

## Paper 2.5 – International Financial Reporting Standards-II

### Unit – I

Effects of changes in foreign exchange rates (IAS-21)

Capitalisation of borrowing costs (IAS-23)

### Unit – II

Related party disclosures (IAS-24)

Accounting and reporting by retirement benefit plans (IAS-26)

### Unit – III

Consolidated and separate financial statement (IAS-27)

Investments in associates (IAS-28)

### Unit – IV

Financial Reporting in Hyper inflationary Economics (IAS-29)

Interest in Joint Venture (IAS-31)

### Unit – V

Earnings per share (IAS-33)

Interim financial reporting (IAS-34)

Suggested Readings:

International Financial Reporting Standard, International Accounting Standard Board,  
Taxmann Publication

Kulkarni, Shirish – International financial reporting standards, Sonali Publications, New  
Delhi.

Macjenzie, coetsee et.al, Interpretation and Application of International Financial Reporting  
Standards, Wiley & Sons

**Website:** <http://www.ifrs.org/IFRSs/Pages/IFRS.aspx>, [www.deloitteifrslearning.com](http://www.deloitteifrslearning.com)

