

Paper 4.5 – International Financial Reporting Standards-IV

Unit – I

IFRS -5 Non –current Assets Held for sale and Discontinued operations

IFRS-6 Exploration for and Evaluation of Mineral Assets

Unit – II

IFRS-7 Financial Instruments Disclosure

IFRS-8 Operating Segments

Unit III

IFRS- 9 Financial Instruments

IFRS -10 Consolidated Financial Statement

Unit – IV

IFRS- 11 Joint Arrangements

IFRS -12 Disclosure of Interest in other entities

Unit V

IFRS-13 Fair Value Measurement

Contemporary Developments (if any)

Suggested Readings:

Ghosh, T.P. – Accounting standards and Corporate Accounting Practices: Taxman Publications, New Delhi.

Jawahar Lal – Accounting Theory and Practice, Himalaya Publishing House, Delhi.

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

Website: <http://www.ifrs.org/IFRSs/Pages/IFRS.aspx>

Paper 4.6 – Comprehensive Viva Voce

The viva voce shall be conducted at the end of examination of all theory papers. This shall comprehensively cover the aspects of the subject and contemporary developments.