

TRACKER

SL. NO.	PARTICULARS	CB REF PAGE NO.
INTRODUCTION TO IND AS & SCH - III - DIVISION II		
1	APPLICABILITY OF IND AS - ON INDIAN COMPANIES	1.01
2	APPLICABILITY & IMPLEMENTATION OF IND AS	1.01
3	BALANCE SHEET FORMAT - SCH III	1.04
4	STATEMENT OF CHANGES IN EQUITY (SOCE) - SCH III	1.05
5	PROFIT AND LOSS - SCH III	1.08
6	OCI (OTHER COMPREHENSIVE INCOME) - SCH III	1.10
7	APPLICABILITY OF IND AS - ON NBFCs	1.02
IND AS 1 - PRESENTATION OF FS		
1	SCOPE	3.01
2	COMPLETE SET OF FS	3.01
3	BALANCE SHEET	3.02
4	CURRENT ASSETS	3.02
5	NON-CURRENT ASSETS	3.02
6	CURRENT LIABILITY	3.02
7	NON-CURRENT LIABILITY	3.03
8	BREACH OF LONG TERM LOAN ARRANGEMENT (CURVE OUT TO IAS 1)	3.03
9	STATEMENT OF PROFIT & LOSS	3.03
10	STATEMENT OF CHANGES IN EQUITY (SOCE)	3.04
11	STATEMENT OF CASH FLOWS	3.04
12	NOTES	3.04
13	GENERAL FEATURES OF FINANCIAL STATEMENTS	3.05
14	PRESENTATION OF TRUE & FAIR VIEW AND COMPLIANCE WITH IND AS	3.05
15	DEPARTURE FROM REQUIREMENTS OF AN IND AS	3.05
16	GOING CONCERN	3.06
17	ACCRUAL BASIS OF ACCOUNTING	3.06
18	MATERIALITY AND AGGREGATION	3.06
19	OFFSETTING	3.07
20	CONSISTENCY & FREQUENCY OF REPORTING	3.07
21	COMPARATIVE INFORMATION	3.08
22	RECTIFICATION/ WAIVER OF BREACH OF LONG-TERM LOAN ARRANGEMENT AFTER BALANCE SHEET DATE (CARVEOUT IN IND AS 1 FROM IAS 1)	3.08
IND AS 2 - INVENTORIES		
1	DEFINITIONS	4.01
2	MEASUREMENT	4.01
3	COST OF INVENTORIES (INCLUSIONS AND EXCLUSIONS)	4.01
4	ALLOCATION OF COST TO JOINT PRODUCTS AND BY-PRODUCTS	4.02
5	COST OF AGRICULTURE PRODUCE HARVESTED FROM BIOLOGICAL ASSETS (AFTER POINT OF HARVEST)	4.03
6	COST FORMULAS FOR IND AS 2	4.04
7	NET REALISABLE VALUE (NRV)	4.05
8	WRITING DOWN INVENTORIES TO NRV & REVERSAL OF WRITE DOWNS	4.06
9	DERECOGNITION OF INVENTORY	4.06
IND AS 7 - STATEMENT OF CASH FLOWS		
1	MEANING OF STATEMENT OF CASH FLOWS	5.01
2	DEFINITIONS	5.01
3	CLASSIFICATION OF CASH FLOWS	5.01

4	OPERATING ACTIVITIES (INFLOWS , OUTFLOWS & CERTAIN SPECIFIC ISSUES)	5.01
5	INVESTING ACTIVITY (INFLOWS & OUTFLOWS)	5.02
6	FINANCING ACTIVITY (INFLOWS & OUTFLOWS)	5.03
7	REPORTING ON OPERATING ACTIVITIES (DIRECT & INDIRECT METHOD)	5.04
8	REPORTING ON INVESTING AND FINANCING ACTIVITIES	5.05
9	REPORTING CASH FLOWS ON NET BASIS	5.05
10	FOREIGN CURRENCY CASH FLOWS	5.06
11	ADDITIONAL POINTS - INTEREST AND DIVIDENDS	5.07
12	ADDITIONAL POINTS - TAXES ON INCOME	5.07
13	ADDITIONAL POINTS - INVESTMENTS IN SUBSIDIARIES , ASSOCIATE AND JOINT VENTURE	5.07
14	CHANGES IN OWNERSHIPS INTEREST	5.08
15	NON CASH TRANSACTIONS	5.08
16	DISCLOSURES	5.09
IND AS 8 - ACCOUNTING POLICIES, CHANGES IN ACCOUNTING ESTIMATE & ERRORS		
1	DEFINITIONS	6.01
2	SELECTION AND APPLICATION OF ACCOUNTING POLICIES	6.01
3	CONSISTENCY OF ACCOUNTING POLICIES	6.02
4	CHANGES IN ACCOUNTING POLICIES	6.02
5	APPLYING CHANGES IN ACCOUNTING POLICIES	6.03
6	RETROSPECTIVE APPLICATION	6.03
7	DISCLOSURE REQUIREMENTS	6.04
8	ACCOUNTING ESTIMATES- MEANING	6.05
9	REASON FOR CHANGE IN ACCOUNTING ESTIMATES	6.05
10	ACCOUNTING FOR CHANGE IN ESTIMATE	6.05
11	DISCLOSURES	6.06
12	ERRORS - DEFINITION	6.06
13	TYPES OF ERRORS	6.07
14	ACCOUNTING TREATMENT FOR ERRORS	6.07
15	DISCLOSURE REQUIREMENTS	6.08
IND AS 10 - EVENTS AFTER REPORTING PERIOD		
1	DEFINITIONS	7.01
2	TYPES OF EVENTS (ADJUSTING AND NON-ADJUSTING)	7.01
3	SPECIAL CASES AND ITS TREATMENT (DIVIDENDS & GOING CONCERN)	7.03
4	LONG TERM LOAN ARRANGEMENTS - CARVE OUT TO IAS 10	7.03
5	DISTRIBUTION OF DIVIDEND TO OWNER IN NON-CASH FORM - ACCOUNTING TREATMENT	7.04
6	MEASURING DIVIDEND PAYABLE	7.04
IND AS 12 - INCOME TAX		
1	CURRENT TAX (DEFINITION,RECOGNITION, MEASUREMENT & ACCOUNTING TREATMENT , OFFSETTING)	8.01
2	DEFERRED TAX	8.02
3	TEMPORARY DIFFERENCE (COMPUTING AND CLASSIFICATION)	8.03
4	ASSESS AND RE-ASSESS DTD , TAX LOSSES & UNUSED CREDITS	8.03
5	DETERMINING TAX RATES FOR DEFERRED TAX	8.04
6	CALCULATION & RECOGNITION OF DEFERRED TAX	8.05
7	ACCOUNTING FOR DEFERRED TAX	8.05
8	OFFSETTING OF DTA AND DTL	8.06
9	BUSINESS COMBINATION - PRACTICAL APPLICATION AND EXCEPTION	8.06
10	ASSET ACQUISITION - PRACTICAL APPLICATION AND EXCEPTION	8.07
11	SHARE BASED PAYMENTS - PRACTICAL APPLICATION AND EXCEPTION	8.07

12	TTD FOR INVESTMENT IN SUBSIDIARY , BRANCHES , ASSOCIATE AND JOINT VENTURE - PRACTICAL APPLICATION AND EXCEPTION	8.07
13	SIGNIFICANT DIFFERENCE IN IND AS 12 & AS 22	8.09
IND AS 16 - PLANT , PROPERTY AND EQUIPMENT		
1	DEFINITIONS	9.00
2	RECOGNITION CRITERIA	9.01
3	INITIAL MEASUREMENT	9.02
4	SUBSEQUENT MEASUREMENT (FREQUENCY & TREATMENT)	9.04
5	COMPONENT ACCOUNTING	9.07
6	SUBSEQUENT COST INCURRED	9.07
7	LAND AND BUILDING	9.07
8	DEPRECIATION	9.08
9	RESIDUAL VALUE	9.08
10	USEFUL LIFE	9.08
11	ANNUAL REVIEW AS PER IND AS 8	9.09
12	IMPAIRMENT	9.09
13	DERECOGNITION	9.09
14	CHANGES IN EXISTING DECOMMISSIONING , RESTORATION & SIMILAR LIABILITIES	9.09
IND AS 19 - EMPLOYEE BENEFITS		
1	SCOPE	10.01
2	EMPLOYEE BENEFITS	10.01
3	SHORT TERM EMPLOYEE BENEFITS (DEFINITION,RECOGNITION & MEASUREMENT)	10.01
4	SHORT TERM PAID ABSENCES (ACCUMULATING & NON ACCUMULATING)	10.02
5	PROFIT SHARING AND BONUS PLANS	10.02
6	POST EMPLOYMENT BENEFITS (DEFINITION & CLASSIFICATION)	10.03
7	ACCOUNTING FOR DEFINED CONTRIBUTION PLANS	10.04
8	ACCOUNTING FOR DEFINED BENEFIT PLAN	10.04
9	CURRENT SERVICE COST (CSC)	10.06
10	DEFINED BENEFIT OBLIGATION (DBO)	10.07
11	ACTUARIAL GAINS AND LOSSES ON DBO	10.08
12	PAST SERVICE COST	10.09
13	PLAN ASSETS (PA)	10.09
14	ACTUARIAL GAINS AND LOSSES ON PA	10.10
15	CURTAILMENT & SETTLEMENT	10.10
16	ASSET CEILING	10.11
17	REMEASUREMENT GAIN/ LOSS	10.12
18	DEFINED BENEFIT PLAN - PRESENTATION (in PnL , BS)	10.12
19	ATTRIBUTION OF CURRENT SERVICE COST TO EACH YEAR OF SERVICE	10.14
20	SPECIAL PLANS (MULTI EMPLOYER/GROUP/STATE/INSURED)	10.15
21	OTHER LONG TERM EMPLOYEE BENEFITS (MEANING & ACCOUNTING)	10.16
22	TERMINATION BENEFITS (MEANING & ACCOUNTING)	10.16
IND AS 20 - ACCOUNTING FOR GOVERNMENT GRANTS & DISCLOSURE OF GOVERNMENT ASSISTANCE		
1	MEANING	11.01
2	EXCLUSIONS	11.01
3	RECOGNITION CRITERIA	11.01
4	ACCOUNTING TREATMENT (NON-MONETARY & MONETARY)	11.01
5	REFUND OF GOVERNMENT GRANT	11.03
6	LOANS AT LESS THAN MARKET RATE OF INTEREST	11.03
IND AS 21 - EFFECTS OF CHANGES IN FOREIGN EXCHANGE		
1	OBJECTIVE AND SCOPE	12.01

2	TYPES OF CURRENCY	12.01
3	FUNCTIONAL CURRENCY	12.01
4	ACCOUNTING FOR FOREIGN CURRENCY TRANSACTIONS (INITIAL AND SUBSEQUENT)	12.02
5	RECOGNITION OF FOREIGN EXCHANGE GAINS & LOSSES	12.04
6	CHANGE IN FUNCTIONAL CURRENCY	12.04
7	USE OF PRESENTATION CURRENCY OTHER THAN FUNCTIONAL CURRENCY	12.05
8	FOREIGN OPERATIONS	12.05
9	TRANSLATION OF FOREIGN OPERATIONS	12.06
10	INTRA GROUP TRANSACTIONS	12.07
11	NET INVESTMENT IN FOREIGN OPERATION	12.07
12	TREATMENT OF EXCHANGE DIFFERENCE OF INTRA GROUP TRANSACTIONS IN SFS/CFS/IFS	12.08
13	GOODWILL AND FAIR VALUE ADJUSTMENTS	12.09
14	FULL DISPOSAL & PARTIAL DISPOSAL OF FOREIGN OPERATIONS	12.10
15	DIFFERENCE IN REPORTING DATES	12.11
16	TAX EFFECT OF EXCHANGE DIFFERENCES	12.11
IND AS 23 - BORROWING COST		
1	SCOPE	13.01
2	DEFINITIONS (BORROWING COST AND QUALIFYING ASSET)	13.01
3	TREATMENT OF BORROWING COST	13.02
4	CAPITALISATION OF BORROWING COST	13.02
5	PERIOD OF CAPITALISATION	13.03
6	EXCHANGE DIFFERENCES TO BE TREATED AS BORROWING COST	13.03
7	CAPITALISING BORROWING COST IN GROUP FINANCIAL STATEMENTS	13.04
8	CESSATION OF CAPITALISATION FOR MATURING INVENTORIES	13.04
IND AS 24 - RELATED PARTY DISCLOSURES		
1	INTRODUCTION	14.01
2	OBJECTIVE AND SCOPE	14.01
3	TYPES OF RELATED PARTY RELATIONSHIPS	14.02
4	UNDERSTANDING RELATIONSHIP BETWEEN THE REPORTING ENTITY AND A PERSON	14.02
5	UNDERSTANDING RELATIONSHIP BETWEEN THE REPORTING ENTITY AND ANOTHER ENTITY	14.03
6	UNDERSTANDING WHO ARE NOT RELATED PARTIES	14.05
7	UNDERSTANDING RELATED PARTY TRANSACTIONS	14.06
8	DISCLOSURE REQUIREMENTS - CATEGORY 1	14.06
9	DISCLOSURE REQUIREMENTS - CATEGORY 2	14.07
10	EXCEPTIONS TO GOVERNMENT RELATED ENTITIES	14.08
IND AS 33 - EARNINGS PER SHARE		
1	BEPS FORMULA	15.01
2	PROFIT/LOSS ATTRIBUTABLE TO ESH	15.01
3	WEIGHTED AVERAGE NUMBER OF SHARES	15.02
4	DECIDING DATE FOR ISSUE OF SHARES	15.02
5	BONUS ISSUE	15.03
6	SHARE SPLIT	15.03
7	REVERSE SHARE SPLIT	15.04
8	RIGHT ISSUE	15.04
9	STEPS TO COMPUTE BONUS ELEMENT IN A RIGHT ISSUE	15.04
10	PARTLY PAID UP SHARES	15.04
11	DILUTED EPS (SCOPE,MEANING & FORMULA)	15.05
12	STEPS TO CALCULATE DILUTED EPS	15.06
13	OPTIONS, WARRANTS AND THEIR EQUIVALENTS	15.07
14	EMPLOYEE STOCK OPTION	15.07

15	CONTINGENTLY ISSUABLE SHARES	15.08
16	RETROSPECTIVE ADJUSTMENTS TO EPS	15.08
17	PARTICIPATING EQUITY INSTRUMENTS AND TWO CLASS ORDINARY SHARES	15.09
18	ENTITY WITH DISCONTINUED OPERATIONS	15.09
IND AS 34 - INTERIM FINANCIAL REPORTING		
1	OBJECTIVE AND SCOPE	16.01
2	DEFINITIONS	16.01
3	CONTENTS OF INTERIM FINANCIAL REPORT (FORM , CONTENT AND SIGNIFICANT EVENTS/TRANSACTIONS)	16.01
4	PERIODS FOR WHICH INTERIM FINANCIAL STATEMENTS ARE REQUIRED TO BE PRESENTED	16.03
5	RECOGNITION AND MEASUREMENT	16.04
6	MEASURING INTERIM INCOME TAX EXPENSE	16.05
7	RESTATEMENT OF PREVIOUSLY REPORTED INTERIM PERIODS	16.05
8	INTERIM FINANCIAL REPORTING AND IMPAIRMENT	16.06
IND AS 36 - IMPAIRMENT OF ASSETS		
1	SCOPE	17.01
2	IDENTIFICATION	17.01
3	MEASUREMENT	17.01
4	FAIR VALUE LESS COST TO DISPOSAL	17.01
5	VALUE IN USE	17.02
6	RECOGNISING AND MEASURING IMPAIRMENT LOSS	17.03
7	CONDUCTING IMPAIRMENT TEST (FREQUENCY OF TESTING)	17.04
8	INDICATORS OF IMPAIRMENT	17.04
9	CASH GENERATING UNIT (CGU)	17.05
10	RECOGNITION & MEASUREMENT OF IMPAIRMENT LOSS FOR CGU	17.06
11	REVERSAL OF IMPAIRMENT LOSS (INTERNAL & EXTERNAL , ACCOUNTING TREATMENT)	17.07
12	NON CONTROLLING INTEREST (IMPACT)	17.08
IND AS 37 - PROVISIONS , CONTINGENT LIABILITIES & CONTINGENT ASSETS		
1	DEFINITIONS (LIABILITY, OPERATING EVENT , LEGAL OBLIGATION , CONSTRUCTIVE OBLIGATION)	18.01
2	PROVISION (DEFINITION,RECOGNITION, MEASUREMENT , USES AND CHANGES)	18.01
3	CONTINGENT LIABILITY	18.04
4	CONTINGENT ASSET (DEFINITION, TREATMENT, TABULAR DEPICTION)	18.05
5	REIMBURSEMENTS	18.06
6	ONEROUS CONTRACT	18.06
7	RESTRUCTURING	18.07
IND AS 38 - INTANGIBLE ASSETS		
1	DEFINITION	19.01
2	RECOGNITION CRITERIA	19.01
3	MEASUREMENT - INITIAL MEASUREMENT	19.02
4	INTERNALLY GENERATED INTANGIBLE ASSETS	19.03
5	SUBSEQUENT MEASUREMENT (FREQUENCY & TREATMENT , APPLICATION)	19.06
6	SUBSEQUENT COST INCURRED	19.09
7	EXPENDITURE INCURRED BUT NO INTANGIBLE ASSET	19.09
8	AMORTISATION	19.09
9	RESIDUAL VALUE	19.10
10	USEFUL LIFE	19.10
11	ANNUAL REVIEW AS PER IND AS 8	19.11
12	IMPAIRMENT	19.11
13	DERECOGNITION	19.11

IND AS 40 - INVESTMENT PROPERTY		
1	DEFINITIONS	20.01
2	RECOGNITION CRITERIA	20.02
3	MEASUREMENT - INITIAL MEASUREMENT	20.02
4	MEASUREMENT - SUBSEQUENT MEASUREMENT	20.03
5	FAIR VALUE MEASUREMENT FOR DISCLOSURE PURPOSE	20.03
6	SUBSEQUENT COST INCURRED	20.04
7	PROPERTY HELD FOR MORE THAN ONE PURPOSE	20.04
8	ANCILLARY SERVICES PROVIDED TO OCCUPANTS OF PROPERTY	20.05
9	PROPERTY LEASED TO OTHER GROUP MEMBERS	20.06
10	TRANSFER (TO/FROM INVESTMENT PROPERTY)	20.06
11	DERECOGNITION	20.07
12	SUMMARY ON APPLICABILITY OF IND AS	20.07
IND AS 41 - AGRICULTURE		
1	SCOPE	21.01
2	DEFINITIONS	21.01
3	RECOGNITION CRITERIA	21.02
4	MEASUREMENT	21.02
5	GAINS/LOSS ON BIOLOGICAL ASSETS & AGRICULTURE PRODUCE	21.03
6	GOVERNMENT GRANT	21.04
IND AS 101 - FIRST TIME ADOPTION OF IND AS		
1	INTRODUCTION	22.01
2	OBJECTIVE	22.01
3	DEFINITIONS	22.01
4	SCOPE	22.02
5	RECOGNITION AND MEASUREMENT	22.02
6	EXCEPTIONS / EXEMPTIONS - MANDATORY	22.03
7	EXCEPTIONS / EXEMPTIONS - OPTIONAL	22.07
8	PRESENTATION & DISCLOSURE	22.14
IND AS 105 - NON CURRENT ASSETS HELD FOR SALE & DISCONTINUED OPERATIONS		
1	SCOPE OF NON CURRENT ASSETS HELD FOR SALE	23.01
2	DEFINITIONS RELATED TO NON CURRENT ASSETS HELD FOR SALE	23.01
3	CLASSIFICATION OF NON-CURRENT ASSET AS HELD FOR SALE	23.01
4	OTHER IMPORTANT POINTS	23.02
5	MEASUREMENT OF NON-CURRENT ASSETS	23.04
6	RECOGNITION OF IMPAIRMENT LOSS & REVERSALS	23.04
7	CHANGES TO A PLAN OF SALE	23.05
8	PRESENTATION OF A NON-CURRENT ASSET/ DISPOSAL GROUP CLASSIFIED AS HELD FOR SALE	23.05
9	DEFINITION OF DISCONTINUED OPERATIONS	23.06
10	PRESENTATION OF DISCONTINUED OPERATIONS	23.06
11	CHANGE TO PLAN OF SALE	23.06
IND AS 108 - OPERATING SEGMENTS		
1	SCOPE OF IND AS	24.01
2	OPERATING SEGMENT	24.01
3	AGGREGATION CRITERIA FOR OPERATING CRITERIA	24.02
4	REPORTABLE SEGMENTS	24.03
IND AS 113 - FAIR VALUE MEASUREMENT		
1	SCOPE OF IND AS	25.01
2	DEFINITION	25.01
3	FAIR VALUE AT INITIAL RECOGNITION	25.01

4	PRINCIPAL / MOST ADVANTAGEOUS MARKET	25.02
5	FAIR VALUE RULES FOR NON FINANCIAL ASSET	25.02
6	FAIR VALUE RULES FOR LIABILITIES AND ENTITY'S OWN EQUITY INSTRUMENT	25.03
7	FAIR VALUE HIERARCHY (LEVEL 1,2&3 INPUTS)	25.03
8	VALUATION TECHNIQUES	25.04
IND AS 115 - REVENUE FROM CONTRACTS WITH CUSTOMERS		
1	SCOPE OF IND AS	26.01
2	CORE PRINCIPLE OF IND AS	26.01
3	FIVE STEP MODEL	26.01
4	IDENTIFYING THE CONTRACT	26.02
5	COMBINING CONTRACTS	26.03
6	CONTRACT MODIFICATIONS	26.03
7	IDENTIFYING PERFORMANCE OBLIGATIONS	26.04
8	DETERMINING TRANSACTION VALUE	26.06
9	CONSTRAINING ESTIMATES OF VARIABLE CONSIDERATION	26.07
10	SIGNIFICANT FINANCING COMPONENT	26.07
11	NON CASH CONSIDERATION	26.08
12	CONSIDERATION PAYABLE TO CUSTOMER	26.09
13	ALLOCATION OF TRANSACTION PRICE TO PERFORMANCE OBLIGATIONS	26.10
14	DETERMINING STANDALONE SELLING PRICE	26.11
15	DISCOUNT ALLOCATION	26.12
16	ALLOCATING VARIABLE CONSIDERATION	26.12
17	RECOGNISING REVENUE AND SATISFYING PERFORMANCE OBLIGATION	26.12
18	CONTROL	26.12
19	PRINCIPAL VS AGENT	26.15
20	NON REFUNDABLE UPFRONT FEES	26.15
21	CUSTOMER OPTIONS FOR ADDITIONAL GOODS / SERVICE	26.16
22	SALE WITH RIGHT OF RETURN	26.16
23	RESTOCKING FEES	26.17
24	WARRANTIES	26.17
25	CONSIGNMENT ARRANGEMENTS	26.18
26	SALE AND REPURCHASE AGREEMENTS	26.19
27	BILL AND HOLD	26.20
28	LICENCES OF INTELLECTUAL PROPERTY	26.20
29	CONTRACT COSTS	26.21
30	SERVICE CONCESSION ARRANGEMENTS	26.23
31	SIGNIFICANT DIFFERENCES IND AS 115 VS AS 7 & 9	26.25
IND AS 116 - LEASES		
1	SCOPE	27.01
2	EXEMPTIONS FROM APPLYING IND AS 116	27.01
3	SHORT TERM LEASES	27.01
4	LEASES OF LOW VALUE ASSETS	27.01
5	LEASES - DEFINITION	27.02
6	KEY CONCEPTS RELATING TO LEASES (INCEPTION DATE, COMMENCEMENT DATE , RIGHT TO CONTROL/DIRECT THE USE/OBTAIN ECONOMIC BENEFITS , IDENTIFIED ASSETS ,LEASE TERM)	27.03
7	CANCELLABLE LEASES	27.06
8	LEASE TERM FOR NON CONSECUTIVE PERIODS	27.07
9	REASSESSMENT OF LEASE TERM AND PURCHASE OPTIONS	27.07
10	LEASE PAYMENTS	27.07
11	VARIABLE LEASE PAYMENTS	27.09

12	GUARANTEED RESIDUAL VALUE (GRV)	27.10
13	INITIAL DIRECT COSTS	27.10
14	DISCOUNT RATES	27.10
15	SEPARATION OF LEASE AND NON-LEASE COMPONENTS	27.10
16	CONTRACT COMBINATIONS	27.12
17	LESSEE ACCOUNTING	27.12
18	LEASES DENOMINATED IN FOREIGN CURRENCY	27.13
19	REMEASUREMENT OF LEASE	27.13
20	LEASE MODIFICATION (FOR LESSEE)	27.14
21	LESSOR ACCOUNTING (CLASSIFICATION, ACCOUNTING KEY CONCEPTS)	27.15
22	FINANCE LEASE WHERE LESSOR IS A MANUFACTURER OR DEALER	27.18
23	LEASE MODIFICATION ACCOUNTING FOR LESSOR	27.18
24	LEASE CLASSIFICATION TEST FOR LAND AND BUILDING	27.19
25	SUB LEASE	27.20
26	SALE AND LEASE BACK TRANSACTIONS (CONTROL IS TRANSFERRED & NOT TRANSFERRED)	27.21
27	TRANSITION APPROACH	27.24
28	SIGNIFICANT DIFFERENCES IND AS 116 VS AS 19	27.27
IND AS 102 - SHARE BASED PAYMENTS		
1	DEFINITION	28.01
2	SCOPE	28.01
3	SHARE BASED PAYMENT WITH OTHER THAN EMPLOYEE/ NON-EMPLOYEE	28.01
4	SHARE BASED PAYMENT WITH EMPLOYEE (EQUITY SETTLED)	28.02
5	MODIFICATION	28.05
6	CANCELLATION	28.06
7	SAR THAT VESTS IMMEDIATELY	28.07
8	SBP WITH CASH ALTERNATIVE	28.08
9	GROUP SHARE BASED PAYMENT PLANS	28.11
IND AS 103 - BUSINESS COMBINATION		
1	DEFINITION	29.01
2	CONTROL	29.01
3	BUSINESS	29.01
4	ELEMENTS OF BUSINESS	29.01
5	CONCENTRATION TEST	29.02
6	ASSET ACQUISITION - PRACTICAL APPLICATION AND EXCEPTION	29.03
7	ACCOUNTING FOR BUSINESS COMBINATION (PURCHASE METHOD)	29.04
8	DEFERRED CONSIDERATION	29.05
9	CONTINGENT CONSIDERATION	29.05
10	CONTINGENT PAYMENT TO EMPLOYEE SHAREHOLDERS	29.06
11	SHARE BASED PAYMENT AWARD (REPLACEMENT & NON REPLACEMENT AWARD)	29.06
12	DIRECT COST OF ACQUISITION	29.07
13	IDENTIFIABLE ASSET & LIABILITIES - RECOGNITION AND MEASUREMENT	29.07
14	IDENTIFIABLE ASSET & LIABILITIES - EXCEPTION TO RECOGNITION AND MEASUREMENT PRINCIPLE	29.08
15	OPERATING LEASE	29.10
16	RECOGNITION & MEASUREMENT OF NCI	29.10
17	RECOGNITION & MEASUREMENT OF GOODWILL / GAIN ON BARGAIN PURCHASE	29.11
18	COMMON CONTROL TRANSACTIONS (CARVE OUT TO IFRS 3)	29.12
19	DEMERGER AND ITS ACCOUNTING	29.13
20	REVERSE ACQUISITION	29.15
21	MEASUREMENT PERIOD	29.16

IND AS 27 - SEPARATE FINANCIAL STATEMENTS		
1	SEPARATE FINANCIAL STATEMENTS DEFINITION & PRESENTATION	30.01
2	ACCOUNTING FOR INVESTMENTS IN SFS	30.01
3	RECOGNITION OF DIVIDEND IN SFS	30.03
4	IMPAIRMENT OF INVESTMENT (AS PER AS 36)	30.03
IND AS 110 - CONSOLIDATED FINANCIAL STATEMENT		
1	PROCEDURE FOR CONSOLIDATION	30.04
2	STATEMENT OF NET ASSETS (PRE & POST ACQUISITION)	30.06
3	ADJUSTMENT LIST OF ANALYSIS OF PROFIT	30.07
4	PRESENTATION OF CONSOLIDATED BALANCE SHEET	30.11
5	GOODWILL IMPAIRMENT	30.18
6	STEP ACQUISITION / MULTIPLE ACQUISITION / ACQUISITION ACHIEVED IN STAGES / ACQUISITION OF INTEREST IN SUBSIDIARIES AT DIFFERENT DATES	30.19
7	DISPOSAL OF SHARES IN SUBSIDIARY	30.20
8	LOSS OF CONTROL OF SUBSIDIARY	30.21
9	SUBSIDIARY'S CUMULATIVE PREFERENCE SHARES CLASSIFIED AS EQUITY AND HELD BY NCI	30.22
10	ELIMINATION OF INTRA-GROUP TRANSACTIONS	30.22
11	UNIFORM ACCOUNTING POLICIES	30.23
12	CAN NCI BE NEGATIVE ?	30.23
13	REPORTING DATE	30.23
14	ACQUISITION OF INTEREST (CONTROL) IN SUBSIDIARIES WITHOUT CONSIDERATION	30.24
15	CHAIN HOLDING UNDER CONSOLIDATION	30.24
16	CONSOLIDATED PROFIT AND LOSS	30.26
17	CONTROL EVALUATION	30.28
18	SUBSTANTIVE RIGHTS VS PROTECTIVE RIGHTS	30.30
19	VOTING RIGHTS	30.30
20	POWER OTHER THAN THROUGH VOTING RIGHTS	30.32
21	CONTROL OF SPECIFIED ASSETS	30.34
22	EXEMPTION FROM PRESENTING CFS	30.34
23	INVESTMENT ENTITY (DEFINITION, CHARACTERISTICS)	30.35
24	CONSOLIDATION NOT REQUIRED & EXCEPTION TO IT	30.36
25	ACCOUNTING FOR CHANGE IN INVESTMENT ENTITY STATUS	30.36
IND AS 111 - JOINT ARRANGEMENTS		
1	DEFINITION	31.01
2	JOINT CONTROL	31.01
3	TYPES OF JOINT ARRANGEMENTS	31.01
4	ACCOUNTING FOR JOINT ARRANGEMENTS	31.02
IND AS 28 - INVESTMENTS IN ASSOCIATES & JOINT VENTURES		
1	DEFINITION	32.01
2	SIGNIFICANT INFLUENCE	32.01
3	ACCOUNTING FOR INVESTMENT IN ASSOCIATE & JOINT VENTURE	32.01
4	EQUITY METHOD	32.02
5	LONG TERM INTEREST IN ASSOCIATE/JOINT VENTURE APART FROM EQUITY INVESTMENT	32.04
6	LOSS MAKING ASSOCIATE/JOINT VENTURE	32.05
7	IMPAIRMENT LOSSES	32.06
8	DISCONTINUING OF EQUITY METHOD	32.07
9	EXEMPTIONS FROM APPLYING THE EQUITY METHOD	32.08
IND AS 32 - FINANCIAL INSTRUMENTS- PRESENTATION		
1	SCOPE	33.01
2	DEFINITIONS (FINANCIAL INSTRUMENT/FINANCIAL ASSET/FINANCIAL LIABILITY/EQUITY)	33.02

3	FINANCIAL LIABILITIES CLASSIFIED AS EQUITY	33.04
4	PUTTABLE FINANCIAL INSTRUMENTS	33.05
5	INSTRUMENTS THAT CREATE AN OBLIGATION ONLY ON LIQUIDATION	33.06
6	CONTRACT TO DELIVER ENTITY'S OWN EQUITY INSTRUMENT	33.06
7	FIXED TO FIXED TEST	33.06
8	COMPOUND FINANCIAL INSTRUMENTS	33.07
9	CONTRACTS TO ACQUIRE ENTITY'S OWN EQUITY INSTRUMENT	33.07
10	ACCOUNTING FOR INTEREST, DIVIDENDS, TRANSACTION COST, ETC.	33.08
11	OFFSETTING A FINANCIAL ASSET & FINANCIAL LIABILITY	33.09
12	CONTRACTS TO BUY OR SELL NON FINANCIAL ITEMS (OWN-USE EXEMPTION)	33.10
IND AS 109 - FINANCIAL INSTRUMENTS - CLASSIFICATION & MEASUREMENT		
1	CLASSIFICATION OVERVIEW	33.11
2	CLASSIFICATION OF FINANCIAL ASSET	33.11
3	BUSINESS MODEL TEST	33.11
4	CONTRACTUAL CASH FLOWS CHARACTERISTICS TEST (CCFC TEST)	33.12
5	CLASSIFICATION OF FINANCIAL LIABILITY	33.13
6	INITIAL MEASUREMENT OF FINANCIAL ASSET & LIABILITY	33.14
7	AMORTISED COST METHOD	33.14
8	COMPOUND FINANCIAL INSTRUMENTS (CFI)	33.16
9	CONVERSION OF CFI	33.17
10	EARLY SETTLEMENT OF CFI	33.18
11	INITIAL MEASUREMENT AS PER FAIR VALUE METHOD	33.18
12	SUBSEQUENT MEASUREMENT	33.19
13	ACCOUNTING FOR EQUITY INSTRUMENT	33.20
14	RECLASSIFICATION OF FINANCIAL ASSETS & LIABILITIES	33.20
15	DERECOGNITION OF FINANCIAL ASSETS	33.22
16	FULL DERECOGNITION	33.22
17	PARTIAL DERECOGNITION	33.23
18	ENTITY SUBSTANTIALLY RETAINS ALL RISK & REWARDS	33.24
19	ENTITY NEITHER TRANSFERS NOR SUBSTANTIALLY RETAINS RISKS & REWARDS	33.24
20	DERECOGNITION OF FINANCIAL LIABILITY	33.25
21	MODIFICATION	33.25
22	REGULAR WAY PURCHASE / SALE OF FINANCIAL ASSET	33.27
23	IMPAIRMENT	33.29
24	CLASSIFICATION OF EXPECTED CREDIT LOSSES	33.30
25	DERIVATIVES	33.31
26	EMBEDDED DERIVATIVES	33.31
27	HEDGE ACCOUNTING	33.32
28	FINANCIAL GUARENTEE	33.34
PROFESSIONAL AND ETHICAL DUTY OF A CHARTERED ACCOUNTANT		
1	WHAT IS PROFESSIONAL/OTHER MISCONDUCT FOR A CA	34.01
2	PART - I SCHEDULE - II TO CHARTERED ACCOUNTANT IN PRACTICE	34.03
3	PART - II SCHEDULE - II TO CHARTERED ACCOUNTANT IN PRACTICE	34.04
4	PART - III SCHEDULE - II TO CHARTERED ACCOUNTANT IN PRACTICE	34.04
5	FUNDAMENTAL PRINCIPLES	33.05
6	THE CONCEPTUAL FRAMEWORK	34.07
7	CONFLICTS OF INTEREST	34.08
8	PREPARATION AND PRESENTATION OF INFORMATION	34.08
9	ACTING WITH SUFFICIENT EXPERTISE	34.09

10	FINANCIAL INTERESTS, COMPENSATION AND INCENTIVES LINKED TO FINANCIAL REPORTING AND DECISION MAKING	34.10
11	INDUCEMENTS , GIFTS & HOSPITALITY	34.10
12	RESPONDING TO NON-COMPLIANCE WITH LAWS AND REGULATIONS IN CASE OF EMPLOYMENT WITH LISTED ENTITIES	34.10
13	PRESSURE TO BREACH THE FUNDAMENTAL PRINCIPLES	34.11
ACCOUNTING AND TECHNOLOGY		
1	CURRENT STATE OF TECHNOLOGY IN ACCOUNTING	35.01
2	AUTOMATION PROCESS (BENEFITS, CHALLENGES)	35.01
3	ROBOTIC PROCESS AUTOMATION	35.03
4	CLOUD COMPUTING (COMMON APPLICATION/CASES , BENEFITS , CHALLENGES)	35.03
5	ENTERPRISE RESOURCE PLANNING (DEFINITION & BENEFITS)	35.05
6	HOW DOES ERP SYSTEM WORK	35.06
7	STEPS FOR INTEGRATING INTERNAL CONTROL OVER FINANCIAL REPORTING (ICOFR) WITH AN ERP	35.06
8	CYBERSECURITY IN ACCOUNTING (THREATS , PROACTIVE MEASURES)	35.09
9	BLOCK CHAIN	35.10
10	ARTIFICIAL INTELLIGENCE (BENEFITS , CHALLENGES)	35.12
11	INDIAN ACCOUNTING STANDARDS AND INFORMATION TECHNOLOGY	35.13

ADDITIONAL POINTS (SELF NOTES)