

## Taxmann Ca Final Strategic Financial Management By Ravi M

Taxmann's CRACKER for Strategic Financial Management is prepared exclusively for the Final Level of Chartered Accountancy Examination requirement. It covers the entire revised, new syllabus as per ICAI. The Present Publication is the 4th Edition for CA-Final | New Syllabus, authored by CA (Dr.) K.M. Bansal & CA Anjali Agarwal, with the following noteworthy features:

- Strictly as per the New Syllabus of ICAI
- [Trend Analysis] for the last six attempts
- [Marks Distribution] Chapter-wise marks distribution
- [Comparison with Study Material] Chapter-wise comparison with ICAI Study Material
- Coverage of this book includes:
  - o All Past Exam Questions § CA Final November 2020 (New Syllabus) – Suggested Answers § CA Final January 2021 (New Syllabus) – Suggested Answers § CA Final July 2021 (New Syllabus) – Suggested Answers
  - o Questions from RTPs and MTPs of ICAI
  - [Arrangement of Question] Questions in each chapter are arranged 'sub-topic' wise with additional solved practice questions

Contents of this book are as follows:

- Financial Policy and Corporate Strategy
- Risk Management
- Security Analysis
- Security Valuation
- Portfolio Management
- Securitization
- Mutual Funds
- Derivatives Analysis and Valuation
- Foreign Exchange Exposure & Risk Management
- International Financial Management
- Interest Rate Risk Management
- Corporate Valuation
- Mergers, Acquisitions and Corporate Restructuring
- Start-up Finance

Fundamentals of Financial Management has been designed to discuss the fundamental concepts and principles of financial management. This book aims to fulfil the requirement of students of undergraduate courses in commerce and management, particularly the B.Com. (H) Vth Semester/Annual Mode of Delhi University and other Central Universities throughout India. The Present Publication is the 16th Edition, authored by Dr. R.P. Rustagi, with the following noteworthy features:

- [Simple, Systematic & Comprehensive Explanation] The subject matter is presented in a simple, systematic method along with a comprehensive explanation of the concept and theories underlying financial management. The book tries to explain the subject matter in a non-mathematical and non-technical way
- [Student-Oriented Book] This book has been developed, keeping in mind the following factors:
  - o Interaction of the author/teacher with their students in the classroom
  - o Shaped by the author/teachers experience of teaching the subject-matter at different levels
  - o Reaction and responses of students have also been incorporated at different places in the book
  - Multiple Choice Questions, Graded Illustrations and Theoretical Questions have been added at the end of different chapters
  - [Financial Decision Making through EXCEL] is explained with the help of several numerical examples from different topics
  - [Latest Question Papers] Question appeared in the Latest Question Paper of Delhi University have been incorporated at appropriate places
  - The chapter on Capital Budgeting: Techniques of Evaluation has the following features:
    - o Basic principles of calculation of Cash Flows for capital budgeting proposals have been summarised for quick reference
    - o A new section to deal with the Analysis of Risk in Capital Budgeting proposals has been introduced
    - o Discussions on the Modified Internal Rate of Return have been inserted.

The structure of this book is as follows:

- o Synopsis (Chapter Plan)
- o Main Body (Contents)
- o Points to Remember
- o Graded Illustrations
- o Object Type Questions (True/False)
- o Multiple Choice Questions
- o Theoretical Assignments
- o Problems (Unsolved Questions with Answers)

Contents of this book are as follows:

- Part I – Background
- Part II – Long-Term Investment Decisions: Capital Budgeting
- Part III – Financing Decision
- Part IV – Divided Decision
- Part V – Management of Current Assets
- Part VI – Valuation
- Appendices
- o Financial Decision Making with Excel
- o Past Year Question Papers with Suggested Answers to Practical Questions
- o Mathematical Tables

Taxmann's CRACKER for Corporate & Economic Laws is prepared exclusively for the Final Level of Chartered Accountancy Examination requirement. It covers the entire revised, new syllabus as per ICAI. The Present Publication is the 7th Edition & Updated till 30th April 2021 for CA-Final | New Syllabus, authored by Pankaj Garg, with the following noteworthy features:

- Strictly as per the New Syllabus of ICAI
- [600+ Questions and Case Studies] with complete answers
- Coverage of this book includes:
  - o All Past Exam Questions § CA Final July 2021 (New Syllabus) – Suggested Answers
  - o Questions from RTPs and MTPs of ICAI
  - [Chapter-wise] marks distribution for Past Exams
  - [Most Updated & Amended] This book is updated & amended as per the following:
    - o Companies (Amendment) Act, 2020
    - o Companies (Appointment and Qualifications of Directors) fifth Amendment Rules, 2020
    - o Schedule V of the Companies Act, 2013
    - o Master Directions – External Commercial Borrowings (Updated as of 12th April 2021)
    - o Foreign Exchange Management (Export of Goods and Services) (Amendment) Regulations, 2021
    - o Foreign Contribution (Regulation) Amendment Act, 2020
    - o Arbitration and Conciliation (Amendment) Act, 2021
    - o Insolvency and Bankruptcy (Amendment) Ordinance, 2021

Also Available:

- [7th Edition] of Taxmann's Corporate & Economic Laws (New Syllabus)
- [6th Edition] of Taxmann's MCQs & Integrated Case Studies on Corporate & Economic Laws (New Syllabus)
- Taxmann's Combo for Textbook + Cracker + MCQs & Integrated Case Studies

Contents of this book are as follows:

- Appointment and Qualifications of Directors
- Meeting of the Board and its Powers
- Appointment and Remuneration of Managerial Personnel
- Inspection, Inquiry and Investigation
- Compromises, Arrangements and Amalgamations
- Prevention of Oppression & Mismanagement
- Winding Up
- Companies Incorporated Outside India
- Miscellaneous Provisions
- Adjudication and Special Courts
- National Company Law Tribunal and Appellate Tribunal
- Corporate Secretarial Practice – Drafting of Notices, Resolutions, Minutes & Reports
- Securities Contracts (Regulation) Act, 1956 and SCR Rules, 1957 (Deleted from syllabus)
- Securities and Exchange Board of India Act, 1992 & SEBI (LODR) Regulations, 2015
- Foreign Exchange Management Act, 1999
- Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act, 2002 (SARFESI Act, 2002)
- Prevention of Money Laundering Act, 2002
- Foreign Contribution (Regulation) Act, 2010
- Arbitration and Conciliation Act, 1996
- Insolvency and Bankruptcy Code, 2016

Taxmann's CRACKER for Advanced Auditing & Professional Ethics is prepared exclusively for the requirement of the Final Level of Chartered Accountancy Examination. It covers the entire revised, new syllabus as per ICAI. The Present Publication is the 8th Edition & Updated till 30th April 2021 for CA-Final | New Syllabus, with the following noteworthy features:

- Strictly as per the New Syllabus of ICAI
- [1,000+ Questions and Case Studies] with complete answers
- [ICAI Examiner Comments] along with Past Exam Questions are included
- Coverage of this book includes:
  - o All Past Exam Questions
  - o CA Final November 2020 (New Syllabus) – Suggested Answers
  - o CA Final January 2021 (New Syllabus) – Suggested Answers
  - o Questions from RTPs and MTPs of ICAI
  - [Point wise] answers for easy learning
  - [Chapter-wise] marks distribution for Past Exams
  - [Most Updated & Amended] This book is updated & amended as per the following:
    - o Companies (Audit and Auditor's) Amendment Rules, 2021
    - o Companies (Amendment) Act 2020
    - o Companies (Auditor's Report) Order 2020
    - o SEBI (LODR) Regulation 2015
    - o Form 3CD and Form GSTR 9C (Revised)
    - o Finance Act 2021
    - o Revised Code of Ethics
    - o Revised Statement of Peer Review 2020

Also Available:

- [8th Edition] of Taxmann's Textbook for Advanced Auditing & Professional Ethics (New Syllabus)
- [6th Edition] of Taxmann's MCQs & Integrate Case Studies on Advanced Auditing & Professional Ethics (Old/New Syllabus)
- [1st Edition] Taxmann's Quick Revision Charts for Advanced Auditing & Professional Ethics
- Taxmann's Combo for Textbook + Cracker + MCQs & Integrated Case Studies

The contents of the book are as follows:

- Quality Control and Engagement Standards
- Audit Planning, Strategy and Execution
- Risk Assessment and Internal Control
- Audit in an Automated Environment
- Professional Ethics
- Company Audit
- Audit Reports
- CARO 2020
- Audit of Consolidated Financial Statements
- Audit of Dividend
- Audit Committee and Corporate Governance
- Liabilities of Auditors
- Internal Audit
- Management and Operational Audit
- Audit under Fiscal Laws
- Due Diligence, Investigation & Forensic Audit
- Peer Review & Quality Review
- Audit of Banks
- Audit of Non-Banking Finance Companies
- Audit of Insurance Companies
- Audit of Public Sector Undertakings
- Questions on Ind-AS
- Questions on Schedule III

In the current scenario, Strategic Financial Management is a major challenge even for financial professionals and advisories, and it is no surprise that Strategic Financial Management is tough subject for

many students. This book is targeted at postgraduate students of Management, chartered Accountants, ICWA and Commerce and reflects my understanding of the requirements of students. The book offers conceptual clarity, in-depth coverage and the Indian context with its emphasis on a student-friendly approach and an attempt to demystifying the 'tough' subject.

Taxmann's flagship publication on Direct Taxes has been the 'go-to-guide' for Students & Professional Practitioners for the past 40 years now. This book aims at not only making the reader understand the Law & but also helps the reader develop the ability to apply the Law. In other words, this book aims at providing the reader with the following:

- Acquire familiarity with the direct tax provisions
- Awareness of the direct tax provisions
- The nature and scope of the direct tax provisions
- Up-to-date knowledge of how different courts of Law have interpreted a statutory provision on different occasions

This book is written in simple language, explaining the provision of the Law in a step-by-step & to-the-point manner – with the help of suitable illustrations, without resorting to paraphrasing of sections and legal jargons. This book will be helpful for students appearing in CA, CS, ICWA, M.Com., LL.B., and MBA examinations. It will also be helpful for those appearing in the income-tax departmental examination. The Present Publication is the 65th Edition, authored by Dr. Vinod K. Singhania & Dr. Kapil Singhania. This book is amended as per the following:

- Finance Act, 2020
- Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020

The noteworthy features of this book are as follows:

- [Self-Learning/Practice Book] Features learn-yourself-technique enabling students to learn & apply the Law faster
- [Treatment of Text is To-The-Point] The matter is arranged in paras and sub-paras with distinct numbers to save time and energy. Also, debatable issues have been deliberated to their logical conclusion
- [Well-Thought-Out-Original-Problems] Each para starts with analytical discussions supported by 600+ 'well-thought-out-original-problems'. A unique style of illustrating all complex provisions has been adopted. Hints are also given wherever tax planning can be resorted to
- [Most Amended] Latest Circulars, Notifications, Amendments & Case Laws (up to January 31st, 2021) are included in all discussions. All recent citations of Court Rulings, Circulars and Notifications have been highlighted
- [Past Exam Questions with Answers] Question set for CA (Final) examination and answers from November 2010 to January 2021
- [Follows Six-Sigma Approach] to achieve the benchmark of 'Zero-Error.'

Also Available:

- o [2nd Edition] of Taxmann's Direct Taxes Laws & International Taxation (Set of 2 Volumes)
- o [2nd Edition] of Taxmann's Class Notes on Direct Tax Laws & International Taxation
- o [2nd Edition] of Taxmann's Cracker on Direct Tax Laws & International Taxation

Coverage of this book includes:

- o Basic Concepts
- o Residential Status and Tax Incidence
- o Incomes Exempt from Tax
- o Salaries
- o Income from House Property
- o Profits and Gains of Business or Profession
- o Capital Gains
- o Income from Other Sources
- o Income of Other Persons included in Assessee's Total Income
- o Set Off and Carry Forward of Losses
- o Deductions from Gross Total Income and Tax Liability
- o Agricultural Income
- o Typical Problems on Assessment of Individuals
- o Tax Treatment of Hindu Undivided Families
- o Special Provisions Governing Assessment of Firms and Associations of Persons
- o Taxation of Companies
- o Assessment of Co-operative Societies
- o Assessment of Charitable and Other Trusts
- o Returns of Income and Assessment
- o Penalties and Prosecution
- o Advance Payment of Tax
- o Interest
- o Tax Deduction or Collection at Source
- o Refund of Excess Payments
- o Appeals and Revisions
- o Income-tax Authorities
- o Settlement of Cases
- o Special Measures in Respect of Transaction with Persons Located in Notified Jurisdiction Area
- o General Anti-avoidance Rule
- o Advance Ruling for Non-residents
- o Search, Seizure and Assessment
- o Transfer Pricing
- o Business Restructuring
- o Alternative Tax Regime
- o Tax Planning
- o Miscellaneous
- o Annexures

§ Tax Rates § Rates of Depreciation § Question set for CA (Final) examination and answers from November 2010 to January 2021

Taxmann's Financial Reporting is prepared exclusively for the Final Level of Chartered Accountancy Examination requirement. It covers the entire revised syllabus as per ICAI. This book serves as a guide for students & professionals, and the objectives of this book are as follows:

- It helps the reader acquire the ability to integrate & solve problems in practical scenarios on Indian Accounting Standards (Ind AS). It also assists the reader in deciding the appropriate accounting treatment and formulation of suitable accounting policies
- While preparing and presenting the financial statements, this book helps in the ability to recognize and apply disclosure requirements specified in Ind AS
- Acquiring/developing the skill to prepare financial statements of group entities based on Ind AS
- Develop an understanding of the various forms of reporting (other than financial statements) and accounting for special transactions, and apply such knowledge in problem-solving

The Present Publication is the 5th Edition amended by the Companies (Ind AS) Amendment Rules for CA-Final | New Syllabus, authored by CA Parveen Sharma & CA Kapileshwar Bhalla, with the following noteworthy features:

- As per the revised syllabus announced by ICAI
- Coverage of this book includes: ? Financial Instruments (Ind AS 32, 109 & 107) ? Revenue (Ind AS 115) ? Leases (Ind AS 116) ? Business Combination (Ind AS 103) ? Consolidation (Ind AS 110, 111, 28 & 27) ? Solved Papers with Guideline Answers: § CA (Final) – May 2019 Exam | New Syllabus | Guidelines Answers § CA (Final) – November 2019 Exam | New Syllabus | Guidelines Answers § CA (Final) – November 2020 Exam | New Syllabus | Guidelines Answers § CA (Final) – January 2021 Exam | New Syllabus | Guidelines Answers § CA (Final) – July 2021 Exam | New Syllabus | Guidelines Answers
- [Examples, Diagrams, Charts, Clarifications & Explanations] are given to address the complicated standards
- [Special emphasis on Ind AS strictly from an examination point of view] including differences between AS and Ind AS and carve-in & carve-outs with respect to IFRS
- [Student-Oriented Book] The authors have developed this book, keeping in mind the following factors: ? Interaction of the authors with their students, with specific emphasis on difficulties faced by students in the examinations ? Shaped by the authors' experience of teaching the subject matter at different levels ? Reaction and responses of students have also been incorporated at different places in the book
- [950+ Examples/Case Studies, Questions with Answers] have been given at various places in the book to make students understand the complexities involved in Ind AS
- [Self-preparatory Book] The book has been written in a classroom-style-teaching methodology so that the average student can understand & master the subject without assistance
- [Thoroughly Updated & Amended] This book has been amended as per the Companies (Ind AS) Amendment Rules 2020. Also, the amendments related to Ind AS – 103 & 116 and other amendments have been incorporated

Also Available:

- [7th Edition] of Taxmann's Students' Guide to Ind ASs
- [4th Edition] of Taxmann's CRACKER cum Exam Guide on Financial Reporting (New Syllabus)
- [3rd Edition] of Taxmann's PROBLEMS & SOLUTIONS on Financial Reporting (New Syllabus)
- [1st Edition] of Taxmann's CLASS NOTES on Financial Reporting

Detailed contents of this book are as follows:

- Framework for Preparation and Presentation of Financial Statements
- Ind AS on Presentation of Items in the Financial Statements ? Ind AS 1 – Presentation of Financial Statements ? Ind AS 34 – Interim Financial Reporting ? Ind AS 7 – Cash Flow Statement • Ind AS 115 – Revenue from Contracts with Customers • Ind AS on Measurement-based on Accounting Policies ? Ind AS 8 – Accounting Policies, Changes in Accounting Estimates and Errors ? Ind AS 10 – Events after the Reporting Period ? Ind AS 113 – Fair Value Measurement • Other Ind AS ? Ind AS 20 – Accounting for Government Grants and Disclosure of Government Assistance • Ind AS 101 – First Time Adoption of Ind AS • Ind AS on Assets of the Financial Statements ? Ind AS 2 – Valuation of Inventory ? Ind AS 16 – Property, Plant and Equipment ? Ind AS 23 – Borrowing Cost ? Ind AS 36 – Impairment of Assets ? Ind AS 38 – Intangible Assets ? Ind AS 40 – Investment Property ? Ind AS 105 – Non-Current Assets Held for Sale and Discontinued Operations • Industry-Specific Ind AS ? Ind AS 41 – Agriculture • Ind AS on Liabilities of the Financial Statements ? Ind AS 19 – Employee Benefits ? Ind AS 37 – Provisions, Contingent Liabilities and Contingent Assets • Ind AS on items impacting the Financial Statements ? Ind AS 12 – Income Taxes ? Ind AS 21 – The Effects of Changes in Foreign Exchange Rates • Ind AS on Disclosures in the Financial Statements ? Ind AS 24 – Related Party Disclosures ? Ind AS 33 – Earnings Per Share ? Ind AS 108 – Operating Segments • Accounting and Reporting of Financial Instruments ? Ind AS 32 – Financial Instruments (Presentation) ? Ind AS 109 – Financial Instruments | Recognition and Measurement ? Ind AS 107 – Financial Instruments | Disclosures • Accounting for Share-Based Payment • Business Combination and Corporate Restructuring ? Ind AS 103 – Business Combinations • Consolidated and Separate Financial Statements ? Ind AS 110 – Consolidate Financial Statements ? Ind AS 111 – Joint Arrangements ? Ind AS 112 – Disclosure of Interests in Other Entities ? Ind AS 28 – Investment in Associates and Joint Ventures ? Ind AS 27 – Separate Financial Statements



• Integrated Reporting • Corporate Social Responsibility Reporting • Ind AS 116 – Leases

Strategic Financial Management has been prepared to meet the requirements of students pursuing CMA Final. This book is also useful for students pursuing CA final, MBA, CFA, PGDBM and other courses in Finance. This book has been designed to solve the problems of students pursuing CMA Final. This book has been written according to the syllabus and study material. It contains previous year examination questions of CMA Final new syllabus 2016. It contains simple and detailed explanation of theories of portfolio management, foreign exchange, derivatives, mutual funds and investment analysis. SALIENT FEATURES: -Comprehensive and systematic coverage of new syllabus of CMA Final.-Self study approach.-Simplified and detailed explanation of theories.-Division of four parts of syllabus into 23 chapters for easy understanding.-Maintains flow of chapters. -Step wise solutions for questions with detailed explanations.-Examination questions of new syllabus of CMA Final.-Problem solving techniques for questions.-Memory tips for formulas and others as per requirement.

Taxmann's CRACKER for Company Law is prepared exclusively for the Executive Level of Company Secretary Examination requirement. It covers the entire revised, new syllabus as per ICSI. The Present Publication is the 3rd Edition for CS-Executive | New Syllabus, authored by CS N.S. Zad & CS Divya Bajpai, with the following noteworthy features: • Strictly as per the New Syllabus of ICSI • [Trend Analysis] for the last four attempts, December 2018 onwards | New Syllabus • [Marks Distribution] Chapter-wise marks distribution • [ICSI Study Material] comparison • Coverage of this book includes o Fully-Solved Questions of Past Exams § Solved Paper: December 2019 | New Syllabus § Solved Paper: December 2020 | New Syllabus § Solved Paper: June 2021 | New Syllabus • [Point-wise Answers] for Quick Revision • [Most Amended & Updated] Covers the latest applicable provisions and amendments under the respective laws • [Amendment Based Questions] Questions and Answers based on the latest amendments are provided Also Available: • [3rd Edition] of Taxmann's Company Law | CS Executive | New Syllabus • [1st Edition] of Taxmann's Quick Revision Charts – Company Law • Taxmann's Combo for CRACKER & Quick Revision Charts The contents of this book are as follows: • Introduction to Company Law • Prospectus and Alteration of Share Capital • Shares and Share Capital • Membership • Debt Instruments and Deposits • Charges • Distribution of Profits and Dividends • Corporate Social Responsibility • Accounts, Audit and Auditors • Transparency and Disclosures • Inter-Corporate Loans, Investments, Guarantees and Security, Related Party Transactions • Registers and Records • An Overview of Corporate Reorganization • Introduction to MCA-21 and filing in XBRL • Directors • Key Managerial Personnel (KMP) and their remuneration • Meeting of Board and its Committees • Meetings • Virtual Meetings • Legal Framework Governing Company Secretaries • Secretarial Standards Board • Amendment Based Questions for Practice

Taxmann's CRACKER for Tax Laws, including GST & Customs Law, is prepared exclusively for the Executive Level of Company Secretary Examination requirement. It covers the entire revised, new syllabus as per ICSI. The Present Publication is the 10th Edition for CS-Executive | New Syllabus, authored by CS N.S. Zad & CA Pratik Neve, with the following noteworthy features: • Strictly as per the New Syllabus of ICSI • [Marks Distribution] Chapter-wise marks distribution • [Comparison with ICSI Study Material] Chapter-wise • [Practical MCQs] with hints • Coverage of this book includes: o All Past Exam Questions § CS Executive December 2020 | New Syllabus § CS Executive June 2021 | New Syllabus • [Most Updated & Amended] Solutions in this book are provided as per the following: o [Income Tax Solutions] as per Assessment Year 2021-22 o [GST/Customs Solutions] as per Finance Act 2020 & Applicable Circulars/Notifications o [Amendments] Income-tax amendments for the assessment year 2021-22 has been provided • Also Available: o [3rd Edition] of Taxmann's MCQs on Tax Laws o [1st Edition] of Taxmann's Quick Revision Charts – Tax Laws o Taxmann's Combo for CRACKER + MCQs + Quick Revision Charts The contents of this book are as follows • Part I – Direct Taxes (50 Marks) o Basic Concepts o Residential Status o Income from Salary o Income from House Property o Income from Business or Profession o Income from Capital Gains o Income from Other Sources o Clubbing of Incomes o Aggregation of Income and Set-off or Carry Forward of Losses o Deductions from Total Income o Agriculture Income & Exempted Income o Assessment of Individual & HUF o Assessment of Partnership Firms, LLPs, AOPs & BOI o Assessment of Companies o Assessment of Trust o Return of Income o TDS, Advance Tax, Interest Payable by/to Assesseees o Types of Assessment & Procedure of Various Assessments o Appeals, Revisions, Settlement, Penalties, Offences & Recovery of Tax o Offences & Penalties • Part II – Indirect Taxes (50 Marks) o Goods & Services Tax (GST) o Customs Act, 1962

The Present Publication authored by CA Parveen Sharma & CA Kapileshwar Bhalla, is the 3rd Edition for New Syllabus (Updated till 31-10-2020), with the following noteworthy features: • Coverage of the book is as follows: ? Past Exam Questions till November 2020 ? Trend Analysis of last five attempts ? Question from RTPs and MPTs of ICAI ? Chapter-wise Comparison with Study Material • Layout of the book is as follows: ? Questions in each chapters are arranged sub-topic wise, based on Para No. of each Ind AS ? Chapter/Topic-wise Marks Distribution • Prepared strictly as per Revised Syllabus of ICAI • Also Available: ? [4th Edition] of Taxmann's Financial Reporting (2 Volumes) ? [2nd Edition] of Taxmann's Financial Reporting (New Syllabus) | Problems & Solutions • Contents of the book are as follows: Module 1 ? Framework for Preparation & Presentation of Financial Statements ? Ind AS on Presentation of Items in Financial Statements ? Ind AS 115 on Revenue from Contracts with Customers ? Ind AS on Measurement based on Accounting Policies ? Ind AS 20 on Accounting for Government Grants and Disclosure of Government Assistance ? Ind AS 101 on First-time adoption of Indian Accounting Standards Module 2 ? Ind AS on Assets of the Financial Statements ? Ind AS 41 on Agriculture ? Ind AS on Liabilities of the Financial Statements Module 3 ? Ind AS on Items Impacting Financial Statements ? Ind AS on Disclosure in the Financial Statements ? Accounting and Reporting of Financial Instruments (Ind AS 32, 109 and 107) Module 4 ? Accounting for Share Based Payments (Ind AS 102) ? Business Combination and Corporate Restructuring (Ind AS 103) ? Consolidated Financial Statements (Ind AS 110, 111, 28 and 27) Module 5 ? Analysis of Financial Statements (Based on Ind AS) ? Integrated Reporting ? Corporate Social Responsibility

Taxmann's CRACKER for Corporate Restructuring Insolvency Liquidation & Winding-Up is prepared exclusively for the Professional Level of Company Secretary Examination requirement. It covers the entire revised, new syllabus as per ICSI. The Present Publication is the 2nd Edition for CS-Professional | New Syllabus, authored by CA Prasad Vijay Bhat, with the following noteworthy features: • Strictly as per the New Syllabus of ICSI • [Trend Analysis] | New Syllabus • [Marks Distribution] Chapter-wise marks distribution • [ICSI Study Material] Chapter-wise comparison • [Arrangement of Questions] Questions in each chapter are arranged 'sub-topic wise' • Coverage of this book includes o Fully-Solved Questions of Past Exams; Topic-wise (including June 2021 Exam) § Solved Paper: December 2019 | New Syllabus § Solved Paper: December 2020 | New Syllabus § Solved Paper: June 2021 | New Syllabus • [Important

Additional Questions] with Answers are provided Also Available: • Module 1 o [2nd Edition] of Taxmann's CRACKER on Governance Risk Management & Ethics o [2nd Edition] of Taxmann's CRACKER on Advanced Tax Laws o [2nd Edition] of Taxmann's CRACKER on Drafting Pleadings & Appearances • Module 2 o [2nd Edition] of Taxmann's CRACKER on Secretarial Audit Compliance Management & Due Diligence o [2nd Edition] of Taxmann's Resolution of Corporate Disputes Non-compliances & Remedies • Module 3 o [2nd Edition] of Taxmann's CRACKER on Corporate Funding & Listings in Stock Exchanges The contents of this book are as follows: • Part I – Corporate Restructuring (50 Marks) o Types of Corporate Restructuring o Financial Restructuring o Corporate Demerger o Acquisition of Company o Planning and Strategy o Process of Demerger and Acquisition o Documentation o Valuation of Business and Assets o Accounting Aspects of Corporate Restructuring o Taxation and Stamp Duty Aspects o Competition Aspects o Regulatory Approvals o Appearance before NCLT/NCLAT o Fast Track Mergers o Cross Border Mergers • Part II – Insolvency & Liquidation (50 Marks) o Insolvency Concepts o Petition for Corporate Insolvency Resolution Process o Role, Function, Duties of Insolvency Resolution Professional o Resolution Strategies o Committee of Creditors o Resolution Plan o Insolvency of Partnership Firms and Individuals o Fresh Start Process o SARFAESI Act & Debt Recovery o Cross Border Insolvency o Liquidation after IRP o Voluntary Liquidation o Winding-up by Tribunal ? Concept oriented - Comprehensive coverage of theory topics ? Large number of examples ? Important concepts highlighted ? Large number of solved problems ? List of short questions for study ? Quick refresher formulae in all topics ? How to use logarithm, interpolation, Normal distribution etc.

Taxmann's MCQs (Theory & Problem Based) for Corporate & Management Accounting is prepared exclusively for the Executive Level of Company Secretary Examination requirement. It covers the entire revised, new syllabus as per ICSI. The Present Publication is the 4th Edition for CS-Executive | New Syllabus, authored by CS N.S. Zad, with the following noteworthy features: • Strictly as per the New Syllabus of ICSI • [OMR Based Examination] • [Coverage] of this book includes o [2500+ MCQs] o [Theory & Practical Based MCQs] with the following, for complicated terms and mathematical calculations: § Hints § Working Notes § Explanatory Notes o Problems & Solutions along with Multiple Choice Questions • [Most Amended & Updated] Covers the latest applicable provisions and amendments as per the Companies Act, 2013 Also Available: • [4th Edition] of Taxmann's CRACKER on Corporate and Management Accounting for New Syllabus • [1st Edition] of Taxmann's Quick Revision Charts on Corporate and Management Accounting The contents of this book are as follows: • Corporate Accounting o Introduction to Financial Accounting o Introduction to Corporate Accounting o Accounting for Issue of Shares o Issue of Right & Bonus Shares o Redemption of Preference Shares o Buy-Back of Shares o Issue & Redemption of Debentures o Underwriting of Shares & Debentures o Accounting for Share-Based Payments (ESOS & ESOP) o Financial Statements Interpretation o Consolidation of Accounts o Corporate Financial Reporting o Cash Flow Statements o Overview of Accounting Standards o National & International Accounting Authorities o Adoption, Convergence & Interpretation of IFRS & Accounting Standards in India • Management Accounting o Overview of Cost o Cost Accounting Records & Cost Audit under the Companies Act, 2013 o Budgetary Control o Ratio Analysis o Fund Flow Statement o Management Reporting o Marginal Costing o Activity-Based Costing (ABC) o Valuation of Goodwill & Shares o Valuation, Principles & Framework o Methods of Valuation

This book serves as a guide for students, in order to acquire the ability to analyse, interpret and apply the provisions of the company law in practical situations. The book on 'Corporate and Economic Laws' is under the New Scheme of Education and Training. The Present Publication authored by Pankaj Garg, is the 6th Edition for New Syllabus (Updated till 31-10-2020), with the following noteworthy features: Coverage of this book includes: ? Tabular presentation of subject matter ? Past Exam Questions till November 2020 ? RTPs and MTPs of ICAI ? Chapter-wise marks distribution ? Questions for every topic for easy understanding ? Approx. 600 Questions with Case Studies with Hints for Self-Practice ? As per revised syllabus announced by ICAI This book is amended as per the following: ? Companies (Appointment and Qualifications of Directors) Amendment Rules, 2020 ? Companies (Meetings of Board and its Powers) Amendment Rules, 2020 ? Companies (Appointment and Remuneration of Managerial Personnel) Amendment Rules, 2020 ? Foreign Contribution (Regulation) Amendment Act, 2020 ? Insolvency and Bankruptcy (2nd Amendment) Act, 2020 [Student-Oriented Book] The authors have developed this book, keeping in mind the following factors: ? Interaction of the authors with his/her students, with specific emphasis on difficulties faced by students in the examinations ? Shaped by the authors experience of teaching the subject matter at different levels ? Reaction and responses of students have also been incorporated at different places in the book • Content is arranged Section-wise in Tabular form with a sub-heading for each sub-subject • [Table of Sections along-with corresponding Rules] is provided which helps the students to find the Section covered in the particular Chapter and also enable them to easily find the corresponding Rules to be studied along-with a Section • [Self-Practice Book] Practical illustrations from Past Exam, RTPs and MTPs are given at the end of every topic with Hints • Detailed answers of Practical Illustrations are covered in a separate book titled 'Taxmann's Cracker' • [Summary of attempt-wise questions asked in the exam] are given at the end of each chapter, for the purpose of identifying examination weightage of chapters • Also Available: ? [6th Edition] of Taxmann's Cracker on Corporate & Economic Laws (New Syllabus) ? [5th Edition] of Taxmann's MCQs & Integrated Case Studies on Corporate & Economic Laws (New Syllabus) ? [1st Edition] of Taxmann's Quick Revision Charts on Corporate & Economic Laws (New/Old Syllabus) ? [1st Edition] of Taxmann's Class Notes on Corporate & Economic Laws ? Contents of this book are as follows: • Part I – Corporate Laws | Section A – Company Law ? Appointment and Qualifications of Directors ? Meeting of the Board and its Powers ? Appointment and Remuneration of Managerial Personnel ? Inspection, Inquiry and Investigation ? Compromises, Arrangements and Amalgamations ? Prevention of Oppression & Mismanagement ? Winding Up ? Companies Incorporated Outside India ? Miscellaneous Provisions ? Adjudication and Special Courts ? National Company Law Tribunal and Appellate Tribunal ? Corporate Secretarial Practice – Drafting of Notices, Resolutions, Minutes & Reports • Part I – Corporate Laws | Section B – Securities Laws ? Securities Contracts (Regulation) Act, 1956 and SCR Rules, 1957 ? Securities and Exchange Board of India Act, 1992 & SEBI (LODR) Regulations, 2015 Part II – Economic Laws ? Foreign Exchange Management Act, 1999 ? Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act, 2002 (SARFESI Act, 2002) ? Prevention of Money Laundering Act, 2002 ? Foreign Contribution (Regulation) Act, 2010 ? Arbitration and Conciliation Act, 1996 ? Insolvency and Bankruptcy Code, 2016

Taxmann's CRACKER for Corporate & Management Accounting is prepared exclusively for the Executive Level of Company Secretary Examination requirement. It covers the entire revised, new syllabus as per ICSI. The Present Publication is the 4th Edition for CS-Executive | New Syllabus, authored by CS N.S. Zad, with the following noteworthy features: • Strictly as per the



New Syllabus of ICSI • [Topic-wise] arrangement of past exam questions • [Practical MCQs] with Hints • [Most Amended & Updated] Covers the latest applicable provisions and amendments as per the Companies Act, 2013 • [Marks Distribution] Chapter-wise Marks Distribution • [ICSI Study Material] comparison • [Coverage] of this book includes o Fully Solved Questions of Past Exams § Solved Paper – December 2019 § Solved Paper – December 2020 | New Syllabus § Solved Paper – June 2021 | New Syllabus Also Available: • [4th Edition] of Taxmann's MCQs on Corporate and Management Accounting for New Syllabus (As per OMR Based Examinations) • [1st Edition] of Taxmann's Quick Revision Charts on Corporate and Management Accounting The contents of this book are as follows: • Corporate Accounting o Introduction to Financial Accounting o Introduction to Corporate Accounting o Accounting for Issue of Shares o Issue of Right & Bonus Shares o Redemption of Preference Shares o Buy Back of Shares o Issue & Redemption of Debentures o Underwriting of Shares & Debentures o Accounting for Share Based Payments (ESOS & ESOP) o Financial Statements Interpretation o Consolidation of Accounts o Corporate Financial Reporting o Cash Flow Statements o Overview of Accounting Standards o National & International Accounting Authorities o Adoption, Convergence & Interpretation of IFRS & Accounting Standards in India • Management Accounting o Overview of Cost o Cost Accounting Records & Cost Audit under the Companies Act, 2013 o Budgetary Control o Ratio Analysis o Fund Flow Statement o Management Reporting o Marginal Costing o Activity Based Costing (ABC) o Valuation of Goodwill & Shares o Valuation, Principles & Framework o Methods of Valuation

Taxmann's CRACKER for Strategic Financial Management – Covering Past Exam Questions (incl. RTPs & MTPs of ICAI) arranged Sub-topic Wise, with Trend Analysis | CA Final | New Syllabus Taxmann Publications Private Limited

This book is a comprehensive & authentic book on 'Working Capital Management'. This book aims to fulfill the requirement of students of MBA/M.Com./PGDM/CFA & other Postgraduate Courses in Commerce and Management. This book aims to fill the gap between theory and practice of working capital management. The finance managers will find the text worthwhile in their pursuit of updating the knowledge about current thinking & developments taking place in the area of working capital management. The Present Publication is the Reprint 2021 Edition, authored by Dr. R.P. Rustagi, with the following noteworthy features: • The subject-matter is presented in a simple, systematic method along with comprehensive explanation of the concept and theories underlying working capital management. The book tries to present the subject-matter in a non-mathematical and non-technical way • [Student-Oriented Book] This book has been developed, keeping in mind the following factors: ? Interaction of the author/teacher with his/her students in the class-room ? Shaped by the author/teachers experience of teaching the subject-matter at different levels ? Reaction and responses of students have also been incorporated at different places in the book • [Illustrations & Diagrams] are used to explain the concepts for a clear understanding of the subject-matter • [Practices Prevailing in India] have been referenced throughout the text • [300+ Objective Type & Multiple Choice Questions] are given at the end of different Chapters • [200+ Examples & Graded Illustrations] have been incorporated throughout the book • Question appeared in Latest Question Papers have been incorporated at appropriate places • [Real Life Case Studies] have been incorporated on various aspects of Working Capital Management • Incorporates separate chapters on Funds Flow Statement, Cash Flow Statement and Bank Finance for Working Capital Requirement The detailed contents of the book are as follows: • Working Capital | Planning and Estimation ? Working Capital | Introduction ? Working Capital | Operating Cycle ? Working Capital | Estimation and Calculation • Measurement and Analysis of Liquidity ? Measuring Liquidity | Ratio Analysis ? Working Capital Flow | Funds Flow Statement ? Analysing Liquidity Flow | Cash Flow Statement • Current Assets Management ? Management of Cash and Marketable Securities ? Receivables Management ? Inventory Management • Working Capital Financing ? Financing of Working Capital and the Banking Policy • Case Studies in Working Capital Management ? Okara Foods & Beverages Ltd. ? Indo-Swiss Watches Ltd. ? Aeron Adventures Ltd. ? Price Waterhouse Consultancy and Allied Services ? Dataware Computer Ltd. ? Kamat Engineering Works Ltd. ? Viptanu Housing Infrastructure Ltd. ? Good Apparels Ltd.

A Comprehensive And Authentic Text Book On Strategic Financial Management For Mba/ M.Com/ Ca/ Icwa / Cs Coures. \* The Book Is An Advanced And In-Depth Work On The Subject, Which Meets The Requirements Of Professional And Academic Courses At Higher Level. \* Lucid Presentation Of Complex And Advanced Subject Matter Will Help The Students In Easy Understanding. \* The Concepts Are Explained With Number Of Illustrations And Diagrams For Clear Understanding Of The Subject Matter. \* The Latest Statistical Data And Guidelines Of Rbi Ad Sebi Are Incorporated Wherever Relevant. \* The Book Takes Into Account Recent Developments On The Subjects. \* Fully Solved Practical Examination Problems Are Given At The End Of Respective Chapters. \* The Key Terms And Their Meaning In Brief Are Given At The End Of Respective Chapters. \* The Multiple Choice Questions Are Given At The End Of Each Chapter For Practice On The Subject And Its Answers Are Also Given. \* The Theoretical Review Questions Covering All Aspects Of The Subject Are Given At The En Of Each Chapter. \* Abbreviations Relating To Financia Management Are Given At The End Of The Book. \* Number Of Live Case Studies Are Duly Incorporated.

The Present Publication authored by N.S. Zad & Mayur Agarwal, is the 4th Edition for New Syllabus | June 2021 Exams, with the following noteworthy features: • Coverage of this book includes ? Fully Solved Questions of Past 21 Exams (including December 2020 Exam • Solved Paper – December 2020 (New Syllabus) • [Topic-wise] arrangement of past exam questions • [Amended] Law stated in this book is as amended up to 30th November 2020 & Covers the latest applicable provisions and amendments • [Chapter-wise] marks distribution & comparison with Study Material of ICSI • Also Available: ? [2019 Edition] of Taxmann's Economic Business & Commercial Laws ? [1st Edition] of Taxmann's Quick Revision Charts on Economic Business & Commercial Laws • The contents of this book are as follows: Part A – Foreign Exchange Management & NBFCs ? Reserve Bank of India Act, 1934 ? Foreign Exchange Management Act, 1999 ? FEMA – Current & Capital Account Transactions, Liberalized Remittance Scheme ? FEMA –

Foreign Direct Investment in India ? FEMA – Direct Investment Outside India ? External Commercial Borrowings (ECB) ? Foreign Contribution (Regulation) Act, 2010 ? Foreign Trade Policy & Procedures ? Non-Banking Finance Companies (NBFC) ? Special Economic Zones Act, 2005 • Part B – Competition Law ? Competition Act, 2002 • Part C – Commercial Laws ? Consumer Protection Act, 1986 ? Essential Commodities Act, 1955 ? Legal Metrology Act, 2009 • Part D – Property Laws ? Transfer of Property Act, 1882 ? Real Estate (Regulation & Development) Act, 2016 • Part E – Anti-Corruption Laws ? Benami Transaction (Prohibition) Act, 1988 ? Prevention of Money Laundering Act, 2002 • Part F – Business Laws ? Contract Act, 1872 ? Specific Relief Act, 1963 ? Sale of Goods Act, 1930 ? Partnership Act, 1932 ? Negotiable Instruments Act, 1881

Taxmann's MCQs (Theory & Problem Based) for Financial & Strategic Management is prepared exclusively for the Executive Level of Company Secretary Examination requirement. It covers the entire revised, new syllabus as per ICSI. The Present Publication is the 3rd Edition for CS-Executive | New Syllabus, authored by CS N.S. Zad, with the following noteworthy features: • Strictly as per the New Syllabus of ICSI • [OMR Based Examination] • [Comprehensive, Lucid & Systematic] presentation of theory, practical questions & MCQs • [Coverage] of this book includes o [2500+ MCQs] o [Theory & Practical Based MCQs] with the following, for complicated terms and mathematical calculations: § Hints § Working Notes § Explanatory Notes Also Available: • [4th Edition] of Taxmann's CRACKER on Financial & Strategic Management • [1st Edition] of Taxmann's Quick Revision Charts on Financial & Strategic Management The contents of this book are as follows: • Part A – Financial Management o Nature & Scope of Financial Management o Working Capital Management o Receivable Management o Inventory Management o Management of Cash & Marketable Securities o Leverages o Capital Structure Decisions o Cost of Capital o Capital Budgeting – Basics o Dividend Policy o Security Analysis & Portfolio Management o Project Finance & Types of Financing • Part B – Strategic Management o Introduction to Management o Introduction to Strategic Management o Business Policy & Formulation of Functional Strategy o Strategic Analysis & Planning o Strategic Implementation & Control o Analyzing Strategic Edge

Taxmann's flagship publication for Students' on Income Tax & GST Laws with a specific focus on New Problems & Different Solutions. Besides illustrations & solved problems, it contains unsolved exercises based on the readers' queries received by the authors over the years. This book is an authentic, up to date & amended textbook on Income Tax problems & solutions for students of CA Intermediate (Nov. 21), CS Executive (Dec. 21), CMA (Dec. 21), B.Com., M.Com., MBA, and other Professional Examinations The Present Publication is the 23rd Edition, authored by Dr. Vinod K. Singhania & Dr. Monica Singhania. The legal position as amended up to 5th July 2021 is given. Practical income-tax problems are solved as per the law applicable for the assessment year 2021-22. GST problems are solved as per law amended up to 5th July 2021. The coverage of the book is as follows: • Section One covers provisions of Income Tax & GST along with a guide for students to update and refresh their knowledge • Section Two covers solved problems, with a 'specific emphasis on typical contemporary issues of the law in the recent years. These set of problems are unique as they have not been covered in any examination paper, nor these are found in similar print books • Section Three covers solutions to problems, similar to the unsolved exercises given in '[65th Edition] of Taxmann's Students' Guide to Income-tax including GST'. The idea behind this is to induce the students to solve the unsolved exercises on their own while they have a working model before them showing the right approach Also Available • [65th Edition] of Taxmann's Students' Guide to Income-tax including GST • [2nd Edition] Taxmann's Cracker-Cum-Complier – Taxation with application-based MCQs & Integrated Case Studies • COMBO for Textbook, Problems & Solutions, and CRACKER The contents of this book are as follows: • Basic concepts that one must know • Residential status and its effect on tax incidence • Income that is exempt from tax • Income under the head 'Salaries' and its computation • Income under the head 'Income from house property' • Income under the head 'Profits and gains of business or profession' and its computation • Income under the head 'Capital gains' and its computation • Income under the head 'Income from other sources' and its computation • Clubbing of income • Set-off and carry forward of losses • Permissible deductions from gross total income • Meaning of agriculture income and its tax treatment • Individuals – Computation of taxable income • Hindu undivided families • Firms and association of persons • Return of income • Advance payment of tax • Tax deduction and collection at source • Interest payable • GST • Appendix o Tax Rates

A Comprehensive and authentic textbook on Financial Management for MBA/M.Com/CA Final/CS Final/ICWA Final \* Lucid and comprehensive presentation of the complex and advanced subject matter, will help the students in easy understanding. \* The book takes account of recent developments on the subject with special emphasis on Financial Markets, Mergers and Acquisitions, Project Management, International Financial Management, Investment Management, Portfolio Theory, Corporate Restructuring, WTO, Corporate Governance, etc. \* Concepts are explained with number of illustrations and diagrams for clear understanding of subject matter. Statistical data is provided wherever possible. \* Summary of the subject matter is given at the end of each chapter and theoretical questions covering all aspects of the subject are given at the end of each chapter. \* The concepts are explained with simple illustrations, Comprehensive illustrations are given for advanced study. \* Number of practical exercises, as well as hints of answer are given at the end of each chapter for self study. \* The syllabus of all major universities and professional institutions is covered. \* The book is suggested for preparation for the following course papers: MBA, M.Com. Financial Management, Financial Markets, Corporate Restructuring, Working Capital Management, Project Management, Investment Management and Portfolio Theory, Treasury Management, International Financial Management etc. CA Final Management Accounting and Financial Analysis. ICWA Final (1) Advanced Financial Management & International Finance (2) Management Accounting - Financial Strategy & Reporting

This book focuses on a 'detailed-commentary' and 'step-by-step approach' for the Forensic Audit of Financial Transactions. It also deals with each and every aspect of Forensic Audit of various items of statement of Profit & Loss and Balance Sheet. The Present Publication is the Latest Edition & is updated with all amendments and legal



position up to July 2020, authored by G.C. Pipara. Understanding the Forensic Audit is not complete, without actual Case Analysis and this book includes analysis of actual company cases relating to Forensic Audit, where either fraud or misrepresentation of information is found. With the help of Case Analysis, how to achieve the maximum objective of Forensic Audit, has been explained in a lucid language with step by step approach. Each part of this book deals with the different segments of the forensic audit and each part has been devised carefully, keeping in mind – 'Maximum Result' and with an objective that the real purpose of Forensic Audit is served. This book deals with – • Misstatement of information in financial statement, • Incorrect details in financial statement, • Diversion of funds by an entity, • Siphoning of Funds by an entity, • Fraud in some of the transactions undertaken by the entity, • Fraud in books of accounts and other records, • Fraud in the balance sheet – one which is even audited, • Fraud by the auditor in helping the organization to accomplish its intention etc. The structure of the Book is as follows: • Part One Deals with the introduction of forensic audit and looks into the past, present and future of forensic audit. This part is presented to establish the foundation of the book. • Part Two Deals with important transactions pertaining to purchases of goods, sales and other major expenditures - which forms part of the statement of profit & loss account. Provisions and contingent liabilities are often used by an entity to cook the books of account and therefore, a separate chapter is presented on this issue. • Part Three The various items contained in the balance sheet, are a major part of the activities of any entity and therefore, is a major part of any forensic audit also. Therefore, in this part of the book, the following important activities of an entity's are covered: ? Fixed (Hard) Assets – hard to spot ? Intangible Assets and Goodwill – neither visible nor real ? Capital Work In Progress (CWIP), Stock In Progress (SIP) and Stock – not seeing the light of day ? Piling Stock and Mounting Debtors – an evergreen technique for every-greening ? Investments – without objectives like a traveller without a destination ? Loans and Advances given – gone with the wind ? Equity and Shareholders – invisible ownership • Part Four Apart from specific activities of an entity, as covered in part two and three, there are some transactions that are special. These are considered as "Key Metrics" for the purpose of forensic audit and thus, covered in this part of the book, which includes:- ? Absence of confirmation of balances ? Off-balance sheet transactions ? Round-tripping etc. It is also common in forensic audit that full records are not made available to the auditors and thus, a separate chapter on "Dog ate my Accounts" is presented. • Part Five For explaining the concept of forensic audit properly, a new Structure has been invented by the author - termed as "T-3 Structure" wherein: ? T-1 : Test ? T-2 : Trace and ? T-3 : Track With the help of a concept called "Look Forward – Look Backward" on T-3 Structure, how the successful forensic audit can be carried out is explained in a separate chapter, under the head "Look Forward – Look Backward". • Part Six Lastly, it is found that in various cases of fraud and misrepresentation of details in the financial statement, the Statutory Auditor were found to be the helping hand. As in forensic audit - responsibility has to be fixed and thereafter, a separate part itself for the role played by the statutory auditor - "Where were the Auditor's - strange but true".

This book is a comprehensive & authentic book on 'Financial Markets & Institutions. This book aims to provide students with a basic knowledge of financial markets and institutions in India. It also familiarises the reader with the important fee and fund-based financial services. This book aims to fulfil the requirement of students of undergraduate courses in commerce and management, particularly the following: • B.Com.(Hons.)/B.Com. under Choice Based Credit System (CBCS) Programme • Non-Collegiate Women's Education Board • School of Open Learning of University of Delhi • Various Central Universities throughout India • BBA/MBA and other Management Courses of various institutions teaching papers like Indian Financial System, Financial Markets or Merchant Banking • Useful for financial market aspirants and covers topics like Stock Markets, Bond Markets, Insurance and Commercial Banking The Present Publication is the 2nd Edition, authored by Dr. Vinod Kumar, Atul Gupta & Manmeet Kaur, with the following noteworthy features: • [Simple & Systematic Manner] The subject matter is presented in a simple, systematic method along with a comprehensive explanation of the concept and theories underlying Financial Markets and Institutions • [Amended] Latest Rules & Regulations of the regulatory bodies like RBI, IRDA and SEBI are covered • [Summary Points] are given at the end of each chapter for revision • [Figures, Tables & Graphs] have been incorporated to make the reader understand the difficult concepts • [Student-Oriented Book] This book has been developed, keeping in mind the following factors: o Interaction of the author/teacher with their students in the classroom o Shaped by the author/teachers experience of teaching the subject-matter at different levels o Reaction and responses of students have also been incorporated at different places in the book • [Practical Real-Life Illustrations & Cases] to demonstrate the actual working of the Money Markets, Capital Markets, Banking and Insurance Services Industry along with many financial services like Leasing, Hire Purchase, Venture Capital, Credit Rating and Portfolio Management Services, etc. Contents of this book are as follows: • Introduction to Financial System • Money Markets • Capital Markets Instruments • Indian Debt Markets • Primary Markets • Secondary Markets • SEBI and Investor Protection • Financial Institutions • Commercial Banking • Life and Non-Life Insurance Companies in India • Mutual Funds • Non-Banking Finance Companies • Overview of Financial Services Industry • Merchant Banking • Leasing and Hire Purchase • Venture Capital and Factoring Services • Credit Rating • Consumer and Housing Finance • Letter of Credit and Bank Guarantee • Financial Counselling and Portfolio Management Services

Taxmann's PROBLEMS & SOLUTION for Financial Reporting has been specially designed for students & professionals. The unique feature of this book is in terms of dividing each Ind AS into various parts and sections so that one can approach Ind AS in a systematic & comprehensive manner. This book will benefit students studying CA (Final) level of Institute of Chartered Accountants of India ('ICAI'). This book can be used for Group I - Paper I (Financial Reporting) and Group II – Paper IV (GFRS). It can also be used for other professional courses. The Present Publication is the 3rd Edition amended by the Companies (Ind AS) Amendment Rules for CA-Final | New Syllabus, authored by CA Kapileshwar Bhalla, with the following noteworthy features: • Strictly as per the New Syllabus of ICAI • Coverage of this book includes: ? All Past Exam Questions § CA (Final) – July 2021 Exam | New Syllabus | Guidelines Answers ? Questions from Education Material/Ind AS Bulletins/RTPs & MTPs of ICAI ? Questions based on Amendments as per Companies (Ind AS) Amendment Rules, 2020 ? Additional questions based on Ind AS 38 ? New additional problems & solutions are given in a separate booklet • [Enabling Students to Acquire Conceptual Base through Variety of Questions] In each chapter, various sections (with

Para No. references of the Ind AS) have been kept so that the students understand the types of problems they can confront in the exam • [Layout of each Chapter] is as follows: ? [Graded Problems] From simple problems to advanced problems, they are arranged in a chronological manner ? [Logical Flow] Each chapter is further sub-divided into various sections to develop the concepts in a logical flow ? [Table of Index] Each Chapter has a 'table of index' for quick reference – indicating the no. of questions in each section and para no. of Ind AS Also Available: • [7th Edition] of Taxmann's Students' Guide to Ind ASs • [5th Edition] of Taxmann's Financial Reporting (Set of 2 Vols.) • [4th Edition] of Taxmann's CRACKER cum Exam Guide on Financial Reporting (New Syllabus) • [1st Edition] of Taxmann's CLASS NOTES on Financial Reporting The contents of this book are as follows: • Ind AS-1 | Presentation of Financial Statements • Roadmap for Implementation of Ind AS • Ind AS-34 | Interim Financial Reporting • Ind AS-7 | Statement of Cash Flows • Ind AS-115 | Revenue from Contracts with Customers • Ind AS-8 | Accounting Policies, Changes in Accounting Estimates and Errors • Ind AS-10 | Events after the Reporting Period • Ind AS-113 | Fair Value Measurement • Ind AS-20 | Accounting for Government Grants and Disclosure of Government Assistance • Ind AS-102 | Share-Based Payments • Ind AS-101 | First Time Adoption of Ind AS • Ind AS-2 | Inventories • Ind AS-16 | Property, Plant & Equipment • Ind AS-116 | Leases • Ind AS-23 | Borrowing Costs • Ind AS-36 | Impairment of Assets • Ind AS-38 | Intangible Assets • Ind AS-40 | Investment Property • Ind AS-105 | Non-Currents Assets Held for Sale and Discontinued Operations • Ind AS-41 | Agriculture • Ind AS-19 | Employee Benefit • Ind AS-37 | Provisions, Contingent Liabilities and Contingent Assets • Ind AS-12 | Income Taxes • Ind AS-21 | The Effects of Changes in Foreign Exchange Rates • Ind AS-24 | Related Party Disclosures • Ind AS-33 | Earnings Per Share • Ind AS-108 | Operating Segments • Ind AS-32, 109 and 107 | Financial Instruments – Presentation, Recognition and Measurement and Disclosures • Ind AS-103 | Business Combination and Corporate Restructuring • Ind AS-110 | Consolidated Financial Statements • Ind AS-111 | Joint Agreements • Ind AS-28 | Investments in Associates and Joint Ventures • Ind AS-27 | Separate Financial Statements • Integrated Reporting • Corporate Social Responsibility • Questions based on Amendments as per the Companies (Ind AS) Amendment Rules 2020 • Additional Questions based on Ind AS 38 • COVID Impact on Financial Statements

Taxmann's CRACKER for Enterprise Information Systems & Strategic Management is prepared exclusively for the Intermediate Level of Chartered Accountancy Examination requirement. It covers the entire revised, new syllabus as per ICAI. The Present Publication is the 2nd Edition for CA-Inter | New Syllabus, authored by CA Vivek Panwar, with the following noteworthy features: • Strictly as per the New Syllabus of ICAI • [Trend Analysis] for Past Exams • [Marks Distribution] Chapter-wise marks distribution • [Comparison with Study Material] Chapter-wise comparison with ICAI Study Material • Coverage of this book includes: o All Past Exam Questions § CA Intermediate November 2020 § CA Intermediate January 2021 § CA Intermediate July 2021 o Questions from RTPs and MTPs of ICAI o Application Based MCQs & Integrated Case Studies • [Point-wise Answers] are given in this book for easy learning Contents of this book are as follows: • Enterprise Information Systems o Automated Business Process o Financial & Accounting System o Information System & its Components o E-Commerce, M-Commerce & Emerging Technologies o Core Banking Systems • Strategic Management o Introduction to Strategic Management o Dynamics of Competitive Strategy o Strategic Management Process o Corporate Level Strategies o Business Level Strategies o Functional Level Strategies o Organization and Strategic Leadership o Strategy Implementation and Control

Taxmann's CRACKER for Resolution of Corporate Disputes Non-Compliances & Remedies is prepared exclusively for the Professional Level of Company Secretary Examination requirement. It covers the entire revised, new syllabus as per ICSI. The Present Publication is the 2nd Edition for CS-Professional | New Syllabus, authored by CA Atul Karampurwala, with the following noteworthy features: • Strictly as per the New Syllabus of ICSI • [Trend Analysis] June 2019 onwards | New Syllabus • [Marks Distribution] Chapter-wise marks distribution • [ICSI Study Material] Chapter-wise comparison • [Arrangement of Questions] Questions in each chapter are arranged 'sub-topic wise' • Coverage of this book includes o Fully-Solved Questions of Past Exams; Topic-wise (including June 2021 Exam § Solved Paper: CS Professional December 2019 | New Syllabus § Solved Paper: CS Professional December 2020 | New Syllabus § Solved Paper: CS Professional June 2021 | New Syllabus • [Important Additional Questions] with Answers are provided Also Available: • Module 1 o [2nd Edition] of Taxmann's CRACKER on Governance Risk Management Compliances & Ethics o [2nd Edition] of Taxmann's CRACKER on Advanced Tax Laws o [2nd Edition] of Taxmann's CRACKER on Drafting Pleadings & Appearances • Module 2 o [2nd Edition] of Taxmann's CRACKER on Secretarial Audit Compliance Management & Due Diligence o [2nd Edition] of Taxmann's CRACKER on Corporate Restructuring Insolvency Liquidation & Winding-Up • Module 3 o [2nd Edition] of Taxmann's CRACKER on Corporate Funding & Listings in Stock Exchanges The contents of this book are as follows: • Shareholders Democracy • Corporate Disputes • Class Action Suits • Fraud under Companies Act, 2013 & Indian Penal Code, 1860 • Regulatory Action • Adjudication, Prosecution, Offences and Penalties • Relief and Remedies • Crisis Management and Risk & Liability Mitigation • Misrepresentation and Malpractices – Civil and Criminal Trial Procedure

Taxmann's MCQs (Theory & Problem Based) for Tax Laws is prepared exclusively for the Executive Level of Company Secretary Examination requirement. It covers the entire revised, new syllabus as per ICSI. The Present Publication is the 4th Edition for CS-Executive | New Syllabus, authored by CA (Dr.) K.M. Bansal & CA Anjali Agarwal, with the following noteworthy features: • Strictly as per the New Syllabus of ICSI • [OMR Based Examination] • [Coverage] of this book includes o [Past Exam Questions] § CS Executive December 2020 | New Syllabus § CS Executive June 2021 | New Syllabus o [Theory & Practical Based MCQs] with Hints for Practical Questions • [Most Updated & Amended] Solutions in this book are provided as per the following: o [Income Tax Solutions] as per Assessment Year 2021-22 o [GST/Customs Solutions] as per Finance Act 2020 & Applicable Circulars/Notifications Also Available: • [10th Edition] of Taxmann's CRACKER on Tax Laws including GST & Customs Law • [1st Edition] of Taxmann's Quick Revision Charts on Tax Laws • Taxmann's Combo for CRACKER & MCQs on Tax Laws The contents of this book are as follows: • Part I – Direct Taxes (50 Marks) o Introduction o Basic Concepts of Income Tax o Incomes which do not form part of Total Income o Computation of Income under Various Heads o Clubbing Provisions and Set-Off and/or Carry Forward of Losses o Deductions from Gross Total Income, Rebate and Relief o Computation of Total Income and Tax Liability of Various Entities o Classification and Tax Incidence on Companies o Procedural Compliance o Assessment, Appeals & Revisions • Part II – Indirect Taxes (50 Marks) o Concept of Indirect Taxes at a Glance o Basics of Goods and Services Tax o Concept of Time, Value & Place of Taxable Supply o Input Tax Credit, Computation of GST Liability & Job Work o Procedural Compliances under GST o Basic Overview of IGST, UTGST and GST Compensation Cess o Overview of Customs Act

Taxmann's CRACKER for Financial & Strategic Management is prepared exclusively for the Executive Level of Company Secretary Examination requirement. It covers the entire revised, new



syllabus as per ICSI. The Present Publication is the 4th Edition for CS-Executive | New Syllabus, authored by CS N.S. Zad, with the following noteworthy features:

- Strictly as per the New Syllabus of ICSI
- [Marks Distribution] Chapter-wise marks distribution
- [ICSI Study Material] Chapter-wise comparison
- [Arrangement of Questions] Topic-wise arrangement of past exam questions
- Coverage of this book includes o Fully-Solved Questions of Past Exams; Topic-wise (including June 2021 Exam) § Solved Paper: December 2019 | New Syllabus § Solved Paper: December 2020 | New Syllabus § Solved Paper: June 2021 | New Syllabus
- [Practical MCQs] with Hints Also Available: • [3rd Edition] of Taxmann's MCQs on Financial & Strategic Management • [1st Edition] of Taxmann's Quick Revision Charts on Financial & Strategic Management • Taxmann's Combo for CRACKER, MCQs & Quick Revision Charts

The contents of this book are as follows:

- Part A – Financial Management o Nature & Scope of Financial Management o Working Capital Management o Receivable Management o Inventory Management o Management of Cash & Marketable Securities o Leverages o Capital Structure Decisions o Cost of Capital o Capital Budgeting – Basics o Dividend Policy o Security Analysis & Portfolio Management o Project Finance & Types of Financing
- Part B – Strategic Management o Introduction to Management o Introduction to Strategic Management o Business Policy & Formulation of Functional Strategy o Strategic Analysis & Planning o Strategic Implementation & Control o Analysing Strategic Edge

The Present Publication authored by N.S. Zad, is the 4th Edition for New Syllabus | June 2021 Exams, with the following noteworthy features:

- Coverage of this book includes ? Fully Solved Questions of Past 21 Exams (including December 2020 Exam • Solved Paper – December 2019 (New Syllabus) • Solved Paper – December 2020 (New Syllabus) • [Amended] Law stated in this book is as amended up to 30th November 2020 & Covers the latest applicable provisions and amendments under the respective laws
- [Chapter-wise] marks distribution & comparison with Study Material of ICSI
- Also Available: ? [2019 Edition] of Taxmann's Capital Markets and Securities Laws for New Syllabus ? [5th Edition] of Taxmann's Capital Markets and Securities Laws for Old Syllabus ? [1st Edition] of Taxmann's Quick Revision Charts on Securities Laws and Capital Markets

The contents of this book are as follows:

- Part I – Securities Law ? Securities Contracts (Regulation) Act, 1956 ? Securities & Exchange Board of India Act, 1992 ? Depositories Act, 1996 ? An Overview of the SEBI (Issue of Capital & Disclosure Requirements) Regulation, 2018 ? SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ? SEBI (Substantial Acquisition of Shares & Takeovers) Regulations, 2011 ? SEBI (Buy-Back of Securities) Regulations, 2018 ? SEBI (Delisting of Equity Shares) Regulation, 2009 ? SEBI (Share Based Employee Benefits) Regulations, 2014 ? SEBI (Issue of Sweat Equity) Regulations, 2002 ? SEBI (Prohibition of Insider Trading) Regulations, 2015 ? Mutual Funds ? Collective Investment Schemes ? SEBI (Ombudsman) Regulations, 2003
- Part II – Capital Markets & Intermediaries ? Structure of Capital Markets ? Capital Markets Instruments ? Important Aspects of Primary Market & Secondary Market ? Securities Market Intermediaries

Due to changing business scenarios, companies need to manage their economic resources efficiently to secure a stable position in the market. This is possible when financial management techniques are blended with strategic management concepts. This book discusses the basics of strategic management as well as financial management and explains how businesses can formulate strategies to pursue their financial objectives and strengthen their financial position. The book is divided into five sections. Section I introduces students to the fundamentals of strategic management and financial management. Section II explains the techniques of portfolio tools, Markowitz modern portfolio theory, capital asset pricing model, factor models and arbitrage pricing theory. Section III discusses investment decision under risk and uncertainty, corporate strategy and high technology investment. Section IV focuses on tools and techniques of analysis and interpretation of financial statements, corporate valuation and value-based management. Section V dwells on contemporary issues in strategic financial management such as corporate restructuring, mergers and acquisitions. The book is intended as a text for postgraduate students of management. In addition, students pursuing professional courses such as chartered accountancy, MFC, as well as professionals in the corporate sector will find the book useful. Key Features: Provides solved practical problems and examples Provides tables, flow charts and diagrams to make concepts clear Includes chapter-end questions and problems to test students' knowledge Supports theory with caselets to put the matter in the right perspective

The Second Edition of the book encompasses two new chapters—Strategic Cost Management and Business Ethics—A Strategic Financial Management Instrument. The book, being an augmented version of the previous edition, equips the young managers with the fundamentals and basics of strategic management and financial management in a cogent manner. The text now provides a better orientation to the students on the topics like corporate restructuring, divestitures, acquisitions, and mergers in the global context with the help of examples and caselets. The book has been revised keeping in view the requirements of postgraduate students of management and the students pursuing professional courses such as CA, MFC and CS. In addition, professionals working in the corporate sector may also find the book beneficial to integrate the financial management functions into business strategy and financial operations. Distinctive features

- Model question papers have been appended at the end of the book.
- Better justification of topics by merging the contents wherever required.
- Theory supported with caselets inspired from global as well as Indian context.

1. Disclosure Of Accounting Policies [As-1]
2. Valuation Of Inventories [As-2]
3. Cash Flow Statement [As-3]
4. Contingencies And Events Occurring After The Balance Sheet Date [As-4]
5. Net Profit Or Loss For The Period, Prior Period Items And Change In Accounting Policies [As-5]
6. Depreciation Accounting [As-6]
7. Construction Contracts (Revised) [As-7]
8. Revenue Recognition [As-9]
9. Accounting For Fixed Assets [As-10]
10. The Effects Of Changes In Foreign Exchange Rates [As-11] [Revised 2003]
11. Accounting For Government Grants [As-12]
12. Accounting For Investments [As-13]
13. Accounting For Amalgamation [As-14]
14. Borrowing Costs [As-16]
15. Accounting For Leases [As-19]
16. Earning Per Share [As-20]
17. Intangible Assets [As-26]
18. Provisions, Contingent Liabilities And Contingent Assets [As-29]
19. Past Years Ca Pe-Ii Examination Questions Based On Accounting Standards

Taxmann's Changing Paradigm of Corporate & Commercial Laws in India is a reference guide for corporate and commercial law enthusiasts. This book will be helpful for commerce, management & law students, academicians, research scholars, professionals and policymakers. The Present Publication is the Latest Edition, authored by Prof. (Dr.) Yogendra Kumar Srivastava & Dr Ankit Singh, with the following noteworthy features:

- [Featuring Contemporary Trends] in the following domains: o Corporate Law o Corporate Governance o Commercial law o Tax Law o Investment law o Competition Law
- [National & International Perspectives] on current issues and challenges relating to financial policy and economic growth
- [Comprehensive Reference Materials] for those who are curious about recent developments in the field of corporate and commercial law
- [Systematically Researched & Analytical Perceptions] on trending issues relating to the relevant domain
- [Reader Friendly Content] for better understanding of concepts
- [Up-to-date Precedents & Jurisprudential Developments] that makes it a cutting-edge

piece of literature

Taxmann's Advanced Auditing & Professional Ethics is prepared exclusively for the requirement of the Final Level of Chartered Accountancy Examination. It covers the entire revised syllabus as per ICAI. This book aims to make a systematic representation of the subject so that the reader does not have to consciously mug up various provisions. The Present Publication is the thoroughly revised 8th Edition & Updated till 30th April 2021 for CA-Final | New Syllabus, with the following noteworthy features: • [Tabular & Pictorial Presentation] of the subject matter • [Simple & Concise Language] for easy understanding • [Examination Weightage] is given at the end of every chapter to determine the relative importance • [Question/Case Studies] 1,000+ Questions and Case Studies with Hints are provided for self-practice. o Detailed answers are provided in the 8th Edition of Taxmann's Cracker for Advanced Auditing & Professional Ethics for CA-Final | New Syllabus • Coverage of this book includes: o All Past Exam Questions at the end of every topic/chapter, till January 2021 Exam § CA Final November 2020 (New Syllabus) § CA Final January 2021 (New Syllabus) o Questions from RPTs and MTPs of ICAI • [Most Updated & Amended] This book is updated & amended as per the following: o Companies (Audit and Auditor's) Amendment Rules, 2021 o Companies (Amendment) Act 2020 o Companies (Auditor's Report) Order 2020 o SEBI (LODR) Regulation 2015 o Form 3CD and Form GSTR 9C (Revised) o Finance Act 2021 o Revised Code of Ethics o Revised Statement of Peer Review 2020 Also Available: • [8th Edition] of Taxmann's Cracker cum Exam Guide for Advanced Auditing & Professional Ethics (New Syllabus) • [6th Edition] of Taxmann's MCQs & Integrate Case Studies on Advanced Auditing & Professional Ethics (Old/New Syllabus) • [1st Edition] Taxmann's Quick Revision Charts for Advanced Auditing & Professional Ethics • Taxmann's Combo for Textbook + Cracker + MCQs & Integrated Case Studies + Class Notes This book is presented as per the New Scheme of Education and Training, where the entire syllabus has been divided into Six Modules: • Module I – Auditing Concepts and Engagement Standards o Quality Control and Engagement Standards o Audit Planning, Strategy and Execution o Risk Assessment and Internal Control o Audit in an Automated Environment • Module II – Professional Ethics o Professional Ethics (Chartered Accountants Act, 1949) • Module III – Company Audit o Company Audit o Audit Reports o CARO, 2020 o Audit of Consolidated Financial Statements o Audit of Dividends o Audit Committee & Corporate Governance o Liabilities of Auditor • Module IV – Different Types of Audit o Internal Audit o Management and Operational Audit o Audit under Fiscal Laws o Due Diligence, Investigation and Forensic Audit o Peer Review and Quality Review • Module V – Audit of Different Entities o Audit of Banks o Audit of Non-Banking Financial Companies o Audit of Insurance Companies o Audit of PSU • Module VI – Accounting Standards, Ind AS & Schedule III o Questions on Accounting Standards and Ind-AS o Schedule III

Taxmann's CRACKER for Setting Up of Business Entities & Closure is prepared exclusively for the Executive Level of Company Secretary Examination requirement. It covers the entire revised, new syllabus as per ICSI. The Present Publication is the 3rd Edition for CS-Executive | New Syllabus, authored by CS N.S. Zad & Mayur Agarwal, with the following noteworthy features: • Strictly as per the New Syllabus of ICSI • [Marks Distribution] Chapter-wise marks distribution • [ICSI Study Material] comparison o Fully-Solved Questions of Past Exams § Solved Paper: December 2019 | New Syllabus § Solved Paper: December 2020 | New Syllabus § Solved Paper: June 2021 | New Syllabus o [Past Relevant Questions] from other subjects • [Most Amended & Updated] Covers the latest applicable provisions and amendments under the Companies Act, 2013 & other relevant laws Also Available • [2019 Edition] of Taxmann's Setting up of Business Entities and Closure • [1st Edition] of Taxmann's Quick Revision Charts on Setting up of Business Entities and Closure • Taxmann's Combo for CRACKER + Quick Revision Charts The contents of this book are as follows: • Part A – Setting-up of Business (40 Marks) o Choice of Business Organisations o Types of Companies o Charter Documents of Companies o Legal Status of Registered Company o Formation of LLP o Different Forms of Business Organizations & Registrations o Formation & Registration of NGOs o Financial Services Organizations & its Registration Process o Startups & its Registrations o Business Collaboration o Setting-up of business outside India and issues relating thereto o Procedure of Conversion of Business Entities • Part B – Registration, Licenses & Compliances (35 Marks) o Various Initial Registrations & Licenses o Maintenance of Registers & Records o Identifying laws applicable to various industries and their initial compliances o Intellectual Property Laws o Compliances under Labour Laws o Compliances relating to Environment Laws • Part C – Insolvency, Winding Up & Closure of Business (25 Marks) o Dormant Company o Strike Off and Restoration of Name of the Company & LLP o Corporate Insolvency Resolution Process, Liquidation & Winding-up: An Overview

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