

FINANCIAL REPORTING - 02 (CAF : 07)

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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FINAL ACCOUNTS

Final Accounts

										1	18	6	17	1a	10				
Section Total		0	0	0	0	0	0	0	0	18	17	10	10	10	10	10	10	10	10

45	5.6%
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CONSOLIDATION

SOPF
SOCI
SOCF
SOCIE

		4b	4	5	17	1	18	1 & 7a	12	6	15	1a	6	6	15				
		4a	13	6	11			1 & 7b	13			1b	11						
3	15	1	15					5	15						4	11			
1	14							7c	3			4	15						
Section Total		29	32	28	18	18	43	15	32	26	26	32	32	26	26	26	26	26	26

87	10.9%
48	6.0%
56	7.0%
32	4.0%

IFRS

IAS - 16

4	20			7	10			2	13			2	17	2	15				
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75	9.4%
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IAS - 38

		3	10			5	16			8	7								
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33	4.1%
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IAS - 17

								6	15	7	19			5	17				
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51	6.4%
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IFRS - 16

8c	6			4	17														
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23	2.9%
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IAS - 23

		7	18			2	17			3	16	7	12						
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63	7.9%
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IAS - 10 & 37

8a&b	10	2	15			3	15			4	12	3	17	3	13				
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82	10.3%
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IAS - 36

				3	12														
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12	1.5%
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IAS - 8			6c	6			4	18									24	3.0%
IAS - 12	6	16	6a&b	11	6	15			4	17					1b	14	73	9.1%
IAS - 33	2	11			1	10										21	2.6%	
Financial Analysis							7	10	3a	6	5	7					23	2.9%
Ethics (100 to 150 & 320)	5	8	5	8	2	8	6	6	3b	6	2	6	5	5	7	5	52	6.5%
Section Total		71		68		72		82		57		67		51		64		
GRAND TOTAL		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

IAS - 17 had been replaced by IFRS - 16 from Spring - 2017 attempt onwards.

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

March 18, 2018

GCA Consultants