

## वाणिज्य विभाग

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Ref. No. CS/338/17

दिनांक  
Dated 27/03/2017

### Notice

As per approved AC, EC Syllabus of B.Com (H) & B.Com courses under CBCS, any revision of relevant Accounting Standards would become applicable immediately and according to CBCS Guidelines for the Paper “**Corporate Accounting**” (B.Com IVth Semester (CBCS) and B.Com (H) II Semester (CBCS)) it was notified that all relevant and updated provisions in the beginning of the semester should be covered.

The amended Accounting Standards vide Gazette notification made by the Govt. of India on 30th March, 2016 are:-

1. AS 2 “Valuation of Inventories”
2. AS 4 “Contingencies and Events occurring after the Balance Sheet Date”
3. AS 10 “Property, Plant and Equipment”
4. AS 13 “Accounting for Investments”
5. AS 14 “Accounting for Amalgamations”
6. AS 21 “Consolidated Financial Statements”
7. AS 29 “Provisions, Contingent Liabilities and Contingent Assets”
8. Changes made in the format of Balance Sheet vide notification dated 6<sup>th</sup> April, 2016

  
27.3.17

Prof. Kavita Sharma  
Head of the Department