

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

**Course Content:**

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

IV	<p data-bbox="501 188 751 226">Segment Reporting</p> <ul data-bbox="550 264 900 396" style="list-style-type: none"><li data-bbox="550 264 900 344">• Nature, benefits, bases, merits and demerits</li><li data-bbox="550 344 900 396">• Disclosure</li></ul>
----	--