

CA Final - Paper 1 Financial Reporting

ABC & TREND ANALYSIS

Category	Chapter	M18	N18	M19	N19	N20	J21	M21	D21	M22	N22	M23	N23	Avg	Hrs
A	Consolidated Financial Statement	25	16	27		10	20	16	5		20	5	20	13.67	12
A	Financial instruments	16	20	12	14	6	19	19	29	21	17	19	19	17.58	12
A	Revenue from Contact with Customer	4	10	5	12	18	12	12	10	14	14	12	12	11.25	8
A	Business Combination (IND AS 103)	10	4	8	28	8		5	14	20		15		9.33	8
A	Shares based Payment (IND AS 102)	10	8	5	8	5	12	5	6		6		8	6.08	5
A	ANALYSIS OF FINANCIAL STATEMENTS	10	8	16	12	12		8			6	8		6.67	3
	Total (A)	75	66	73	74	59	63	65	64	55	63	59	59	64.58	48
B	Leases (IND AS 116)	12				8	6	4	10		8		8	4.67	5
B	Property, Plant and Equipment (IND AS 16)		8		8		5					8	5	2.83	3
B	Accounting for Income Tax (IND AS 12)					6	4		5		6			1.75	2
B	Employee Benefits (IND AS 19)			8		6				7				1.75	2
B	The Effects of Changes in Foreign Exchange Rates (IND AS 21)			5	4			5	5	6			4	2.42	1.5
B	Impairment of Assets (IND AS 36)		15	4		8		6			8			3.42	3
B	Earnings Per Share (IND AS 33)					8		8	8	4	8			3.00	3
B	Agriculture (IND AS 41)				4		4	9			6	8		2.58	1.5
B	Non-current Assets Held for Sale and Discontinued Operations (IND AS 105)				10					8			8	2.17	1.5
B	Operating Segments (IND AS 108)	10				6	4	8			5	16	8	4.75	1.5
B	Professional & Ethical Duties														4
	Total (B)	22	23	17	26	42	23	40	28	25	41	32	33	29.33	28
C	FIRST-TIME ADOPTION OF IND AS (IND AS 101)							6	8				5	1.58	2
C	Presentation of Financial Statements			4			5	4		5		5		1.92	2
C	Valuation of Inventories (IND AS 2)	4				4			5			5		1.50	1.5
C	Statement of Cash Flows (IND AS 7)					8	5		6					1.58	2
C	Accounting Policies, Changes in Accounting Estimates and Errors (IND AS 8)								5		5		5	1.25	1.5
C	Events occurring after the Reporting Date				8		8					5		1.75	1
C	Government Grant (IND AS 20)		5	4						8				1.42	1
C	Borrowing Costs (IND AS 23)				8					7				1.25	1
C	Related Party Disclosures (IND AS 24)											4		0.33	1
C	Interim Financial Reporting (IND AS 34)		5	4		6		5	4			6		2.50	1
C	Provisions, Contingent Liabilities and Contingent Assets (IND AS 37)		4									4		0.67	1
C	Intangible Assets (IND AS 38)			5			10						4	1.58	1
C	Investment Property (IND AS 40)									5				0.42	1
C	FAIR VALUE MEASUREMENT (IND AS 113)		5		8				4	5	5			2.25	1
C	Conceptual Framework for Financial Reporting			5						6	6	6	6	2.42	1
C	Accounting and Technology														1
	CSR - Deleted	8	4			5	6	6		6			8	3.58	0
	INTEGRATED REPORTING - Deleted						6			6	6		6	2.00	0
	Total (C)	12	23	22	24	23	40	21	32	48	22	35	34	28.00	20.00
	Total (A+ B+C)	124	124	124	124	124	126	126	124	128	126	126	126	121.92	96.00