

ISSN: 2249-0132

THE ESSENCE

JOURNAL OF MANAGEMENT SCIENCE & RESEARCH

2014-15 VOLUME 3 NUMBER 3



SIR PADAMPAT SINGHANIA UNIVERSITY

Udaipur

CONTENTS

S. No.	TITLE	AUTHOR	Page
1.	Management Education in a Globalizing World: A Critical Perspective On Its Future	Shahid Siddiqi Shyam S. Lodha	1-8
2.	Meghalaya Rural Bank and Regional Rural Banks in India: A Comparative Analysis	Govinda Prasad Bhandari	9-16
3.	Accounting Model of Sales Planning to Fulfil Shareholders' expectations	Manish Bhaskarbhai Raval	17-23
4.	Creative Accounting Measurement and Behaviour : A Case Study	Nisha Kalra Shilpa Vardia	24-31
5.	Investment perspective of investors in share market– Case study of working women in Udaipur city	P.K.Singh Poonam Nasa	32-47
6.	Ethical Behaviour of Accounting Students: A Case Study	Prashant Singh G. Soral	48-57
7.	Competitive Pressures and Customer Satisfaction - Boon or Bane?	Y. Vinodhini	58-63
8.	Global Competitiveness of Organic Food Product with Special Reference to Indian Organic Food Industry	Priya Soni Renu Jatana	64-76
9.	A Study of Accountants' Required Skills to have Efficient Participation in the Implementation of XBRL	Bhupesh Lohar G. Soral	77-84
10.	Servant leadership and Employee Empowerment: A Conceptual Framework	K.S. Gupta	85-94
11.	Measuring Cultural Differences of FMCG Consumers: A Study of Rajasthan and Gujarat State	Vineet Chouhan Hitendra Gorana	95-107
12.	Frightening Shadows of "Shadow Banking"	Vibhor Paliwal	108-114
13.	Mandatory Rotation as per Companies Act 2013: a way to Enhance Auditors Independence	Parul Dashora Prashant Singh	115-121

A STUDY OF ACCOUNTANTS' REQUIRED SKILLS TO HAVE EFFICIENT PARTICIPATION IN THE IMPLEMENTATION OF XBRL

BHUPESH LOHAR* AND G. SORAL**

ABSTRACT

The role of the accountants in a business environment has been evolving over the years. Accountants need to have the implementation and maintenance skills of XBRL (extensible business reporting language) which is revolutionizing business reporting around the world. The present study encompasses two aspects. First, it addresses the role of the accountant during the implementation and maintenance phase. Second, it finds the characteristics and skills of accountants that can help them in a successful implementation and maintenance of XBRL. In order to collect the data an online questionnaire was used. To analyse the data two statistical methods, Regression and Pearson correlation have been used. The result of the study confirms that there is a significant relationship between the participation of accountants and successful implementation of XBRL.

KEYWORDS: XBRL, Accountant participation and implementation.

* Post-Doctoral Fellow (PDF), Dept. of Accountancy & Statistics, UCCMS, Mohanlal Sukhadia University, Udaipur.

** Professor and Dean, Dept. of Accountancy & Statistics, University UCCMS, Mohanlal Sukhadia University, Udaipur