

**IMPACT OF ACCOUNTING STANDARDS ON
HARMONIZATION: AN EMPIRICAL STUDY OF
CORPORATE FINANCIAL REPORTING IN INDIA**

By

K.M. JAGANNATH, *M.Com.*,
Teacher Research Fellow
Selection Grade Lecturer
Shanthy First Grade College
Malavalli – 571430
Mandya District

Under the Guidance of

Dr. K. NANJE GOWDA, *M.Com., Ed., Ph.D.*
Professor and Dean
Department of Studies in Commerce
Manasagangotri
University of Mysore
Mysore-560 006.

THIS IS SUBMITTED TO THE UNIVERSITY OF MYSORE IN
FULFILLMENT OF THE REQUIREMENT FOR THE
AWARD OF THE DEGREE OF DOCTOR OF PHILOSOPHY IN COMMERCE

July 2008