

consideration the applicable laws, customs and business environment prevailing in the country. The ASB also gives due consideration to IASs/IFRSs issued by the International Accounting Standards Board (IASB) and tries to integrate them, to the extent possible, in the light of conditions prevailing in India.

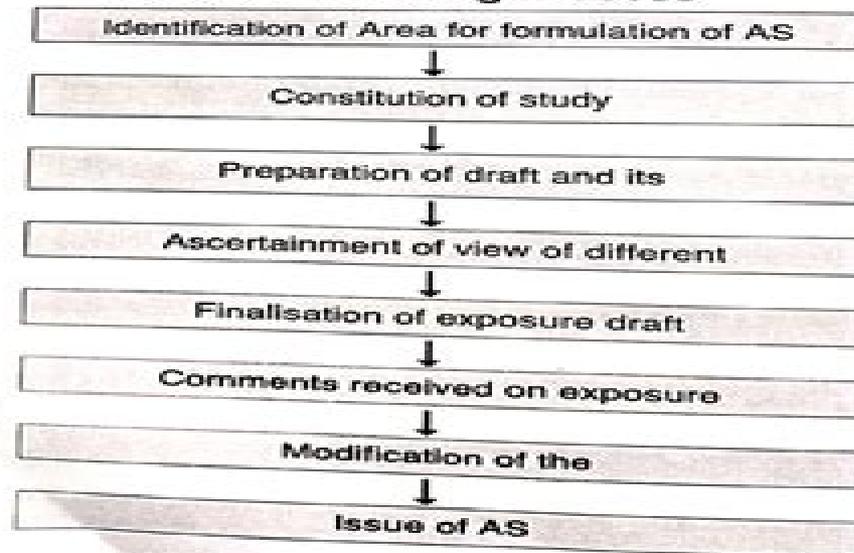
2. National Advisory Committee on Accounting Standards (NACAS). NACAS was constituted in August, 2001. Accounting standards in India now mean the standards of accounting recommended by the ICAI and prescribed by the Central Government in consultation with the NACAS. The NACAS shall give its recommendation to the Central Government on such matters of accounting policies and standards as may be referred to it for advice from time to time.

Standards Setting Process

The standard-setting procedure of Accounting Standards Board (ASB) can be briefly outlined as follows:

- (a) Identification of broad areas by ASB for formulation of AS.
- (b) Constitution of study groups by ASB to consider specific projects and to prepare preliminary drafts of the proposed accounting standards. The draft normally includes objective and scope of the standard, definitions of the terms used in the standard, recognition and measurement principles wherever applicable and presentation and disclosure requirements.
- (c) Consideration of the preliminary draft prepared by the study group of ASB and revision, if any, of the draft on the basis of deliberations.
- (d) Circulation of draft of accounting standard (after revision by ASB) to the Council members of the ICAI and specified outside bodies such as Department of Company Affairs (DCA), Securities and Exchange Board of India (SEBI), Comptroller and Auditor General of India (C&AG), Central Board of Direct Taxes (CBDT), Standing Conference of Public Enterprise (SCOPE), etc. for comments.
- (e) Meeting with the representatives of the specified outside bodies to ascertain their views on the draft of the proposed accounting standard.

Standard – Setting Process



Standard Setting A Practical Approach

JS Bruner



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