

## **Contents**

### **Paper - 1**

### **Financial Reporting**

→	Study Material Based Contents	1.1
→	Syllabus	1.3
→	Examination Trend Analysis	1.5
→	Line Chart Showing Relative Importance of Chapters	1.8
→	Table Showing Importance of Chapter on the Basis of Marks	1.9
→	Table Showing Importance of Chapter on the Basis of Marks of Compulsory Questions	1.11
→	Legends for the Graphs	1.13
1.	Accounting Standards	1.15
2.	Guidance Notes	1.43
3.	Framework for Preparation and Presentation of Financial Statements	1.47
4.	Ind AS on Presentation of Items in the Financial Statements	1.49
5.	Ind AS on Recognition of Revenue in the Financial Statements	1.60
6.	Ind AS on Measurement based on Accounting Policies	1.70
7.	Other Ind AS	1.77
8.	Ind AS 101 First time Adoption of Indian Accounting Standards	1.81
9.	Ind AS on Assets of the Financial Statements	1.87
10.	Ind AS on Liabilities of the Financial Statements	1.101
11.	Ind AS on Items Impacting the Financial Statements	1.106
12.	Ind AS on Disclosures in the Financial Statements	1.112
13.	Consolidated and Separate Financial Statements	1.120
14.	Industry Specific Ind AS	1.251
15.	Business Combinations and Corporate Restructuring	1.255
16.	Accounting and Reporting of Financial Instrument	1.366
17.	Accounting for Share Based Payment	1.389
18.	Analysis of Financial Statements	1.411
19.	Accounting of Carbon Credits	1.420
20.	Accounting for E-commerce Business	1.425

21.	Integrated Reporting	1.428
22.	Corporate Social Responsibility	1.431
23.	Human Resource Reporting	1.437
24.	Value Added Statement	1.444