

M.Com - II
Semester No. III
0901304 Corporate Financial Reporting

Course Content:

Module No.	Topics / Chapters Name	% Weightage
I	Financial Reporting <ul style="list-style-type: none">• Accounting and economic development• Concept and objectives• Significance and users• Qualitative characteristics	25%
II	Recent Trends In Financial Reporting <ul style="list-style-type: none">• Corporate financial reports and statutory requirements• Components of financial reports• Utility of financial reports• Mandatory components analysis• Voluntary components analysis	25%
III	Reporting to Managers <ul style="list-style-type: none">• Objectives of reporting• Needs of reporting at different and managerial levels• Types of reports• Modes of reporting• Reporting at various levels of management	25%
IV	Segment Reporting <ul style="list-style-type: none">• Nature, benefits, bases, merits and demerits• Disclosure	25%