

# FAST TRACK BATCH FOR FINANCIAL REPORTING & GROUP 1

Along with FREE Access to All Group 1 Fast Track and Full Course Batches



START DATE - 20 SEPTEMBER 2021

Duration - 100 Hours (Approx) **LIVE** Recorded Backup

**Applicability : Dec 2021, May 2022, Nov 2022**

## FEATURES

- 100% Conceptual Clarity
- Question Solving (Module, RTP, MTP, Past Paper)
- Live Doubt Solving & Personal Attention
- Chapterwise & Full Syllabus Tests
- Revision Sessions
- Complete access to Full Course Batch for May' 22 & Nov' 22
- Also Applicable for Freshers - New Course
- Unlimited Views
- Exclusive Benefits Only on Using Code **FRWITHAK**



USE CODE

**FRWITHAK**  
(To get Additional 10% off on Subscription Plans & Other Special Benefits)

Note - Access of all other subjects of Group 1 will also be provided free of cost with this subscription.

# CA FINAL Financial Reporting *[125 mks]* **ABC** ANALYSIS

# A CATEGORY *[70-85 mks]*

- ❖ FINANCIAL INSTRUMENTS *[Comp F.I, FV ≠ To Price, Derivative, Emb Der,*
- ❖ BUSINESS COMBINATION



# B CATEGORY

- ❖ IND AS 7 (Cash Flow) → 3mks Monday Capsule Batch → 4T
- ❖ IND AS 8 (Acc policies, Changes in Acc Est & Error) → Error (Retrospective), FIFO with Retrospective
- ❖ IND AS 10 (Events After Rep Period) —
- ❖ IND AS 20 (Govt Grant) → F.I [less than MKT Int Rate]
- ❖ IND AS 24 (Related Party)
- ❖ IND AS 33 (EPS) ⇒ 10+37 Combo.

# B CATEGORY (Contd.)

- ❖ IND AS 36 (Impairment) → CGU
- ❖ IND AS 37 (Prov, CL, CA)
- ❖ IND AS 101 (First Time Adoption) → Out Capsule Batch ⇒ 4T
- ❖ IND AS 111 (Joint Arr.) → [Part 3 Attempt MTP / RTP]
- ❖ IND AS 113 (Fair Value Meas.)



# C CATEGORY

- ❖ Framework [*Cap. Maint<sup>e</sup>*]
- ❖ IND AS 1 (Pres of FS)
- ❖ IND AS 2 (Inventories)
- ❖ IND AS 21 (Foreign Ex)
- ❖ IND AS 34 (Interim FS)
- ❖ IND AS 38 (Intangible Assets)



# C CATEGORY (Contd.)

- ❖ IND AS 40 (Invst Prop.)
- ❖ IND AS 41 (Agriculture)
- ❖ IND AS 108 (Operating Seg)
- ❖ IND AS 27 (SFS)
- ❖ CSR
- ❖ Integrated Reporting