Contents

	PAGE
About the authors	<i>I-5</i>
Preface to Eighth Edition	<i>I-7</i>
CHAPTER 1 Financial Reporting in India and Conceptual Framework for Financial Reporting	1
CHAPTER 2 Indian Accounting Standards (Ind AS) Summary	16
CHAPTER 3 Ind AS 1 : Presentation of Financial Statements and Schedule III	73
CHAPTER 4	
Ind AS 2 : Inventories	182
CHAPTER 5	
Ind AS 7 : Statement of Cash Flows	198
CHAPTER 6	
Ind AS 8 : Accounting policies, changes in Accounting estimates and errors	225
CHAPTER 7	
Ind AS 10 : Events occurring after the reporting period	253

CONTENTS	I-10
----------	------

CHAPTER 8	PAGE
Ind AS 12 : Income Taxes	269
CHAPTER 9	
Ind AS 16 : Property, Plant and Equipment	323
CHAPTER 10	
Ind AS 17 : Leases	363
CHAPTER 11	
Ind AS 19 : Employee benefits	364
ind No 10 . Employed benefits	004
CHAPTER 12	
Ind AS 20 : Accounting for Government Grants and Disclosure of	
Government Assistance	408
CHAPTER 13	101
Ind AS 21 : The Effects of changes in foreign exchange rates	421
CHAPTER 14	
Ind AS 23 : Borrowing costs	447
ma no zo i zanoming occio	,,,
CHAPTER 15	
Ind AS 24 : Related Party Disclosures	457
CHAPTER 16	
Ind AS 27 : Separate Financial Statements	471
CHARTER 17	
CHAPTER 17 Ind AS 28 : Investments in associates and Joint Ventures	481
ind A3 20 . Investments in associates and John Ventures	401
CHAPTER 18	
Ind AS 29 : Financial reporting in hyperinflationary economies	501
1 3 31 3	
CHAPTER 19	
Ind AS 32 : Financial Instruments : Presentation	509

I-11 CONTENTS

CHAPTER 20	PAGE
Ind AS 33 : Earnings per share	553
CHAPTER 21	
Ind AS 34 : Interim Financial Reporting	585
CHAPTER 22	
Ind AS 36 : Impairment of Assets	603
CHAPTER 23	
Ind AS 37: Provisions, contingent liabilities and contingent assets	657
CHAPTER 24	
Ind AS 38 : Intangible Assets	698
CHAPTER 25	
Ind AS 40 : Investment Property	741
CHAPTER 26	
Ind AS 41 : Agriculture	751
CHAPTER 27	700
Ind AS 101 : First time adoption of Indian Accounting Standards	760
CHAPTER 28	
Ind AS 102 : Share based payment	828
CHAPTER 29	
Ind AS 103 : Business Combinations	877
CHAPTER 30	
Ind AS 104 : Insurance contracts	942
CHAPTER 31	
Ind AS 105 : Non-current Assets held for sale and discontinued operations	966

CONTENTS

I-12

■ CHAPTER 32	PAGE
Ind AS 106: Exploration for and evaluation of mineral resources	995
CHAPTER 33	
Ind AS 107 : Financial Instruments: Disclosures	1001
CHAPTER 34	
Ind AS 108 : Operating Segments	1048
CHAPTER 35	
Ind AS 109 : Financial Instruments	1066
CHAPTER 36	
Ind AS 110 : Consolidated Financial Statements	1181
CHAPTER 37	1010
Ind AS 111 : Joint Arrangements	1216
CHAPTER 38 Ind AS 112 : Disclosure of Interests in Other Entities	1236
	7200
CHAPTER 39 Ind AS 113 : Fair Value Measurement	1254
CHARTER 40	
Ind AS 114 : Regulatory Deferral Accounts	1302
CHAPTER 41	
Ind AS 115 : Revenue from Contracts with Customers	1318
CHAPTER 42	
Ind AS 116 : Leases	1399
CHAPTER 43	
Case Studies on Disclosure of Accounting Policies	1459
CHAPTER 44	
Multiple Choice Questions on Ind ASs	1570

I-13 CONTENTS

PAGE **ANNEXURE ◆ COMPARATIVE SUMMARY BETWEEN IND AS AND AS**

1624