

**Clarification on Paper 17 (CFR)**  
**(Applicable for June,2022 Term of Examination)**

Please refer **Study Material Paper 17 Corporate Financial Reporting (Reprint: January 2022)** for June,2022 term of Examination.  
(Link: <https://icmai.in/upload/Students/Syllabus2016/Final/Paper-17-Feb-22.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>	<ol style="list-style-type: none"><li>1. Overview of all the IND AS —  Given in the Study Note 1 of Study Material Paper 17 Corporate Financial Reporting (Reprint: January 2022)</li><li>2. IND AS Applicable in details (as given in (as given in the Study Material Paper 17 Corporate Financial Reporting(CFR)) —<ol style="list-style-type: none"><li>(i) IND AS — 1,2,7,8,10 and 101, given in the Study Note 1 of Study Material Paper 17 (CFR)</li><li>(ii) IND AS — 103 , given in the Study Note 2 of Study Material of Paper 17 (CFR)</li><li>(iii) IND AS —27,28,105,110,111and112, given in the Study Note 3 of Study Material Paper 17 (CFR)</li><li>(iv) IND AS — 113 given in the Study Note 4 of Study Material Paper 17 (CFR)</li><li>(v) IND AS — 32,107 and 109, given in the Study Note 5 of Study Material Paper 17 (CFR)</li><li>(vi) IND AS — 102 given in the Study Note 6 of Study Material Paper 17 (CFR)</li></ol></li></ol>

**For Supplementary on Paper 17 (applicable for June,2022 Term of Examination) - please refer to the link mentioned below:**

(Link: [https://icmai.in/upload/Students/Supplementary/Paper-17\\_Supplementary\\_June22.pdf](https://icmai.in/upload/Students/Supplementary/Paper-17_Supplementary_June22.pdf))