# GAUHATI UNIVERSITY Centre for Distance and Online Education

# COM 1026

# **MASTER OF COMMERCE**

## **First Semester**

(Under CBCS)

# Paper: COM 1026 FINANCIAL REPORTING AND ANALYSIS



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- BLOCK-I: INTERNATIONAL FINANCIAL REPORTING STANDARDS(IFRS)
- BLOCK-II: THE CONCEPTUAL FRAMEWORK FOR PREPARATION AND PRESENTATION OF FINANCIAL STATEMENTS
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- BLOCK-VI: VALUATION OF ASSET, LIABILITIES AND OWNERS' EQUITY

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