

**Clarification on Paper 17 (CFR)**  
**(Applicable for June,2021 and December, 2021 Term of Examination)**

Please refer **Study Material Paper 17 Corporate Financial Reporting (Reprint: April 2021)** for June,2021 and December,2021 Examination.  
 (Link: [https://icmai.in/upload/Students/Syllabus2016/Final/Paper17\\_April\\_2021.pdf](https://icmai.in/upload/Students/Syllabus2016/Final/Paper17_April_2021.pdf) )

For more clarity please keep in mind the following:

<b>AS</b>	All the Accounting Standards (except AS 30, 31 & 32) are fully applicable.
<b>IND AS</b>	<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> <p>(i) IND AS — 1,2,7,8,10 and 101,given in the Study Note 1 of Study Material Paper 17 (CFR)</p> <p>(ii) IND AS — 103,given in the Study Note 2 of Study Material Paper 17 (CFR)</p> <p>(iii) IND AS —27,28,105,110,111and112, given in the Study Note 3 of Study Material Paper 17 (CFR)</p> <p>(iv) IND AS — 113 given in the Study Note 4 of Study Material Paper 17 (CFR)</p> <p>(v) IND AS — 32,107 and 109, given in the Study Note 5 of Study Material Paper 17 (CFR)</p> <p>(vi) IND AS — 102 given in the Study Note 6 of Study Material Paper 17 (CFR)</p>
<b>NBFC - Provisioning Norms and Accounting &amp;Valuation of Shares[Amended]</b>	Refer Study Material Paper 17 Corporate Financial Reporting (Reprint: April 2021)

**\*Students having Study Materials on Paper-17 Corporate Financial Reporting which is older than “Revised Edition: February, 2021”, please refer “[Supplementary on Paper-17](#) ”**

(Link: <https://icmai.in/studentswebsite/Syl-2016.php> )