

# CONTENTS

	PAGE
About the Author	I-5
Preface to Fourth Edition	I-7
Preface to First Edition	I-9
CHAPTER 1	
▶ <b>Introduction of Indian Accounting Standards (Ind AS)</b>	1
CHAPTER 2	
▶ <b>Framework for the Preparation and Presentation of Financial Statements in accordance with Indian Accounting Standards</b>	17
CHAPTER 3	
▶ <b>Presentation of Financial Statements (Ind AS-1)</b>	32
CHAPTER 4	
▶ <b>Inventories (Ind AS-2)</b>	81
CHAPTER 5	
▶ <b>Statement of Cash Flows (Ind AS-7)</b>	98
CHAPTER 6	
▶ <b>Accounting policies, changes in accounting estimates and errors (Ind AS-8)</b>	116
CHAPTER 7	
▶ <b>Events after the reporting period (Ind AS-10)</b>	133
CHAPTER 8	
▶ <b>Construction Contracts (Ind AS-11) (Deleted)</b>	145
CHAPTER 9	
▶ <b>Income taxes (Ind AS-12)</b>	146

	PAGE
CHAPTER 10	
➤ <b>Property, plant and equipment (Ind AS-16)</b>	194
CHAPTER 11	
➤ <b>Leases (Ind AS-17)</b>	231
CHAPTER 12	
➤ <b>Revenue (Ind AS-18) (Deleted)</b>	259
CHAPTER 13	
➤ <b>Employee benefits (Ind AS-19)</b>	260
CHAPTER 14	
➤ <b>Accounting for Government grants and disclosure of Government assistance (Ind AS-20)</b>	296
CHAPTER 15	
➤ <b>The effects of changes in Foreign Exchange Rates (Ind AS-21)</b>	316
CHAPTER 16	
➤ <b>Borrowing cost (Ind AS-23)</b>	339
CHAPTER 17	
➤ <b>Related party disclosure (Ind AS-24)</b>	358
CHAPTER 18	
➤ <b>Separate financial statements (Ind AS-27)</b>	371
CHAPTER 19	
➤ <b>Investments in associates and joint ventures (Ind AS-28)</b>	379
CHAPTER 20	
➤ <b>Financial reporting in hyperinflationary economies (Ind AS-29)</b>	405
CHAPTER 21	
➤ <b>Earnings per share (Ind AS-33)</b>	414
CHAPTER 22	
➤ <b>Interim financial reporting (Ind AS-34)</b>	440
CHAPTER 23	
➤ <b>Impairment of assets (Ind AS-36)</b>	461

	PAGE
CHAPTER 24	
➤ <b>Provisions, contingent liabilities and contingent assets     (Ind AS-37)</b>	502
CHAPTER 25	
➤ <b>Intangible assets (Ind AS-38)</b>	525
CHAPTER 26	
➤ <b>Investment property (Ind AS-40)</b>	560
CHAPTER 27	
➤ <b>Agriculture (Ind AS-41)</b>	573
CHAPTER 28	
➤ <b>First-time adoption of Indian Accounting Standards (Ind AS-101)</b>	584
CHAPTER 29	
➤ <b>Share-based payment (Ind AS-102)</b>	607
CHAPTER 30	
➤ <b>Business combinations (Ind AS-103)</b>	628
CHAPTER 31	
➤ <b>Insurance contracts (Ind AS-104) (Not applicable for CA Final Exam.)</b>	658
CHAPTER 32	
➤ <b>Non-current assets held for sale and discontinued operations     (Ind AS-105)</b>	672
CHAPTER 33	
➤ <b>Exploration for and evaluation of mineral resources (Ind AS-106)     (Not applicable for CA Final Exam.)</b>	687
CHAPTER 34	
➤ <b>Operating segments (Ind AS-108)</b>	699
CHAPTER 35	
➤ <b>Financial instruments: Recognition, presentation and disclosure     (Ind AS-32, Ind AS-107 &amp; Ind AS-109)</b>	722
CHAPTER 36	
➤ <b>Consolidated financial statements (Ind AS-110)</b>	840
CHAPTER 37	
➤ <b>Joint arrangements (Ind AS-111)</b>	878

	PAGE
CHAPTER 38	
➤ <b>Disclosure of interests in other entities (Ind AS-112)</b>	890
CHAPTER 39	
➤ <b>Fair value measurement (Ind AS-113)</b>	898
CHAPTER 40	
➤ <b>Regulatory deferral accounts (Ind AS-114) (Chapter is not applicable to CA Final Exam)</b>	912
CHAPTER 41	
➤ <b>Revenue from contracts with customers (Ind AS-115)</b>	924
CHAPTER 42	
➤ <b>Leases (Ind AS-116)</b>	1008
◆ <b>SOLVED QUESTION PAPER OF CA (FINAL) EXAM MAY 2019</b>	1046
◆ <b>SOLVED QUESTION PAPER OF CA (FINAL) EXAM NOV. 2018</b>	1073