

Subject Index

Chapter	Chapter Name	Page No.
PART A – ACCOUNTING STANDARDS		
1	Formulation & Applicability of Accounting Standards	1.1 – 1.16
2	Accounting Basics – Conceptual Framework	2.1 – 2.14
3	AS – 1 – Disclosure of Accounting Policies	3.1 – 3.10
4	AS – 2 – Valuation of Inventories	4.1 – 4.26
5	AS – 3 – Cash Flow Statements	5.1 – 5.40
6	AS – 4 Events occurring after the Balance Sheet Date	6.1 – 6.14
7	AS – 5 Net Profit or Loss for the period, prior period items & changes in Accounting Policies	7.1 – 7.20
8	AS – 7 Construction Contracts	8.1 – 8.28
9	AS – 9 Revenue Recognition	9.1 – 9.28
10	AS – 10 Property, Plant and Equipments	10.1 – 10.36
11	AS – 11 The Effect of Changes in Foreign Exchange Rate	11.1 – 11.30
12	AS – 12 Accounting for Government Grants	12.1 – 12.26
13	AS – 13 Accounting for Investments	13.1 – 13.44
14	AS – 15 Employee Benefits	14.1 – 14.36
15	AS – 16 Borrowing Costs	15.1 – 15.26
16	AS – 17 Segment Reporting	16.1 – 16.20
17	AS – 18 Related Party Disclosures	17.1 – 17.20
18	AS – 19 Leases	18.1 – 18.32
19	AS – 20 Earnings Per Share	19.1 – 19.40
20	AS – 22 Accounting for Taxes on Income	20.1 – 20.30
21	AS – 24 Discounting Operations	21.1 – 21.16
22	AS – 25 Interim Financial Reporting	22.1 – 22.20
23	AS – 26 Intangible Assets	23.1 – 23.34

24	AS – 28 Impairment of Assets	24.1 – 24.48
25	AS – 29 Provisions, Contingent Liabilities and Contingent Assets	25.1 – 25.30
PART B – NON CORPORATE ACCOUNTING		
26	Accounting for Branches (including Foreign Branches)	26.1 – 26.56
PART C – CORPORATE ACCOUNTING		
27	Buyback of Shares	27.1 – 27.20
28	Final Accounts of the Companies (including Schedule III)	28.1 – 29.54
29	Internal Reconstruction	29.1 – 29.48
30	Accounting for Amalgamations (including AS 14 – Accounting for Amalgamations)	30.1 – 30.58
31	Consolidation of Subsidiaries (including AS 21 – Consolidated Financial Statements)	31.1 – 31.42
32	Consolidation of Associates	32.1 – 32.14
33	Consolidation of Joint Ventures	33.1 – 33.24

NOTE: The ICAI has, through Guidance Note (August 2023 edition) provided guidance on the formats of financial statements (Profit & Loss A/c and Balance Sheet) for Non-Corporate Entities (Sole Proprietorship, Partnership Firms, LLP and Non-Profit Organisations). This would enable these entities to communicate their financial performance and financial position in Standardized formats thereby enhancing their consistency and comparability. This is similar to Schedule III Format applicable for Companies except the following –

Name of the Non Corporate Entity: **Balance Sheet as at:** (₹ in.....)

	Particulars	Note	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	1	2	3	4
I.	EQUITY AND LIABILITIES			
(1)	Owners' Funds			
	(a) Owners' Capital A/c			
	(b) Reserves & Surplus			

For Schedule III Format – Refer Final Accounts of Companies Chapter

The said format of financial statements has been given at the end of the relevant chapter for awareness of students. Some Illustrations were solved based on the revised format also. It may be noted that this format and those Illustrations does not form part of syllabus and has been given here for the knowledge of students only.