

EXPLORING THE CORE CONCEPTS OF ACCOUNTING STANDARDS AND SUBJECTS

Accounting Standard Number	Accounting Subject
AS 1	Presentation of Financial Statements
AS 2	Valuation of Inventories
AS 3	Cash Flow Statements
AS 4	Contingencies and Events Occurring After the Balance Sheet Date
AS 5	Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies
AS 6	Depreciation Accounting
AS 7	Construction Contracts
AS 8	Accounting for Research and Development
AS 9	Revenue Recognition
AS 10	Property, Plant and Equipment
AS 11	The Effects of Changes in Foreign Exchange Rates
AS 12	Accounting for Government Grants
AS 13	Accounting for Investments
AS 14	Accounting for Amalgamations
AS 15	Employee Benefits
AS 16	Borrowing Costs
AS 17	Segment Reporting
AS 18	Related Party Disclosures
AS 19	Leases
AS 20	Earnings Per Share
AS 21	Consolidated Financial Statements
AS 22	Accounting for Taxes on Income
AS 23	Accounting for Investments in Associates
AS 24	Discontinuing Operations
AS 25	Interim Financial Reporting
AS 26	Accounting and Reporting by Retirement Benefit Plans
AS 27	Financial Reporting of Interests in Joint Ventures
AS 28	Impairment of Assets
AS 29	Provisions, Contingent Liabilities and Contingent Assets
AS 30	Financial Instruments: Recognition and Measurement
AS 31	Financial Instruments: Presentation
AS 32	Financial Instruments: Disclosures
AS 33	Earnings Per Share
AS 34	Interim Financial Reporting
AS 35	Discontinued Operations
AS 36	Impairment of Assets
AS 37	Provisions, Contingent Liabilities and Contingent Assets
AS 38	Intangible Assets
AS 39	Financial Instruments: Recognition and Measurement
AS 40	Investment Property
AS 41	Agriculture
AS 42	Fair Value Measurement
AS 43	Insurance Contracts
AS 44	Leases
AS 45	Revenue from Contracts with Customers
AS 46	Financial Statements in Hyperinflationary Economies
AS 47	Employee Benefits
AS 48	Payments from Joint Operating Activities
AS 49	Accounting for Research and Development
AS 50	Related Party Disclosures
AS 51	Application of Materiality to Financial Statements
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AS 78	Statutory Employee Benefits
AS 79	Accounting for Repurchase Agreements
AS 80	Business Combinations

Accounting Common Core Standards

D. R. Carmichael, Paul H. Rosenfield



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Encyclopedia of International Accounting Parmod Chand,2024-06-05 This Encyclopedia presents a comprehensive overview of international accounting Top scholars in the field highlight key issues such as accounting standards sustainability reporting ethical standards corporate governance theories of regulation and international institutions

Advances in Accounting Education Dorothy Feldmann,Timothy J. Rupert,2013-07-25 Topics included in Volume 14 are ways to increase student interest in the accounting major challenges and implications associated with integrating transfer students into accounting programs techniques for improving performance in intermediate accounting classes exercises for incorporating divergent and evolving standards in the audit class

Accountants' Handbook, Financial Accounting and General Topics D. R. Carmichael,Paul H. Rosenfield,2003-05-12 The premier accounting reference revised and expanded The Accountants Handbook series has the longest tradition of any reference of providing comprehensive coverage of the field to both accounting professionals and professionals in other fields who need or desire quick understandable and thorough exposure to complex accounting related subjects Like its predecessors the Tenth Edition is designed as a single reference source that provides answers to all reasonable questions on accounting and financial reporting asked by accountants auditors bankers lawyers financial analysts and other preparers and users of accounting information Written by nationally recognized accounting professionals including partners in major public accounting firms financial executives financial analysts and other relevant business professionals the Handbook covers both financial accounting and reporting and industry specific accounting issues in separate volumes for easy reference Its comprehensive content provides analysis on over 43 critical areas of accounting

How IAS and National Accounting Standards Influence ERP Integrated Administrative Systems Mauro Martinelli,2008

Accounting History from the Renaissance to the Present T. A. Lee,A. Bishop,R. H. Parker,2014-06-23 First published in 1996 This book summarises the Seminar held in Edinburgh in 1994 in the five hundredth year since the publication of Luca Pacioli s Summa de Arithmetica Geometria Proportioni et Proportionalita Its purpose is simple but relevant to every accountant It revisits some fundamentals that lay behind Pacioli s decision to write his Summa and examines whether the accounting framework in which we work

today has overlooked basic issues because of its continued focus on development of the existing financial accounting model. It analyses Pacioli's legacy from several different perspectives deliberately choosing to do so in ways that addressed considerations that his work reflected: examining the nature and characteristics of the bridge between academic analysis and insight on the one hand and practical application on the other. It also looks at the dominant influences in the evolution of accountancy for managing stewardship and for reporting of that stewardship. By doing so it attempts to identify influences that had been less pressing and so had been ignored or overlooked and also considers how changing technology has affected the way we manage the accountancy process.

Accounting for Sustainability Gunnar Rimmel, 2025-09-03. This book provides a broad overview of how sustainability reporting has grown, how it is used now and where it is heading. Daily we encounter concepts such as corporate social responsibility (CSR), sustainability reporting, sustainability accounting, environmental reports, corporate citizenship or environmental management systems or Environmental Social and Governance (ESG) disclosures. *Accounting for Sustainability* decodes this terminology by offering an accessible introduction that explores sustainability reporting from both internal and external perspectives. It begins with an overview of key terms and theories followed by chapters on financial management, sustainability standards, accounting communication and capital markets. This new edition has been fully revised and expanded with four new chapters including coverage of the EU's Corporate Sustainability Reporting Directive (CSRD), European Sustainability Reporting Standards (ESRS) and the global efforts of the International Sustainability Standards Board (ISSB). It also includes critical reflections on digitalisation, standard setting and assurance. With learning outcomes and study questions embedded in each chapter, this book will be of great interest to students of sustainability reporting and accounting as well as practitioners taking related professional accreditations.

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