Contents

	PAGE
About the Author	I-5
Preface to Thirty Fifth Edition	1-7
Preface to First Edition	1-9
Syllabus	I-15
Chapter 1	
• Introduction	1
Chapter 2	
 Disclosure of Accounting Policies (AS-1) 	19
Chapter 3	
Valuation of Inventories (AS-2)	28
Chapter 4	
Cash Flow Statement (AS-3)	46
Chapter 5	
Contingencies and Events Occurring after the Balance	
Sheet Date (AS-4) (Revised)	60
Chapter 6	
 Net Profit or Loss for the Period, Prior Period Items and Change in Accounting Policies (AS-5) 	69
· · · · · · · · · · · · · · · · · · ·	
Chapter 7Construction Contracts (AS-7)	80
Chapter 8 • Revenue Recognition (AS-9)	95
•	
Chapter 9Property, Plant and Equipment (AS-10) (Revised)	118
	110
Chapter 10Effects of Changes in Foreign Exchange Rates (AS-11)	156
 Enects of Changes in Foreign exchange rates (AS-11) 	130

CONTENTS	I-12
	PAGE
Chapter 11Accounting for Government Grants (AS-12)	193
Chapter 12Accounting for Investments (AS-13)	208
Chapter 13Accounting for Amalgamation (AS-14)	220
Chapter 14 • Employee Benefits (AS-15)*	230
Chapter 15 Borrowing Costs (AS-16)	274
Chapter 16 • Segment Reporting (AS-17)	290
Chapter 17Related Party Disclosure (AS-18)	308
Chapter 18Accounting for Leases (AS-19)	319
Chapter 19 • Earnings Per Share (AS-20)	339
Chapter 20Consolidated Financial Statements (AS-21)*	358
Chapter 21Accounting for Taxes on Income (AS-22)	380
 Chapter 22 Accounting for Investments in Associates in Consolidated Financial Statements (AS-23)* 	404
Chapter 23Discontinuing Operations (AS-24)	425
Chapter 24 Interim Financial Reporting (IFR) (AS-25)*	436
Chapter 25 Intangible Assets (AS-26)	452

^{*}These Chapter are not in CA (Inter) new Syllabus.

I-13 CONTENTS

	PAGE
 Chapter 26 Financial Reporting of Interest in Joint Venture (AS-27)* 	482
Chapter 27	
 Impairment of Assets (AS-28)* 	492
 Chapter 28 Provisions, Contingent Liabilities and Contingent Assets (AS-29) (Revised) 	<i>523</i>
Chapter 29 • Accounting and Reporting of Financial Instruments	
(Based on Ind AS-32, Ind AS-107 & Ind AS-109)*	545
Introduction of Indian Accounting Standards (Ind AS); Comparative study of AS vis-a-vis Ind AS; Carve-Outs/ Carve-Ins from International Financial Reporting Standards (IFRS) SOLVED QUESTION PAPERS	629
 CA Final May 2019 Financial Reporting (Question Paper) 	649
 CA Final May 2019 Financial Reporting (Suggested Answers) 	659
 CA Final Nov. 2018 Financial Reporting (Question Paper) 	678
 CA Final Nov. 2018 Financial Reporting (Suggested Answers) 	686
 CA Final May 2018 Financial Reporting (Question Paper) 	702
 CA Final May 2018 Financial Reporting (Suggested Answers) 	711
 CA Final Nov. 2017 Financial Reporting (Question Paper) 	725
 CA Final Nov. 2017 Financial Reporting (Suggested Answers) 	733
 CA Final May 2017 Financial Reporting (Question Paper) 	748
 CA Final May 2017 Financial Reporting (Suggested Answers) 	756

^{*}These Chapter are not in CA (Inter) new Syllabus.