

# **CA Final ( New Syllabus )**

## **Paper 1: Financial Reporting (Marks-100)**

(Notes for Private Circulation)

### **Index**

Syllabus	001
Weightage for Topics in Examination Paper	002
Recent Examinations Paper with Solutions	003

#### Volume – I

Section I - Corporate Financial Reporting In India						
1.	Statutory Requirements for Corporate Financial Reporting In India					
2.	<b>2.</b> Framework for the preparation and presentation of financial statements					
3.	3. Presentation of financial statements (IND AS-1)					
4.	4. Statement of cash flows (IND AS-7)					
5.	Interim financial reporting (IND AS-34)	149				
Section II - Financial Instruments & Share Based Payment						
6.	Financial instruments (IND AS-32, IND AS-107 and IND AS-109)	164				
7.	Share-Based payment (IND AS-102)					
Section III - Group Accounts under Ind AS						
8.	Business combinations (IND AS-103) and corporate restructuring	337				
9.	Separate financial statements (IND AS-27)	392				
10.	Investments in associates and joint ventures (IND AS-28)	397				
11.	Consolidated financial statements (IND AS-110)	410				
12.	Joint arrangements (IND AS-111)	480				
13.	Disclosure of interests in other entities (IND AS-112)	489				



## Volume – II

	Emerging Trends in Reporting							
14.	Principles of Integrated reporting	493						
15.	Corporate social responsibility reporting (Guidance note issued by ICAI)	503						
	Recognition of revenue							
16.	Revenue from Contracts with Customers (IND AS 115)	512						
17.	Accounting for government grant and disclosure of government assistance (IND AS-20)	586						
	Measurement based and Accounting Policies							
18.	Accounting policies, changes in accounting estimates and errors (IND AS-8)	597						
19.	Events after the reporting period (IND AS-10)	609						
	Assets							
20.	Inventories (IND AS-2)	623						
21.	Property, plant and Equipment (IND AS-16)	637						
22.	Borrowing cost (IND AS-23)							
23.	Impairment of assets (IND AS-36)							
24.	Intangible Assets (IND AS-38)	708						
25.	Investment property(IND AS-40)	734						
26.	Non-current assets held for sale and discontinued operations (IND AS-105)	744						
	Disclosures							
27.	Related party disclosure (IND AS-24)	753						
28.	Earnings per share (IND AS-33)	776						
29.	Operating Segments (IND AS-108)	798						
	Liabilities							
30.	Employee benefits (IND AS-19)	823						
31.	Provisions, Contingent liabilities and contingent assets (IND AS-37)							
32.	Income taxes (IND AS-12)							
	Industry and transaction Specific							
33.	The effects of changes in foreign exchange rates (IND AS-21)	914						
34.	Agriculture (IND AS 41)	932						
35.	First-time adoption of Indian Accounting Standards (IND AS-101)	940						
36.	Fair value measurement (IND AS-113)	965						
	Other Topics							
37.	Common Defects in Financial Statements – Case Studies	973						
38.	Difference between AS & IND AS	985						
39.	Summary Charts of IND AS – Mind Maps	1011						
40.	Practice Questions with Answer on Ind AS	1046						
41.	CA Final FR Exam Paper for June 2019 (with solutions)	1072						
42.	Lease Accounting -Ind AS 116	1093						