

# Ind AS

# Video Lectures

A hand is pointing at a laptop screen. The laptop screen shows a document with the word 'REGISTRATION' visible. The entire scene is overlaid with a semi-transparent red filter. The background is split into a dark grey triangle on the left and a white area on the right.

## LEARNING OBJECTIVES

**This document contains all the topics covered and learning elements of a particular standard which is elaborately deliberated upon through user-friendly explanation, lucid illustrations and maximum use of practical examples and numerical problems.**

# ABOUT

**This video lecture series have been developed after a rigorous full-time research for more than 14 years. It is aimed at providing an in-depth coverage on the fundamentals of Ind AS. Standards have been explained through simple language, lucid illustrations, case studies and numerical worked examples so that you can apply Ind AS in industry-specific scenarios. It is particularly designed for the accounting and finance fraternity who need to implement Ind AS in their workplace or seek to acquire or enhance their knowledge on these complex financial reporting standards. Key accounting requirements and important technical issues are also discussed in detail. Ind AS has become the new language for corporates and therefore gaining comprehensive proficiency and practical application of the standards is a must have for today's required skill set. It is especially suitable for working professionals who can watch the videos unlimited times as per their convenience. There is no restriction to the number of views. Thus, our unique and advanced Ind AS Video Lectures is apt for you.**

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# Ind AS 1 – Presentation of Financial Statements



## LEARNING OBJECTIVES

1	Standards that govern Financial Reporting	14	Items that may be reclassified
2	Complete set of financial statements	15	Area of possible double counting
3	Minimum presentation requirement	16	Statement of Changes in Equity
4	Balance sheet classification	17	Example of transaction directly in equity
5	Features of Current and Non-current assets	18	Calculation of amortised cost
6	What is normal operating cycle	19	Movement in Statement of Changes in Equity
7	Current and Non-current liabilities	20	Notes – Structure
8	Elements of Statement of Profit and Loss	21	Basis of preparation
9	Types of gain – Trading, Holding, Capital	22	Disclosure of accounting policies
10	Presentation of Profit and loss	23	Sources of estimation uncertainty
11	Other Comprehensive Income	24	Capital management
12	Reclassification adjustments	25	Disclosures
13	Items that will not be reclassified		

# Ind AS 2 – Inventories



## LEARNING OBJECTIVES

1	What are Inventories	7	Deferred settlement terms
2	Distinguish between NRV and FV with example	8	Cost Formulas
3	Types of Inventories	9	Onerous Contracts
4	Measurement process	10	Writing down inventory below cost
5	Cost of Inventories and Conversion	11	Net Realisable Value of damaged inventory
6	Treatment of Borrowing Costs	12	Examples to calculate closing inventory

# Ind AS 7 – Statement of Cash Flows



## LEARNING OBJECTIVES

1	Meaning of Cash	12	Financing activities with examples
2	Motives for holding Cash	13	Format of Financing activities
3	What are Cash flows	14	Reporting Cash Flows from Investing and Financing activities
4	Cash equivalents with examples	15	Reporting Cash Flows on a net basis
5	Essence of Statement of Cash Flows	16	Interest and Dividends
6	Presentation of Cash Flow Statement	17	Taxes on income
7	Operating activities with examples	18	Non-cash transaction with example
8	Methods used to report Cash Flows from Operating activities	19	Components of Cash and Cash Equivalents
9	Format for Direct and Indirect Method	20	Why reconciliation statement of the amounts need to be provided
10	Investing activities with examples	21	Other disclosures
11	Format of Investing activities		

# Ind AS 8 – Accounting Policies, Changes in Accounting Estimates and Errors



## LEARNING OBJECTIVES

1	What are Accounting Policies	7	Retrospective application
2	Accounting estimates	8	Changes in Accounting Estimates
3	Accounting errors and types	9	How to correct Errors
4	Selection and application of Policies	10	Relation between Ind AS 8 and Ind AS 1
5	Importance of Consistency in FS	11	When to present a third balance sheet
6	Changes in Accounting Policies	12	Numerical examples to illustrate the concepts

# Ind AS 10 – Events after the Reporting Period



## LEARNING OBJECTIVES

1	Difference between End of the Reporting Period and Date of Authorisation of Issue	6	Examples distinguishing between favourable event and unfavourable event
2	Adjusting events with examples	7	How to account for dividends
3	Non-adjusting events with examples	8	Concept of going concern
4	When to recognise such events or disclose them in notes	9	Disclosure of date of approval for issue and updating other disclosures in FS
5	Favourable event and unfavourable event	10	Disclosure for non-adjusting events

# Ind AS 12 – Income Taxes



## LEARNING OBJECTIVES

1	Difference between accounting for business and taxation	12	Taxable temporary difference
2	Accounting profit and taxable profit	13	Deductible temporary difference
3	Accrual basis	14	Ascertainment of current tax
4	Objective of Ind AS 12	15	Deferred tax liability
5	Where tax effects of transactions and events are recorded	16	Deferred tax asset
6	Types of gain	17	Calculation of goodwill
7	Definition of accounting profit	18	Necessity of deferred taxes
8	Illustration of tax effect in PL, OCI and directly in equity	19	Treatment of deep-discount bond
9	Tax base	20	Illustration – Deferred tax liability recognised in PL
10	Examples to differentiate between carrying amount and tax base	21	Illustration – Deferred tax asset recognised in PL
11	Temporary differences	22	Example – Deferred taxes recognised in OCI

# Ind AS 12 – Income Taxes (Continued)

**23** Example – Deferred taxes liability recognised directly in equity

**24** Difference in accounting profit and taxable profit

**25** Carry forwards and set off

**26** Illustration – Warranty provision under Ind AS 37

**27** Illustration – Deferred tax on Intangible Assets under Ind AS 38

**28** Illustration – Deferred tax on Revaluation of PPE under Ind AS 16

## Ind AS 16 – Property, Plant and Equipment



### LEARNING OBJECTIVES

**1** Structure of Ind AS 16

**2** Definition of PPE

**3** Recognition

**4** Meaning of cost measured reliably

**5** Measurement at initial recognition

**6** Purchase price and directly attributable cost

**7** Cost of dismantling and restoring site

**8** Measurement of subsequent costs

**9** Incidental operations

**10** What is capitalisation

**11** Cessation of capitalisation

**12** Measurement after recognition

**13** Why entire class need to be revalued

**14** Cost model and Revaluation model

**15** 6 accounting treatment of Revaluation model

**16** Depreciation – Recognition

**17** Derecognition

**18** Effect on PL and OCI when an asset is revalued

**19** Why Revaluation Surplus need to be transferred to Retained Earnings

**20** Accounting implications with examples

# Ind AS 20 – Accounting for Government Grants and Disclosure of Government Assistance



## LEARNING OBJECTIVES

1	What are Government grants	9	Grants related to income
2	Criteria for recognition	10	Presentation of grants related to income
3	Recognition of a Government grant	11	Repayment of Government grants
4	Capital approach	12	Procedure for repayment
5	Income approach	13	Impairment of the new carrying amount of the asset
6	Grants related to assets	14	Balance Sheet and Profit and loss effect for repayment of government grant
7	Presentation of grants related to assets	15	Government Assistance
8	Example illustrating income approach and capital approach		

# Ind AS 23 – Borrowing Costs



## LEARNING OBJECTIVES

1	Core Principle	9	Scoped out assets
2	What is a qualifying asset	10	Recognition
3	What Borrowing Costs include	11	Example demonstrating Borrowing Costs eligible for capitalisation
4	How to apply Effective Interest Method	12	How to calculate capitalisation rate with numerical example
5	Example illustrating zero-coupon bonds	13	Weighted average borrowing
6	Ascertain effective rate of interest	14	Excess of carrying amount of qualifying asset – Application of Ind AS 36
7	How to account for exchange differences arising from foreign exchange borrowings	15	Time period of capitalisation
8	What comprises qualifying assets		



# Ind AS 24 – Related Party Disclosures



## LEARNING OBJECTIVES

1 What is a related party

2 Features

3 Examples of related party transactions

4 Things to consider when related party is a person

5 What is Key management personnel

6 Examples illustrating conditions when an entity is related to a reporting entity

7 Examples of instances that are not related

# Ind AS 33 – Earnings per Share



## LEARNING OBJECTIVES

1 What is Earnings per Share (EPS)

2 Applicability of EPS

3 Ways in which EPS should be shown

4 What is basic EPS and its objective

5 Example to calculate weighted average number of shares

6 Ordinary shares, Bonus shares and Rights shares

7 Why weighting not required for Bonus issue with example

8 Numerical examples illustrating Bonus shares

9 How to calculate EPS when there are Rights shares

10 Theoretical ex-rights value per share

11 Diluted EPS with example

# Ind AS 36 – Impairment of Assets



## LEARNING OBJECTIVES

1	What is impairment loss	12	Reversing an impairment loss
2	Recoverable amount	13	Calculate impairment and its reversal after revaluation
3	Fair value less costs of disposal	14	Numerical examples illustrating impact on PL and OCI
4	Value in use	15	Cash-generating unit (CGU)
5	Criteria for recognising an impairment loss	16	Determination of recoverable amount of an individual asset
6	How to ascertain impairment of assets	17	How to allocate impairment loss for a CGU
7	Estimating value in use	18	Treatment of goodwill
8	Applying appropriate discount rate	19	Reversing an impairment loss for a CGU
9	Significance of time value of money	20	Numerical example interpreting provisions in the standard
10	Effect of deferred taxes in PL when there is an impairment		
11	Recognising and measuring an impairment loss		

# Ind AS 37 – Provisions, Contingent Liabilities and Contingent Assets



## LEARNING OBJECTIVES

1	What is a provision	12	Contingent asset
2	Meaning of liability	13	Cases where contingent asset is recognised
3	Conditions for recognition of provision	14	How to measure a provision
4	Legal obligation	15	Reimbursement
5	Constructive obligation	16	Use of provision
6	Obligating event	17	Future operating losses
7	Journal entries	18	Onerous contracts
8	Concept of finance cost	19	Decommissioning, Restoration and Similar Liabilities
9	Contingent liability	20	Restructuring
10	Why contingent liability is not recognised	21	Numerical examples illustrating accounting of provision
11	Summary of the main requirements		

# Ind AS 38 – Intangible Assets



## LEARNING OBJECTIVES

- |   |  |    |  |
|---|--|----|--|
| 1 | What is intangible asset                               | 9  | Examples of research phase and development phase                           |
| 2 | Essential feature of non-monetary asset                | 10 | Conditions required to recognise intangible asset in the development phase |
| 3 | Identification of an intangible asset                  | 11 | Subsequent measurement   |
| 4 | Recognition criteria                                   | 12 | Assessment of useful life in order for basis of amortisation               |
| 5 | Examples of intangible assets when separately acquired | 13 | Derecognition  |
| 6 | Ways in which intangible assets can be recognised      | 14 | Numerical examples to illustrate the important concepts                    |
| 7 | 2 phases of internally generated intangible assets     |    |  |
| 8 | Treatment of research phase and development phase      |    |  |

# Ind AS 41 – Agriculture



## LEARNING OBJECTIVES

- |   |   |    |   |
|---|---|----|---|
| 1 | What is Agriculture   | 10 | Application of Ind AS 2   |
| 2 | Types of agricultural activity                                  | 11 | Recognition and Measurement   |
| 3 | Definition of harvest   | 12 | How to account when there is no separate market for biological assets |
| 4 | Aspects of biological assets                                    | 13 | Gains and losses on initial recognition                               |
| 5 | Features of Bearer plant  | 14 | Reason for fair value cannot be measured reliably                     |
| 6 | Biological transformation                                       | 15 | Government grants related to a biological asset                       |
| 7 | Qualitative and quantitative changes                            |    |   |
| 8 | Common features of agricultural activity                        |    |   |
| 9 | Distinguish between agricultural produce and product of harvest |    |   |

# Ind AS 105 – Non-current Assets Held for Sale and Discontinued Operations



## LEARNING OBJECTIVES

1	What are non-current assets	10	Explanation to why such assets are scoped out of this standard
2	Difference between Held for sale and Held and used	11	Subsequent measurement
3	Separate classification in Balance Sheet	12	Measurement of Disposal Group held for Sale
4	What is a disposal group	13	How to calculate impairment
5	Features of a cash-generating unit	14	Examples illustrating allocation of impairment on a pro-rata basis
6	Firm purchase commitment	15	Presentation
7	Factors to consider for selling plan	16	Discontinued operations
8	Measurement	17	Aspects of component of an entity
9	5 assets that do not fall under measurement provisions	18	Disclosure requirements

# Ind AS 106 – Exploration for and Evaluation of Mineral Resources



## LEARNING OBJECTIVES

1	Accounting significance	8	Determination of technical feasibility and commercial viability
2	3 important factors to consider when applying this Standard	9	Difference between tangible assets and intangible assets with examples
3	Process for exploration and evaluation of mineral resources	10	When to recognise a provision
4	How are assets measured	11	Measurement after Recognition
5	Decommissioning liability	12	Reclassification criteria with examples
6	Application of Ind AS 37	13	Impairment indicators
7	Examples of expenditure included in exploration and evaluation		

# Ind AS 108 – Operating Segments



## LEARNING OBJECTIVES

1	What is component of an entity	7	Quantitative thresholds
2	Aspects of Operating Segments	8	Materiality concept
3	Factors to determine Operating Segments	9	Factors to consider for operating segments
4	Who is a Chief Operating Decision Maker	10	Example to illustrate identification of reportable segments
5	Aggregation criteria		
6	Which segments can be similar		

# Ind AS 113 – Fair Value Measurement



## LEARNING OBJECTIVES

1	Objectives of fair value	12	Characteristics of market participants
2	What is Framework	13	Strategic buyer
3	Pareto optimality in business	14	Financial buyer
4	3 important aspects of fair value measurement	15	Fair value at initial recognition
5	Definition of fair value	16	Entry price and exit price
6	Orderly transaction	17	Valuation techniques
7	Indicators for transactions that are not orderly	18	Observable and unobservable inputs
8	Principal market	19	Approaches – Market, Cost and Income
9	Most advantageous market	20	Measurement
10	Transaction costs	21	Highest and best use
11	Transport costs	22	Unit of account

# Ind AS 115 – Revenue from Contracts with Customers



## LEARNING OBJECTIVES

1	Definition of revenue	22	Licensing
2	What are ordinary activities	23	Difference between access and use
3	What is a contract and a customer	24	Step 3 – Determine the transaction price
4	Core principle	25	Variable consideration
5	When to recognise revenue and at what amount	26	Refund liabilities with numerical example
6	Performance obligation	27	Accounting for sale with a right of return
7	Transaction price	28	Constraining estimates of variable consideration
8	Contract liability and contract asset	29	Accounting for significant financing component
9	Receivable	30	Non-cash consideration
10	5-step model for Ind AS 115	31	Consideration payable to a customer
11	Step 1 – 5 criteria for Identifying the contract	32	Customers' unexercised rights
12	Existence of a contract	33	Step 4 – Allocate the Transaction Price to Performance Obligations
13	Combination of contracts with numerical example	34	Stand - alone selling price (SASP)
14	Contract modifications	35	Allocation based on SASP
15	Step 2 – Identifying performance obligations	36	Estimation of SASP
16	Distinct goods or services	37	Adjusted market assessment approach
17	Accounting for warranties with numerical example	38	Expected cost plus a margin approach
18	Customer option for additional goods or services	39	Residual approach
19	Customer loyalty program	40	Allocation of a discount with numerical example
20	Non-refundable upfront fees	41	Allocation of variable consideration
21	Principal versus agent considerations		

# Ind AS 115 – Revenue from Contracts with Customers (Continued)

42	Changes in the Transaction Price	52	A forward or a call option
43	Step 5 - Satisfaction of Performance Obligations	53	Put option
44	Definition of control	54	Consignment arrangements with numerical example
45	Benefits of an asset	55	Indicators of a consignment arrangement
46	When revenue should be recognised at a point in time or over time	56	Bill-and-hold arrangements
47	Performance Obligations satisfied over time	57	Customer acceptance
48	Performance Obligations satisfied at a point in time	58	Contract costs
49	Measuring progress	59	Costs to obtain a contract
50	What is output method and input method	60	Costs to fulfill a contract
51	Repurchase agreements	61	Amortisation and impairment
		62	Presentation

# Ind AS 116 – Leases



## LEARNING OBJECTIVES

1	Economics of a lease	25	Right to direct the use of identified asset
2	Difference between a lessor and lessee	26	How and for what purpose the asset is used
3	Lease payments	27	Protective rights
4	Objective of this standard	28	Assessment of whether a contract is, or contains, a lease
5	Recognition for a lessor and lessee	29	Separating components of a contract for a lessee and lessor
6	Right-of-use asset	30	Worked Example 1 – Initial measurement of lease liability
7	Lease liability	31	Lease term
8	Net investment in the lease	32	Lessee: Recognition and measurement
9	Lease receipts	33	Initial Recognition of Lease Liability and Right-of-use Asset
10	Measurement process	34	Worked Example 2 – How to account for in-substance fixed payments and effect in PL
11	Presentation	35	Worked Example 3 – Calculate right-of-use asset
12	Importance of disclosures	36	Treatment of variable lease payments
13	Types of leases	37	Subsequent measurement
14	Variety of risks and rewards	38	Worked Example 4
15	Combination of contracts	39	Reassessment of the lease liability
16	Separating components of a contract	40	Lease modifications
17	Recognition exemptions	41	Worked Example 5 – Accounting for lease modifications when there is an increase in lease term
18	Short-term leases	42	Worked Example 6 – Accounting for lease modifications when there is increase in scope
19	Underlying asset is of low value		
20	New lease for a short-term lease		
21	Identified asset		
22	Substantive substitution rights		
23	Portion of assets		
24	Economic benefits		



# Ind AS 116 – Leases (Continued)

<b>43</b>	Lessor: Lease classification	<b>51</b>	Operating leases
<b>44</b>	Finance leases: Recognition and measurement	<b>52</b>	Lease modifications of an operating lease
<b>45</b>	Initial measurement of the lease payments included in the net investment in the lease	<b>53</b>	Worked Example 10
<b>46</b>	Worked Example 7 – Finance lease	<b>54</b>	Sublease classification
<b>47</b>	Manufacturer or dealer lessors	<b>55</b>	Sale and leaseback transactions
<b>48</b>	Worked Example 8	<b>56</b>	Transfer of the asset is a sale
<b>49</b>	Worked Example 9	<b>57</b>	Worked Example 11
<b>50</b>	Accounting for finance lease modifications by a lessor	<b>58</b>	Accounting for potential adjustments
		<b>59</b>	Worked Example 12
		<b>60</b>	Transfer of the asset is not a sale

# Ind AS 27 – Separate Financial Statements



## LEARNING OBJECTIVES

1 What are Separate Financial Statements

2 Objective and Scope of Ind AS 27

3 Different aspects of SFS

4 Preparation

5 Accounting treatment

6 When entity ceases to be investment entity

7 When entity becomes an investment entity

8 Dividends

9 Reorganising the structure of a group

10 Reference to Conceptual Framework

11 Primary Financial Statements

12 Combined Financial Statements

13 Unconsolidated Financial Statements

14 Consolidated Financial Statements

# Ind AS 28 – Investments in Associates and Joint Ventures



## LEARNING OBJECTIVES

1 Objective

2 What is an associate

3 Joint venture

4 Significant influence

5 Financial and operating policies

6 Characteristics

7 Existence of significant influence

8 Equity method with examples

9 Changes in ownership interest with example

10 Equity method procedures with example

11 Upstream and downstream transactions

12 Reduction in NRV of assets

13 Contribution of non-monetary assets

14 Commercial substance

15 Equity interest

16 Accounting for investment

17 Determining entity's share of the associate or joint venture

18 Entity's net investment

19 When entity's interest is reduced to zero

20 Impairment losses

# Ind AS 103 – Business Combinations



## LEARNING OBJECTIVES

1	Definition of a business	23	Acquired contract
2	Ordinary activities	24	Identifying a Business Combination
3	Elements of a business	25	Structure of a Business Combination
4	What is input, process and output	26	Acquisition method
5	Features of business combination	27	Identifying the acquirer
6	Who is an acquirer and acquiree	28	Nature of investments
7	Definition of control	29	Accounting for using the equity method
8	Mergers of equals and true merger	30	Determining the acquisition date
9	When it is an asset acquisition or business combination	31	Recognition Principle
10	Difference between asset acquisition and business combination	32	Recognition Conditions
11	Optional Concentration Test	33	Classifying or designating identifiable assets acquired and liabilities assumed in a business combination
12	Applying the Concentration Test	34	Examples for different accounting
13	Fair value of gross assets acquired	35	Exceptions
14	Single identifiable asset	36	Measurement Principle
15	Examples of single identifiable asset	37	Non-controlling Interest (NCI)
16	Group of similar identifiable assets	38	Calculation of NCI and goodwill under both methods
17	Which assets are not similar assets	39	Exceptions to the recognition or measurement principles
18	Examples of group of similar identifiable assets	40	Contingent Liabilities
19	Determining the concentration criteria	41	Example of Contingent Liabilities
20	Assessing whether an acquired process is substantive	42	Exceptions – Income Taxes
21	Evaluation when outputs are not present	43	How DTA or DTL affects the amount of goodwill or bargain purchase
22	Evaluation when outputs are present		

# Ind AS 103 – Business Combinations (Continued)

<b>44</b>	Employee Benefits	<b>58</b>	Measurement Period
<b>45</b>	Indemnification assets	<b>59</b>	Determining what is part of Business Combination
<b>46</b>	Leases in which the acquiree is the lessee	<b>60</b>	Arrangement for contingent payments to employees or selling shareholders
<b>47</b>	Reacquired rights	<b>61</b>	Assets with uncertain cash flows
<b>48</b>	Pre-existing relationship	<b>62</b>	Assets subject to operating leases in which the acquiree is the lessor
<b>49</b>	Assembled workforce and other items that are not identifiable	<b>63</b>	Assets that the acquirer intends to use in a different way
<b>50</b>	Share-based payment transactions	<b>64</b>	Non-controlling interest (NCI) in an acquiree
<b>51</b>	Assets held for sale	<b>65</b>	Acquisition related costs
<b>52</b>	Recognising and Measuring Goodwill or a Gain from a Bargain Purchase	<b>66</b>	Subsequent measurement and accounting
<b>53</b>	Bargain Purchase with example	<b>67</b>	Contingent liabilities
<b>54</b>	Consideration transferred with example	<b>68</b>	Indemnification assets
<b>55</b>	Contingent consideration	<b>69</b>	Several numerical examples illustrating how to consolidate BS, PL, OCI and SOCE
<b>56</b>	Business Combination achieved in stages		
<b>57</b>	A Business Combination achieved without transfer or consideration		

# Ind AS 110 – Consolidated Financial Statements



## LEARNING OBJECTIVES

1	Essence of consolidated financial statements	16	When voting cannot have a significant effect on an investee's returns
2	What is control	17	Exposure, or rights, to variable returns from an investee
3	Power over an investee	18	What affects the amount of the investor's returns
4	Existing rights	19	Relationship with other parties
5	Relevant activities with examples	20	What are de facto agents
6	Protective rights with examples	21	Accounting requirements
7	Purpose and design of an investee	22	Non-controlling interests
8	Power with a majority of voting rights	23	Loss of control
9	Majority of the voting rights but not power	24	Recognition and derecognition
10	Power without a majority of the voting rights	25	What is an investment entity
11	Contractual arrangement with other vote holders	26	Characteristics of an investment entity
12	Rights from other contractual arrangements	27	Investment entities – exceptions to consolidation
13	Investor's voting rights with examples		
14	Potential voting rights with examples		
15	Example of rights that can give an investor power		

# Ind AS 111 – Joint Arrangements



## LEARNING OBJECTIVES

1	What is a joint arrangement	11	Assessing the terms of the contractual agreement
2	Party to a joint arrangement	12	Assessing other facts and circumstances
3	Contractual arrangement	13	Classification of Joint Arrangement structured through a separate vehicle with examples
4	Joint control	14	Joint operations
5	Assessing joint control with examples	15	Accounting for sales or contributions of assets to a joint operation
6	Types of joint arrangement	16	Joint operation – other considerations
7	Classification of a joint arrangement	17	Joint ventures
8	Structure	18	Disclosures of interests in joint arrangements
9	Structured through a separate vehicle		
10	Legal form of the separate vehicle		

# Ind AS 112 – Disclosure of Interests in Other Entities



## LEARNING OBJECTIVES

1	What is interest in another entity	9	Significant judgements and assumptions
2	Contractual and non-contractual involvement	10	Other disclosures
3	Purpose and design	11	Investment entity status
4	Consideration of risks	12	Interest in subsidiaries
5	Evidence of interest in another entity	13	Composition of the group
6	Objective	14	Disclosures for each subsidiary that has NCI
7	Meeting the objective	15	Nature and extent of significant restrictions
8	Separate presentation of information	16	Consolidated structured entities

# Ind AS 112 – Disclosure of Interests in Other Entities (Continued)

17	Nature and changes in risks associated	26	Disclosures for difference in date and period
18	Disclosures for financial and other support	27	Unrecognised share of losses
19	Losing control of a subsidiary	28	Risks associated with an entity's interests in joint ventures and associates
20	Interest in unconsolidated subsidiaries	29	Interests in unconsolidated structured entities
21	List of disclosures required	30	Nature of interests
22	Interests in joint arrangements and associates	31	Unconsolidated structured entities (USE)
23	Nature, extent and financial effects of an entity's interests in joint arrangements and associates	32	When an entity has sponsored an USE
24	Disclosures for each joint venture and associate	33	Disclosures for nature of risks
25	Disclosures that need not be provided by an investment entity	34	Disclosures when financial support has been provided to USE