

FINANCIAL REPORTING - 01 (CAF : 05)

Topics

2018		2017		2016		2015		2014			
Spring		Autumn		Spring		Autumn		Spring		Autumn	
Q	M	Q	M	Q	M	Q	M	Q	M	Q	M

Marks	% of Total
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PREPARATION OF COMPONENT OF FINANCIAL STATEMENTS

SOCI (IAS - 01)
SOFP (IAS - 01)
SOCF (IAS - 07)
Sole Trader Final
Accounts
Income & Expenditure
Account
Incomplete records

		3	12			5	10			2	10			1	11
		3	8			5	10			2	9			1	9
3	15			6	12			6	18			4	22		
												1	20	7	20
				1	20			1	20						
8	20	7	15			1	20			1	19				
Section Total		35	35	32	40	38	38	42	40						

43	5.4%
36	4.5%
67	8.4%
40	5.0%
40	5.0%
74	9.3%

IAS / IFRS

IAS - 2

1	8			3	15	4	11	2	15	6	13			5	15
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77	9.6%
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IAS - 16

6	17	2	18	20	4	7	17	4	13	3	15	6	14	4 & 6	25
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123	15.4%
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IAS - 18

						6	12	3	12	5	14	3	12	3	10
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60	7.5%
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IFRS - 15

2	9	6	14	2(a&b)	10										
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33	4.1%
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Branch Accounts
(Exclude Foreign
Branch)

						2	12	5	12	4	12	2	12	2	10
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58	7.3%
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Partnership	5	12			5	12									24	3.0%		
Admission															-	0.0%		
Retirement															-	0.0%		
Death															-	0.0%		
Dissolution			1	12											12	1.5%		
Amalgamation															-	0.0%		
Financial analysis	7	11	5	12	7	15									38	4.8%		
Managerial accounting	4	8	4	9	4	12	3	8	7	10	7	8	5	20		75	9.4%	
Section Total	65	65	68	60	62	62	58	60										
GRAND TOTAL	100	100	100	100	100	100	100	100	100	100	100	100	100	100	800	100%		

Caveats

This analysis is only for identifying trends in ICAP exams; No decision (of selective study) should be taken only upon this analysis.

The categorization of degree of importance is just based on marks allocation, no other logical reasoning exists

All topics are of equivalent importance as ICAP may ask any topic any time in any detail deemed fit by ICAP

This analysis has been compiled with due care but still it is error prone due to human mistake.

If you find any mistake, plz mail us by mentioning cell reference at the e-mail address. i.e.gcaconsultants@gmail.com

Note

Branch account is no more part of syllabus.

IAS - 18 had been replaced by IFRS - 15 from Spring - 2017 attempt onwards.

Black area shows that this is either new topic or moved to other subject.

March 18, 2018

GCA Consultants