

### Quadrant III

**Programme:** Bachelor of Commerce (Third Year)  
**Subject:** Commerce  
**Paper Code:** COD113  
**Paper Title:** Accounting Major IV-Financial Reporting  
**Unit:** II- Accounting Pronouncements  
**Module Name:** AS-1 Disclosure of Accounting Policies  
**Module No:** 13  
**Name of the Presenter:** Dr. Sheetal D. Arondekar

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#### Online Resources:

- <https://www.caclub.in/list-of-accounting-standards-of-icai-as/>
- [www.icaai.org](http://www.icaai.org)
- <https://youtu.be/8V58CdoypP8>

#### Offline Resources:

- Sathish, R., Barreto, E.(2019). Financial Reporting(DSE 4)(First Ed.),  
*Accounting Pronouncements(pp.49-75)*