



TOPPERS HUB
ACADEMY

PROFESSIONAL COURSE

CA Intermediate

Accounting Standards Overview

A free study resource by **Toppers Hub Academy**

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Framework

- Purpose and scope of Accounting Standards.
- Concepts, conventions and going concern.
- AS 1: Disclosure of accounting policies.
- AS 2: Valuation of inventories.

Key Standards

- AS 10: Property, plant and equipment.
- AS 9: Revenue recognition.
- AS 3: Cash flow statements.
- AS 11: Effects of changes in foreign exchange rates.

Application

- Depreciation methods (AS 10 related).
- Provisions and contingencies (AS 29).
- Practise practical problems.
- Precision and presentation matter.

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