



ACCOUNTING AND REPORTING STANDARDS

Deepika Singla Lalit Singla

Contents

✓ 1. Introduction to Accounting Standards	3
✓ 2. ^{Process} Indian Accounting Standards – A Perspective	10
✓ 3. Interpretation of Accounting Standard	17
✓ 4. International Accounting Standard	32
✓ 5. Interpretation of International Financial Reporting Standards	36
✓ 6. Corporate Financial Reporting	44
✓ 7. Interim Reporting	52
✓ 8. ^{Question} Segment Reporting	59
✓ 9. Valuation: Concept and Need	71
<i>Method, Definition</i>	
<i>Approaches, Techniques</i>	

✓ 10. Valuation of Tangible Fixed Assets	89
✓ 11. Valuation of Intangible Assets	95
✓ 12. Valuation of Liabilities	110
✓ 13. Valuation of Stock	113
✓ 14. Business Valuation	126
✓ 15. Development Financial Reporting . . . <i>Imp</i>	149

*University Question Papers