

Contents

	PAGE
<i>About the Authors</i>	I-5
<i>CA (Intermediate) Syllabus for Accounting Standards</i>	I-7
Chapter 1	
> Introduction to Accounting Standards (ASs) and Indian Accounting Standards (Ind ASs)	1
Chapter 2	
> Framework for the Preparation and Presentation of Financial Statements	26
Chapter 3	
> Disclosure of Accounting Policies (AS-1)	40
Chapter 4	
> Valuation of Inventories (AS-2)	51
Chapter 5	
> Cash Flow Statement (AS-3)	70
Chapter 6	
> Contingencies and events occurring after the Balance Sheet date (AS-4)	103
Chapter 7	
> Net Profit or Loss for the Period, Prior Period Items and Change in Accounting Policies (AS-5)	114
Chapter 8	
> Construction Contracts (AS-7)	128
Chapter 9	
> Revenue Recognition (AS-9)	148

	PAGE
Chapter 10	
> Property, Plant and Equipment (AS-10)	163
Chapter 11	
> The effects of Changes in Foreign Exchange Rates (AS-11)	201
Chapter 12	
> Accounting for Government Grants (AS-12)	234
Chapter 13	
> Accounting for Investments (AS-13)	249
Chapter 14	
> Accounting for Amalgamation (AS-14)	267
Chapter 15	
> Employee Benefits (AS-15)	279
Chapter 16	
> Borrowing Costs (AS-16)	319
Chapter 17	
> Segment Reporting (AS-17)	344
Chapter 18	
> Related Party Disclosure (AS-18)	366
Chapter 19	
> Accounting for Leases (AS-19)	380
Chapter 20	
> Earnings Per Share (AS-20)	403
Chapter 21	
> Consolidated Financial Statements (AS-21)	425
Chapter 22	
> Accounting for Taxes on Income (AS-22)	443
Chapter 23	
> Accounting for Investments in Associates in Consolidated Financial Statements (AS-23)	467
Chapter 24	
> Discontinuing Operations (AS-24)	484
Chapter 25	
> Interim Financial Reporting (IFR) (AS-25)	497
Chapter 26	
> Intangible Assets (AS-26)	515

	PAGE
Chapter 27	
> Financial Reporting of Interest in Joint Venture (AS-27)	544
Chapter 28	
> Impairment of Assets (AS-28)	552
Chapter 29	
> Provisions, Contingent Liabilities and Contingent Assets (AS-29)	585