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	1.11
	Table Showing Importance of Chapter on the Basis of Marks	1.12
	Table Showing Importance of Chapter on the Basis of Marks of Compulsory Question	1.14
	Legends for the Graphs	1.16
1.	Conceptual Framework for Financial Reporting Under Indian Accounting Standards (Ind AS)	1.17
2.	Ind AS on Presentation of General Purpose Financial Statements	1.24
3.	Ind AS 115 : Revenue from Contracts with Customers	1.67
4.	Ind AS on Measurement Based on Accounting Policies	1.91
5.	Other Ind AS	1.103
6.	Ind AS 101 'First time Adoption of Indian Accounting Standards'	1.148
7.	Ind AS on Assets of the Financial Statements	1.165
8.	Ind AS 41 : "Agriculture"	1.238
9.	Ind AS on Liabilities of the Financial Statements	1.245
10.	Ind AS on Items Impacting the Financial Statements	1.257
11.	Ind AS on Disclosures in the Financial Statements	1.271
12.	Accounting and Reporting of Financial Instruments	1.291

i

13.	Business Combination and Corporate Restructuring	1.349
14.	Consolidated and Separate Financial Statements of Group Entities	1.430
15.	Analysis of Financial Statements	1.574
16.	Integrated Reporting	1.581
17.	Corporate Social Responsibility	1.589
喀	Question Paper of December, 2021	1.598
rg	Question Paper of May, 2022	1.611
rg	Test Series	1.624