Prof Joanne Locke & Prof Alan Lowe

Background



XBRL (eXtensible Business Reporting Language) is a freely available global standard for exchanging business/financial information. It provides a greater level of automation and standardisation in the production and consumption of business reporting and accountability data.

Digital reporting adoption



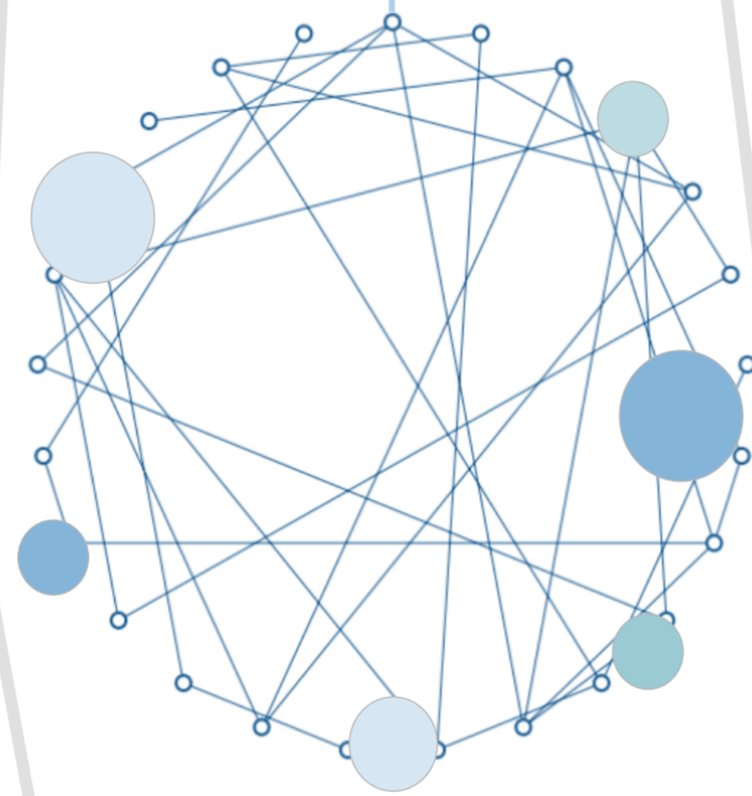
XBRL adoption in Europe (Eurofiling report, 2013)

Regulators in different countries implemented reporting regimes that mandated companies filing the reports using digital reporting standard XBRL.

In 2011 UK regulators - HM Revenue & Customs and Companies House - required companies to file reports using Inline XBRL (iXBRL).

Methodology and aim

and other government organizations...



and other businesses...

new format
iXBRL
and other technologies...

iXBRL is a human-readable XBRL hybrid.

Network of stakeholders in the UK

The theoretical perspective highlights the complexity of XBRL implementation in UK regulatory environments using concepts from sociomateriality theory (e.g., Leonardi, 2008; Orlikowski, 2007). This approach highlights the imbrication of technology objects and social and institutional relations.

what

The objective is to explore the context in which a new data standard - Inline XBRL - has been developed.

how

- semi-structured interviews of regulators and software vendors
- analysis of documentary evidence

why

The research project will provide valuable insights and implications for further adoption of digital reporting.

Methods and contribution