CORPORATE REPORTING ON THE INTERNET: A STUDY OF SELECTED INDIAN COMPANIES

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ABSTRACT

Due to recent developments in information technologies, Indian companies are using their web sites to disseminate financial and non-financial information to various stakeholders. This study investigates the degree to which the web is being used by Indian companies to disclose accounting information to different stakeholders. The web sites of companies were examined during November 2007, with a view to determine the extent of disclosure of accounting information on these web sites. The results of the study show that, to disclose accounting information to the stakeholders, Indian companies are not utilizing the web to its full potential. There is a great deal of variations in the disclosure score of companies. Lack of web-based content and presentation standard in India could be a possible explanation for this variation in disclosure score of companies.

KEYWORDS: Accounting information World Wide Web, India.