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Practical Guide to Financial Instruments, 1e Santosh Maller, 2021-05-15 About the book Accounting for financial instruments under Ind AS is generally complex In India we do not have much of a history of a comprehensive and robust accounting framework for financial instruments Historically accounting for financial instruments is primarily based on form rather than the contractual terms of instruments Focus on accounting for financial instruments started only since 2007 Owing to global financial crisis which raised issues regarding accounting treatment of financial instruments various accounting standards setting bodies examined the robustness of accounting for financial instruments Further Ind AS transition resulted in high quality principles based globally comparable financial reporting of large Indian companies Accounting for financial instruments under Ind AS is quite robust and comprehensive Towards this end this book attempts to provide insights and in depth analysis on interpretative issues and complex principles in the Ind ASs dealing with financial instruments The requirements of Ind AS 32 Financial instruments Presentation Ind AS 109 Financial instruments and Ind AS 107 Financial instruments Disclosures are extensively dealt with There are separate chapters addressing Scope of the requirements Debt equity classification Classification Recognition and Derecognition Subsequent measurement Fair values and impairment Hedge accounting Presentation and Disclosures Implications on key provisions of Companies Act 2013 ICAI s Guidance Note on Accounting for Derivative Contracts This book is intended to help the companies to identify Ind AS requirements that are relevant to them and evaluate various aspects of financial instruments accounting The book would be an immensely useful referencer for professionals practitioners and corporates Key features To simplify the reading experience the chapters include a brief easy to understand summary of the relevant topic followed by Frequently Asked Questions FAQs on the chapter Covers examples based illustrations of complex topics Covers case studies on hedge accounting with journal entries guidance for hedge documentation and effectiveness testing Includes real life extracts of

disclosures of financial instruments Covers the amendment related to LIBOR and other interbank offered rates IBORs issued by the Ministry of Corporate Affairs vide Companies Indian Accounting Standards Amendment Rules 2020 on 24 July 2020 Covers key implications of Ind AS under Companies Act 2013 About the book *A practical guide to the duties of churchwardens* Charles Grevile Prideaux,1857 *A Practical Guide to Company Law, as Amended by the Companies Act, 1900, Etc* Edward MANSON,1900 **The Joint Stock Companies Practical Guide with the Text of the Companies Act, 1929** Albert Crew,1929 **A Practical Guide to Section 16** Stanton P. Eigenbrodt,2003-01-01 Refers to Section 16 of the Securities Exchange Act of 1934 *A Practical Guide to Company Law* Edward Manson,Great Britain,1901 **The Law Times** ,1863 **The Strategic Procurement Practice Guide** Ulrich Weigel,Marco Ruecker,2017-06-22 This practice guide on procurement strategy brings together methods and tools used by global purchasers across different industries The authors lay major focus on the themes of global sourcing risk management and the dynamic topic of negotiation strategy The authors present their perspectives on all important questions of strategic procurement such as how to manage a heterogeneous supplier structure across different branches and how to deal with partners from diverse cultures How to solve procurement crisis and proactively avoid them How does off shore team management work and how to increase the value add for both internal and external purchasing These themes are discussed along with numerous practice based cases The authors lay an ideal ground for global purchasers to help with their strategic and operational needs including technological topics such as e procurement **Madhukar Hiregange's A Practical Guide to GST Audits and Certification CA** Madhukar Hiregange,Shri B.S.V. Murthy,CA Mahadev. R,CA Ravi Kumar Somani,2021-03-15 About the Book The fourth edition of this book has been written with a perspective to enable the taxpayers to ensure compliance with the applicable provisions of GST The vast experience of the four authors in consulting adjudicating judging and implementation of indirect taxes would immensely help the professionals implement GST provisions and conduct of audit in an easier way while providing value to their clients employers The book is divided into 5 parts as follows Part 1 Overview of GST law and insights on good accounting practices and professional opportunities from the perspective of GST Audit Part 2 Background of the Annual Returns role of professionals and a detailed clause by clause analysis with Practical FAQ s for filing the Annual Returns in Form GSTR 9 Part 3 Background of the GST Audit role of professionals and a detailed clause by clause analysis with Practical FAQ s for filing the Reconciliation statement in Form GSTR 9C Part 4 Checklists Formats FCQ s Templates and Practical Methodology of conducting GST Audit verification of documents transactions after evaluation of internal control reconciliations with tips to mitigate demand common errors to avoid Part 5 Customs Audit year end action points for taxpayers other GST Certifications and Departmental Audit Appendices containing the gist of important notifications guidance notes standards forms of audit under GST and important templates for ready reference of professionals

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