

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	1.9
→	Table Showing Importance of Chapter on the Basis of Marks	1.10
→	Table Showing Importance of Chapter on the Basis of Marks of Compulsory Questions	1.12
→	Legends for the Graphs	1.14
1.	Accounting Standards	1.15
2.	Guidance Notes	1.46
3.	Framework for Preparation and Presentation of Financial Statements	1.50
4.	Ind AS on Presentation of Items in the Financial Statements	1.54
5.	Ind AS on Revenue in the Financial Statements	1.70
6.	Ind AS on Measurement Based on Accounting Policies	1.76
7.	Other Ind AS	1.87
8.	Ind AS 101 'First time Adoption of Indian Accounting Standards'	1.96
9.	Ind AS on Assets of the Financial Statements	1.106
10.	Ind AS on Liabilities of the Financial Statements	1.136
11.	Ind AS on Items Impacting the Financial Statements	1.144
12.	Ind AS on Disclosures in the Financial Statements	1.153
13.	Consolidated and Separate Financial Statements	1.168
14.	Industry Specific Ind AS	1.308
15.	Business Combinations and Corporate Restructuring	1.317

16.	Accounting and Reporting of Financial Instrument	1.435
17.	Accounting for Share Based Payment	1.468
18.	Analysis of Financial Statements	1.491
19.	Accounting of Carbon Credits	1.499
20.	Accounting for E-commerce Business	1.510
21.	Integrated Reporting	1.517
22.	Corporate Social Responsibility	1.524
23.	Human Resource Reporting	1.536
24.	Value Added Statement	1.544
☞	Question Paper of May, 2018	1.592
☞	Question Paper of November, 2018	1.602