One week GIAN Course on
eXtensible Business Reporting Language (XBRL)

Course Overview:

The current financial reporting system needs to be updated to meet the requirements of transparent and timely disclosure of financial information under international financial reporting standards [IFRS]. The Internet has been the primary distribution channel for financial information for more than a decade. Despite the advances in technology, users of financial information must spend more time on Internet-related mechanics because of the problems inherent in retrieving information from the Internet. A special computer language- the eXtensible Business Reporting Language has been developed for providing information about the financial statement items. XBRL is an XML-based specification for the electronic exchange of information using tags to identify individual data elements. The extensible aspect of XML enables any company to create its own tags for reporting financial information. Ministry of Corporate Affairs, Government of India has made XBRL mandatory for filing financial statements based on Commercial & Industrial Taxonomy since 2011. The knowledge and application of XBRL is necessary for preparers, regulators, and users of financial information. This course is designed to provide an opportunity to young post graduate students, researchers, and professionals to understand XBRL in online financial reporting.

Course Objective:

The objective of the course is to enable participants to explore, identify, describe and evaluate technological and accounting issues and problems and their potential solutions that are related to the eXtensible Business Reporting Language (XBRL) in online financial reporting.

Course Modules:

1. Introduction to XBRL
2. XBRL Architecture
3. XBRL Implementation in India
4. Qualitative Characteristics of XBRL Financial Statement Information
5. XBRL : Impacts ,Issues and Future Research Directions

Profile of Participants:

1. Doctoral Students who are pursuing research in the field of Accounting, Finance, and Information System.
2. Faculty members who are teaching in the area of Accounting, Finance and Information system – Universities and Colleges
3. Professionals who are working in Industry in the area of Accounting, Finance & Information System – CFOs, Chartered Accountants, Auditors.
4. Officers of Government in Accounts & Audit Department, Finance & Company Affairs Departments.
Registration Fees:

1. Participants from Abroad  
   USD $ 50
2. Participants from Industry/Govt. organisation  
   Rs.5,000
3. Participants from Academic Institutions  
   a) Faculty  
      Rs.1,500
   b) Doctoral Students  
      Rs.1,000

The above fee includes all instructional materials.
The participants will be provided with accommodation on payment basis.
Number of participants for the course is limited to **50 only**.
Register at: [http://www.gian.iitkgp.ac.in/GREGN/index](http://www.gian.iitkgp.ac.in/GREGN/index) or University of Mysore website

**Course Duration:**  
One Week - 20th to 25th March, 2017

**Venue:**  
IOE Auditorium, Vignyan Bhavan  
University of Mysore, Manasagangotri, Mysuru-570 006,  
Karnataka, India.

**Course Faculty Members:**

**Foreign Faculty:**

Prof. Rajendra P. Srivastava - Foreign Faculty

Rajendra P. Srivastava is EY Professor of Accounting & Information Systems at the School of Business, University of Kansas. He holds a Ph.D. in accounting from the University of Oklahoma, Norman (1982) and a Ph.D. in physics from Oregon State University, Corvallis (1972). Professor Srivastava has published over 100 academic articles. His publications have appeared in such prestigious journals as The Accounting Review, Auditing: A Journal of Practice and Theory, Decision Support Systems, International Journal of Approximate Reasoning, Journal of Accounting Research, Journal of Management Information Systems, Journal of Physics, Physical Review, and many other accounting, AI, and physics journals. He pioneered the application of Dempster-Shafer Theory of Belief Functions to audit judgment and was elected to serve on the Board of the Belief Function Application Society (BFAS) from 2010-2014.

He received the 1996 Award for Notable Contribution to AI & Expert Systems Research in Accounting from the AI/Emerging Technology Section of the American Accounting Association. He is currently serving as an Associate Editor of Journal of Emerging Technologies in Accounting of the SET Section of the American Accounting Association (AAA) and has served in the past as an Associate Editor of Journal of Information Systems of the IS Section of AAA. He has been a member of the Editorial and Review Board of several journals including: The Accounting Review, Auditing: A Journal of Practice and Theory, Indian Accounting Review, International Journal of Auditing, and International Journal of Accounting and Information Systems. Professor Srivastava served as the President/Chairman of the AI/Emerging Technology Section of American Accounting Association during 1994-95.
In addition to academic publications, Professor Srivastava’s research has resulted into patentable ideas. FRAANK and Seek iNF are the two such technologies. In addition to the expertise in decision making under uncertainty using Dempster-Shafer theory of belief functions, Professor Srivastava has been involved in conducting research on XBRL (Extensible Business Reporting Language) and has published several articles related to this topic. Based on his academic achievements, India International Friendship Society, New Delhi, India, awarded him “Glory of India Award -2010”

Host Faculty:

B.Mahadevappa is Professor at the Department of Studies in Commerce, University of Mysore, Mysuru. He holds a Ph.D. in Commerce from the University of Mysore (2001). He was a Post Doctoral Research Fellow of University Grants Commission and the Deputy Co-ordinator of UGC sponsored Special Assistance Programme. Currently he is working as Finance Officer of the University of Mysore. He has thirty years of teaching, research and administrative experience.

Research studies that he is working on now include IFRS and XBRL. He has guided seven doctoral students and six doctoral students are pursuing their research under his guidance. Professor B.Mahadevappa has published over fifty research articles. His publications have appeared in journals as Indian Accounting Journal, Journal of Services Research, Total Quality Management, Journal of Social Responsibility, and others. He has presented more than fifty research papers in national and international conferences. He has introduced IFRS and XBRL in curriculum of M.Com. He has organized two national level conferences in collaboration with Institute of Chartered Accountants of India. He is the member of academic bodies of different universities and involved in implementation of Choice Based Credit System in post graduate courses. He is a member of many professional bodies as Indian Accounting Association, Indian Accounting and Research Foundation, Quality Circle Forum of India.

Course Co-ordinator

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