



ICMAP/HO/Edu/001/2017  
February 02, 2017

**CIRCULAR**

**PERMITTED BOOKS IN EXAMINATION FOR THE SUBJECT  
CORPORATE FINANCIAL REPORTING [P4] OPEN BOOK ASSESSMENT**

It is notified to all concerned that the examinees sitting for the subject 'P4 - Corporate Financial Reporting (Open Book Assessment)' written examination is permitted to bring their own reference books i.e., **International Accounting Standards (IAS)** and **International Financial Reporting Standards (IFRS)** only.

The allowed books (IAS/IFRS) should not contain any scribbling, notes, summaries inside and outside the books. No other materials like solutions/techniques or guideline are allowed unless specified for that examination.

The students may purchase these books from Institute of Chartered Accountants of Pakistan (ICAP) on 38% discounted rate upon showing their valid student identity card.

**Farough Ali Naweed, FCMA**  
Director Education (Acting)