

Paper 1 accounting chapter 1 accounting standards

Accounting standards for non corporate entities in india are issued by

Central government

State government

Institute of chartered accountants

Ans : Institute of chartered accountants

2 accounting standards

A: harmonise accounting policies and eliminate the non comparability of financial statements

Improve the reliability of financial statements

Both A and B

Ans : both A and B

3 It is essential to standardise the accounting principles and policies in order to ensure

Transparency

Consistency

Both A and B

Ans : both A and B

4 which company is responsible for approval of accounting standards and their modification for the purpose of applicability to companies

A) NFRA

B) MCA

C) Central government advisory committee

ANS : ministry of corporate affairs

Global standards facilitate cross border flow of money comparability of financial statements

Additional guidance given in ind AS over and above what is given in IFRS are called

Carve outs

Carve ins

Carve clarifications

Ans : b) carve ins

IASB stands for

a) International accounting standards beaurau

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