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Taxmann's Students' Guide to Ind ASs [Converged IFRSs] is prepared exclusively for the Final Level of Chartered Accountancy Examination requirement. It covers the entire revised syllabus as per ICAI. This book serves as a guide for students & professionals. It has been written with the objective to present the complex text of Ind ASs in a simple language and to develop the ability of the students to apply these Ind ASs in their given situation. The Present Publication is the 7th Edition, authored by Dr. D.S. Rawat & CA Pooja Patel, for CA/CMA Final & Updated till 30-04-2021, with the following noteworthy features: • [Simplified Language with Examples] for explaining the text of Ind ASs • [Questions with their Solutions] at the end of each

chapter • [Comparison of each Ind AS with corresponding IFRS] is covered in this book • [Coverage of Past Exam Questions] o Solved Paper: CA Final July 2021 | New Syllabus (Suggested Answers) o Solved Paper: CA Final January 2021 | New Syllabus (Suggested Answers) o Solved Paper: CA Final November 2020 (Suggested Answers) o Solved Paper: CA Final November 2019 (Suggested Answers) o Solved Paper: CA Final May 2019 (Suggested Answers) • [Suggested Answers for the Paper on Financial Reporting] has been incorporated along with more problems and examples to make it as per the examination pattern for the forthcoming examination • [Most Amended] This book is updated till 30-04-2021 & amended as per the following: o Companies (Indian Accounting Standards) Amendment Rules, 2020 o Amendments related to Ind AS - 103 & 116 and other amendments • [Follows Six-Sigma Approach] to achieve the Benchmark of Zero-Error • [Student-Oriented Book] The author has developed this book, keeping in mind the following factors: o Interaction of the authors with their students, with specific emphasis on difficulties faced by students in the examinations o Shaped by the authors' experience of teaching the subject matter at different levels o Reaction and responses of students have also been incorporated at different places in the book • Also Available: o [5th Edition] of Taxmann's Financial Reporting (Set of 2 Volumes) o [3rd Edition] of Taxmann's PROBLEMS & SOLUTIONS on Financial Reporting o [4th Edition] of Taxmann's CRACKER cum Exam Guide on Financial Reporting o [1st Edition] of Taxmann's CLASS NOTES on Financial Reporting • Contents of this book are as follows: o Introduction to Indian Accounting Standards (Ind AS) o Framework for the Preparation and Presentation of Financial Statements in accordance with Indian Accounting Standards o Presentation of Financial Statements (Ind AS-1) o Inventories (Ind AS-2) o Statement of Cash

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