

Subject Code: 409

Subject Name: Accounting Standard II

Accounting Standards 13 to 29 Except 18,19,22,23,24,25,27.

- Status and applicability of standards
- Objectives and scope of standards
- Definition of the terms used in standards
- Basic provision and principles of standards
- Disclosure requirements of standards
- Problems based on standards
- Comparative study of the standards and US GAAP
- Introduction to IFRS & comparison with IAS

(Approximately 6.5 hours per Standard depending upon the scope of each Standard)

Books Recommended

1. R P Rustagi – Accounting Standards
2. D' Souza – Indian Accounting Standards and GAAP
3. D S RAwat – Students Guide to Accounting Standards
4. M P Vijay Kumar – First Lessons in Accounting Standards for CAPE -II
5. S D Bala & M P Vijaykumar – Application Guidance to Accounting Standards in India