

**COURSE OBJECTIVES AND COURSE OUTCOMES**  
**B.COM (BANKING AND INSURANCE) - SEMESTER - V**  
**SUBJECT: FINANCIAL REPORTING AND ANALYSIS**

<b>Sr. No.</b>	<b>Course Objectives</b>	<b>Course Outcomes</b>
1)	To illustrate about the preparation of Final Accounts of Banking, Insurance & Companies	This course helps students to understand and analyse the financial statement of Banking, Insurance and Companies
2)	To Illustrate Cash Flow and Ethical Behavior followed by Accountants	This course helps students to understand AS 3, Cash flow, both direct and indirect method
3)	To explain the overview of IFRS	This course enables the student to have exposure of global accounting principles - IFRS