Exam. Code   : 217604

Subject Code :   6289

M.Com. Semester—IV

MC–402 : CORPORATE E-REPORTING

Time Allowed—3 Hours]   [Maximum Marks—100

SECTION—A

Note :— Attempt any **TEN** questions. Each question carries
2 marks. Answer to each question should not exceed
5 lines.

I. Write notes on the following :

    (a) Corporate Disclosure

    (b) XBRL

    (c) Instance Documents

    (d) Taxonomy

    (e) Electronic Reporting

    (f) Significance of corporate reporting

    (g) Formats of Web Reporting

    (h) Block Tagging

    (i) Business Rules

    (j) Inline XBRL

    (k) Qualitative characteristics of corporate information

    (l) Traditional formats of corporate disclosure.

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SECTION—B

Note :— Attempt any **TWO** questions. Each question carries **20** marks. Answer to each question should not exceed **5** pages.

II. Define corporate reporting. Discuss the significance of corporate reporting to various interested parties.

III. Briefly explain the potential benefits and limitations of web-based corporate reporting.

IV. Explain the key concepts and technical terms associated with XBRL.

V. Define web-based corporate reporting. Discuss various formats of digital annual reports. Briefly explain the role of outsiders in the distribution of information over the internet.

SECTION—C

Note :— Attempt any **TWO** questions. Each question carries **20** marks. Answer to each question should not exceed **5** pages.

VI. Write a note on building blocks of XBRL.

VII. Explain various types of XBRL tools.

VIII. Discuss various approaches of XBRL implementation with their merits and demerits.

IX. What do you understand by XBRL assurance ? Briefly discuss current approaches to XBRL assurance.