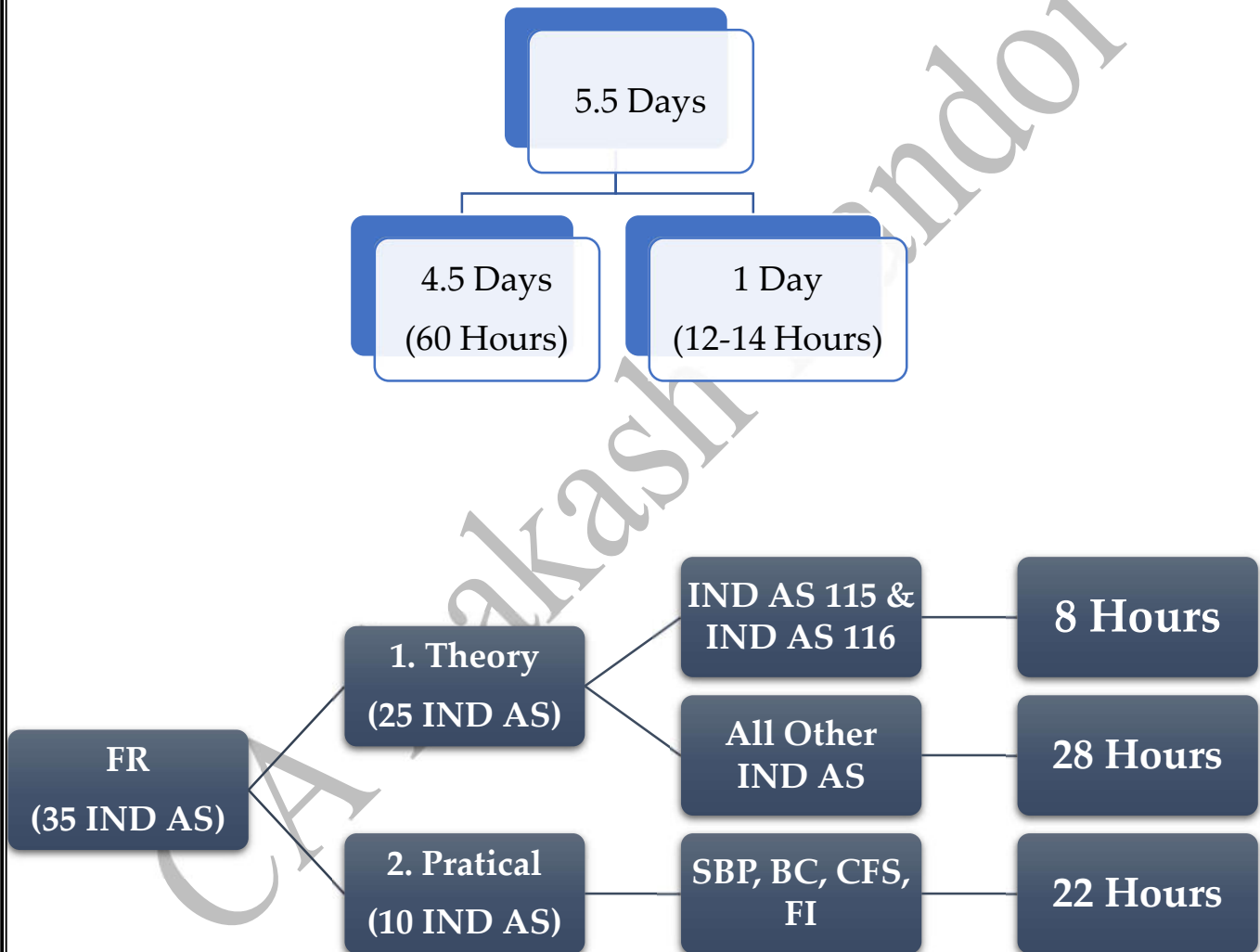


CA Final FR New Syllabus
Dec 2021 Exam
 By CA Aakash Kandoi

❖ Plan – 5.5 Days (Revise 2 Times)



TIME ALLOCATION – For 1st Revision (4.5 Days)

1. Theory IND AS

Part 1: IND AS 115 & IND AS 116

<u>Sr No.</u>	<u>Topic</u>	<u>Time Allotted (Hrs)</u>
1.	IND AS 115	4
2.	IND AS 116	4

Part 2: Other IND AS

<u>Sr No.</u>	<u>Topic</u>	<u>Hours</u>
1.	IND AS 1 – Presentation of Financial Statements + Framework	0.5
2.	IND AS 2 – Inventories	0.5
3.	IND AS 7 – Statement of Cash Flow	1.5
4.	IND AS 8 – Accounting Policies, Changes in Accounting Estimates & Errors	1
5.	IND AS 10 – Events After the Reporting Period	0.75
6.	IND AS 12 – Income Taxes	2.5
7.	IND AS 16 – Property, Plant & Equipment	2
8.	IND AS 19 – Employee Benefits	1.5
9.	IND AS 20 – Accounting for Government Grants & Disclosure of Government Assistance	0.5
10.	IND AS 21 – The Effects of Changes in Foreign Exchange Rates	1
11.	IND AS 23 – Borrowing Costs	1
12.	IND AS 24 – Related Party Disclosures	0.5
13.	IND AS 33 – Earnings Per Share	2
14.	IND AS 34 – Interim Financial Reporting	0.5
15.	IND AS 36 – Impairment of Assets	2
16.	IND AS 37 – Provisions, Contingent Liabilities & Contingent Assets	0.75
17.	IND AS 38 – Intangible Assets	1.5
18.	IND AS 40 – Investment Property	0.75
19.	IND AS 41 – Agriculture	0.75
20.	IND AS 101 – First Time Adoption of IND AS	1.5
21.	IND AS 105 – Non-Current Asset Held for Sale & Discontinued Operation	1.5
22.	IND AS 108 – Operating Segments	0.5

23	IND AS 113 – Fair Value Measurement	0.75
24	CSR & Integrated Reporting	0.25
25	Analysis of FS	2
	Total	28

2. Practical IND AS

<u>Sr No.</u>	<u>Topic</u>	<u>Time Allotted (Hrs)</u>
1.	SBP	3
2.	BC	5
3.	CFS + JA + Assc	7
4.	FI	7
	Total	22

TIME ALLOCATION – For 2nd Revision (1 Day)

- ❖ **Revise All A Category Topics + Topics which you studied on 1st & 2nd Day of Revision Again during Last 1 Day**

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- Chapter wise & Full Syllabus Tests
- Revision Sessions
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