

CA FINAL – FR (ABC ANALYSIS)

A CATEGORY

Financial Instruments	<ul style="list-style-type: none"> Compound Financial Instrument with Tr. Cost Pre-existing relation Ques Modification (From borrowers & lenders point of view) Derivatives, Embedded Derivatives & Hedge Accounting
IND AS 103 – Business Combination	<ul style="list-style-type: none"> Big Ques Combined Ques of IND AS 111 & 103 (Illus 53 (RTP Dec'21, MTP Nov 22))
IND AS 110 – CFS	<ul style="list-style-type: none"> Big Question (Ram / Krishna Ltd, Jan 21 Exam Ques) Step Acquisition Ques Disposal Ques (with / without loss of control)
IND AS 102 – SBP	<ul style="list-style-type: none"> Intrinsic Value Ques (V. imp) Modification of SBP
IND AS 115 – Revenue	<ul style="list-style-type: none"> Focus more on Ques → Customer loyalty points. Past 3 Attempts MTP/RTP/Past Exam Ques
IND AS 116 – Leases	<ul style="list-style-type: none"> Lessor Accounting (where lessor is Dealer/Manufacturer) Sale & Leaseback Lessee Accounting (Leases in foreign currency)
Analysis Of FS	<ul style="list-style-type: none"> Corrected B/S
IND AS 111 – Joint Arrangements	<ul style="list-style-type: none"> Big Concept Ques on identifying whether JO or JV Illust 23, 24, 25
IND AS 16 – PPE	<ul style="list-style-type: none"> Changes in Decommissioning Ques Illus 25 (Preparing Machinery Account Ledger)
IND AS 19 – Employee Benefits	<ul style="list-style-type: none"> Defined Benefit Plan Ques Leave Compensation Ques
IND AS 23 – Bor Cost	
IND AS 38 – Intangible Assets	
IND AS 101 – First Time Adoption	

B CATEGORY

IND AS 1 – Presentation of FS	<ul style="list-style-type: none"> • Current Asset & Current Liab Defn and Quest • Breach of Long Term Loan (Concept and Ques)
IND AS 2 – Inventory	
IND AS 7 – Cash Flow	<ul style="list-style-type: none"> • Consolidated Cash Flow Statement • Foreign Exch Gain/Loss reporting in cash flow – Ques
IND AS 10 – Events After Rep Period	<ul style="list-style-type: none"> • Jan 21 Exam Ques
IND AS 12 – Income Taxes	<ul style="list-style-type: none"> • Question having 3-4 cases asking to compute Current Tax & deferred tax
IND AS 20 – Govt Grant	<ul style="list-style-type: none"> • Quest on IND AS 109 + 20
IND AS 21- Foreign Exch. Rates	<ul style="list-style-type: none"> • Foreign Operation FS Translation • Eliminating URP & Inter-company loan
IND AS 33 – EPS	<ul style="list-style-type: none"> • Right Shares • Participating Equity Shares • Subsidiary & group Basic / Diluted EPS • Contingently issuable shares (Retails stores ques)
IND AS 34 – Interim Financial Reporting	Focus more on Quest.
IND AS 36 – Impairment of Assets	<ul style="list-style-type: none"> • Grossing up NCI (Common Pool Ques)
IND AS 37 – Prov, CL, CA	<ul style="list-style-type: none"> • Past 3-4 Attempts RTP/MTP/PP Ques
IND AS 40 – Investment Property	<ul style="list-style-type: none"> • Question on IND AS 40 + IND AS 16
IND AS 105 – NCA HFS & DO	
CSR	

C CATEGORY

Conceptual Framework	• Directly Do Ques
IND AS 8 – Acc Pol, Ch. in Acc Est, Errors	
IND AS 24 – Related Party	
IND AS 41 – Agriculture	
IND AS 108 – Operating Segments	• IND AS 108 Format Ques
IND AS 113 – Fair Value Measurement	
IND AS 27 – SFS	
IND AS 28 – Invst in Assc & JV	• Loss Making Associates
Integrated Reporting	

For Revision Videos, Notes, Amendments of CA Final FR:

Telegram Channel: CA Aakash Kandoi – FRWITHAK

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