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### Applicability of Amended Accounting Standards in June, 2017 Examination

As per notification Companies (Accounting Standards) Amendment Rules, 2016 (G.S.R. 364 (E) dated 30.03.2016) the Ministry of Corporate Affairs has omitted AS 6 Depreciation Accounting and amended AS - 2,4,10,13,14,21 & 29.

Intermediate_Syl2016		
Paper	List of Existing Accounting Standards	List of Accounting Standards applicable for June, 2017 Examination
5	<b>AS-1</b> Disclosure of Accounting Policies <b>AS-2</b> Valuation of Inventories <b>AS-6</b> Depreciation Accounting <b>AS-7</b> Construction Contracts <b>AS-9</b> Revenue Recognition <b>AS-10</b> Accounting for Fixed Assets	<b>AS-1</b> Disclosure of Accounting Policies <b>AS-2</b> Valuation of Inventories ( <b>Amended</b> ) <b>AS-6</b> Depreciation Accounting [ <b>MCA has omitted AS 6</b> ] <b>AS-7</b> Construction Contracts <b>AS-9</b> Revenue Recognition <b>AS-10</b> <b>Property, Plant and Equipment</b>
12	<b>AS - 3</b> Cash Flow Statement <b>AS-11</b> Effects of Changes in Foreign Exchange Rates <b>AS-12</b> Accounting for Government Grants <b>AS-15</b> Employee Benefits <b>AS-16</b> Borrowing Costs <b>AS-17</b> Segment Reporting <b>AS-18</b> Related party Disclosure <b>AS-19</b> Accounting for Lease	<b>AS - 3</b> Cash Flow Statement <b>AS-11</b> Effects of Changes in Foreign Exchange Rates <b>AS-12</b> Accounting for Government Grants <b>AS-15</b> Employee Benefits <b>AS-16</b> Borrowing Costs <b>AS-17</b> Segment Reporting <b>AS-18</b> Related party Disclosure <b>AS-19</b> Accounting for Lease
Final_Syl2016		
17	<b>AS-1</b> Disclosure of Accounting Policies <b>AS-2</b> Valuation of Inventories <b>AS - 3</b> Cash Flow Statement <b>AS-4</b> Contingencies and Events Occurring after the Balance Sheet Date <b>AS-5</b> Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies <b>AS-6</b> Depreciation Accounting	<b>AS-1</b> Disclosure of Accounting Policies <b>AS-2</b> Valuation of Inventories ( <b>Amended</b> ) <b>AS - 3</b> Cash Flow Statement <b>AS-4</b> Contingencies and Events Occurring after the Balance Sheet Date ( <b>Amended</b> ) <b>AS-5</b> Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies <b>AS-6</b> Depreciation Accounting [ <b>MCA has omitted AS - 6</b> ]

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