

CONTENTS

	PAGE
<i>Guide to Indian Accounting Standards</i>	<i>I-9</i>
1. Short title and commencement	1
2. Definitions	1
3. Applicability of Accounting Standards	2
4. Obligation to comply with Indian Accounting Standards (Ind AS)	2
5. Exemptions	6
<u>ANNEXURE</u>	
A. General Instruction	7
B. Indian Accounting Standards (Ind AS)	7
➤ Indian Accounting Standard (Ind AS) 101 : First-time Adoption of Indian Accounting Standards	8
➤ Indian Accounting Standard (Ind AS) 102 : Share-based Payment	46
➤ Indian Accounting Standard (Ind AS) 103 : Business Combinations	80
➤ Indian Accounting Standard (Ind AS) 104 : Insurance Contracts	126
➤ Indian Accounting Standard (Ind AS) 105 : Non-current Assets held for Sale and Discontinued Operations	148
➤ Indian Accounting Standard (Ind AS) 106 : Exploration for and Evaluation of Mineral Resources	161
➤ Indian Accounting Standard (Ind AS) 107 : Financial Instruments: Disclosures	166
➤ Indian Accounting Standard (Ind AS) 108 : Operating Segments	210
➤ Indian Accounting Standard (Ind AS) 109 : Financial Instruments	220
➤ Indian Accounting Standard (Ind AS) 110 : Consolidated Financial Statements	380
➤ Indian Accounting Standard (Ind AS) 111 : Joint Arrangements	420
➤ Indian Accounting Standard (Ind AS) 112 : Disclosure of Interests in Other Entities	439

	PAGE
➤ Indian Accounting Standard (Ind AS) 113 : Fair Value Measurement	457
➤ Indian Accounting Standard (Ind AS) 114 : Regulatory Deferral Accounts	494
➤ Indian Accounting Standard (Ind AS) 115 : Revenue from Contracts with Customers	508
➤ Indian Accounting Standard (Ind AS) 116 : Leases	568
➤ Indian Accounting Standard (Ind AS) 1 : Presentation of Financial Statements	602
➤ Indian Accounting Standard (Ind AS) 2 : Inventories	638
➤ Indian Accounting Standard (Ind AS) 7 : Statement of Cash Flows	648
➤ Indian Accounting Standard (Ind AS) 8 : Accounting Policies, Changes in Accounting Estimates and Errors	660
➤ Indian Accounting Standard (Ind AS) 10 : Events after the Reporting Period	674
➤ Indian Accounting Standard (Ind AS) 11 : Construction Contracts	682
➤ Indian Accounting Standard (Ind AS) 12 : Income Taxes	683
➤ Indian Accounting Standard (Ind AS) 16 : Property, Plant and Equipment	721
➤ Indian Accounting Standard (Ind AS) 17 : Leases	745
➤ Indian Accounting Standard (Ind AS) 18 : Revenue	746
➤ Indian Accounting Standard (Ind AS) 19 : Employee Benefits	747
➤ Indian Accounting Standard (Ind AS) 20 : Accounting for Government Grants and Disclosure of Government Assistance	793
➤ Indian Accounting Standard (Ind AS) 21 : The Effects of Changes in Foreign Exchange Rates	802
➤ Indian Accounting Standard (Ind AS) 23 : Borrowing Costs	817
➤ Indian Accounting Standard (Ind AS) 24 : Related Party Disclosures	824
➤ Indian Accounting Standard (Ind AS) 27 : Separate Financial Statements	832
➤ Indian Accounting Standard (Ind AS) 28 : Investments in Associates and Joint Ventures	837
➤ Indian Accounting Standard (Ind AS) 29: Financial Reporting in Hyperinflationary Economies	855
➤ Indian Accounting Standard (Ind AS) 32: Financial Instruments: Presentation	863
➤ Indian Accounting Standard (Ind AS) 33 : Earnings Per Share	896
➤ Indian Accounting Standard (Ind AS) 34 : Interim Financial Reporting	915
➤ Indian Accounting Standard (Ind AS) 36 : Impairment of Assets	928

	PAGE
➤ Indian Accounting Standard (Ind AS) 37 : Provisions, Contingent Liabilities and Contingent Assets	965
➤ Indian Accounting Standard (Ind AS) 38 : Intangible Assets	989
➤ Indian Accounting Standard (Ind AS) 40 : Investment Property	1019
➤ Indian Accounting Standard (Ind AS) 41 : Agriculture	1037