



Bryant University



Università di Macerata



Universidad de Huelva

First Conference on

Financial Reporting in the 21st Century: *Standards, Technologies and Tools.*

**Faculty of Economics
University of Macerata**

Macerata, Italy, 8th and 9th September 2011

<http://frstt.unimc.it>

Call for Papers

Globalization and information economy demand significant innovations in the financial reporting process. The complex convergence process to achieve the goal of a common set of high-quality global accounting standards such as International Financial Reporting Standards (IFRS) is a challenge. Another challenge for the capital markets and regulators around the globe is to face the new way of communicating and sharing business data: the use of digital and standardized financial vocabularies such as the eXtensible Business Reporting Language (XBRL).

Effective financial reporting in the 21st century is not only about the quality of accounting rules: it also depends heavily on their technological implementation. Two main critical issues emerge from this scenario: the impact of the new IFRS/XBRL accounting and reporting model on the quality and reliability of financial information produced; and the need for new tools to verify and analyze such information. Digital and standardized business reporting most likely will transform financial statement analysis into an automated process, while it will also expedite the delivery of information to the users via the web.

Topics include, but are not limited to, the following:

- Global convergence toward the IFRS;
- Interaction between XBRL and accounting standards;
- XBRL as a factor that facilitates the adoption of IFRS;

- Role of IFRS and XBRL in the comparability of financial information;
- XBRL applications for audit and continuous auditing;
- Taxonomies, industry extensions and national requirements;
- Quality and reliable financial information in the IFRS/XBRL scenario;
- Accuracy and completeness of IFRS, US GAAP and national taxonomies;
- Impact of the IFRS/XBRL model on stakeholder decision making process;
- Assurance related to XBRL generated financial statements;
- XBRL enabled tools for automated data mining and business intelligence;
- Time, effort and cost-benefit analysis of the adoption of XBRL;
- Potentials and challenges of electronic filing and automated use of financial data;
- Research issues regarding IFRS and/or XBRL reporting;
- Sustainability reporting and corporate governance;
- XBRL's impact on financial analysis;
- Risk and compliance reporting;
- New frontiers of global digital financial reporting.

The Scientific Committee is soliciting two types of submission: full research papers, i.e. completed work which can be assessed to the highest academic standards; work in progress papers, i.e. work that may not necessarily have been completed or is in an early stage and can benefit from informal feedback from senior colleagues.

PhD students and junior researchers are especially encouraged to submit their papers that will be discussed in a special track.

Target Audience

The Conference is likely to be of relevance to those (academics, junior researchers, companies executives, investors, and regulators) who are interested in business reporting, quality of financial information, and the role of information technology.

Scientific Committee

Paolo Andrei (University of Parma, Italy)
 Enrique Bonsón (University of Huelva, Spain)
 Luca Erzegovesi (University of Trento, Italy)
 Andrea Fradeani (University of Macerata, Italy)
 Antonella Paolini (University of Macerata, Italy)
 Saeed J. Roohani (Bryant University, USA)
 Ugo Sòstero (Ca' Foscari University of Venice, Italy)

Invited Speakers

Eric E. Cohen (Global XBRL Technical Leader for PricewaterhouseCoopers)
 Carsten Felden (Technische Universität Bergakademie Freiberg)
 Gilles Maguet (Secretary General of XBRL Europe)
 Speakers from IASB, FASB and an Italian listed company [TBA]

Submission Guidelines

Please submit the abstract/paper via email attachment to frstt@unimc.it by May 8th, 2011; the abstract should not exceed 900 words and should be organized according to the following standardized content:

- paper title;
- type of submission (full research or work in progress paper);
- author names and affiliations;
- email address of the corresponding author;
- research objective;
- methodology;
- potential contributions to the literature.

Abstracts/papers received will be immediately reviewed by an internal panel, with the notification of acceptance/rejection being issued by May 15th, 2011.

Deadline for submission of full paper is August 31st, 2011. Papers should not exceed 9.000 words and must be submitted in any fully accessible and editable format.

Publication Opportunities

All accepted papers will be published in the conference proceedings. In addition, selected papers will be published in a **special issue of The International Journal of Digital Accounting Research** <http://www.ijdar.org>

Registration Fee

The Conference fee is EUR 75 for full-time postgraduate students and EUR 100 for all other delegates. The registration fee includes all conference materials, lunch and refreshments, attendance at the conference and the Gala dinner. To register please visit the conference website <http://frstt.unimc.it>

Important Dates

Deadline for submission of abstract:	May 8 th , 2011
Notification of acceptance:	May 15 th , 2011
Deadline for submission of paper:	August 31 st , 2011
Conference date:	September 8 th and 9 th , 2011
Deadline for proceedings	November 9 th , 2011

Further Information please visit the Conference website <http://frstt.unimc.it>