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International Financial Reporting Standards (IFRS) and Indian Accounting Practices

By Jagadish R. Raiyani et al.

New Century Publications, New Delhi, 2012. Hardcover. Book Condition: New. First. 14 cms. 186pp. The objective of accounting standards is the preparation of financial statements within the bounds of rationality, thereby ensuring comparability of financial statements of different enterprises. This, in turn, provides meaningful information to various users of financial statements to enable them to make informed economic decisions. Recognising the need for international harmonisation of accounting standards, the International Accounting Standards Committee (IASC) was established in 1973. It was later reconstituted as the International Accounting Standards Board (IASB). The objectives of IASC included promotion of the international accounting standards for worldwide acceptance and observance so that the accounting standards in different countries are harmonised. In recent years, need for international harmonisation of accounting standards followed in different countries has grown considerably as the cross-border transfers of capital are becoming increasingly common. Economic reforms initiated in India since early 1990s have led to increasing attention being devoted to accounting standards as a means towards ensuring potent and transparent financial reporting by corporates. International Financial Reporting Standards (IFRSs), issued by the International Accounting Standards Board (IASB), as the uniform language of business to protect the interests of international investors, have brought...

Reviews

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