

PREFACE TO FIFTH EDITION

Dear Readers since last edition of the Book, there are number of updatation in Ind ASs. New Ind AS-116 'Leases' was implemented by the companies, based on the my practical experience in implementing this Ind AS, I have incorporated illustrations and question for this Ind AS. Other amendments in other Ind ASs have also been incorporated.

For the Students of CA Final, the November 2019 examination paper on Financial Reporting with suggested answers has also been incorporated in this edition. Further more problems and examples have been added to make it as per the examination pattern for forthcoming examination.

I would also like to thank TAXMANN to provide me editorial and logistics support to reach out to the large number of readers all over India.

I may also mention that while considerable care has been taken to ensure that contents are accurate, a few errors are inherent in work of this kind, therefore, with all humility I seek suggestions and guidance from the readers.

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