

PREFACE

Accounting Standards pose problems and challenges to readers' whatever be there background whether student, corporate executives or practising chartered accountants. The standards are technical matter, lengthy and are in paragraph form. Executives, students and practising CA's are hard pressed for time to refer the text of the standard and understand it. The need of the hour is for a lucid approach to this subject, which will save the time of the readers.

The various flowcharts, diagrams, numerical illustrations, comparison with different standards and case studies with opinions will help the readers in digesting the standard easily. Author has also opined on the areas not covered by Accounting Standards, but relevant to the topic.

The book includes CA Final examination questions with solution up to Nov. 2013 exam.

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The author welcomes any suggestions and constructive criticism for the improvement of the book.

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