

M.Com. - II
Semester No. IV
0901404 Indian Accounting Standards

Course Content:

Module No.	Topics / Chapters Name	% Weightage
I	Introduction AS 1 Disclosure of Accounting Policies AS 2 Valuation of Inventories AS 3 Cash Flows AS 4 Contingencies and Events occurring after the Balance Sheet Date AS 5 Net Profit or Loss for the Period, Prior Period Items and Change in Accounting Policies	25%
II	AS 6 Depreciation Accounting AS 9 Revenue Recognition AS 10 Accounting for Fixed Assets	25%
III	AS 14 Accounting for Amalgamation AS 16 Borrowing Cost AS 19 Accountin for lease AS 20 Earning Per Share	25%
IV	AS 26 Intangible Assets AS 28 Impairment of Assets AS 29 Provisions, Contingent Liabilities and Contingent Assets 1. Comparison of Ind.AS ,AS and IFRS	25%