

Certifr Study Text

Taxmann's Students' Guide to Ind ASs – Comprehensive | Exam-focused Resource—Offering Updated Coverage | Structured Explanations | Question Bank for CA/CMA Finals [Sept. 2025/Jan. 2026 Exams] Certificate in Financial Planning Certificate in Financial Services DipIFR Diploma in International Financial Reporting FIA FFM Foundations in Financial Management – Study Text Dr. D.S. Rawat BPP LEARNING MEDIA.

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complex standards into accessible language it incorporates industry relevant examples and case studies demonstrating the application of each standard logical sequence chapter wise segmentation offers a systematic flow from foundational topics to advanced standards it also incorporates summaries and highlights at the end of each chapter to reinforce key points for quick revision insights from expert authors guidance from seasoned accountants and ifrs experts with a blend of academic rigour and industry practice and includes practical insights the book s content spans 42 chapters laid out progressively introductory framework o chapter 1 introduction to ind as o chapter 2 conceptual framework for financial reporting under ind as core standards o presentation of financial statements ind as 1 o inventories ind as 2 o statement of cash flows ind as 7 o accounting policies changes in estimates errors ind as 8 o events after the reporting period ind as 10 o income taxes ind as 12 o others covering each individual standard up to ind as 116 special topics o financial instruments ind as 32 ind as 107 ind as 109 o consolidated financial statements ind as 110 joint arrangements ind as 111 disclosure of interests in other entities ind as 112 o revenue from contracts with customers ind as 115 o leases ind as 116 deleted non applicable standards o chapters on ind as 29 ind as 104 ind as 106 ind as 114 etc are marked as deleted or not in the current ca final syllabus ensuring readers focus on relevant content supplementary chapters o analysis of financial statements o accounting and technology o professional and ethical duty of a chartered accountant from conceptual underpinnings to practical examples each chapter provides a structured discussion definitions recognition principles measurement rules presentation norms and disclosure requirements for the respective standard the structure of the book is as follows chapter layout each chapter commences with objectives and an overview of the ind as topic followed by detailed explanations step wise illustrations etc practical illustrations case scenarios realistic examples ensure clarity readers can see how ind as principles translate into day to day accounting tasks or complex financial transaction summaries revision points key takeaways at the end of every chapter help consolidate learning and facilitate quick revision before exams question bank solved answers a curated set of practice problems per chapter including past exam questions and newly framed scenarios is provided with solutions or guiding notes enabling self assessment and exam readiness logical progression the text transitions from basic definitions and frameworks to more advanced standards such as financial instruments and consolidation this ensures that foundational knowledge supports understanding of complex areas

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