

CA FINAL FINANCIAL REPORTING

NEW COURSE



Notebook style **multicoloured**
Book penned by CA SJ



Brahmastra

Self Study Book. Explains all Concepts Simplifies all Concepts...



Introduction & Roadmap



Conceptual Framework



IndAS 1 and Schedule III

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first attempt success tutorials



Financial Instruments



Consolidation



Business Combination



Share Based Payments

FR Brahmastra

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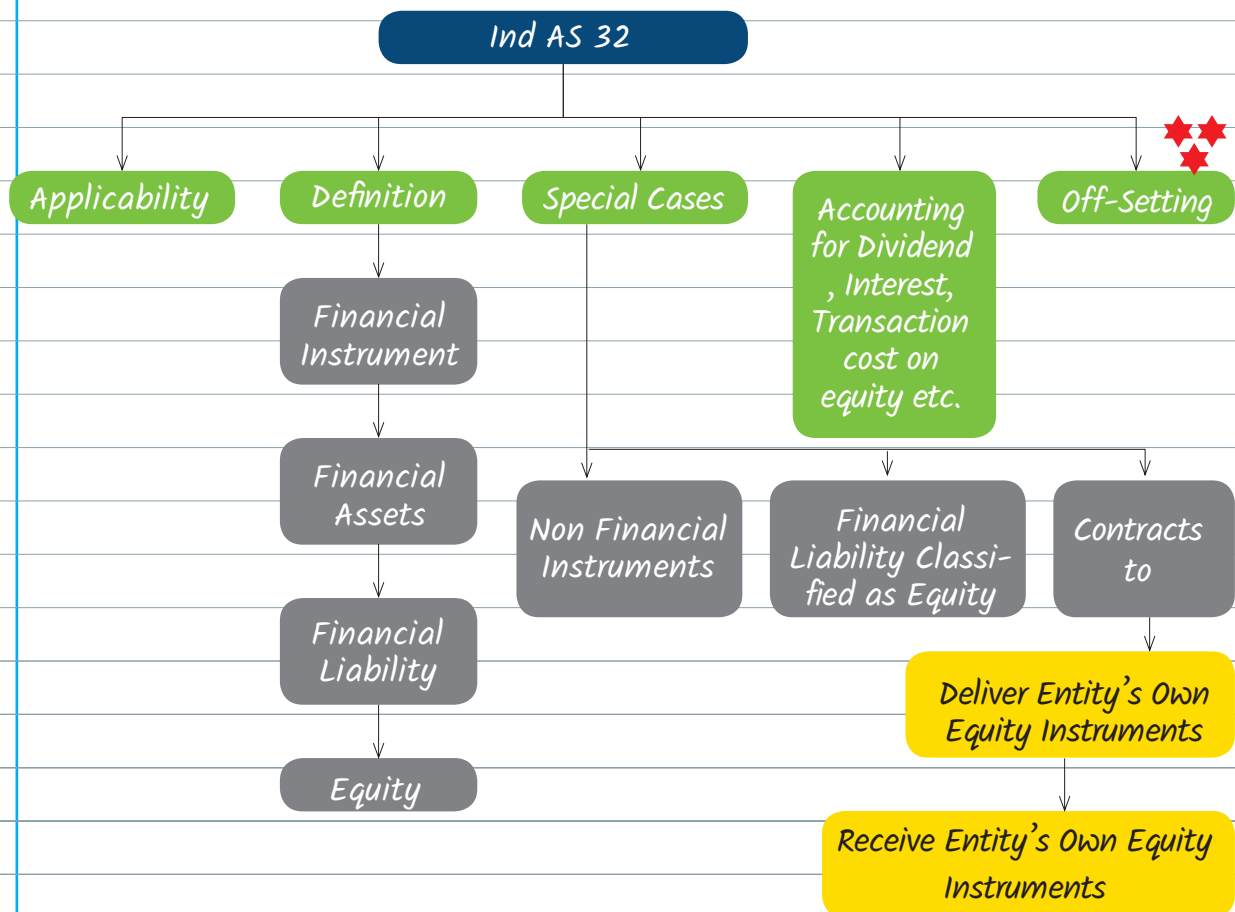
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Financial Instruments



Ind AS 32: Financial Instruments: Presentation



1. **Applicability-(Exclusions):**

a) **Investment in Subsidiary/J.V./Associate: (in Equity Instrument)**

- i. **In Consolidated F.S.:** Accounted for as per Ind AS on Consolidation i.e.
 - Subsidiaries: Ind AS 110
 - JV/Associate: Ind AS 28
- ii. **In Standalone F.S.:** Accounted for as per Ind AS 27, Ind AS 27 gives option to value such investments at Cost or as per Ind AS 109

- b) **Share Based Payments:** Ind AS 102 applies to share based payments
- c) **Employee Benefits:** Ind AS 19 prescribes accounting for employee benefits hence Ind AS 109 is not applicable except situations where Ind AS 19 requires accounting to be done as per Ind AS 109 & Treasury shares for employees
- d) **Provisions (Liability/Payables related):** Accounted for under Ind AS 37 etc
- e) **Insurance Contract (Issuer):** Ind AS 104 Applies
- f) **Loan Commitments (Exclusion of Ind AS 109):** Commitments to take/give a loan will not be covered under Financial Instruments unless it is measured at FVTPL, has been given at less than market rates or derivative in nature. Impairment requirements may apply.
- g) **Leases:** Covered under Ind AS 116
 - Financial Guarantees covered under Financial Instruments.

2. Definitions: (simplified)

2.1 **Financial Instruments:** Financial Asset for one entity and Financial Liability or Equity Instruments for another entity.

2.2 **Financial Asset :** Financial Asset is

- a) Cash
- b) Equity instruments of another entity
- c) Contractual right to receive, Cash or Equity Instruments of another entity or another Financial Asset
- d) Contracts to exchange Financial Asset under conditions that are potentially favorable

2.3 **Financial Liability:** Financial Liability is “Contractual Obligation” to -

- a) Pay Cash or Deliver Financial Asset
- b) Exchange Financial Asset under Conditions that are potentially unfavorable
- c) Deliver equity instruments of entity in variable number.

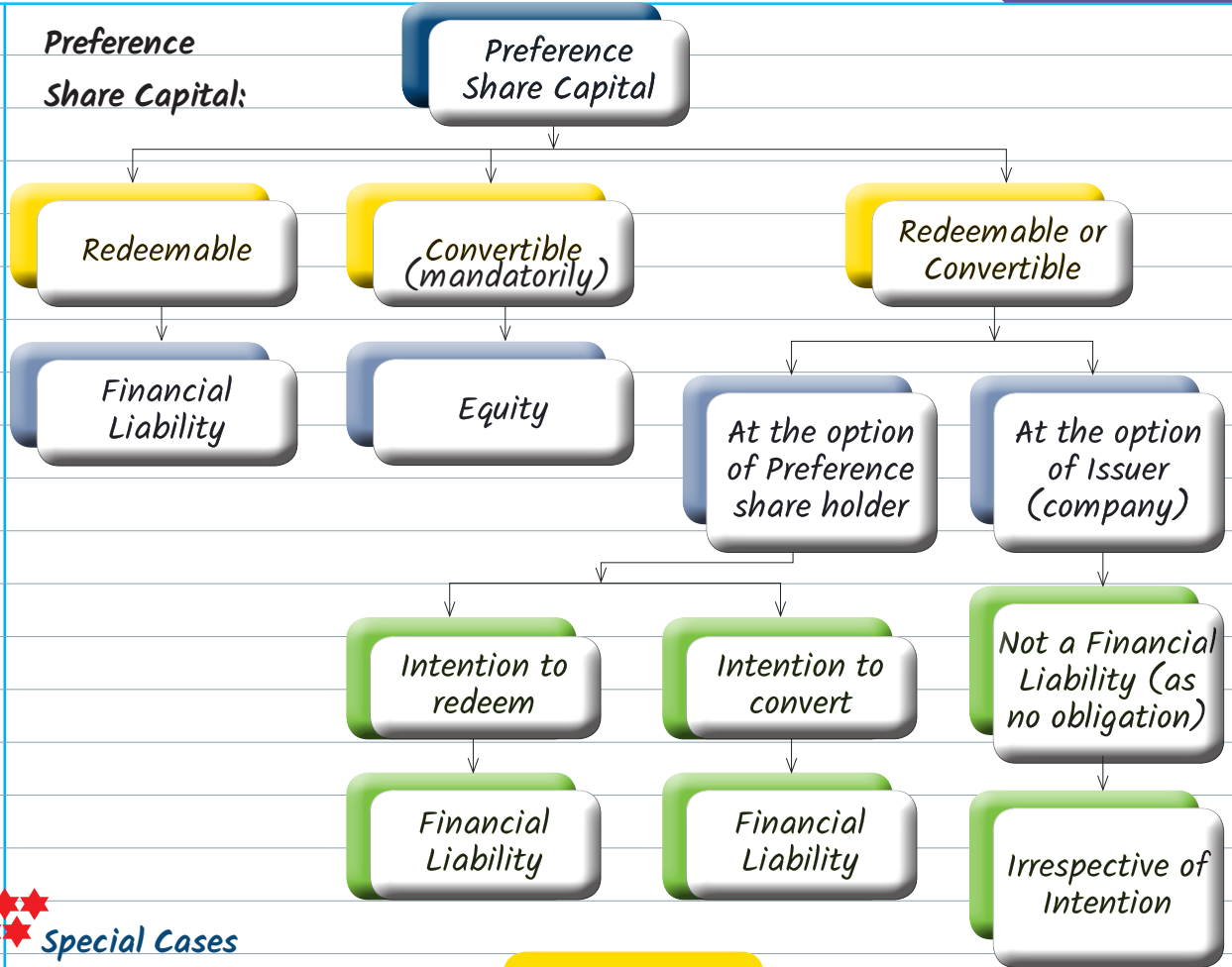
2.4 **Equity Instruments:** Equity Instruments represents “Residual Interest” in net assets of company.

2.5 **Obligation:** Liability that is not in the hands of the entity to be avoided.

2.6 **Liability:** Entails probable outflow of economic resources.

2.7

Preference Share Capital:



3.

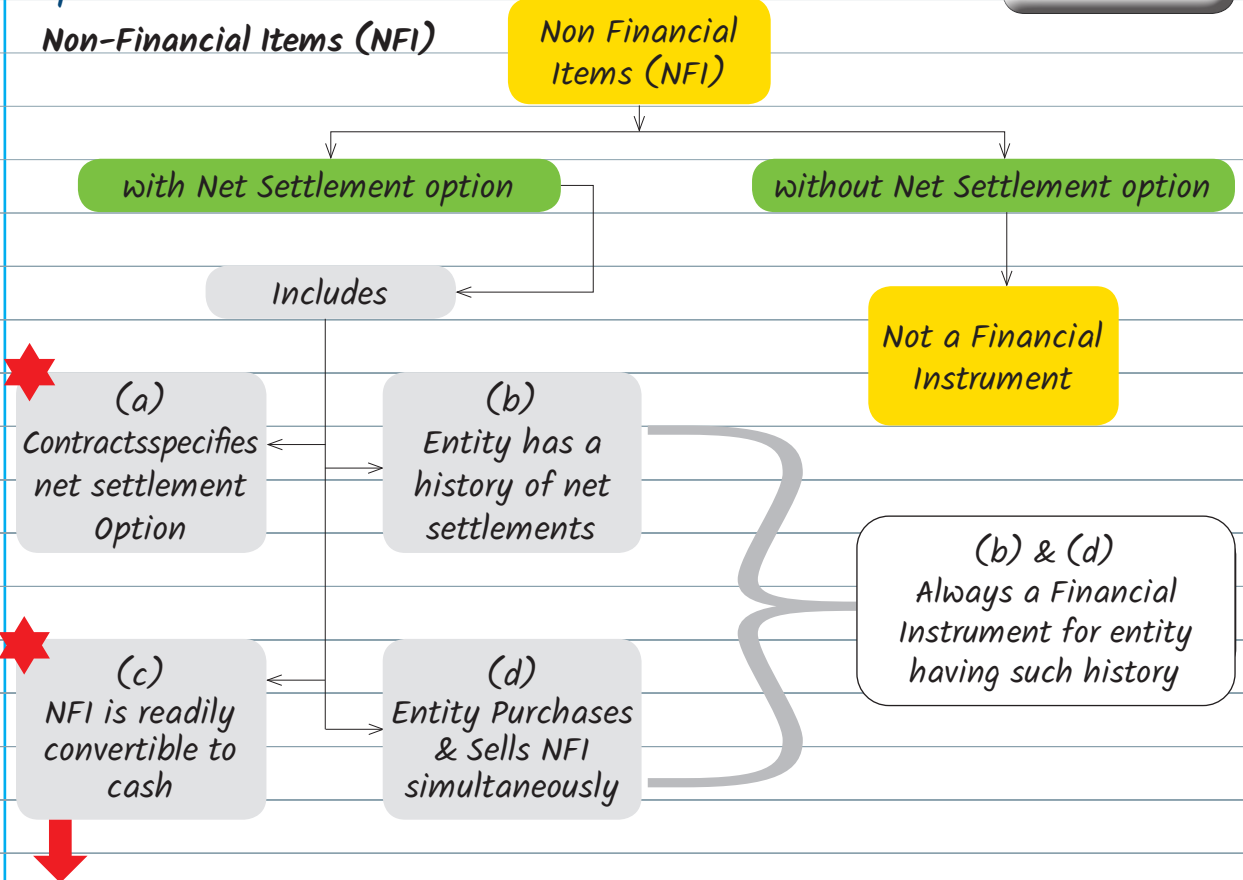


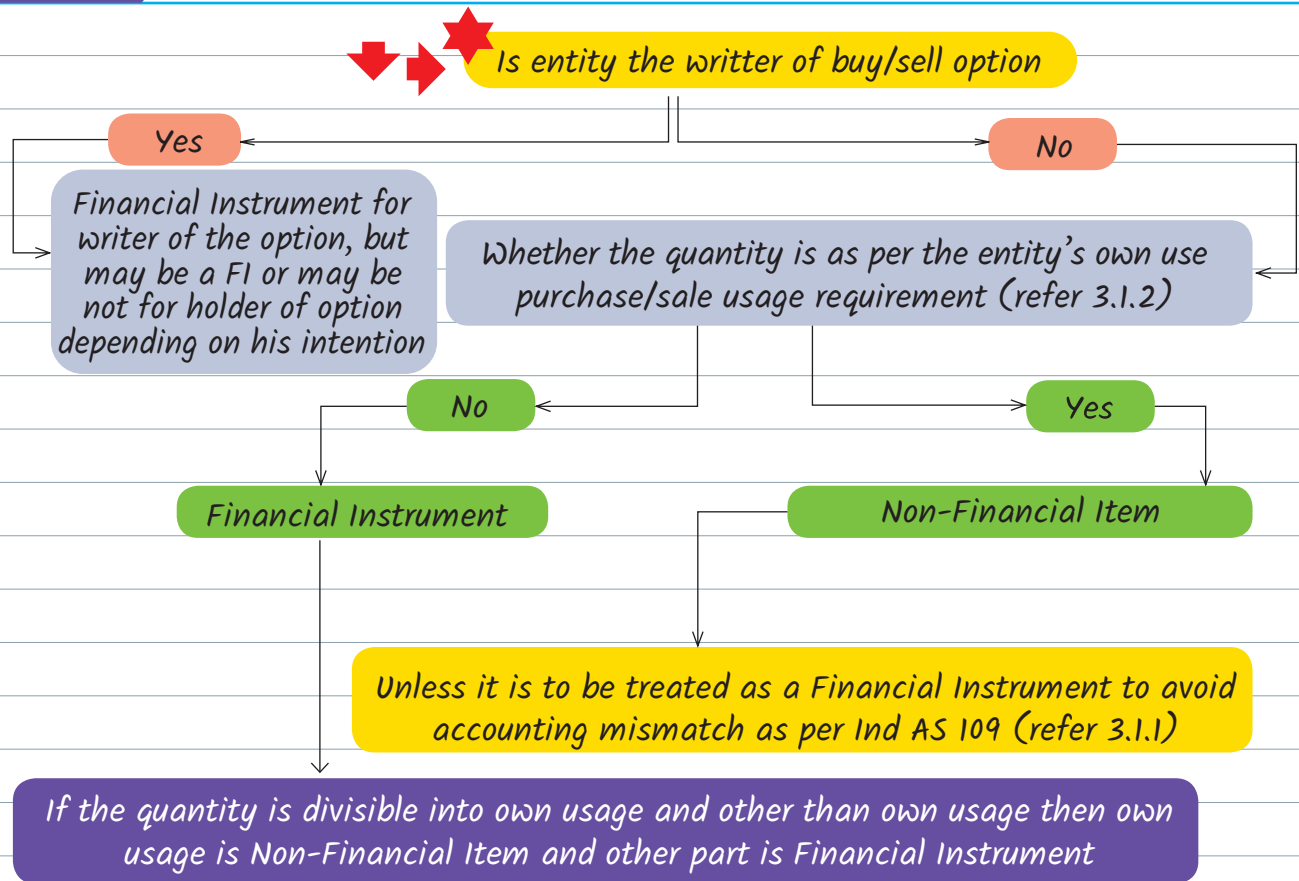
Special Cases

3.1

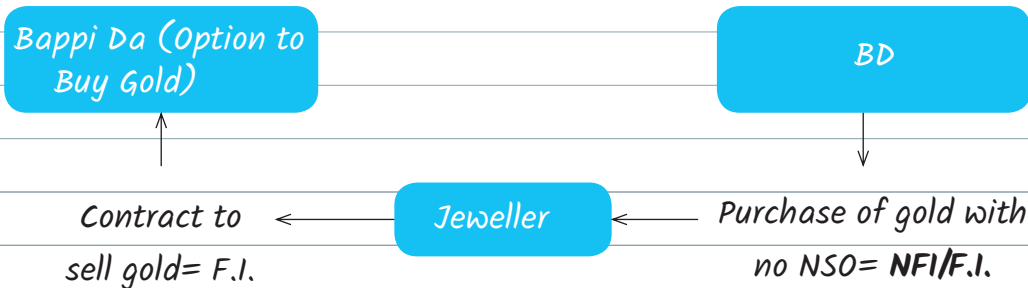
Non-Financial Items (NFI)

Non Financial Items (NFI)





3.1.1 Accounting Mismatch:



Where two inter-connected contracts create an Asset or a Liability that are classifiable under different heads/accounted under different methods, it is termed as accounting mismatch.

Examples

1. Fixed interest loan taken to acquire a speculative investment like equity shares: Mismatch of accounting method (both Financial Asset & Financial Liabilities to be valued using same method, Fair value method in this case)
2. Contract to buy a NFI along with another contract to deal in similar items but classifiable as Financial Instruments: Mismatch of Classification of contract (Para 2.5 requires that both contracts to be classified as Financial instruments)

3.2

Own Use Exemption:

Ind AS 32 prescribes that if entity:

- Enters into a contract to buy/sell a Non-Financial item to meet its own expected requirement for purchase/usage/sale; and
- Continues to hold the contract to meet its requirement then such contract will be classified as a Non-Financial item (except if it leads to accounting mismatch)

E.g. Contract with net settlement option- Show classification on initial recognition and at year end :

	Intention		Classification		Accounting for Reclassification
	Initial Date	Year End	Initial Date	Year End	
1	Delivery		NFI	NFI	-
2	Delivery	Net Settlement	NFI	FI	Recognise FA/FL on such contract at year end
3	Net Settlement	Net Settlement	FI	FI	-
4	Net Settlement	Delivery	FI	FI	Note 1

Note 1:- Own use exemption to classify a contract with Net settlement option as a NFI applies only when intention is to meet own usage requirement (to give delivery) both at the time of initial date and subsequently. Hence, if initially intention was net settlement then entity cannot subsequently reclassify the contract to non-financial item.

OPTIONS (AS PER IND AS 109)

Whether it is PUT or CALL decided based on
Holder of Option

- Put Option: Holder has Right to Sell
- Call Option: Holder has Right to Purchase

3.2 Financial Liability Classified as Equity:

Puttable
Financial
Instrument
(PFI)



Para 16A:

1. PFI have right to claim only proportional share in net asset (PSNA) of the company
2. PFI should be **most sub-ordinate** instruments
3. PFI to have **identical rights** with the most sub-ordinate instruments
4. **No fixed or minimum or committed cash flow entitlements**
5. Total cash flows over the term of PFI = PSNA



Para 16B:

There are no other Financial Instruments or Contract that:

1. Have effect of fixing/changing the cash flows of PFI; and
2. In effect have a PSNA of entity

Instruments
Entitled to
PSNA on
Liquidation



Para 16C: (PSNA on Liquidation of Company)

1. FI have right to claim only proportional share in net asset (PSNA) of the company
2. FI should be **most sub-ordinate** instruments
3. FI to have **identical rights** with the most sub-ordinate instruments
4. Para 16C = Condition 1+2+3 of Para 16 A



Para 16D:

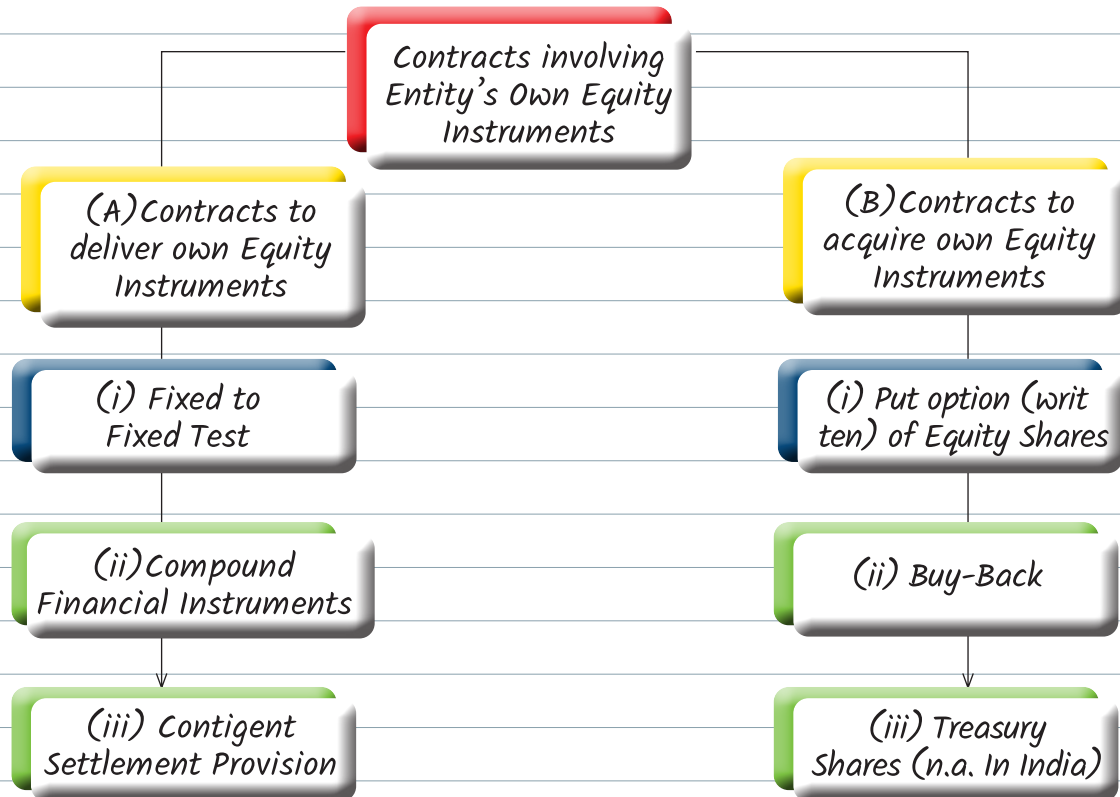
There are no other Financial Instruments or Contract that:

1. Have effect of fixing/changing the cash flows of PFI; and
2. In effect have a PSNA of entity

Para 16D = Para 16B

Such Instruments are to be classified/presented under equity & not financial liability, categorised as PFI or Instruments entitled to PSNA only on liquidation under the heads of Equity Share Capital

3.3 Contracts involving Entity's Own Equity Instruments



A. Contracts to deliver Own Equity Instruments

A(i) Fixed to Fixed Test:

Financial Instrument, where entity is required to settle the obligation in its own equity shares, will be classified as equity instrument if and only if it meets the Fixed to Fixed Test i.e. :

- a) Number of equity shares to be issued are fixed. Against
- b) Fixed Consideration in return for issue of such equity shares.

Case	Consideration Given	Consideration Received	Classification
1	Variable	Variable	Financial Liability
2	Variable	Fixed	Financial Liability
3	Fixed	Variable	Financial Liability
4	Fixed	Fixed	Equity

If Consideration of Number of Shares are varying based on 'Time' then they will be considered as Fixed

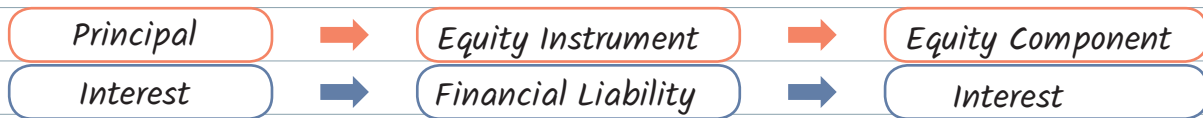
*** **Carve Out: FCCB:** If Fixed to Fixed test fails only due to the fact that the Financial Instruments involves foreign currency and consideration received changes only w.r.t forex fluctuations then it will be considered as meeting Fixed to Fixed test under Ind AS.

From the issuers point of view

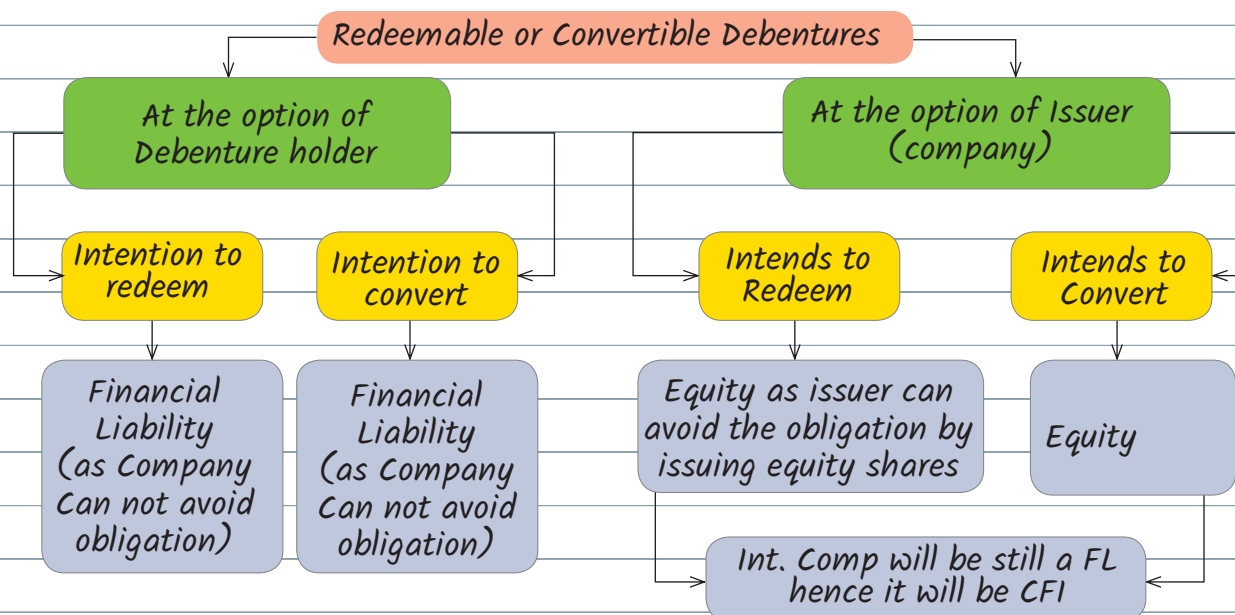
A(ii) Compound Financial Instruments (Instruments with the elements of Financial Liability + Equity)

- Compound Financial Instruments are Financial Instruments with Equity Component along with the Financial Liability;
 - Non-Derivative in Nature;
 - Accounting: Initial Recognition
- i) Separate Financial Liability and Equity Component
 - ii) No subsequent re-classification between Financial Liability and Equity Component
 - iii) Transaction cost, if any to be allocated proportionately to both Financial Liability & Equity Component

E.g. (1) Issued Convertible only Debentures

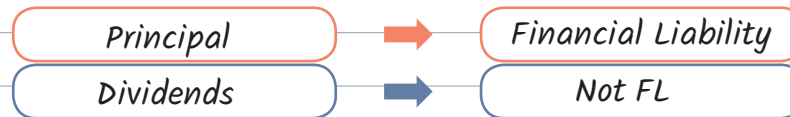


E.g.(2) Issued Convertible or Redeemable Debentures



In Conversion option, if there is only remote chance of conversion option being exercised (i.e. Option exists only in Legal form but there is no practical possibilities of being exercised) then Instrument is to be classified as a Financial liability

E.g.(3) Issued Redeemable Preference Shares with discretionary dividends but cumulative



Discretionary payments are adjusted directly from Equity (Reserves) and not treated as a Liability/Expense

Dividends on Preference Share Capital:

- Dividends on Preference Share Capital (PSC) is payable (obligation arises) only when company declares dividend,
- Hence Preference Share Holders (PSH) **do not have a right to demand dividends**, even in case of cumulative PSC, but only to get a preference in dividends whenever declared.
- Therefore **Preference dividends are not 'Mandatory' payments but 'Discretionary' payments** (unless question specifies otherwise)

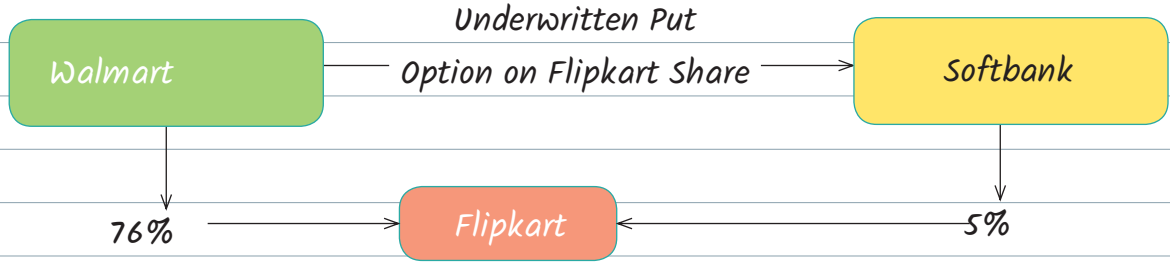
A(iii) Contingent Settlement Provision

If a contract has a contingent provision subject to which it may be settle in equity, then it will be classified as 'Equity' only if all contingencies lead to settlement in equity shares only. (in fixed numbers)

B. Contracts to receive Entity's Own Equity Instruments

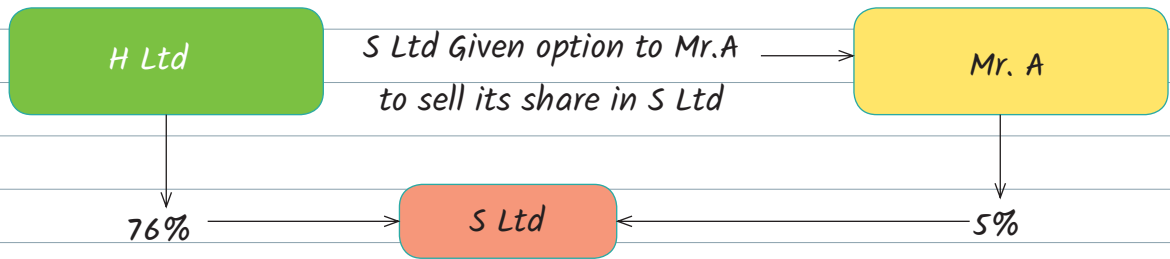
B(i) Company has written a Put Option on its Own Equity Instruments (Excluding PFI)

E.g. (1) Walmart has given option to Softbank Inc. to sell its shareholding in Flipkart (a subsidiary of Walmart) at predefined cash consideration.



- In Consolidated F.S. prepared by Walmart, 5% stake held by Softbank will be classified as Financial Liability instead of including in Non-Controlling Interest (NCI) As Walmart has given an option to Softbank hence it is liability for the walmart group
- Parent (Walmart) in Consolidated F.S. also classifies subsidiary's Puttable Financial Item held by Non-Controlling Interest as Financial Liability.

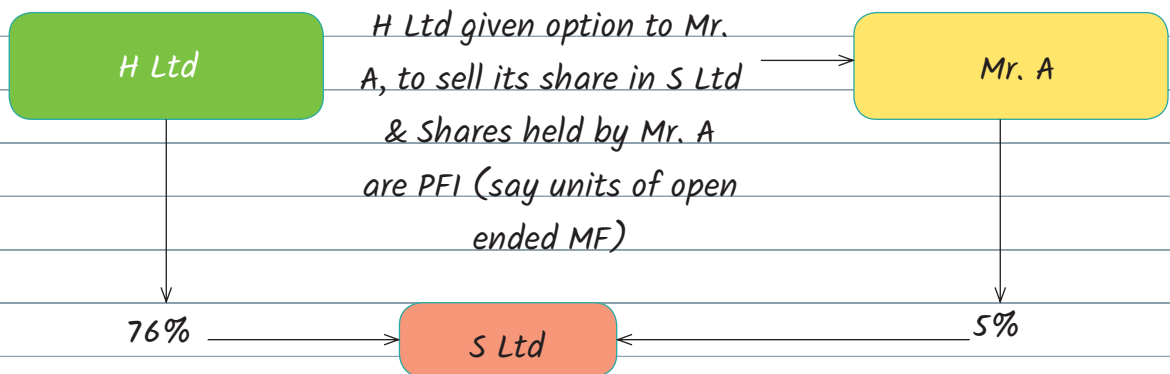
E.g.(2) (a)



Hint:

- Treated as Buy-Back in the Books of S Ltd (unless it is in the nature of PFI)

E.g. 2 (b)



Hint:

- Treated as PFI in the books of S Ltd; and
- In Consolidated F.S., H Ltd to show stake of Mr.A (In the nature of PFI) as Financial Liability and not Non-Controlling Interest (NCI).

B(ii)

Buy Back

E.g. - Company has announced a scheme to buyback its own equity instrument.

Hint: Since Company has announced a scheme, to Buy Back its own Equity Instrument, hence **company has created an obligation, which is to be settled in cash**, and therefore equity will now be reclassified to financial liability **on buy back** on the date when offer is given for buy-back

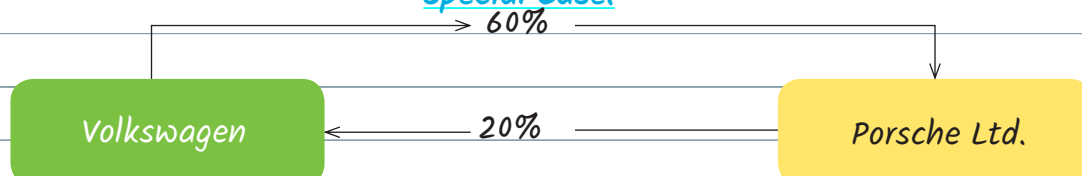
Journal Entry		
(1) On the date when buy-back offer given		
Equity Dr.		At Present value of Buy-Back Price
To Financial Liability		
(2) On Buy-back date		
Equity Share Capital Dr.		At Face Value At Face Value
To Equity		
FL Dr.		Buy Back Price
To Bank		Buy Back Price

Hence forth accounted as per Ind AS 109

B(iii)

Treasury Shares (not permitted in India)

- In India, shares bought back have to be cancelled within 7 days and cannot be held for further reissue.
- However, under reconstruction schemes approved by court, shares may be surrendered by shareholders and held to be reissued to creditors;
- When company acquires its own shares and holds it as Treasury Shares to be reissued to others at later date (usually outside India) then:
 - i. Share capital cannot be reduced as company has not cancelled its shares;
 - ii. Such treasury shares cannot be shown as asset, as company cannot invest in its own shares;
 - iii. Hence, company should present treasury shares as a deduction from share capital in 'Notes to Financial Statements' and net share capital will be presented in the Balance Sheet.

Special Case:

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Ind AS Volume II *Brahmastra*

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IND AS 12 : INCOME TAXES

1. **Ind AS applies to accounting for :**
 - a) Income tax whether under domestic or foreign tax laws
 - b) Withholding taxes on distribution of profits, known as DDT (now N.A. in India)
 - c) Unused tax credits or carried forward tax losses and unabsorbed depreciation

2. **Basic Principle governing Ind AS**
 - a) **Matching principle** is underlying principle on which Ind AS is based
 - b) It requires tax expense to be recognized for all income/ expenses accounted for, even if not taxed/deducted during the year under tax laws (provided they are in the nature of temporary differences)
 - c) Hence **tax expense = Current tax expense + Deferred tax expense**
 - d) Deferred tax expense can be positive or negative
 - e) Tax expense to be **recognised where income/expense is recognized** hence :
 - If income / expense recognized in P or L then tax expense in P&L
 - If income / expense recognized in OCI then tax expense in OCI
 - If income/expense recognized in reserves, then tax expense to adjusted in reserves

3. **Definition & Terms used**
 - a) **Tax Expenses =** Current tax expenses+ Deferred tax expense
 - b) **Current Tax Expense =** Tax on current year profits as per tax laws
 - c) **Deferred Tax =** Tax on taxable temporary difference (TTD) -Tax on deductible temporary difference (DTD)
Expense
 - d) **Temporary Difference =** Difference of **carrying amount** of asset, liability from its tax base except for difference mentioned in para 15/24
 - e) **Deferred Tax Liability =** Tax payable in future period on TTD
(DTL) (DTL ↑ leads to ↑ in DTE and Vice Versa)
 - f) **Deferred Tax Asset =** Tax recoverable in future period:
(DTA)
 - a) On DTD
 - b) On unused tax losses (i.e. carried forward losses), or
 - c) On unused tax credits (eg. MAT credit)(↑ in DTA reduces DTE and vice versa)
 - g) **Types of Temporary=** Difference between CA and TB of assets or liabilities
Difference (TD) T.D. may be:
 - (a) **TTD (Taxable temporary difference)** which are TD that are / will result in taxable amounts in future periods when the amount from asset/ liability is recovered / settled

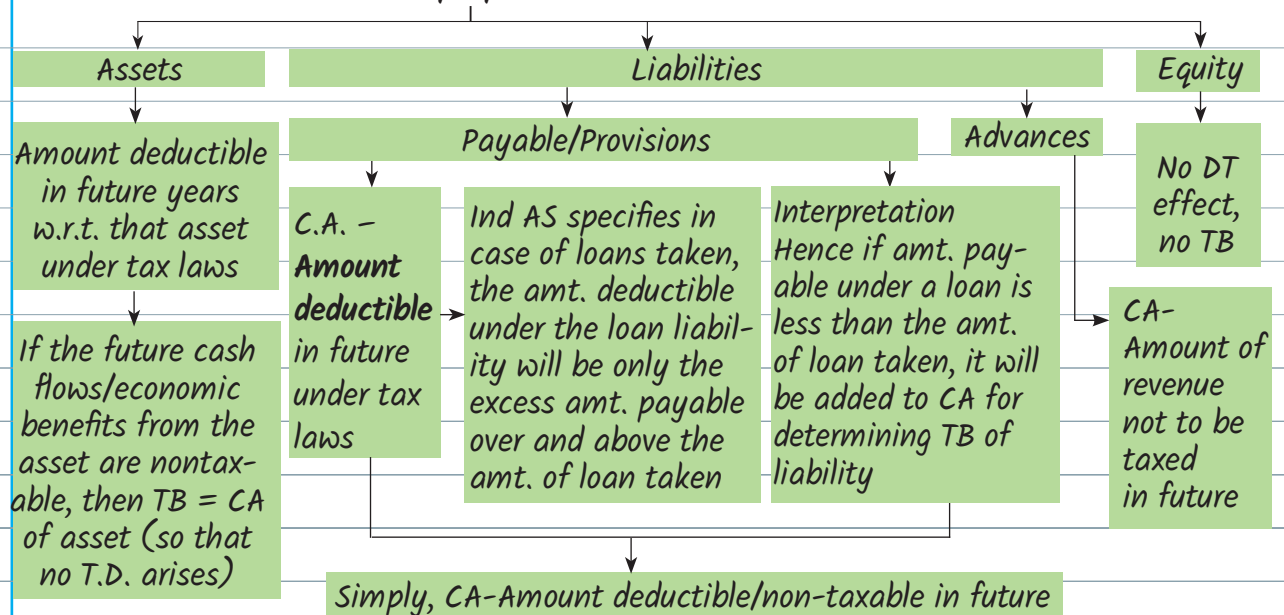
(b) **DTD (Deductible TD)** are T.D. that are/will result in amount that are deductible from tax profits in future period when amount of asset/liability is recovered or settled.

- h) **Future Tax Rates**
- ▶ Tax Rates relevant for taxing temporary difference in future
 - ▶ Tax rates **enacted or substantially enacted** by the end reporting period, with respect to future years, will be considered
 - ▶ However, tax rates that are enacted/substantially enacted **after the reporting date** & before approval of financial statements are **ignored** for DTA / DTL computations.
 - ▶ However, if change is material then change in rates to be disclosed

4. Deferred Tax Asset / Deferred Tax Liabilities

a) **Carrying Amount** = Carrying amount as per books of account / financial statement

b) **Tax Base** (as defined in Ind AS 12): For an **asset or liability** is the amount attributed to it for tax purpose



c) **DTD** = For Assets: Tax base (T.B.) - Carrying amount (C.A.)

For Liabilities: Carrying amount (C.A.) - Tax base (T.B.)

d) **TTD** = For Assets: Carrying amount - Tax base

For Liabilities: Tax base - Carrying amount

Remember ! Ind AS state : When Tax Base of an A/L is difficult to calculate use the basic principles governing the Ind AS that requires matching of tax effects with the accounting of assets and liabilities.

Illustrations to Determine tax base

Illustration 1.

Asset : PPE/IA → Amount deductible in future under tax laws, when amount is recovered from such asset.

Eg. Cost 5,000, Dep. A/c 20% p.a. Tax 30% p.a. (WDV) after 2 years, Revalued asset to 3500. Find the TB, CA, TD, DT on it, if tax rate is 30% p.a.

Sol.

		CA	TB	TD	Na- ture	DTL @ 30%	DTE
Yr 0	Purchase	5000	5000	NIL		NIL	
Yr 1	Dep.	(1000)	(1500)				150
Yr 1 end		4000	3500	500	TTD	150	
Yr 2	Dep	(800)	(1050)				75
Yr 2 end		3200	2450	750	TTD	225	+
	Revaluation	+300	x				90
		3500	2450	1050	TTD	315	

As IT to only allow 2450 as deduction in future years hence
TB = 2450 = Amount deductible in future years.

Illustration 2.

Land : Under tax laws it is subjected to indexation benefits. So TB would increase every year due to indexation benefit

Eg.

1-4-22	Land	100
1-4-25	Sale	150

Tax laws indexation available and Index Numbers are :

1-4-22	200
31-3-23	220
31-3-24	250
31-3-25	260

LTCG taxed @ 20%

Sol.

		CA	TB	DTD	DTA @ 20%	DTE
1-4-22	Cost	100	100	NIL	NIL	} 2↓
31-3-23		100	$\left(\frac{220}{200} \times 100 \rightarrow\right)$ 110	10	2	
31-3-24		100	$\left(\frac{250}{200} \times 100\right)$ 125	25	5	} 3↓
31-3-25		100	$\left(\frac{260}{200} \times 100\right)$ 130	30	6	
Sold 1-4-25 @ 150		NIL	NIL	NIL	NIL	} 6↑

Illustration 3.

Investment in shares: TB will be the cost of investment

Eg. Investment in Equity Shares ₹ 250
 FV at year 1 end ₹ 260 Tax Rate 30%
 Tax Effect? Tax Base ?

Sol.

	CA	TB	TD	Nature	DTL
Acquisition	250	250	NIL	-	NIL
Yr End	260	250	10	TTD	3

Illustration 4.

Loan Given : TB = Loan Face Value on that amount will not be taxable/ deductible when amount from loan is received and any excess above it will be taxed.

Eg. Loan given 500, 10% p.a. int, EIR 10% p.a. loan recoverable after 2 years. At year 1 end IL of 50 on loan given was recognized. However full amount was recovered at due date. DTA/DTL (ignore Interest)

Sol.

	CA	TB	TD	Nature	DTA	DTE
Date of loan given	500	500	NIL	-	NIL	} 15↓
IL at year 1 end	(50)					
YR 1 end	450	500	50	DTD	15	} 15↑
Yr 2 end received hence CA	NIL	NIL	NIL	-	0	

Illustration 5.

Accrued Income: If that income is taxed under tax laws on accrual basis only then TB = CA, but if taxed on cash basis than the TB will be NIL

Eg. Company has acquired an instrument where interest is recognized annually but receivable on maturity. Income Tax, taxes interest only on maturity. Find TB & DT Eg. Instrument cost 1000 Interest 5% p.a. Redeemable after 3 years with interest.

Sol.

	CA	TB	T.D.	Nature	DTL	DTE
Yr 0	1000	1000	NIL	NIL	NIL	} 15+
Yr 1 Int. accrued	50	-				
Yr 1 End	1050	1000	50	TTD	15	} 16+
Yr 2 Int. accrued	53					
Yr 3 End	1103	1000	103	TTD	31	} 31-
Yr 3 Int. accrued	55					
	1158					
Receive	1158					
Yr 3 end CA	NIL	NIL	NIL	-	NIL	

Illustration 6.

Tax Base : Liabilities: CA – Amount deductible / not taxable in future

Provisions: Tax base will be the CA – Amount deductible in future, hence usually be NIL as provision under tax laws are usually deductible on payment basis.

Eg. Provision for Bonus 50 lacs, made in 2022-23. IT deductible on payment basis only. Find CA, TB, DT on it in 22-23 (Prov. unpaid till return filling)

Sol.

CA	=	50L
Tax Base : CA		50
(-) Amt deductible in future	(50)	= <u>NIL</u>
Difference		<u>50</u>
Nature		<u>Deductible TD</u>
DTA 50 x 30%		15
TE (DTE)		15 ↓

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Akshat Goyal



Anjali Goyal



Yash Tapadiya



Subham Kumar Singh



Piyush Aggarwal



Vinamra Kabra



Farhan Ur Rehman



Priyansh Changoiwala



Vandita Sonkiya



Sahil Samnani



Om Akhani



Sanyukta Bhattad



Hrithik Singhal



Ashish Sharma



Kunal Rekhate



Romi Gambhir



Ayush Thacker



Palash Mittal



Ruchit Vakharia



Aayush Khutate



Gaurav Agrawal



Raghav Rathi



Sandeep Varma



Sagar Parwani



Riya Jain



Priya Jain



Dhavnil Shah



Prashant Goyal



Karan Kothari



Amogh Ajay Doshi



Sidharth Choraria



Madhukar Kumar



Agam Agrawal



Arun Borana



Shreyas Surve



Aman Goyal



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Dishant Solanki



Tanu Jindal



Anshul Rathi



Advait Gajare



Shubham Agrawal



Shubham Mehta



Ujjwal Jajodia



Vivek Batavia



Mustafa Kutub



Param Kaur



Anmoldeep Singh



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Ansh Agrawal



Makarand Jain



Sakshi Singh



Naina Agrawal



Famina Jain



Bhavika Sarda



Disha Singhal

AIRs in Last 3 attempts!



NEW CA FINAL MAY 24 & ONWARDS

LATEST BATCH
100% AS PER
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FR

REGULAR



275
HOURS

89
LECTURES

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1.2 VIEWS
(12 MONTHS VALIDITY)

1.5 VIEWS
(24 MONTHS VALIDITY)

12900/-

14900/-

FASTER

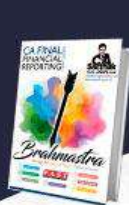


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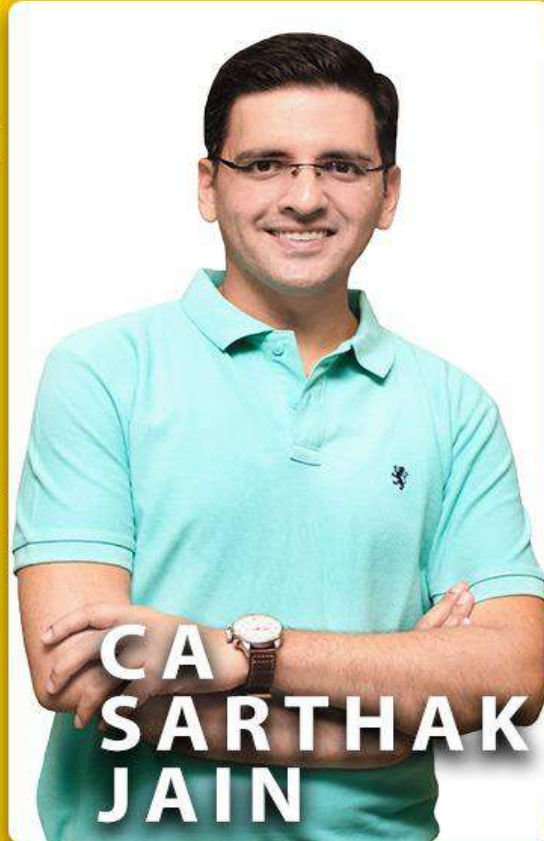


BRAHMASTRA
1200/-

STRIKER
700/-

MCQ BOOK
400/-

FULL BOOK SET : 2099/-



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18900/-

FASTER

PRICE STARTS @

12500/-

AUDIT

REGULAR



145
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(24 MONTHS VALIDITY)

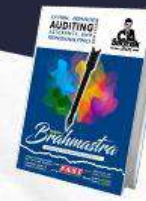
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75 HOURS

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