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What Our Students have to say....

Sudeepta Benya

I took FR and AFM classes from 1FIN and secured good marks in both. I am deeply grateful to **Sriram Sir** and **Suraj Sir** for making my conceptual clarity very strong and making me fall in love with the subjects. I secured 70 marks in FR and 87 in AFM. Highly recommended.

AIR 27

Kanishka

Thank you so much Sir! I am excited to share that I have successfully cleared the CA Final exams and became A Chartered Accountant

Srinivasan

I really liked the way of teaching and conceptual clarity given by **Suraj Sir**

Bhoomi Makhecha

Suraj Sir's classes were comprehensive & helped me score 76 (Exemption) in FR

Priyanka Udeshi

Thank you **Suraj sir!** Have successfully cleared CA Final with exemption in 5 subjects

Venkata Naresh

Thank You Indigolearn for the Conceptual Clarity and well illustrated Examples of the faculties,making my concepts very strong and assisted me in clearing my exams

Hannoch Matthew

1FIN is a perfect place for assistance in CA Exams. I had opted for FR and AFM. I found it well understandable and helped me to get through with the concepts. Their MCQ and material is very useful.

Himanshu Somani

Thank you so much to **Suraj and Sriram** sir for your support during my entire CA journey, will forever be grateful to you

Arun Kumar

I have watched SFM, FR and IDT classes from indigo learn I was using 1FIN platform from my CA Inter and I feel this platform is the only platform which focuses on concepts rather than focusing on only scoring marks.

CA FINAL PAPER 1 : FINANCIAL REPORTING 100 MARKS CHAPTER WISE WEIGHTAGE BASED ON PAST EXAM & ANALYSIS THEREOF															
S. No.	**CHAPTER NAME**	**Sep-25**	**May-25**	**Nov-24**	**N24 MCQ**	**May-24**	**Nov-23**	**May-23**	**Nov-22**	**May-22**	**Dec-21**	**Jul-21**	**Jan-21**	**Average**	**Weightage**
1	Conceptual Framework for Financial Reporting under Indian Accounting Standards	4				4	6	6	6	6				12.78 M	10-15 %
2	Ind AS on Presentation of General Purpose FS														
	Unit 1 - Ind AS 1		4	4	4	4		5		5		4	5		
	Unit 2 - Ind AS 34		4	4		4					4	5			
	Unit 3 - Ind AS 7	4									6		5		
3	Ind AS on Measurement based on Accounting Policies														
	Unit 1 - Ind AS 8	4		4			5		5		5		8		
	Unit 2 - Ind AS 10							5							
	Unit 3 - Ind AS 113		4						5	5	4				
	TOTAL	**12**	**12**	**12**	**4**	**12**	**11**	**16**	**16**	**16**	**19**	**9**	**18**		
4	Ind AS on Income Statement - Ind AS 115 - Revenue	5	5	5	2	5	12	12	20	14	10	12	12	11.56 M	5-10%
	TOTAL	**5**	**5**	**5**	**2**	**5**	**12**	**12**	**20**	**14**	**10**	**12**	**12**		
5	Ind AS on Assets of the Financial Statements													21.78 M	15-25 %
	Unit 1: Ind AS 2: Inventories		5					5			5				
	Unit 2: Ind AS 16: Property, Plant and Equipment		6	11	2		5	8				4	5		
	Unit 3: Ind AS 116: Leases					8	8		8	7	10	4	6		
	Unit 4: Ind AS 23: Borrowing Costs	6													
	Unit 5: Ind AS 36: Impairment of Assets	5	8				4		8	5		6			
	Unit 6: Ind AS 38: Intangible Assets						4						10		
	Unit 7: Ind AS 40: Investment Property			8						5		4			
	Unit 8: Ind AS 105: Non-Current Assets held for Sale and Discontinued Operations					5	4	8		8					
6	Ind As on Liabilities of Financial Statements														
	Ind AS 19	5				8				7					
	Ind AS 37				2			4							
	Total	**16**	**19**	**19**	**4**	**21**	**25**	**25**	**16**	**32**	**15**	**18**	**21**		

CA FINAL PAPER 1 : FINANCIAL REPORTING 100 MARKS

CHAPTER WISE WEIGHTAGE BASED ON PAST EXAM & ANALYSIS THEREOF

S. No.	CHAPTER NAME	Sep-25	May-25	Nov-24	N24 MCQ	May-24	Nov-23	May-23	Nov-22	May-22	Dec-21	Jul-21	Jan-21	Average	Weightage
7	Other Indian Accounting Standards													22.38 M	15-20 %
	Unit 1 - Ind AS 20				2	6			4	8		6			
	Unit 2 - Ind AS 102		8	8			8		6		6	5	12		
	Ind AS 41 - Agriculture							8	6				4		
8	Ind AS on Items impacting the Financial Statements														
	Ind AS 12 - Income Taxes			6					6		5		4		
	Ind AS 21 - Foreign Exchange	8					4			6	5	5			
9	Ind AS on Disclosures														
	Unit 1: Ind AS 24: Related Party Disclosures							4							
	Unit 2: Ind AS 33: Earnings Per Share	6	6							4	8	8			
	Unit 3: Ind AS 108: Operating Segments				2		8	16	5			8	4		
	TOTAL	**14**	**14**	**14**	**4**	**6**	**20**	**28**	**27**	**18**	**24**	**32**	**24**	21.89 M	
10	Accounting & Reporting of Financial Instruments	10	10	10	2	16	19	19	21	19	29	19	19	19.22 M	10-15%
	TOTAL	**10**	**10**	**10**	**2**	**16**	**19**	**19**	**21**	**19**	**29**	**19**	**19**		
11	Business Combination & Corporate Restructuring		5		6									19.22 M	10-20 %
12	Consolidation & Separate Financial Statements	14	14	14	4	14	20	20	20	15	19	21	20		
	TOTAL	**14**	**19**	**14**	**10**	**14**	**20**	**20**	**20**	**15**	**19**	**21**	**20**		
13	Ind AS 101 - First Time Adoption of Ind AS	5			2	5	5				8			3.78 M	5-10 %
14	Analysis of Financial Statements			5								9			
	TOTAL			**5**	**2**	**5**	**5**				**8**	**9**			
15	Accounting & Technology	5	5	5	2	5								6.00 M	5-10 %
16	Professional Ethics														
	TOTAL		**5**	**5**	**2**	**5**									
	Grand Total	**84**	**84**	**84**	**30**	**84**	**112**	**120**	**120**	**114**	**124**	**120**	**114**		

NOTE: The chapters which are no longer applicable have been excluded.

CA FINAL PAPER 2: STRATEGIC FINANCIAL MANAGEMENT
QUESTION WISE TOPICS BASED ON PAST EXAM PATTERN

#	Sep-25		May-25		Nov-24		May-24		Nov-23		May-23		Nov-22		May-22		Dec-21		Jul-21		Jan-21	
	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M
COMPULSORY																						
1 (a)	CFS of Holding & Subsidiary	14	CFS of Holding & Subsidiary	14	Consolidation under Ind AS	14	CFS of Holding, Subsidiary & Associate	14	CFS of H & S	20	Consolidated Financial Statements	15	Consolidation under Ind AS	15	Consolidation under Ind AS	15	Financial Liability & Modification including journal entries	12	Consolidated Financial Statements	16	Consolidated Financial Statements	15
1 (b)											Ind AS 1 - Classification	5	Fair Value - Income Approach	5	Ind AS 1 - Classification	5	Ind As 101 - First Time adoption	8	Ind As 1 - Current & Non Current	4	Ind AS 1 - Classification	5
OPTIONAL (4 of 5)																						
2(a)	Ind AS 109 - Derivative	10	Ind AS 109 - Derivative	10	Ind AS 109 - Derivative	10	Derivatives - Contracts in FC	10	CSR	8	Ind AS 105 - PPE Held for sale	8	Ind AS 115 - Financing Component	6	CSR Committee & Expenditure	6	Business Combination & Consolidation -	14	PPE & Investment Property	8	Ind AS 10 - Adjusting / Non Adjusting - Useful life	8
2(b)	Ind AS 7 - Cashflows	4	Ind AS 34 - Interim Financial Reporting	4	Ind AS 34 - Tax Expense	4	Ind AS - 1, Loan repayable on Demand	4	Principal vs Agent	6	Ind AS 115 - Revenue - Cumulative catch up adjustment	6	Ind AS 115 - Service Concession Arrangement	10	Ind AS 115 - Sale of Machines & Spare	6	Cash flow - Indirect method	6	Ind AS 115 - Allocation of transaction price	12	Ind As 115 - Allocation of Revenue/Performance obligations	12
2(c)				.					Costs to obtain contract	6	Ind AS 115 - Revenue - Contract	6	Ind AS 115 - Further discount	4	Ind AS 115 - Revenue, Refund Liability	8						
3(a)	Ind AS 19 - Employee Benefits	8	Impairment - CGU	8	Ind AS 40 - BS values & Disclosures	8	Lease Modifications - Ind AS 116	8	Lease vs Non Lease, Lease liabilty etc	8	Ind AS 41 - Accounting for livestock	8	Impairment - CGU	8	Plan Assets & Liability - Ind As 19	7	Purhcase of Asset - Foreign Currency	5	Treatment of Multiple Ind As	9	Finance vs Operating Lease/ Unearned Finance Income	6
3(b)	Ind As 33 - Earnings per Share	6	Ind AS 33 - Earnings per Share	6	Ind AS 12 - Deferred Tax	6	Compound financial Instruments	6	Held for Sale & Impairment	8	Ind AS 16 - PPE capitalisation	8	Ind As 12 -Reconciliation	6	Borrowing Cost - Ind As 23	7	Deferred Taxes	5	Impairment loss & reversal	6	Ind AS 38 - Intangible Asset vs Expenses	10
3(c)									Foreign currency transaction (Holding & Sub)	4	Ind AS 24 - Related Parties	4	Conceptual Framework	6	Consolidation - Goodwill & Unrealised Profits - Forex	6	Ind As 115 - Revenue - Variable consideration	10	Accounting for Foreign exchange transactions	5	Ind AS 108 - Determination of Reportable Segment	4
4(a)	Ind AS 23 - Borrowing Cost	6	Ind AS 16 - Property, Plant & Equipment	6	Ind AS 16 - Decommisioning	6	Defined benefit plans - Comprehensive	8	Compound Financial Instruments	14	Ind AS 109- Subsidised loan to employees	14	Financial Guarantee - Accounting	12	Compound Financial Instruments - Journal Entries	14	Leases - CPI based, remeasurement	10	Ind As 109 - Financial Instruments - Loan to employees	14	Ind As 109 - Financial Instruments - Loan to employees	14
4(b)	Ind AS 21 - The Effects of Changes in Foreign Exchange Rates	8	Ind AS 102 - Share Based Payments	8	Ind AS 102 - Share based payment	8	Government Grants - Treatment	6	Cost Constraint / Good Fin Statements	6	Conceptual Framework	6	Leases - Modification	8	Conceptual Framework - Short ntoes	6	Cash & Equity settled	6	Ind AS 20 - Government Grants - Below Interest Rate	6	CSR	6
4(b/c)											Integrated Reporting	6			Integrated Reporting*	6	Interim Financial Statement	4	Applicability of CSR*	6	Integrated Reporting*	6
4 (c)																	Fair Value*	4				
5(a)	Ind AS 115 - Revenue from contract with Customers	5	Ind AS 115 - Revenue Recognition	5	Ind AS 115 - Reward Points	5	Ind As 115 - discount on subsequent pur.	5	SAR - Ind AS 102	8	Segment Reporting	16	Ind AS 41 - Agriculture	6	Deferred Government Grant	8	Financial Instrument - Interest free loan to sub	12	Basic & Diluted EPS	8	Ind AS 102 - Share Options	12
5(b)	Ind AS 101- First time adoption of IND AS	5	Ind AS 111 - Joint Arrangements	5	Analysis of FS - Ind AS Impact report	5	Ind As 101- Exchange fluctuation capitalisation	5	Segment Reporting	8	Obligation to restore sea bed - Nature	4	Compund Financial Instrument & EPS	8	Ind As 105 - Disposal group	8	Basic & Diluted EPS	8	Segment Information	8	Acquisition Deferred Tax	4
5(c)	Conceptual framework	4	General Purpose FR	4	Ind AS 1 - Offseting or Enhancing Qualitative characterstics	4	Theory - Conceptual framework de/recognition or entities covered for Ind AS	4	Intangible Assets	4			Ind AS 102 - Share based payment - Cash option & Equity Option	6	Basic & Diluted EpS	4			Ind AS 116 - rent concession	4	Ind AS 41 - Journal Entries	4
6(a)	Accounting and technology	5	Accounting & Technology	5	Accounting & Tech	5	Cloud Computing	5	Ind As 101 - Transition / Consolidation	5	Ind AS 10 - Various scenarios	5	Ind AS 8 - Errors	5	Fair value of Shares	5	Change in Accounting Policy	5	Interim Finance Reporting	5	Ind AS 16 - PPE Recognition & Measurement	5
6(b)	Ind AS 36 - Impairement of Assets	5	Ind AS 2 - Inventories	5	Ind As 16 - Revaluation	5	Ind As 105 - Held for sale	5	Financial Instrument - Loan default	5	Interest free loan to subsidiary	5	Expected Credit Loss	5	Financial Liability - Amortised Cost	5	Financial Asset - Measurement	5	Compound Financial Instruments	5	Deriviative Financial Liability	5
6(c)	Ind AS 8 - Accounting Policies, Changes in Accounting Estimates and Errors	4	Ind AS 113 - Measuring Fair Value	4	Ind AS 8- Errors/Estimates	4	Interim financial reporting - Computation of profit	4	Ship Overhaul - Ind As 16	5	Inventory - Cost	5	Ind AS 108 - Quantitative Threshold	5	Ind As 40 - Investment Property classification	5	Inventory joint & by products	5	Ind As 102 - Options	5	Cash flow statement	5
6 (d)									Ind AS 8 - Various scenarios	5	Gain on disposal of subsidiary	5	Equity Method	5	Ind AS 36 - Impairment of Goodwill	5	NCI	5	Acquisition - Identifiable Assets	5	Equity Method of Accounting	5
		84		**84**		**84**		**84**		**120**		**126**		**120**		**126**		**124**		**126**		**126**