

The Institute of Cost Accountants of India invites Expression of Interest from Interested Authors to review and update the existing study material after implementation of **Ind AS of Paper 17- Corporate Financial Reporting and content developments accordingly** under "Syllabus 2016", as per contents detailed in "Annexure A". Weightage in terms of percentage has been mentioned against each topic.

Interested authors may submit their Expression of Interest with all the necessary documents online (email address-**studies. syllabus 2016@icmai.in**) on or before 3rd August 2018 18.30 hours.

Terms of Reference / Scope of the work:

1. Study notes to be prepared as per contents detailed in the syllabus.
2. Maintain weightage per topic as far as possible.
3. Include Caselets / Case Studies, wherever applicable.
4. Lucid language with examples wherever necessary.
5. Include the questions and answers of the related subject as far as possible.
6. Questions and answers to be classified into objective and descriptive as far as possible.
7. Alternative answers/solutions with proper hypothesis/reasons, wherever applicable, must be suggested.
8. Copy right of the study notes will be reserved with the Institute
9. The study notes will be reviewed by a group of experts and their suggestions may be forwarded to the author for modification, if any. Based on the opinion of the experts, the Institute reserve the right to reject the study material.
10. To be submitted in soft copy (word format, times roman font, having font size 12).
11. Honorarium:
Honorarium of the Authors will be based on qualifications, credentials and relevant experience in authoring text books for professional/post graduate courses.

Eligibility Criteria

Persons having high academic eminence.

For any further query, please send us mail

studies.syllabus2016@icmai.in

Annexure A

Changes and New Incorporations to Be Made in P17_Syllabus 2016

Chapter	Topic	Given	To be given	New Matters / Changes to existing Matters required
1	Accounting Standards	AS, IFRS, IND AS Theory and AS Problem Solution	AS, IFRS, IND AS Theory, Carve outs , AS Problem Solution and IND AS Problem Solution	<ul style="list-style-type: none"> • Notified AS / Existing AS – as much required • Comparison between Ind As and Notified AS – as much required • Carve outs • IND AS Problem Solution
2	Accounting of Business Combinations and Restructuring	Business Combination, Merger, reconstruction, Demerger, Reverse Merger, External reconstruction, Disclosure, Problems and Solutions etc. – as per AS 14	Business Combination, Merger, reconstruction, Demerger, Reverse Merger, External reconstruction, Disclosure, Problems and Solutions etc. – as per IND AS 103	<ul style="list-style-type: none"> • Theory and Problems and Solutions etc. – as per IND AS 103
3	Group Financial Statements	<ul style="list-style-type: none"> • Holding Company, Methods of Combination, Accounting Treatment, Problems & Solutions – as per AS 21 • Treatment of Investment in Associate in Consolidated Financial Statement, Problems & Solutions – as per AS 23 • Treatment of Investment in Joint Venture in Consolidated Financial Statement, Problems & Solutions – as per AS 27 • Preparation of Group Cash Flow Statement, Problems & Solutions – as per AS 3 	<ul style="list-style-type: none"> • Holding Company, Methods of Combination, Accounting Treatment, Problems & Solutions • Treatment of Investment in Associate in Consolidated Financial Statement, Problems & Solutions • Treatment of Investment in Joint Venture in Consolidated Financial Statement, Problems & Solutions • Preparation of Group Cash Flow Statement, Problems & Solutions — as per IND AS 27,28,105,110,111,112 	<ul style="list-style-type: none"> • Application of IND AS 27,28,105,110,111 & 112 as much required
4	Recent Trends in Financial Reporting	<ul style="list-style-type: none"> • Sustainability Reporting • Triple Bottom Line 		<ul style="list-style-type: none"> • If there is any changes required for better presentation
5	Valuation, Accounting and Reporting of Financial Instruments and Others	<ul style="list-style-type: none"> • Recognition & Valuation of Financial Instrument, Problems & Solutions • Accounting for CENVAT & State - level VAT, Problems & Solutions • NBFC – Provisioning Norms and Accounting, 	<ul style="list-style-type: none"> • Recognition & Valuation of Financial Instrument, Problems & Solutions — as per IND AS 32,109,107 	<ul style="list-style-type: none"> • Application of IND AS 32,107 & 109 • Accounting for CENVAT & State - level VAT, Problems & Solutions will not be in Syllabus • If any changes or

		Problems & Solutions • Valuation of Shares, Problems & Solutions • Valuation of Goodwill, Problems & Solutions		updates required
6	Share Based Payments	• Theory – as per IND AS 102 • Problems & Solutions		• If any changes or updates required
7	Reporting through XBRL (Extended Business Reporting Language)			• If any changes or updates required
8	Government Accounting			• If any changes or updates required

New Topics/ Matters to be included in Study Material other than Ind AS

SI No.	Topics
1	Analysis of Financial Statement in details
2	Accounting for e-commerce Business
3	Accounting for Carbon Credit
4	Integrated Reporting
5	Corporate Social Responsibility

List showing proposed coverage of Ind AS in Syllabus 2016

Ind AS	Particulars	Corresponding AS	Paper 5	Paper 12	Paper 17
101	First-time Adoption of Indian Accounting Standards	N.A.			[Given in June 2018 exam syllabus]
102	Share-based Payment	AS – 15			Study Note 1,6
103	Business Combination	AS – 14			Study Note 1,2
104	Insurance Contract	N.A.			To be included as new
105	Non-current Assets Held for Sale and Discontinued Operations	AS – 24			Study Note 1 Study Note 3 (some matters)
106	Exploration for and Evaluation of Mineral Resources	N.A.			To be included as new
107	Financial Instruments: Disclosures	AS – 30,31,32 (Withdrawn)			Study Note 1,5
108	Operating Segments	AS – 17			To be included as new
109	Financial Instruments	AS – 30,31,32 (Withdrawn)			Study Note 1,5
110	Consolidated Financial Statements	AS – 21			Study Note 1,3
111	Joint Arrangements	AS – 27			Study Note 1,3 (some matters)
112	Disclosure of Interests in Other Entities	AS – 21,23,27			Study Note 1,3 (some matters)
113	Fair Value Measurement	N.A.			To be included as new
114	Regulatory Deferral Accounts	N.A.			To be included as new
115	Revenue from Contracts with Customers				To be included as new
1	Presentation of Financial	N.A.		Study	[Given in June 2018]

	Statements			Note 2	exam syllabus]
2	Inventories	AS – 2	Study Note 12		Study Note 1 [Given in June 2018 exam syllabus]
7	Statement of Cash Flows	AS – 3		Study Note 3	Study Note 1,3 [Given in June 2018 exam syllabus]
8	Accounting Policies, Changes in Accounting Estimates and Errors	AS – 5			Study Note 1 [Given in June 2018 exam syllabus]
10	Events after the Reporting Period	AS – 4			Study Note 1 [Given in June 2018 exam syllabus]
11	Construction Contracts	AS – 7	Study Note 12		Study Note 1
12	Income Taxes	AS – 22			Study Note 1
16	Property, Plant and Equipment	AS – 10	Study Note 12		Study Note 1
17	Leases	AS – 19		Study Note 5	Study Note 1
18	Revenue	AS – 9	Study Note 12		Study Note 1
19	Employee Benefits	AS – 15		Study Note 5	Study Note 1
20	Accounting for Government Grants and Disclosure of Government Assistance	AS – 12		Study Note 5	Study Note 1
21	The Effects of Changes in Foreign Exchange Rates	AS – 11		Study Note 5	Study Note 1
23	Borrowing Costs	AS – 16		Study Note 5	Study Note 1
24	Related Party Disclosures	AS – 18			Study Note 1
27	Separate Financial Statements				Study Note 1,3
28	Investments in Associates and Joint Ventures	AS – 23,27			Study Note 1,3
29	Financial Reporting in Hyperinflationary Economies	N.A.			To be included as new
32	Financial Instruments: Presentation				Study Note 1,5
33	Earnings per Share	AS – 20			Study Note 1
34	Interim Financial Reporting	AS – 25			Study Note 1
36	Impairment of Assets	AS – 28			Study Note 1
37	Provisions, Contingent Liabilities and Contingent Assets	AS – 29			Study Note 1
38	Intangible Assets	AS – 26			Study Note 1
40	Investment Property				To be included as new
41	Agriculture	N.A.			To be included as new