

After implementation of Ind AS, students need to know about financial reporting with reference to Ind AS.

In this regard we are preparing a supplementary(chapterwise) and it is to be uploaded on the website.

Student should prepare on the basis of studymaterial and supplementary already uploaded on the website. New Insertion to be uploaded shortly.

### New Insertions to be made in Paper — 17

Study Note	Topic	New Insertion	Remarks
1	<b>Accounting Standards</b>	Applicability of IND AS, Overview of Ind AS, Carve outs	
2	<b>Accounting of Business Combinations and Restructuring</b>	<ul style="list-style-type: none"> <li>IND AS 103: Business Combinations</li> </ul>	
3	<b>Group Financial Statements</b>	<ul style="list-style-type: none"> <li>IND AS 27: Separate Financial Statement</li> <li>IND AS 28: Investments in associates and joint ventures</li> <li>IND AS 105: Non-current assets held for sale and discontinued operations</li> <li>IND AS 110: Consolidated Financial Statements</li> <li>IND AS 111: Joint arrangements</li> <li>IND AS 112: Disclosure of Interests in other entities</li> </ul>	
4	<b>Recent Trends in Financial Reporting</b>	<ul style="list-style-type: none"> <li>Corporate Social Responsibility Reporting</li> </ul>	
5	<b>Valuation, Accounting and Reporting of Financial Instruments and Others</b>	<ul style="list-style-type: none"> <li>IND AS 32, IND AS 107 and IND AS 109: Financial Instruments: Recognition, presentation and disclosure</li> </ul>	
6	<b>Share Based Payments</b>	<ul style="list-style-type: none"> <li>IND AS 102: Share Based Payment</li> </ul>	
7	<b>Reporting through XBRL (Extended Business Reporting Language)</b>		No Change
8	<b>Government Accounting</b>		No Change

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