

# CONTENTS



|  | PAGE |
|--|------|
| Preface  | I-5  |
| Acknowledgement  | I-7  |
| How to proceed with this book?   | I-9  |
| Weightage of Marks for each Ind AS based on Previous attempts                      | I-11 |
| <b>Chapter A</b>   |      |
| ◆ Introduction   | A.1  |
| <b>Chapter B</b>   |      |
| ◆ Conceptual framework for financial reporting under Ind AS (Conceptual framework) | B.1  |
| <b>Chapter C</b>   |      |
| ◆ Important Basics of Ind AS   | C.1  |
| <b>Chapter 1</b>   |      |
| ◆ Ind AS 102 - Share Based Payments  | 1.1  |
| <b>Chapter 2</b>   |      |
| ◆ Ind AS 28 - Investments in Associates and Joint Ventures                         | 2.1  |
| <b>Chapter 3</b>   |      |
| ◆ Business combination & corporate restructuring                                   | 3.1  |
| <b>Chapter 4</b>   |      |
| ◆ Consolidated Financial Statements  | 4.1  |
| <b>Chapter 5</b>   |      |
| ◆ Ind AS 111 - Joint Arrangements  | 5.1  |
| <b>Chapter 6</b>   |      |
| ◆ Ind AS 112 - Disclosure of Interests in Other Entities                           | 6.1  |
| <b>Chapter 7</b>   |      |
| ◆ Ind AS 27 - Separate Financial Statements  | 7.1  |
| <b>Chapter 8</b>   |      |
| ◆ Schedule III - Division II   | 8.1  |
| <b>Chapter 9</b>   |      |
| ◆ Analysis of Financial Statements   | 9.1  |

|  | PAGE        |
|--|-------------|
| <b>Chapter 10</b>                                  |             |
| ◆ Corporate Social Responsibility (CSR)            | <i>10.1</i> |
| <b>Chapter 11</b>                                  |             |
| ◆ Integrated Reporting (IR)                        | <i>11.1</i> |
| <b>Solved Paper : May 2023 (Suggested Answers)</b> | <i>P.1</i>  |