

Paper 3.5 – International Financial Reporting Standards-III

Unit – I

Impairment of Assets (IAS-36)

Provisions, Contingent liabilities and Contingent Assets (IAS-37)

Unit – II

Intangible Assets (IAS-38)

Financial Instruments Recognition and Measurement (IAS-39)

Unit – III

Investment property (IAS-40)

Agriculture (IAS-41)

Unit – IV

IFRS-1 First time adoption of IFR standards.

IFRS-2 Share based payment.

Unit – V

IFRS-3 Business Combinations.

IFRS-4 Insurance Contracts

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

