

CONTENTS



	PAGE
<i>Accounting Standards in Syllabus of CA Inter</i>	<i>I-5</i>
<i>Preface</i>	<i>I-7</i>
<i>Acknowledgement</i>	<i>I-9</i>
<i>Weightage of Accounting Standards in Previous CA Intermediate Exams</i>	<i>I-11</i>
Chapter A	
◆ Introduction	<i>A.1</i>
Chapter B	
◆ Preface to Accounting Standards (Very Important)	<i>B.1</i>
Chapter C	
◆ Framework for Preparation and Presentation of Financial Statements	<i>C.1</i>
Chapter 1	
◆ AS 1 - Disclosure of Accounting Policies	<i>1.1</i>
Chapter 2	
◆ AS 2 - Valuation of Inventories	<i>2.1</i>
Chapter 3	
◆ AS 3 - Cash Flow Statement	<i>3.1</i>
Chapter 4	
◆ AS 4 - Contingencies and Events Occurring after the Balance Sheet Date	<i>4.1</i>
Chapter 5	
◆ AS 5 - Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies	<i>5.1</i>
Chapter 6	
◆ AS 7 - Construction Contracts	<i>6.1</i>
Chapter 7	
◆ AS 9 - Revenue Recognition	<i>7.1</i>
Chapter 8	
◆ AS 10 - Property, Plant and Equipment (PPE)	<i>8.1</i>
Chapter 9	
◆ AS 11 - The Effects of Changes in Foreign Exchange Rates	<i>9.1</i>

	PAGE
Chapter 10	
◆ AS 12 - Accounting for Government Grants	10.1
Chapter 11	
◆ AS 13 - Accounting for Investments	11.1
Chapter 12	
◆ AS 14 - Accounting for Amalgamation	12.1
Chapter 13	
◆ AS 16 - Borrowing Costs	13.1
Chapter 14	
◆ AS 17 - Segment Reporting	14.1
Chapter 15	
◆ AS 18 - Related Party Disclosures	15.1
Chapter 16	
◆ AS 19 - Leases	16.1
Chapter 17	
◆ AS 20 - Earnings Per Share	17.1
Chapter 18	
◆ AS 22 - Accounting for Taxes on Income	18.1
Chapter 19	
◆ AS 24 - Discontinuing Operations	19.1
Chapter 20	
◆ AS 26 - Intangible Assets	20.1
Chapter 21	
◆ AS 29 - Provisions, Contingent Liabilities and Contingent Assets	21.1
Solved Paper : May 2023 (Suggested Answers)	P.1