# Article information:

Evaluative infrastructures: Accounting for platform organization - ScienceDirect  
<https://www-sciencedirect-com.bris.idm.oclc.org/science/article/pii/S0361368217300351?via%3Dihub>

# Article summary:

1. This paper investigates the accounting practices that underpin platform organizations such as Uber, eBay and Airbnb.

2. It develops the concept of evaluative infrastructure which describes accounting practices that enable platform based organization.

3. The paper's contribution is to provide an analytical vocabulary to capture the accounting practices underpinning platforms as new organizational forms, and in so doing extend accounting scholars' analytical focus from hierarchical settings towards heterarchies.

# Article rating:

Appears well balanced: The article presents the information in a reliable and balanced way, without biases and prejudices. The claims made in the article are well supported and, where applicable, all sides of the argument are given opportunity to present their point of view. The article appears trustworthy and reliable.

# Article analysis:

The article Evaluative infrastructures: Accounting for platform organization by ScienceDirect is a well-researched and comprehensive piece of work that provides a detailed analysis of the accounting practices that underpin platform organizations such as Uber, eBay and Airbnb. The article is written in an objective manner and does not appear to be biased or partial in any way. It presents both sides of the argument equally and does not make unsupported claims or omit important points of consideration. Furthermore, it provides evidence for its claims and explores counterarguments where necessary. The article also does not contain any promotional content or present risks without noting them. In conclusion, this article can be considered reliable and trustworthy due to its thoroughness and lack of bias or partiality.

# Topics for further research:

* Platform organization accounting practices
* Platform organization financial regulation
* Platform organization taxation
* Platform organization legal implications
* Platform organization data privacy
* Platform organization competitive advantage

# Report location:

<https://www.fullpicture.app/item/728b441b2b2001d5e3a8413507674943>