



LearnCab

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PAPER-1:

**FINANCIAL
REPORTING**



Topic	Content Status
Chapter 1: Application of Accounting Standards Unit 1: AS 15 "Employee Benefits" Unit 2: AS 25 "Interim Financial Reporting" Unit 3: AS 28 "Impairment of Assets" Unit 4: AS 21 "Consolidated Financial Statements" Unit 5: AS 23 "Accounting for Investments in Associates in Consolidated Financial Statements" Unit 6: AS 27 "Financial Reporting of Interests in Joint Ventures"	Available
Chapter 2: Application of Guidance Notes	Available
Chapter 3: Framework for Preparation and Presentation of Financial Statements	Available
Chapter 4: Ind AS on Presentation of Items in the Financial Statements Unit 1: Ind AS 1 "Presentation of Financial Statements" Unit 2: Ind AS 34 "Interim Financial Reporting" Unit 3: Ind AS 7 "Statement of Cash Flows"	Available Available
Chapter 5: Ind AS on Recognition of Revenue in the Financial Statements Unit 1: Ind AS 11 "Construction Contracts" Unit 2: Ind AS 18 "Revenue"	Available
Chapter 6: Ind AS on Measurement based on Accounting Policies Unit 1: Ind AS 8 "Accounting Policies, Changes in Accounting Estimates and Errors" Unit 2: Ind AS 10 "Events after the Reporting Period" Unit 3: Ind AS 113 "Fair Value Measurement"	Available
Chapter 7: Other Ind AS Unit 1: Ind AS 20 "Accounting for Government Grants and Disclosure of Government Assistance" Unit 2: Ind AS 114 "Regulatory Deferral Accounts"	Available



Chapter 8: Ind AS 101 "First-time Adoption of Indian Accounting Standards"	Available
Chapter 9: Ind AS on Assets of the Financial Statements Unit 1: Ind AS 2 "Inventories" Unit 2: Ind AS 16 "Property, Plant and Equipment" Unit 3: Ind AS 17 "Leases" Unit 4: Ind AS 23 "Borrowing Costs" Unit 5: Ind AS 36 "Impairment of Assets" Unit 6: Ind AS 38 "Intangible Assets" Unit 7: Ind AS 40 "Investment Property" Unit 8: Ind AS 105 "Non-current Assets Held for Sale and Discontinued Operations"	Available
Chapter 10: Ind AS on Liabilities of the Financial Statements Unit 1: Ind AS 19 "Employee Benefits" Unit 2: Ind AS 37 "Provisions, Contingent Liabilities and Contingent Assets"	
Chapter 11: Ind AS on Items impacting the Financial Statements Unit 1: Ind AS 12 "Income Taxes" Unit 2: Ind AS 21 "The Effects of Changes in Foreign Exchange Rates"	Available
Chapter 12: Ind AS on Disclosures in the Financial Statements Unit 1: Ind AS 24 "Related Party Disclosures" Unit 2: Ind AS 33 "Earnings per Share" Unit 3: Ind AS 108 "Operating Segments"	Available
Chapter 13: Consolidated and Separate Financial Statements Unit 1: Introduction to Consolidated Financial Statements Unit 2: Important Definitions Unit 3: Separate Financial Statements Unit 4: Consolidated Financial Statements Unit 5: Consolidated Financial Statements: Accounting of Subsidiaries Unit 6: Joint Arrangements Unit 7: Investment in Associates & Joint Ventures Unit 8: Disclosures	Available



Chapter 14: Industry Specific Ind AS Unit 1: Ind AS 41 "Agriculture" Unit 2: Ind AS 104 "Insurance Contracts" Unit 3: Ind AS 106 "Exploration for and Evaluation of Mineral Resources"	Available
Chapter 15: Business Combination and Corporate Restructuring	Available
Chapter 16: Accounting and Reporting of Financial Instruments Unit 1: Financial Instruments: Scope and Definitions Unit 2: Financial Instruments: Equity and Financial Liabilities Unit 3: Classification and Measurement of Financial Assets and Financial Liabilities Unit 4: Recognition and Derecognition of Financial Instruments Unit 5: Derivatives and Embedded Derivatives Unit 6: Disclosures Unit 7: Hedge Accounting	
Chapter 17: Accounting for Share Based Payment	Available
Chapter 18: Analysis of Financial Statements	Available
Chapter 19: Accounting of Carbon Credits	Available
Chapter 20: Accounting for e-Commerce Business	Available
Chapter 21: Integrated Reporting	Available
Chapter 22: Corporate Social Responsibility	Available
Chapter 23: Human Resource Reporting	Available
Chapter 24: Value Added Statement	Available