2316   **70**

Class – M.Com (Sem-IV)

Subject – Corporate-e-Reporting

Paper – MC – 402

Time Allowed : 3 Hours   Maximum Marks : 100

SECTION-A

1.   Attempt any ten questions.

   (a)   Electronic Reporting

   (b)   Materiality of Corporate Information

   (c)   Challenges in Web Reporting

   (d)   Schema

   (e)   Attribute

   (f)   Instance Document

   (g)   Extension Taxonomy

   (h)   Tagging

   (i)   Abstract Attribute

   (j)   Participants of Financial Reporting supply chain.

   (k)   Difference between XML and XBRL

   (l)   XBRL Tools $10 \times 2 = 20$

SECTION-B

Attempt any two questions.

2.   Explain corporate reporting environment in India.

3.   Discuss the qualitative characteristics of corporate information.

4.   Explain the emergence of web as a medium of corporate Reporting.

5.   What is XBRL? Explain need and history of XBRL.

$2 \times 20 = 40$

SECTION-C

Attempt any two questions.

6.   What is Taxonomy in XBRL? Discuss its structure and Linkbases.

7.   Discuss the concept of XBRL Assurance.

8.   Explain various steps involved in creation of XBRL report.

9.   Give an overview of XBRL in India. Throw light on various XBRL projects in India.

$2 \times 20 = 40$

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