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## CA FINAL FR ABC ANALYSIS FOR MAY 26 EXAMS

Exam Oriented

Sure Success Strategy,  
Material & Resources

### Material & Resources

|  |  |
|--|--|
| <b>Concept Book</b>  | Available at <a href="#">air1ca.com</a> [Coloured Hard Copy/Free PDF]  |
| <b>Question Bank</b>   | Available at <a href="#">air1ca.com</a> [Hard Copy Only]               |
| <b>Revision Videos</b>   | Freely available on our Youtube Channel - <a href="#">Atul Agarwal</a> |
| <b>Refer ICAI Case Scenario booklet once for MCQs [Don't refer any other material]</b>                           |  |
| <b>Additional Questions, Special Adjustments &amp; Common Doubts [MUST WATCH]:</b><br><a href="#">CLICK HERE</a> |  |

# Paper Pattern

| <b>MCQ (30 Marks)</b>  |   |
|--|---|
| <b>Chapter</b>   | <b>No. of MCQs</b>                                    |
| Ind AS 103, 110, 28, 111 [Business Combination & CFS]  | 3-4   |
| Ind AS 109 [Financial Instruments]   | 1-2   |
| Analysis of FS, Ind AS 101   | 1   |
| Professional Duty, Technology  | 1   |
| Ind AS 115   | 1   |
| Ind AS 12, 20, 21, 24, 33, 41, 102, 108  | 1-2   |
| Ind AS 1, 7, 8, 10, 34, 113, Framework, Introduction to Ind AS                                       | 1-2   |
| Ind AS 116, 2, 16, 38, 40, 23, 36, 105, 19, 37   | 4-5   |
| <b>Descriptive (88 Marks)</b>  |   |
| <b>Question No.</b>  | <b>Chapter</b>  |
| 1 (14 Marks)   | Ind AS 103, 110, 28, 111 [Business Combination & CFS] |
| 2A (10 Marks)  | Ind AS 109 [Financial Instruments]                    |
| 2B (4 Marks)   | Ind AS 1, 7, 8, 10, 34, 113, Introduction to Ind AS   |
| 3A (8 Marks)   | *Ind AS 116, 2, 16, 38, 40, 23, 36, 105, 19, 37       |
| 3B (6 Marks)   | *Ind AS 12, 20, 21, 24, 33, 41, 102, 108              |
| 4A (6 Marks)   | *Ind AS 116, 2, 16, 38, 40, 23, 36, 105, 19, 37       |
| 4B (8 Marks)   | *Ind AS 12, 20, 21, 24, 33, 41, 102, 108              |
| 5A (5 Marks)   | Ind AS 115  |
| 5B (5 Marks)   | Analysis of FS, Ind AS 101                            |
| 5C (4 Marks)   | Framework   |
| 5C (4 Marks)   | Ind AS 1, 7, 8, 10, 34, 113, Introduction to Ind AS   |
| 6A (5 Marks)   | Professional Duty, Technology                         |
| 6B (5 Marks)   | *Ind AS 116, 2, 16, 38, 40, 23, 36, 105, 19, 37       |
| 6C (4 Marks)   | Ind AS 1, 7, 8, 10, 34, 113, Introduction to Ind AS   |
| <b>*3A, 3B, 4A, 4B, 6B – Sometimes any 1 of out of these questions can be replaced by Ind AS 109</b> |   |

## ABC Analysis

### Category A – 13 Chapters

|   |
|---|
| (1) Ind AS 102 (Share Based Payment)                        |
| (2) Ind AS 115 (Revenue from Contracts with Customers)      |
| (3) Ind AS 116 (Leases)                                     |
| (4) Ind AS 109 (Financial Instruments)                      |
| (5) Ind AS 103 (Business Combinations)                      |
| (6) Ind AS 110, 28, 111 (Consolidated Financial Statements) |
| (7) Ind AS 1 (Presentation of Financial Statements)         |
| (8) Ind AS 34 (Interim Financial Reporting)                 |
| (9) Ind AS 108 (Operating Segments)                         |
| (10) Conceptual Framework for FR under Ind AS               |
| (11) Professional & Ethical Duty of a CA                    |
| (12) Accounting & Technology                                |
| (13) Ind AS 101 (First Time Adoption of Ind AS)             |

**70 Marks**

**Revision Videos**

**+**

**Concept Book**

**+**

**Question Bank**

### Category B – 13 Chapters

|   |
|---|
| (1) Ind AS 16 (PPE)                                     |
| (2) Ind AS 38 (Intangible Assets)                       |
| (3) Ind AS 2 (Inventories)                              |
| (4) Ind AS 40 (Investment Property)                     |
| (5) Ind AS 19 (Employee Benefits)                       |
| (6) Ind AS 23 (Borrowing Cost)                          |
| (7) Ind AS 33 (EPS)                                     |
| (8) Ind AS 36 (Impairment of Assets)                    |
| (9) Ind AS 41 (Agriculture)                             |
| (10) Ind AS 7 (Statement of Cash Flows)                 |
| (11) Ind AS 8 (Accounting Policies, Estimates & Errors) |
| (12) Ind AS 10 (Events After Reporting Period)          |
| (13) Analysis of Financial Statements                   |

**25 to 30 Marks**

**Revision Videos**

**+**

**Concept Book**

**+**

**Question Bank**

### Category C – 8 Chapters

|   |
|---|
| (1) Ind AS 21, Ind AS 12, Ind AS 105, Ind AS 20, Ind AS 113 |
| (2) Introduction to Ind AS, Ind AS 37, Ind AS 24            |

**20 to 25 Marks**

**Concept Book/Question Bank**