

BOARD OF STUDIES

The Institute Of Chartered Accountants Of Nepal

Ref: BOS-2/2073-74
April 12, 2017

Notice to the Students

(Regarding June 2017, Examination)

Students are hereby notified to consider, for their exams, the amendments in the Standards, Acts, Rules, Directives, Circulars and any other Notifications that are applicable till 3 months prior to the date of the final examinations.

More specifically the following amendments should be considered by the students.

Topic	Coverage
Accounting Standards	Nepal Financial Reporting Standards and Nepal Accounting Standards.
Nepal Standard on Auditing	Nepal Standards on Auditing, July 2015 version.
Code of Ethics	ICAN Code of Ethics 2015 edition
Income Tax Act 2058, Rules 2059 Custom Act 2064 & Rules 2064 Value Added Tax Act 2052 & Rules 2053 Excise Act 2058 & Rules 2059	Amendments made by Finance Bill 2073.
Corporate Laws	Amendments in all the related laws

Note:

Students of CAP I and CAP II shall study from the above topics only to the extent mentioned (limited) in the syllabus.

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The Institute of Chartered Accountants of Nepal (ICAN)