

Clarification on Paper 17 (CFR) (applicable for June, 2021 Examination)

Students are advised to go through the Study Material thoroughly.

Please refer **Study Material Paper 17 Corporate Financial Reporting (Revised Edition: February, 2021)** for the forth coming June, 2021 Examination. (Link: <https://icmai.in/upload/Students/Syllabus2016/Final/Paper-17-Feb-2021.pdf>)

For more clarity please keep in mind the following:

AS	All the Accounting Standards (except AS 30, 31 & 32) are fully applicable.
IND AS	<p>1. Overview of all the IND AS —</p> <p>Given in the Study Note 1 of Study Material Paper 17 Corporate Financial Reporting (Revised Edition: February, 2021) *</p> <p>2. IND AS Applicable in details (as given in (as given in the Study Material Paper 17 Corporate Financial Reporting (CFR)) —</p> <ul style="list-style-type: none"> (i) IND AS — 1,2,7,8,10 and 101, given in the Study Note 1 of Study Material Paper 17 (CFR) (ii) IND AS — 103, given in the Study Note 2 of Study Material Paper 17 (CFR) (iii) IND AS —27,28,105,110,111 and112, given in the Study Note 3 of Study Material Paper 17 (CFR) (iv) IND AS — 113 given in the Study Note 4 of Study Material Paper 17 (CFR) (v) IND AS — 32,107 and 109, given in the Study Note 5 of Study Material Paper 17 (CFR) (vi) IND AS — 102 given in the Study Note 6 of Study Material Paper 17 (CFR)
NBFC - Provisioning Norms and Accounting & Valuation of Shares [Amended]	Refer Study Material Paper 17 Corporate Financial Reporting (Revised Edition: February 2021)
<p>* Students not having Study Materials on Paper-17 Corporate Financial Reporting of Revised Edition: February, 2021 please refer “Supplementary on Paper-17 New”</p> <p>(Link: https://icmai.in/upload/Students/Supplementary/Paper-17_25_Feb_21.pdf)</p>	