LIST OF TECHNICAL STANDARDS

ACCOUNTING STANDARDS

AS1 Disclosure of Accounting Policies

AS2 Valuation of Inventories

AS3 Cash Flow Statements

AS4 Contingencies and Events Occuring After the Balance Sheet Date

AS5 Net Profit or Loss for the Period, Prior Period Items and Change in Accounting policies

AS6 Depreciation accounting

AS7 Revenue Recognition

AS8 Accounting for Fixed Assets

AS9 Revenue Recognition

AS10 Accounting for Fixed Assets

AS11 The Effects of Changes in Foreign Exchange Rates

AS12 Accounting for Government Grants

AS13 Accounting For Investment

AS14 Accounting for Amalgamations

AS15 Employee Benefits

AS16 Borrowing Costs

AS17 Segment Reporting

AS18 Related Party Disclosure

AS19 Leases

AS20 Earning Per Share

AS21 Consolidated Financial Statements

AS22 Accounting for Taxes on Income

AS23 Accounting for Investments in associates in consolidated Financial Statements

AS24 Discontinuing Operations

AS25 Interim Financial Reporting

AS26 Intangible Assets

AS27 Financial Reporting of Interests in Joint Venture

AS28 Impairment of Assets

AS29 Provisions, Contingent Liabilities and Contingent Assets

AUDITING AND ASSURANCE STANDARDS

AAS1 Basic Principles Governing an Audit

AAS2 Objectives and Scope of the Audit of Financial Statements

AAS3 Documentation

AAS4 The Auditor’s Responsibility to Consider Fraud and Error in an Audit of Financial Statement

AAS5 Audit Evidence

AAS6 Risk Assessments and Internal Control

AAS7 Relying Upon the Work of Another Auditor

AAS8 Representations by Management

AAS9 Responsibility of Joint Auditors

AAS10 Audit Materiality

AAS11 Analytical Procedures

AAS12 Audit Sampling

AAS13 Going Concern

AAS14 Quality Control for Audit Work

AAS15 Audit of Accounting Estimates

AAS16 Subsequent Events

AAS17 Knowledge of the Business

AAS18 Audit of Accounting Estimates

AAS19 Subsequent Events

AAS20 Knowledge of Business

AAS21 Consideration of Laws and Regulation in an Audit of Financial Statements

AAS22 Initial Engagements- Opening Balances

AAS23 Related Parties

AAS24 Audit Considerations Relating to Entities Using Service Organisations

AAS25 Comparatives

AAS26 Terms of Audit Engagement

AAS27 Communications of Audit Matters with those Charged with Governance

AAS28 The Auditor’s Report on Financial Statement

AAS29 Auditing in a Computer Information System Environment

AAS30 External Confirmation

AAS32 Engagement to Perform Agreed Upon Procedures Regarding Financial Information

AAS33 Engagement to Review Financial Statements

AAS34 Audit Evidence Additional Consideration for Specific Items

AAS35 The Examination of Prospective Financial Information

FRAMEWORK- ACCOUNTING AND AUDITING

1. Framework for the Preparation and Presentation of Financial Statements
2. Framework of Statements on Standard Auditing Practices and Guidance Notes on Related services.

STATEMENTS

1. Statement on Qualifications in Audit Report
2. Statement on the Companies (Auditor’s Report) Order, 2015
3. Statement on Payments to Auditors for Other Services.
4. Statement on Amendments to the Schedule VI to the Companies Act, 1956
5. Statement on Peer Review
6. Statement on Continuing Professional Education

GUIDANCE NOTES

1. Guidance Note on Provision for Proposed Dividend
2. Guidance Note on Auditing of Accounts of Liquidators
3. Guidance Note on Preparation of Financial Statements on Letter Heads and Stationery of Auditors
4. Guidance Notes on Auditor’s Report on Revised Accounts of Companies Before Circulation to Shareholders
5. Guidance Note on Certificate to be Issued by the Auditor of the Company Pursuant to Companies (Acceptance of Deposits) Rules, 2014.
6. Guidance Note on the Duty Cast on the Auditors under Section 45MA of the Reserve Bank of India Act 1934
7. Guidance Notes on Audit Reports and Certificates for Special Purposes
8. Guidance Notes on Audit of Fixed Assets
9. Guidance Notes on Revision / Rectification of Financial Statements
10. Guidance Notes on Audit of Accounts of Non- Corporate Entities (Bank Borrowers)
11. Guidance Note on Reports in Company Prospectuses (Revised)
12. Guidance Note on Audit of Abridged Financial Statements
13. Guidance Note on Audit of Inventories
14. Guidance Note on Audit of Investment
15. Guidance Note on Audit of Debtors, Loans and Advances
16. Guidance Note on Audit of Cash and Bank Balances
17. Guidance Note on Audit of Liabilities
18. Guidance Note on Audit of Revenue.
19. Guidance Note on Section 143 of the Companies Act 2013
20. Guidance Note on Audit of Expenses
21. Guidance Note on Special Considerations in the Audit of Small Entities.
22. Guidance Note on Computer Assisted Audit Techniques (CAATs)
23. Guidance Note on Audit of Miscellaneous Expenditure (Revised 2003)
24. Guidance Note on Audit of Consolidated Financial Statements
25. Guidance Note on Audit of Payments of Dividends
26. Guidance Note on Capital and Reserves.
27. Guidance Note on Audit of Banks (Revised 2006)
28. Guidance Note on Audit of Accounts of Members of Stock Exchanges (Revised)
29. Guidance Note on Audit of Companies Carrying on General Insurance Business
30. Guidance Note on Audit of Companies carrying on Life Insurance Business
31. Guidance Note on Terms Used in Financial Statements
32. Guidance Note on Treatment of Reserves Created on Revaluation of Fixed Assets.
33. Guidance Note on Accounting Treatment for Excise Duty (Revised 2000)
34. Guidance Note on accounting for Changing Prices
35. Guidance Note on Accrual basis of Accounting
36. Guidance Note on Accounting for Leases
37. Guidance Note on Accounting for Depreciation in Companies
38. Guidance Note on Some Important Issues Arising from the Amendments in Schedule II of Companies Act 2013
39. Guidance Note on Availability of Revaluation Reserve for Issue of Bonus Shares
40. Guidance Note on Accounting for Corporate Dividend Tax
41. Guidance Note on Mode of Valuation of Fixed Assets
42. Guidance Note on Guarantees & Counter- Guarantees given by Companies.
43. Guidance Note on Accounting for Investments in Financial Statements of Mutual Funds.
44. Guidance Note on Accounting for Dot Com Companies
45. Guidance Note on Accounting for Equity Index and Equity Stock Futures and Options
46. Guidance Note on Treatment of Expenditure during Construction Period (under revision)
47. Guidance Note on Accounting Treatment for MODVAT/CENVAT (under revision)
48. Guidance Note on Accounting for Oil & Gas Producing Activities
49. Guidance Note on Accounting for Securitisation
50. Guidance Note on Accounting for Employee Share-based Payments
51. Guidance Note on Accounting for State- Level Value Added Tax
52. Guidance Note on Accounting by Schools
53. Guidance Note on Credit Available in Respect of Minimum Alternative Tax under the Income Tax Act, 1961
54. Guidance Note on Recognition of Revenue by Real Estate Developers
55. Guidance Note on Measurement of Income Tax Expense for Interim Financial Reporting in the Context of AS 25
56. Guidance Note on Tax Audit Under Section 44AB of the Income Tax Act 1961
57. Guidance Note on Report under Section 115JB of the Income Tax Act, 1961
58. Guidance Note on Public Charitable Institutions under the Income Tax Act, 1961
59. Guidance Note on Report on International Transactions under Section 92E of the Income Tax Act, 1961 (Transfer Pricing)
60. Guidance Note on Independence of Auditors
61. Guidance Note on Revision of the Audit Report
62. Guidance Note on Section 182 of the Companies Act 2013 and the Auditor
63. Guidance Note on Certification of Documents for Registration of Charges
64. Guidance Note on Certification of Corporate Governance as Stipulated in Clause 49 of Listing Agreement.