

Tally : Godfather of accounting

Accounting Standards (Ind AS)		Ind AS (Current)		Ind AS (Old)	
ISRS	Accounting Standard	Ind AS (Current)	Ind AS (Old)	Ind AS (Old)	Ind AS (Old)
ISRS 1	Statement of Accounting Policies	Yes	Yes	Yes	Yes
ISRS 2	Recognition of Assets and Liabilities	Yes	Yes	Yes	Yes
ISRS 3	Capital Asset Statement	Yes	Yes	Yes	Yes
ISRS 4	Contingent and Future Accounting after the Balance Sheet Date	Yes	Yes	Yes	Yes
ISRS 5	Net Profit or Loss for the period, year period items and changes in Accounting Policies	Yes	Yes	Yes	Yes
ISRS 6	Measurement Accounting	Yes	Yes	Yes	Yes
ISRS 7	Measurement Continuity	Yes	Yes	Yes	Yes
ISRS 8	Revenue Recognition	Yes	Yes	Yes	Yes
ISRS 9	Accounting for Financial Assets	Yes	Yes	Yes	Yes
ISRS 10	The Effects of changes in Foreign Exchange Rates	Yes	Yes	Yes	Yes
ISRS 11	Accounting for Government Grants	Yes	Yes	Yes	Yes
ISRS 12	Accounting for Leases	Yes	Yes	Yes	Yes
ISRS 13	Accounting for Intangibles	Yes	Yes	Yes	Yes

Tally And Manual Accounting

**Dr. S. K. Singh,, Dr. Sanjay Kumar
Singh, ,Shailesh Chauhan**

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