## **CHAPTER-HEADS**

			PAGE	
About the autho	or		I-5	
<b>P</b> reface			I- 7	
Status of Accou	nti	ng Standards	I-11	
Accounting Stat	nda	ırds Utility	I-15	
Accounting Standards : AS - General Introduction				
Need for Conver	rgei	nce towards Global Standards	I-27	
Limited revision	n to	Accounting Standards due to application of AS-30 & AS-32	I-35	
List of Ind-AS and Corresponding AS				
Common differences between Ind-AS and IAS/IFRS				
Preface to Accor	unt	ing Standards (Issued by ASB)	I-43	
Framework for the Preparation & Presentation of the Financial Statements				
Guidance Notes	on	Accounting Aspects	I-63	
CHAPTER 1	:	AS-1 : DISCLOSURE OF ACCOUNTING POLICIES	1	
CHAPTER 2	:	AS-2: VALUATION OF INVENTORIES	14	
CHAPTER 3	:	AS-3: CASH FLOW STATEMENT	38	
CHAPTER 4	:	AS-4 (REVISED) : CONTINGENCIES & EVENTS OCCURRING AFTER THE BALANCE SHEET DATE	62	
CHAPTER 5	:	AS-5 (REVISED): NET PROFIT OR LOSS FOR THE PERIOD, PRIOR PERIOD ITEMS & CHANGES IN ACCOUNTING POLICIES	71	
CHAPTER 6	:	AS-6 (REVISED) : DEPRECIATION ACCOUNTING	86	
CHAPTER 7	:	AS-7 (REVISED) : ACCOUNTING FOR CONSTRUCTION CONTRACTS	94	
CHAPTER 8	:	ACCOUNTING FOR RESEARCH AND DEVELOPMENT	125	
CHAPTER 9	:	AS-9: REVENUE RECOGNITION	126	
CHAPTER 10	:	AS-10 : ACCOUNTING FOR FIXED ASSETS	147	
CHAPTER 11	:	AS-11 : ACCOUNTING FOR THE EFFECTS OF CHANGES IN FOREIGN EXCHANGE RATES	172	

I-10 CHAPTER-HEADS

			PAGE
CHAPTER 12	:	AS-12: ACCOUNTING FOR GOVERNMENT GRANTS	195
CHAPTER 13	:	AS-13: ACCOUNTING FOR INVESTMENTS	206
CHAPTER 14	:	AS-14: ACCOUNTING FOR AMALGAMATIONS	218
CHAPTER 15	:	AS-15: (REVISED 2005) EMPLOYEE BENEFITS	230
CHAPTER 16	:	AS-16: BORROWING COSTS	249
CHAPTER 17	:	AS-17 : SEGMENT REPORTING	280
CHAPTER 18	:	AS-18: RELATED PARTY DISCLOSURES	307
CHAPTER 19	:	AS-19: LEASES	321
CHAPTER 20	:	AS-20 : EARNINGS PER SHARE	359
CHAPTER 21	:	AS-21 : CONSOLIDATED FINANCIAL STATEMENTS	395
CHAPTER 22	:	AS-22 : ACCOUNTING FOR TAXES ON INCOME	420
CHAPTER 23	:	AS-23: ACCOUNTING FOR INVESTMENTS IN ASSOCIATES IN CONSOLIDATED FINANCIAL STATEMENTS	448
CHAPTER 24	:	AS-24 : DISCONTINUING OPERATIONS	460
CHAPTER 25	:	AS-25 : INTERIM FINANCIAL REPORTING	477
CHAPTER 26	:	AS-26 : INTANGIBLE ASSETS	489
CHAPTER 27	:	AS-27 : FINANCIAL REPORTING OF INTERESTS IN JOINT	
	-	VENTURES	527
CHAPTER 28	:	AS-28: IMPAIRMENT OF ASSETS	540
CHAPTER 29	:	AS-29 : PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS	573
			373
CHAPTER 30		AS-30: FINANCIAL INSTRUMENTS: RECOGNITION AND MEASUREMENT	592
CHAPTER 31	:	AS-31: FINANCIAL INSTRUMENTS: PRESENTATION	623
CHAPTER 32	:	AS-32: FINANCIAL INSTRUMENTS: DISCLOSURES	644
APPENDIX	:	ACCOUNTING STANDARD PORTION OF FINANCIAL	
	•	REPORTING PAPER OF NOVEMBER 2013 EXAM	653