



Contents

| | PAGE |
|--|-------------|
| ◆ <i>Chapter-wise Marks Distribution</i> | <i>I-5</i> |
| ◆ <i>Previous Exams Trend Analysis</i> | <i>I-7</i> |
| ◆ <i>Chapter-wise Comparison with Study Material</i> | <i>I-13</i> |
| CHAPTER 1 | |
| ◆ Framework for Financial Reporting under Ind AS | <i>1.1</i> |
| CHAPTER 2 | |
| ◆ Ind AS 1 : Presentation of Financial Statements | <i>2.1</i> |
| CHAPTER 3 | |
| ◆ Ind AS 34 : Interim Financial Reporting | <i>3.1</i> |
| CHAPTER 4 | |
| ◆ Ind AS 7 : Cash Flow Statement | <i>4.1</i> |
| CHAPTER 5 | |
| ◆ Ind AS 8 : Accounting Policies, Changes in Accounting Estimates and Errors | <i>5.1</i> |
| CHAPTER 6 | |
| ◆ Ind AS 10 : Events after Reporting Period | <i>6.1</i> |
| CHAPTER 7 | |
| ◆ Ind AS 113 : Fair Value Measurements | <i>7.1</i> |
| CHAPTER 8 | |
| ◆ Ind AS 115 : Revenue from Contracts with Customers | <i>8.1</i> |
| CHAPTER 9 | |
| ◆ Ind AS 2 : Inventories | <i>9.1</i> |
| CHAPTER 10 | |
| ◆ Ind AS 16 : Property, Plant and Equipment | <i>10.1</i> |

| | PAGE |
|---|-------------|
| CHAPTER 11 | |
| ◆ Ind AS 23 : Borrowing Costs | <i>11.1</i> |
| CHAPTER 12 | |
| ◆ Ind AS 36 : Impairment of Assets | <i>12.1</i> |
| CHAPTER 13 | |
| ◆ Ind AS 38 : Intangible Assets | <i>13.1</i> |
| CHAPTER 14 | |
| ◆ Ind AS 40 : Investment Property | <i>14.1</i> |
| CHAPTER 15 | |
| ◆ Ind AS 105 : Non-Current Assets (NCA) held for Sale & Discontinued Operations (DO) | <i>15.1</i> |
| CHAPTER 16 | |
| ◆ Ind AS 116 : Leases | <i>16.1</i> |
| CHAPTER 17 | |
| ◆ Ind AS 41 : Agriculture | <i>17.1</i> |
| CHAPTER 18 | |
| ◆ Ind AS 20 : Accounting for Government Grants and Disclo- sure of Government Assistance | <i>18.1</i> |
| CHAPTER 19 | |
| ◆ Ind AS 102 : Share Based Payment | <i>19.1</i> |
| CHAPTER 20 | |
| ◆ Ind AS 19 : Employee Benefits | <i>20.1</i> |
| CHAPTER 21 | |
| ◆ Ind AS 37 : Provision, Contingent Liability and Contingent Assets | <i>21.1</i> |
| CHAPTER 22 | |
| ◆ Ind AS 12 : Income Taxes | <i>22.1</i> |
| CHAPTER 23 | |
| ◆ Ind AS 21 : The effects of changes in foreign exchange rates | <i>23.1</i> |
| CHAPTER 24 | |
| ◆ Ind AS 24 : Related Party Disclosures | <i>24.1</i> |
| CHAPTER 25 | |
| ◆ Ind AS 33 : Earnings per Share | <i>25.1</i> |

| | PAGE |
|---|--------------|
| CHAPTER 26 | |
| ◆ Ind AS 108 : Operating Segments | 26.1 |
| CHAPTER 27 | |
| ◆ Ind AS 32 : Financial Instruments (FI) - Presentation | 27.1 |
| CHAPTER 28 | |
| ◆ Ind AS 109 : Financial Instruments (FI) – Recognition and Measurement | 28.1 |
| CHAPTER 29 | |
| ◆ Ind AS 103 : Business Combination | 29.1 |
| CHAPTER 30 | |
| ◆ Ind AS 110 : Consolidated Financial Statements | 30.1 |
| CHAPTER 31 | |
| ◆ Ind AS 111 : Joint Arrangements | 31.1 |
| CHAPTER 32 | |
| ◆ Ind AS 28 : Investment in Associates and Joint Ventures | 32.1 |
| CHAPTER 33 | |
| ◆ Ind AS 27 : Separate Financial Statements | 33.1 |
| CHAPTER 34 | |
| ◆ Ind AS 101: First-Time Adoption of Ind AS | 34.1 |
| CHAPTER 35 | |
| ◆ Professional and Ethical duty of a Chartered Accountant | 35.1 |
| CHAPTER 36 | |
| ◆ Accounting and Technology | 36.1 |
| SOLVED PAPER: MAY 2024 (SUGGESTED ANSWERS) | <i>P.1</i> |
| SOLVED PAPER: NOVEMBER 2024 (SUGGESTED ANSWERS) | <i>P.20</i> |
| SOLVED PAPER: MAY 2025 (SUGGESTED ANSWERS) | <i>P.45</i> |
| SOLVED PAPER: SEPTEMBER 2025 (SUGGESTED ANSWERS) | <i>P.78</i> |
| SOLVED PAPER: JANUARY 2026 (SUGGESTED ANSWERS) | <i>P.109</i> |