

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
AS 52	Foreign Currency Transactions and Balances
AS 53	Borrowing Costs
AS 54	Business Combinations
AS 55	Consolidated Financial Statements
AS 56	Project Revenue and Non-Exchange Expenses
AS 57	Onerous Contracts – Cost of Fulfilling a Contract
AS 58	Insurance Contracts
AS 59	Financial Instruments: Presentation
AS 60	Accounting Changes
AS 61	Agriculture
AS 62	Financial Instruments: Disclosures
AS 63	Earnings Per Share
AS 64	Interim Financial Reporting
AS 65	Consolidated Financial Statements
AS 66	Provisions, Contingent Liabilities and Contingent Assets
AS 67	Non-Current Assets Held for Sale and Discontinued Operations
AS 68	Revenue from Contracts with Customers
AS 69	Onerous Contracts – Cost of Fulfilling a Contract
AS 70	Insurance Contracts
AS 71	Accounting for Retirement Benefit Plans
AS 72	Fair Value Measurement
AS 73	Interests in Joint Ventures
AS 74	Leases
AS 75	Revenue from Contracts with Customers
AS 76	Income Taxes
AS 77	Pharmaceutical Contracts
AS 78	Statutory Employee Benefits
AS 79	Accounting for Repurchase Agreements
AS 80	Business Combinations

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Andreas Krimpmann

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Table of Contents Accounting Common Core Standards

1. Understanding the eBook Accounting Common Core Standards
 - The Rise of Digital Reading Accounting Common Core Standards
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Common Core Standards
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Common Core Standards
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Common Core Standards
 - Personalized Recommendations
 - Accounting Common Core Standards User Reviews and Ratings
 - Accounting Common Core Standards and Bestseller Lists

5. Accessing Accounting Common Core Standards Free and Paid eBooks
 - Accounting Common Core Standards Public Domain eBooks
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6. Navigating Accounting Common Core Standards eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Common Core Standards Compatibility with Devices
 - Accounting Common Core Standards Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Common Core Standards
 - Highlighting and Note-Taking Accounting Common Core Standards
 - Interactive Elements Accounting Common Core Standards
8. Staying Engaged with Accounting Common Core Standards
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Common Core Standards
9. Balancing eBooks and Physical Books Accounting Common Core Standards
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Common Core Standards
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting Common Core Standards
 - Setting Reading Goals Accounting Common Core Standards
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Common Core Standards
 - Fact-Checking eBook Content of Accounting Common Core Standards
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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