Objective of the Study:

The main objectives of the Study are:

- To know the current position of interim financial Reporting.
- Interim financial reporting system is being adopted by selected NSE Nifty companies or not.
- What are the draw backs of current interim financial reporting system?
- Suggestions for improvement of the present interim financial reporting system.

Research Methodology

Hypothesis

In the course of study the following hypothesis will be tested:

\( H_0: \) That the selected NSE NIFTY companies are not adopting the interim financial reporting system in proper way and they do not disclose all information required by the AS-25 and concerned.

\( H_1: \) That the selected NSE NIFTY companies are adopting the interim financial reporting system in proper way and they do not disclose all information required by the AS-25 and concerned.