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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="http://air1ca.com">air1ca.com</a> [Coloured Hard Copy/Free PDF]
<b>Question Bank</b>	Available at <a href="http://air1ca.com">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> <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**