

## **505 EA: Corporate Financial Reporting**

### **UNIT 1:**

FINANCIAL REPORTING: An Overview Accounting and Economic Development Concept  
Objectives Users Qualitative Characteristics

### **UNIT 2: RECENT TRENDS IN FINANCIAL REPORTING:**

Introduction to Corporate Financial Reports, Meaning, Statutory requirements,  
Components of financial reports, Utility of corporate financial reports (a) Mandatory  
components analysis (b) Voluntary components analysis

### **UNIT:3 SPECIFIC INDIAN ACCOUNTING STANDARDS (Ind AS) FOR FINANCIAL REPORTING-I:**

- (i) Ind AS 1: Presentation of Financial Statements,
- (ii) Ind AS 10: Events after the Reporting Period
- (iii.) Ind AS 16: Property, Plant and Equipment,

### **UNIT: 4 SPECIFIC INDIAN ACCOUNTING STANDARDS (Ind AS) FOR FINANCIAL REPORTING-II:**

- (i) Ind AS 24: Related Party Disclosures
- (ii) Ind AS 33: Earnings per Share
- (iii) Ind AS 38: Intangible assets
- (iv) Ind AS 102: Share Based Payment

### **References:**

1. T.P. Ghosh, "Accounting Standards and Corporate accounting practices" - Taxman Allied Service Pvt. Ltd
2. Anil Chaudhary; "Fundamentals of Accounting and Financial Analysis", Pearson Education
3. Ambrish Gupta; "Financial Accounting for Management – An Analysis Perspectives", Pearson Education
4. P. Premchand Balu and M. Madan Mohan, "Financial accounting and Analysis", Himalaya Publishing Stores
5. J.R. Mongs; "Fundamentals of Corporate accounting", Mayar Noida, Delhi