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- Strictly as per the New Syllabus of ICAI
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 - § CA Final May 2022 (New Syllabus) – Guideline Answers
 - o Selected Questions from RTPs and MTPs of ICAI
 - [Arrangement of Question] Questions in each

chapter are arranged 'sub-topic' wise based on Para No. of each Ind AS

- [Most Updated & Amended] This book is updated & amended as per the Companies (Ind AS) Amendment Rules 2020
- [Previous Exam Trend Analysis] from May 2018 Onwards for New Syllabus
- [Marks Distribution] Chapter/Topic-wise marks distribution
- [Comparison with Study Material] Chapter-wise comparison with ICAI Study Material

Contents of this book are as follows:

- Module 1 o Framework for Preparation & Presentation of Financial Statements
- o Ind AS on Presentation of Items in Financial Statements
- o Ind AS 115 on Revenue from Contracts with Customers
- o Ind AS on Measurement-based on Accounting Policies
- o Ind AS 20 on Accounting for Government Grants and Disclosure of Government Assistance
- o Ind AS 101 on the First-time adoption of Indian Accounting Standards
- Module 2 o Ind AS on Assets of the Financial Statements
- o Ind AS 41 on Agriculture
- o Ind AS on Liabilities of the Financial Statements

Module 3 o Ind AS on Items Impacting Financial Statements o Ind AS on Disclosure in the Financial Statements o Accounting and Reporting of Financial Instruments (Ind AS 32, 109 and 107) • Module 4 o Accounting for Share-Based Payments (Ind AS 102) o Business Combination and Corporate Restructuring (Ind AS 103) o Consolidated Financial Statements (Ind AS 110, 111, 28 and 27) • Module 5 o Analysis of Financial Statements (Based on Ind AS) o Integrated Reporting o Corporate Social Responsibility

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