

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.

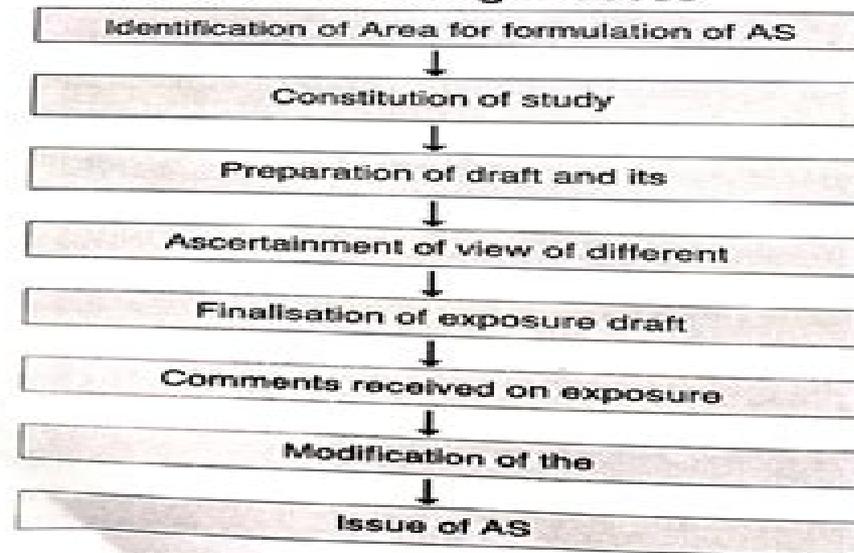
2. National Advisory Committee on Accounting Standards (NACAS). NACAS was constituted in August, 2001. Accounting standards in India now mean the standards of accounting recommended by the ICAI and prescribed by the Central Government in consultation with the NACAS. The NACAS shall give its recommendation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

RM Cervero



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 **A Practical Guide to the Occupational Safety and Health Act** Walter B. Connolly, Jr.,Donald R. Crowell, II,2017-11-28 A Practical Guide to Equal Employment Opportunity a comprehensive two volume set is the only EEO compliance manual you ll ever need *TQM in Action:A Practical Approach to Continuous Performance Improvement* John Pike,Richard Barnes,1994 The principal aim of this book is to help practising managers to

develop and implement a strategy for the introduction of Total Quality Management TQM within their own organizations It provides a practical guide to the stages key considerations and potential pitfalls of implementation Steam Boilers (care and Operation) a Practical Guide to the Care and Operation of Superheaters, Feed-water Heaters, Stokers, and Other Boiler Accessories Robert H. Kuss,1920 Practical Guide to Equal Employment Opportunity Walter B. Connolly,1975 Handbook of House Property: a Popular and Practical Guide to the Purchase ... and ... Sale of Houses and Land, Etc Edward Lance Tarbuck,1875 **A Practical Guide to Software Licensing for Licensees and Licensors** H. Ward Classen,2008 This new third edition is revised and updated with three new chapters and numerous forms It examines the fundamental issues that both licensors and licensees confront in the negotiation of a software license and where appropriate looks at relevant ancillary issues such as software development as well as maintenance and support It primarily focuses on non mass market agreements since most retail or mass market off the shelf software is governed by non negotiable shrinkwrap and clickwrap licenses The book is accompanied by and cross referenced to an annotated software license A companion CD ROM is also included for customization of the software license and related forms **Testing for Worker Protection** ,1994 DNA Technology in Forensic Science Committee on DNA Technology in Forensic Science,Commission on Life Sciences,Division on Earth and Life Studies,National Research Council,1992-01-15 Matching DNA samples from crime scenes and suspects is rapidly becoming a key source of evidence for use in our justice system DNA Technology in Forensic Science offers recommendations for resolving crucial questions that are emerging as DNA typing becomes more widespread The volume addresses key issues Quality and reliability in DNA typing including the introduction of new technologies problems of standardization and approaches to certification DNA typing in the courtroom including issues of population genetics levels of understanding among judges and juries and admissibility Societal issues such as privacy of DNA data storage of samples and data and the rights of defendants to quality testing technology Combining this original volume with the new update The Evaluation of Forensic DNA Evidence provides the complete up to date picture of this highly important and visible topic This volume offers important guidance to anyone working with this emerging law enforcement tool policymakers specialists in criminal law forensic scientists geneticists researchers faculty and students □□□□□ □ □,2002 20 International Labor Conference ,2003 **Factory Management** Paul Moody Atkins,1926 The CPA Journal ,1989 Nursing Times, Nursing Mirror ,1995 Occupational Safety and Health Law, 1978 ,1978 Prepared for distribution at the Occupational Safety and Health Law Program April June 1978 A Practical Guide to Achieving Excellence in the Practice of Law ,1992 **Understanding Assessment in Medical Education through Quality Assurance** Bunmi S Malau-Aduli,Richard Hays,Cees P. M. Van Der Vleuten,2021-09-17 Optimize your assessment processes through Quality Assurance This is a ground breaking guide to ensuring quality assurance in the movement toward competency based medical education With the increasing globalization of medical education comes the need for mutual

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