

# FR Chapterwise Marks

(May 18 to Nov 24 &  
New Course weightage)

By CA Divyesh Vaghela

Must Join Telegram Channel for all the content  @Divyesh\_Vaghela

Topic	May 18	Nov 18	May 19	Nov 19	Nov 20	Jan 21	July 21	Dec 21	May 22	Nov 22	May 23	Nov 23	May 24	Nov 24	ICAI New Weightage (118 Marks with options)	
RED - MCQS																
Introduction to IND AS	Newly Added Chapter													4	-	10%-15% (12 - 18 Mark)
Conceptual Framework	-	-	5	-	-	-	-	-	6	6	6	12	4	4		
IND AS 1 - Presentation of FS	-	-	4	-	-	5	4	-	5	-	5	-	4	4		
IND AS 34 - Interim Financial Reporting	-	5	4	-	6	-	5	4	-	-	-	-	4	4		
IND AS 7 - Statement of Cash Flows	-	-	-	-	8	5	-	6	-	-	-	-	2	-		
IND AS 8 - Accounting Policies, Changes in Accounting Estimates & Errors	-	-	-	-	-	-	-	5	-	5	-	5	-	4		
IND AS 10 - Events occurring after Rep. Period	-	-	-	8	-	8	-	-	-	-	5	-	-	2		
IND AS 113 - Fair Value Measurement	-	5	-	8	-	-	-	4	5	5	-	-	2	-		
IND AS 115 - Revenue from Contracts with the Customers	-	-	5	12	18	12	12	10	14	20	12	12	2+5	2+10	5%-10% (6 – 12 Mark)	
IND AS 2 - Inventories	4	-	-	-	4	-	-	5	-	-	5	-	2	-	15%-25% (18 – 30 Mark)	
IND AS 16 - Property, Plant & Equipment	-	8	-	8	-	-	-	-	-	-	8	5	2	2+11		
IND AS 116 - Leases	-	-	-	-	8	6	4	10	-	8	-	8	8	2		
IND AS 23 - Borrowing Costs	-	-	-	8	-	-	-	-	7	-	-	-	4	-		
IND AS 36 - Impairment of Assets	-	10	-	-	8	-	6	-	-	8	-	-	-	-		
IND AS 38 - Intangible Assets	-	-	5	8	-	10	5	-	-	-	-	4	-	-		
IND AS 40 - Investment Property	10	-	-	-	-	5	8	-	5	-	-	-	-	8		
IND AS 105 - Non-Current Assets Held for Sale & Discontinued Operations	-	8	-	10	-	-	-	-	8	-	-	8	4	-		
IND AS 19 - Employee Benefits	-	-	5	-	6	-	-	-	7	-	-	-	8	-		
IND AS 37 - Provisions, Contingent Liabilities & Contingent Assets	-	4	-	-	-	-	-	-	-	-	4	-	2	2		



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Topic	May 18	Nov 18	May 19	Nov 19	Nov 20	Jan 21	July 21	Dec 21	May 22	Nov 22	May 23	Nov 23	May 24	Nov 24	ICAI New Course Weightage (118 Marks with options)
IND AS 12 - Income Taxes	-	-	-	-	6	4	-	5	-	6	-	-	-	6	15%-20% (18 – 24 Mark)
IND AS 21 - The Effects of Changes in Foreign Exchange Rates	-	-	5	4	-	-	5	5	6	-	-	4	-	-	
IND AS 24 - Related Party Disclosures	-	-	-	-	-	-	-	-	-	-	4	-	-	-	
IND AS 33 - Earnings per Share	-	-	-	-	8	-	8	8	4	8	-	-	6	-	
IND AS 108 - Operating Segments	10	-	-	-	6	4	8	-	-	5	16	8	-	2	
IND AS 20 - Government Grants	-	5	4	-	-	-	-	-	8	-	-	-	6	2	
IND AS 102 - Share Based Payment	10	8	8	8	5	12	5	6	-	6	-	8	-	8	
IND AS 41 - Agriculture	-	-	-	4	-	4	9	-	-	6	8	-	2	-	
Financial Instruments (IND AS 32,109,107)	16	20	12	14	18	19	19	29	19	25	19	19	4+10	2+10	10%-15% (12 - 18 Mark)
Business Combination (IND AS 103)	10	4	8	20	8	-	-	14	20	-	15	-	4	8	10%-20% (12 – 24 Mark)
IND AS 27 - Separate Financial Statements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Consolidated Financial Statements (IND AS 110)	15	16	15	-	-	15	16	5	-	15	5	20	2+14	2+14	
IND AS 111 - Joint Arrangements	-	-	-	-	4	-	-	-	-	-	-	-	-	-	
IND AS 28 - Investments in Associates & Joint Venture	-	-	-	-	6	5	-	-	-	5	-	-	-	-	
-															
IND AS 101 - First time adoption of Ind as	-	-	-	-	-	-	6	8	-	-	-	5	5	2	5%-10% (5 – 12 Mark)
Analysis of FS	-	-	16	12	-	-	-	-	-	-	8	-	-	5	
Prof. Ethics with Accounting Concepts	Newly Added Chapter												2	2	5%-10% (5 – 12 Mark)
Technology and Accounting	Newly Added Chapter												6	-	
Chapters Removed from syllabus	8	4	-	-	5	12	6	-	12	6	6	8	-	-	-
-															
Total	124	124	124	124	124	126	126	124	126	126	126	126	118	118	118 Marks



**FR MOST Important Questions - Must Watch this video to understand how to prepare these Questions, What should be strategy to score Exemption?**

**Must Do List of IND AS based on detailed analysis - Chapterwise New Course Trend Analysis**

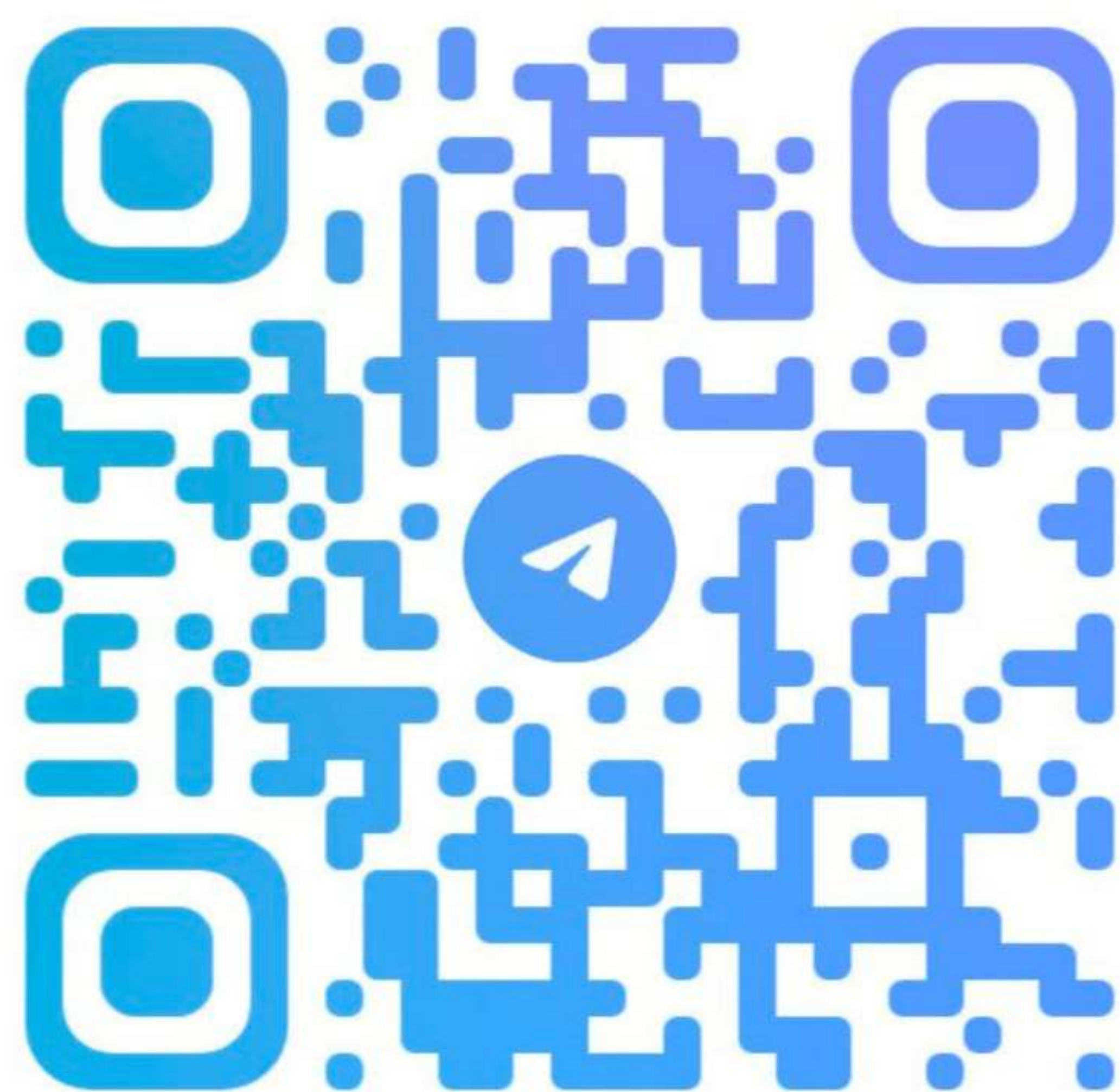
Must Watch video  
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**Free Notes, Important Topics, Trend Analysis,  
MCQs , Exam Strategy etc...**



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