Contents

	PAGE
About the authors	<i>I-5</i>
Preface to Ninth Edition	<i>I-7</i>
CHAPTER 1 Financial Reporting in India and Conceptual Framework for Financial Reporting	1
neporung	
CHAPTER 2 Indian Accounting Standards (Ind AS) Applicability and 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
----------	------

	PAGE
CHAPTER 8	TAGE
Ind AS 12 : Income Taxes	269
QUARTER O	
CHAPTER 9 Ind AS 16 : Property, Plant and Equipment	323
ind Ao 10.110porty, Fight and Equipmont	020
CHAPTER 10	
Ind AS 17 : Leases	367
CHAPTER 11	
Ind AS 19: Employee benefits	368
ind No. 10. Employed benefits	
CHAPTER 12	
Ind AS 20 : Accounting for Government Grants and Disclosure of	44.4
Government Assistance	414
CHAPTER 13	
Ind AS 21 : The Effects of changes in foreign exchange rates	427
CHAPTER 14	450
Ind AS 23 : Borrowing costs	453
CHAPTER 15	
Ind AS 24 : Related Party Disclosures	463
CHAPTER 16	477
Ind AS 27 : Separate Financial Statements	477
CHAPTER 17	
Ind AS 28 : Investments in associates and Joint Ventures	487
CHAPTER 18	507
Ind AS 29 : Financial reporting in hyperinflationary economies	507
CHAPTER 19	
Ind AS 32 : Financial Instruments : Presentation	515

I-11 CONTENTS

CHAPTER 20	PAGE
Ind AS 33 : Earnings per share	559
CHAPTER 21	
Ind AS 34 : Interim Financial Reporting	593
CHAPTER 22	
Ind AS 36 : Impairment of Assets	611
CHAPTER 23	
Ind AS 37: Provisions, contingent liabilities and contingent assets	665
CHAPTER 24	
Ind AS 38 : Intangible Assets	706
CHAPTER 25	
Ind AS 40 : Investment Property	749
CHAPTER 26	
Ind AS 41 : Agriculture	761
CHAPTER 27	
Ind AS 101 : First time adoption of Indian Accounting Standards	770
CHAPTER 28	
Ind AS 102 : Share based payment	838
CHAPTER 29	
Ind AS 103 : Business Combinations	889
CHAPTER 30	
Ind AS 104 : Insurance contracts	954
	30,
CHAPTER 31	
Ind AS 105: Non-current Assets held for sale and discontinued	070
operations	978

NTENTS I-	12	2	
-----------	----	---	--

CONTENTS	I-12
CHARTER 22	PAGE
CHAPTER 32 Ind AS 106 : Exploration for and evaluation of mineral resources	1007
CHAPTER 33	
Ind AS 107 : Financial Instruments: Disclosures	1013
CHAPTER 34	
Ind AS 108 : Operating Segments	1060
CHAPTER 35	
Ind AS 109 : Financial Instruments	1078
CHAPTER 36	
Ind AS 110 : Consolidated Financial Statements	1195
CHAPTER 37	
Ind AS 111 : Joint Arrangements	1230
CHAPTER 38	
Ind AS 112 : Disclosure of Interests in Other Entities	1250
CHAPTER 39	
Ind AS 113 : Fair Value Measurement	1268
CHAPTER 40	
Ind AS 114 : Regulatory Deferral Accounts	1316
CHAPTER 41	
Ind AS 115 : Revenue from Contracts with Customers	1332
CHAPTER 42	
Ind AS 116 : Leases	1413
CHAPTER 43	
Short Questions and Answers on Ind AS	1475
CHAPTER 44	
Multiple Choice Questions on Ind ASs	1556

I-13 CONTENTS

	ANNEXURES	PAGE
ANNEXURE 1:	COMPARATIVE SUMMARY BETWEEN IND AS	1613
ANNEXURE 2:	COMPARISON OF INDIAN ACCOUNTING STANDARDS WITH IFRS	1601