

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.

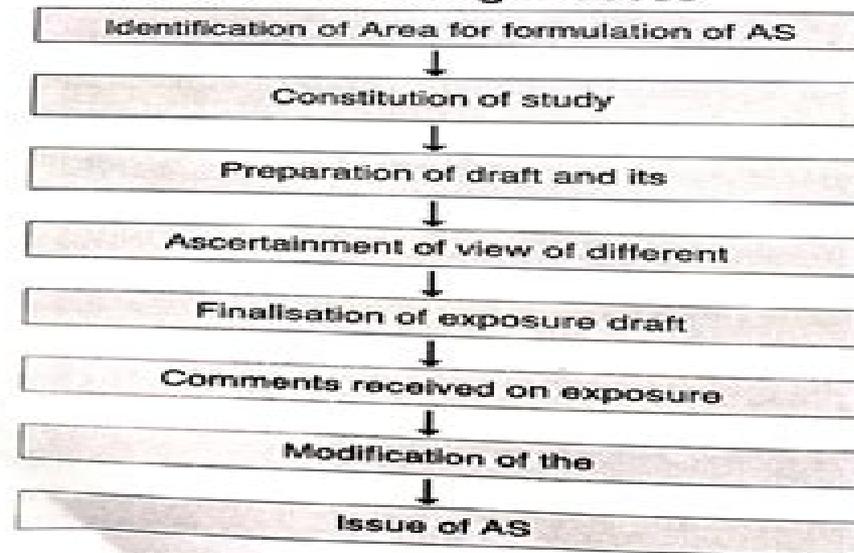
2. National Advisory Committee on Accounting Standards (NACAS). NACAS was constituted in August, 2001. Accounting standards in India now mean the standards of accounting recommended by the ICAI and prescribed by the Central Government in consultation with the NACAS. The NACAS shall give its recommendation 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

Edward Lance Tarbuck



Standard Setting A Practical Approach:

Standard Setting June Girvin,1995-11-11 What is a standard How do you write one How can it be used These questions and many others are answered in June Girvin s simple handbook on the mechanics of standard setting This book aims to provide nurses who have little experience of standard setting with an introduction to the basic skills required Examples from practice are used to illustrate how standards are set monitored and how they must be acted up when required Down to earth advice mixed with practical information will give nurses the confidence to participate in and influence the quality and audit processes in their work place

Practical Guide to the Evaluation of Clinical Competence E-Book Eric S.

Holmboe,Steven James Durning,2023-11-24 Offering a multifaceted practical approach to the complex topic of clinical assessment *Practical Guide to the Assessment of Clinical Competence* 3rd Edition is designed to help medical educators employ better assessment methods tools and models directly into their training programs World renowned editors and expert contributing authors provide hands on authoritative guidance on outcomes based assessment in clinical education presenting a well organized diverse combination of methods you can implement right away This thoroughly revised edition is a valuable resource for developing implementing and sustaining effective systems for assessing clinical competence in medical school residency and fellowship programs Helps medical educators and administrators answer complex ongoing and critical questions in today s changing medical education system Is this undergraduate or postgraduate medical student prepared and able to move to the next level of training To be a competent and trusted physician Provides practical suggestions and assessment approaches that can be implemented immediately in your training program tools that can be used to assess and measure clinical performance overviews of key educational theories and strengths and weaknesses of every method Covers assessment techniques frameworks high quality assessment of clinical reasoning and procedural competence psychometrics and practical approaches to feedback Includes expanded coverage of fast moving areas where concepts now have solid research and data that support practical ways to connect judgments of ability to outcomes including work based assessments clinical competency committees milestones and entrustable professional assessments EPAs and direct observation Offers examples of assessment instruments along with suggestions on how you can apply these methods and instruments in your own setting as well as guidelines that apply across the medical education spectrum Includes online access to videos of medical interviewing scenarios and more downloadable assessment tools and detailed faculty guidelines An eBook version is included with purchase The eBook allows you to access all of the text figures and references with the ability to search make notes and highlights and have content read aloud

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