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CMA Final Group-IV
(2016 Syllabus)

Containing Questions
of Last 20 Exams

Including Questions
and Solutions of Dec. 2021

Paper-17

Corporate Financial Reporting

21st Edition

Applicable for
Dec. 2022 Attempt

Prof. Arun Kumar
CS. CA Rajiv Singh



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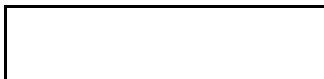
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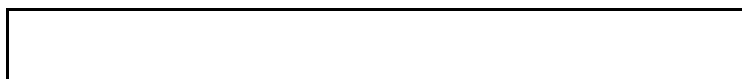
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In this edition

Questions	Solutions
June - 2012 to December - 2021 Duly incorporated in chapters.	June - 2012 to December - 2021 Duly incorporated in chapters.

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(2016 Syllabus)

Paper 17 - Corporate Financial Reporting

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Preface to Scanner

Dear Readers,

It gives us immense pleasure and satisfaction to present the “Scanner (2016 Syllabus) on Corporate Financial Reporting”. As a student, we always felt the need of a simple but exam-oriented help-book on this subject. It encouraged us to share our experiences with the readers, through Scanner. This book is not a compilation of answers of questions, but answers are written only as per the comments of the examiners and in a manner so as to serve as a help book also. This book has the following un-parallel features;

- The questions asked in last 20 attempts (upto December 2021) are scanned and arranged as per study module of ICAI.
- Each chapter starts with Short Notes, Distinguish Between, Descriptive Questions and Practical Questions.
- The answer of question is divided under suitable headings like:- Meaning, Features, Regulated by, Significance.
- A graph is given at the beginning of each chapter showing weightage of each chapter and various types of questions asked.

We are really thankful to all those professionals and dear students who always encouraged us.

We thankfully acknowledge the co-operation received from everyone at Shuchita Prakashan, the Publisher, for presenting the book in fine-print and excellent get-up in record time.

Finally, we shall be glad to receive the views, comments, criticism and suggestions from the readers for further improvement of this book, which will be acknowledged in the succeeding editions.

Wishing Grand Success

Prof. Arun Kumar
CS. CA Rajiv Singh





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My Parents

Sri Rama Shankar Singh

and

Smt. Sunita Singh

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Our Story

Scanner contains questions of previous examinations which are arranged topic and category wise with lots of analysis to understand the trend of question papers. In 1989, Prof. Arun Kumar invented “Scanner” to reduce confusion and uncertainty in the preparation of CA Examination. Today, Scanner is the most sought after book by the professional students doing CA, CS & CMA.

UNIQUE FEATURES OF THIS EDITION

- An **Examination Trend Analysis** for question paper based contents of last five examinations before the paper.
- Questions are arranged according to the **subject/topic** in ascending order of examinations/years.
- **Graph** for every chapter, showing marks allotment for last twenty examinations amongst Short Notes, Distinguish Between, Descriptive Questions and Practical Questions.
- Line Chart Showing Relative Importance of Chapters.
- Table showing marks of **Compulsory Questions** at the end of every chapter.
- Analytical Classification of every Chapter in **Four** Categories:
 - (1) Short Notes,
 - (2) Distinguish Between,
 - (3) Descriptive Questions and
 - (4) Practical Questions.
- **100%** Correct Answers of Practical Questions.
- Complete list of **Repeatedly Asked Questions** at the end of every chapter.
- Complete Question Paper of December, 2021.
- Pleasant **get-up**.

Opportunity!!!
Improve your Scanner and Win Reward!

Scanner is a dynamic book to serve your needs with the shifting times. It is the product of immense effort of our team and we feel great pride to make timely editions of such volatile product for our students. Still some human errors may creep-in and some incompleteness may lie.

We seek your participation in improving your Scanner in two ways:

- **Making Your Scanners Error Free:** Find out any kind of mistake/error whatsoever it may be, including spellings etc. in this edition.
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8. The last date of sending the query is 30th November 2022 for July 2022 edition.
9. The decision of the Editorial Board will be final and binding.

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