

**M.Com. - 4th Semester (old Sylb 2016-17)
(2721)**

Paper: MC-402 Corporate E-Reporting

Time Allowed: 2 hrs.

Max. Marks: 100

Note: There are EIGHT questions of equal marks. Candidates are required to attempt any FOUR questions.

Q1. What is corporate reporting? What are the important components of corporate reporting system?

Q2. How has emergence of web changed the corporate reporting trends in India? Detail out the stages of web based corporate reporting.

Q3. What do you mean by XBRL? How did it evolve as a reporting language? Trace its development and history in detail.

Q4.i) Compare and contrast XBRL and IFRS; ii) Give an overview of XBRL taxonomy.

Q5. Discuss the various tools of XBRL and their specific roles in making reporting effective.

Q6. Give a detailed account of XBRL adoption in India. What are the major XBRL projects in India?

Q7. Give a detailed analysis of Indian GAAP taxonomy and an overview of business rules and how they affect the working of XBRL in India.

Q8. Highlight the meaning, scope and application of Multidimensionality, Inline and Versioning in XBRL.

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