

(Accounts) CORPORATE REPORTING PRACTICES-II

1. Remembering:

- Recall the purpose and importance of annual reports in corporate reporting practices.
- Identify the elements of non-financial performance that are typically included in annual reports.
- Recognize the key disclosures required in financial statements according to accounting standards.

2. Understanding:

- Explain the significance of presenting financial instruments accurately in annual reports.
- Differentiate between financial liabilities and other financial instruments in financial reporting.
- Comprehend the accounting treatment of business combinations and corporate restructuring in annual reports.

3. Applying:

- Apply the appropriate accounting principles for the presentation of financial instruments in annual reports.
- Analyze and interpret financial statements disclosure relating to business combinations and corporate restructuring.

4. Analyzing:

- Interpret the implications of sustainability reporting for stakeholders in annual reports.
- Analyze the strategies and practices involved in human resource reporting for effective decision-making.

5. Evaluating:

- Evaluate the effectiveness of disclosures in annual reports in enhancing transparency and accountability.
- Assess the impact of corporate restructuring on financial performance and reporting.

6. Creating:

- Generate comprehensive sustainability reports that effectively communicate the organization's environmental, social, and governance (ESG) performance.
- Develop human resource reporting strategies that align with the organization's overall strategic goals and objectives.