

Scope and Objectives of Accounting Standards

In the modern complex business world, accounting standard covers the entire accounting procedure especially when there is chance of arising conflict in accounting procedure and manipulation in accounts. The objectives of accounting standards are:

1. To conceive and suggest areas in which accounting standards need to be developed.
2. To formulate Accounting Standards with a view to assisting the Council of the ICAI in evolving and establishing Accounting Standards in India.
3. To examine how far the relevant International Accounting Standard/ International Financial Reporting Standard can be adopted while formulating the accounting standard.
4. To review, at regular intervals, the Accounting Standards from the point of view of acceptance or changed conditions, and if necessary, revise the same.
5. To provide from time to time, interpretations and guidance on Accounting Standards.

Exampler Of Accounting Gr12014 Scope

RS Peters



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