

Contents

	PAGE
<i>About the authors</i>	<i>I-5</i>
<i>Preface to sixth edition</i>	<i>I-7</i>
<i>Major amendments in Schedule III</i>	<i>I-13</i>
CHAPTER 1 Financial Reporting in India and Conceptual Framework for Financial Reporting	 1
CHAPTER 2 Indian Accounting Standards (Ind AS) Summary	 18
CHAPTER 3 Ind AS 1 : Presentation of Financial Statements	 75
CHAPTER 4 Ind AS 2 : Inventories	 107
CHAPTER 5 Ind AS 7 : Statement of Cash Flows	 123
CHAPTER 6 Ind AS 8 : Accounting policies, Changes in Accounting estimates and errors	 150
CHAPTER 7 Ind AS 10 : Events occurring after the reporting period	 177
CHAPTER 8 Ind AS 12 : Income Taxes	 193

CHAPTER 9

Ind AS 16 : Property, Plant and Equipment

246

CHAPTER 10

Ind AS 17 : Leases

286

CHAPTER 11

Ind AS 19 : Employee benefits

287

CHAPTER 12

Ind AS 20 : Accounting for Government Grants

331

CHAPTER 13

Ind AS 21 : The Effects of changes in foreign exchange rates

344

CHAPTER 14

Ind AS 23 : Borrowing costs

370

CHAPTER 15

Ind AS 24 : Related Party Disclosures

380

CHAPTER 16

Ind AS 27 : Separate Financial statements

394

CHAPTER 17

Ind AS 28 : Investments in associates and Joint Ventures

404

CHAPTER 18

Ind AS 29 : Financial reporting in the hyperinflationary economies

424

CHAPTER 19

Ind AS 32 : Financial Instruments : Presentation

432

CHAPTER 20

Ind AS 33 : Earnings per share

476

CHAPTER 21

Ind AS 34 : Interim Financial Reporting

508

	PAGE
CHAPTER 22	
Ind AS 36 : Impairment of Assets	520
CHAPTER 23	
Ind AS 37 : Provisions, contingent liabilities and contingent assets	574
CHAPTER 24	
Ind AS 38 : Intangible Assets	614
CHAPTER 25	
Ind AS 40 : Investment Property	657
CHAPTER 26	
Ind AS 41 : Agriculture	667
CHAPTER 27	
Ind AS 101 : First time adoption of International Financial Reporting Standards	676
CHAPTER 28	
Ind AS 102 : Share based payment	743
CHAPTER 29	
Ind AS 103 : Business Combinations	790
CHAPTER 30	
Ind AS 104 : Insurance contracts	855
CHAPTER 31	
Ind AS 105 : Non-current Assets held for sale and discontinued operations	879
CHAPTER 32	
Ind AS 106 : Exploration and evaluation of mineral resources	908
CHAPTER 33	
Ind AS 107 : Financial Instruments: Disclosures	914

	PAGE
CHAPTER 34	
Ind AS 108 : Operating Segments	961
CHAPTER 35	
Ind AS 109 : Financial Instruments	979
CHAPTER 36	
Ind AS 110 : Consolidated Financial statements	1094
CHAPTER 37	
Ind AS 111 : Joint Arrangements	1127
CHAPTER 38	
Ind AS 112 : Disclosure of Interests in Other Entities	1147
CHAPTER 39	
Ind AS 113 : Fair Value Measurement	1171
CHAPTER 40	
Ind AS 114 : Regulatory Deferral Accounts	1219
CHAPTER 41	
Ind AS 115 : Revenue from Contracts with Customers	1235
CHAPTER 42	
Ind AS 116 : Leases	1316

ANNEXURE

◆ COMPARATIVE SUMMARY BETWEEN IND AS AND AS	1377
--	------