

## **Contents**

			PAGE	
Preface to Third Edition				
Syllabus			I-7	
		PART 1		
Chapter 1	Framework	c for Preparation and Presentation of Financial Statements	1	
Chapter 2	Ind AS on Presentation of Items in the Financial Statements			
	Unit 1	Ind AS 1: Presentation of Financial Statements	18	
	Unit 2	Ind AS 34: Interim Financial Reporting	109	
	Unit 3	Ind AS 7: Cash Flow Statement	126	
Chapter 3	Ind AS 115:	: Revenue from Contracts with Customers	147	
Chapter 4	Ind AS on Measurement based on Accounting Policies			
	Unit 1	Ind AS 8: Accounting Policies, Changes in Accounting Estimates and Errors	257	
	Unit 2	Ind AS 10: Events after the Reporting Period	273	
	Unit 3	Ind AS 113: Fair Value Measurement	284	
Chapter 5	Other Ind AS			
	Unit 1	Ind AS 20: Accounting for Government Grants and Disclosure of Government Assistance	307	
Chapter 6	Ind AS 101:	: First Time Adoption of Ind AS	324	
		PART 2		
Chapter 7	Ind AS on Assets of the Financial Statements			
	Unit 1	Ind AS 2: Valuation of Inventory	358	
	Unit 2	Ind AS 16: Property, Plant and Equipment	376	
	Unit 3	Ind AS 23: Borrowing Costs	451	
	Unit 4	Ind AS 36: Impairment of Assets	466	
	Unit 5	Ind AS 38: Intangible Assets	512	
	Unit 6	Ind AS 40: Investment Property	545	

I-10 Contents

			PAGE	
	Unit 7	Ind AS 105: Non-Current Assets held for Sale and Discontinued Operations	559	
Chapter 8	Industry Specific Ind AS			
	Unit 1	Ind AS 41: Agriculture	591*	
Chapter 9	Ind AS on Liabilities of the Financial Statements			
	Unit 1	Ind AS 19: Employee Benefits	604*	
	Unit 2	Ind AS 37: Provisions, Contingent Liabilities and Contingent Assets	627*	
		PART 3		
Chapter 10	Ind AS on It	ems impacting the Financial Statements	652*	
	Unit 1	Ind AS 12: Income Taxes	652*	
	Unit 2	Ind AS 21: The Effects of Changes in Foreign Exchange Rates	700*	
Chapter 11	Ind AS on Disclosures in the Financial Statements			
	Unit 1	Ind AS 24: Related Party Disclosures	731*	
	Unit 2	Ind AS 33: Earnings Per Share	745*	
	Unit 3	Ind AS 108: Operating Segments	783*	
Chapter 12	Accounting and Reporting of Financial Instruments			
	Unit 1	Ind AS 32: Financial Instruments (Presentation)	805*	
	Unit 2	Ind AS 109: Financial Instruments - Recognition and Measurement	865*	
	Unit 3	Ind AS 107: Financial Instruments - Disclosures	1000*	
		PART 4		
Chapter 13	Accounting	for Share Based Payment	1005*	
Chapter 14	Business Combinations and Corporate Restructuring			
	Ind AS 103	Business Combinations	1041*	
Chapter 15	Consolidated and Separate Financial Statements		1135*	
	Ind AS 110	Consolidated Financial Statements	1135*	
	Ind AS 111	Joint Arrangements	1200*	
	Ind AS 112	Disclosure of Interests in Other Entities	1221*	
	Ind AS 28	Investments in Associates and Joint Ventures	1226*	
	Ind AS 27	Separate Financial Statements	1246*	
		PART 5		
Chapter 16	Integrated Reporting			
Chapter 17	Corporate Social Responsibility Reporting			
Chapter 18	Ind AS 116: Leases			
SOLVED PAPER - MAY 2019 (NEW SYLLABUS) (GUIDELINE ANSWERS)				
SOLVED PAPER - NOV. 2019 (NEW SYLLABUS) (GUIDELINE ANSWERS)				

<sup>\*</sup>See Volume 2.