

CA FINAL PAPER 1 : FINANCIAL REPORTING 100 MARKS
CHAPTER WISE WEIGHTAGE BASED ON PAST EXAM & ANALYSIS THEREOF

S. No.	CHAPTER NAME	May-26		Jan-26		Sep-25		May-25		Nov-24		Average	Weightage
		MCQ	Des	MCQ	Des	MCQ	Des	MCQ	Des	MCQ	Des		
1	Conceptual Framework		4		4		4					15.50 M	10-15 %
2	Ind AS on Presentation of General Purpose FS												
	Unit 1 - Ind AS 1				4	2			4	4	4		
	Unit 2 - Ind AS 34		4	2					4		4		
	Unit 3 - Ind AS 7			2			4	2					
3	Ind AS on Measurement based on Accounting Policies												
	Unit 1 - Ind AS 8	2					4				4		
	Unit 2 - Ind AS 10												
	Unit 3 - Ind AS 113	2	4		4			2	4				
	TOTAL	4	12	4	12	2	12	4	12	4	12		
4	Ind AS on Income Statement - Ind AS 115 - Revenue	2	5	2	5	2	5	2	5	2	5	7.00 M	5-10%
	TOTAL	2	5	2	5	2	5	2	5	2	5		
5	Ind AS on Assets of the Financial Statements												
	Unit 1: Ind AS 2: Inventories					2		4	5				
	Unit 2: Ind AS 16: Property, Plant and Equipment				8				6	2	11		
	Unit 3: Ind AS 116: Leases		10										
	Unit 4: Ind AS 23: Borrowing Costs		5				6						

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	Unit 5: Ind AS 36: Impairment of Assets	2		2			5		8			25.00 M	15-25 %
	Unit 6: Ind AS 38: Intangible Assets			2		2							
	Unit 7: Ind AS 40: Investment Property					2		2			8		
	Unit 8: Ind AS 105: NCA held for Sale and Disc Operations	4			6								
6	Ind As on Liabilities of Financial Statements												
	Ind AS 19		6		5		8						
	Ind AS 37			2		2				2			
	Total	6	21	6	19	8	19	6	19	4	19		

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7	Other Indian Accounting Standards											18.50 M	15-20 %
	Unit 1 - Ind AS 20		8		8					2			
	Unit 2 - Ind AS 102					2		2	8		8		
	Ind AS 41 - Agriculture					2							
8	Ind AS on Items impacting the Financial Statements												
	Ind AS 12 - Income Taxes				6						6		
	Ind AS 21 - Foreign Exchange			2			8	2					
9	Ind AS on Disclosures												
	Unit 1: Ind AS 24: Related Party Disclosures												
	Unit 2: Ind AS 33: Earnings Per Share	2		2			6	2	6				
	Unit 3: Ind AS 108: Operating Segments		4							2			
	TOTAL	2	12	4	14	4	14	6	14	4	14		
10	Accounting & Reporting of Financial Instruments	4	10	6	10	6	10	2	10	2	10	14.00 M	10-15%
	TOTAL	4	10	6	10	6	10	2	10	2	10		
11	Business Combination & Corporate Restructuring	2	14			2			5	6		21.75 M	10-20 %
12	Consolidation & Separate Financial Statements	6		6	14	2	14	6	14	4	14		
	TOTAL	8	14	6	14	4	14	6	19	10	14		
13	Ind AS 101 - First Time Adoption of Ind AS	2	5		5	2	5	2		2		6.00 M	5-10 %

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14	Analysis of Financial Statements									5		6.00 M	5-10 %
	TOTAL	2	5	0	5	2	5	2		2	5		
15	Accounting & Technology		5				5	2	5	2	5	7.00 M	5-10 %
16	Professional Ethics	2		2	5	2							
	TOTAL	2	5	2	5	2	5	2	5	2	5		
	Grand Total	30	84	30	84	30	84	30	84	30	84		

CA Final Paper 1 - Financial Reporting											
QUESTION WISE TOPICS BASED ON PAST EXAM PATTERN											
#	May-26		Jan-26		Sep-25		May-25		Nov-24		May-24
	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M	Topic
Comp											
1 (a)	Acquisition Accounting and CFS	14	CFS of Holding & Subsidiary	14	CFS of Holding & Subsidiary	14	CFS of Holding & Subsidiary	14	Consolidation under Ind AS	14	CFS of Holding, Subsidiary & Associate
1 (b)											
OPTIONAL (4 of 5)											
2(a)	FI - Convertible and Prepayment option	10	Ind AS 109 - Int free loan repayable on demand	10	Ind AS 109 - Derivative	10	Ind AS 109 - Derivative	10	Ind AS 109 - Derivative	10	Derivatives - Contracts in FC
2(b)	Ind AS 34 - IFS - Adjustments	4	Ind AS 1 - Classification of loan default	4	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
2(c)											
3(a)	Ind AS 116 - Dealer Lessor - Finance Lease	10	Ind AS 16 - PPE in case of exchange with FOC, insurance	8	Ind AS 19 - Employee Benefits	8	Impairment - CGU	8	Ind AS 40 - BS values & Disclosures	8	Lease Modifications - Ind AS 116
3(b)	Ind AS 108 - Reportable Segment	4	Ind AS 12 - Deferred tax computation, Associate, revaluation cases	6	Ind AS 33 - Earnings per Share	6	Ind AS 33 - Earnings per Share	6	Ind AS 12 - Deferred Tax	6	Compound financial Instruments
3(c)											
4(a)	Ind AS 19 - Remeasurement, PL Items	6	Ind AS 105 - Asset held for sale	6	Ind AS 23 - Borrowing Cost	6	Ind AS 16 - Property, Plant & Equipment	6	Ind AS 16 - Decommissioning	6	Defined benefit plans - Comprehensive
4(b)	Ind AS 20 - Government Grants : Multiple Cases	8	Ind AS 20 - Government Grants : Multiple Cases	8	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
5(a)	Ind AS 115 - Bill and Hold considerations	5	Ind AS 115 - Revenue from contract with Customers	5	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(b)	Ind AS 101- Convertible Debentures	5	Ind AS 101- First time adoption of IND AS	5	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(c)	Qualitative Characteristics / On Market & off Market transactions	4	Need for Ind AS / Board Report	4	Conceptual framework	4	General Purpose FR	4	Ind AS 1 - Offsetting or Enhancing Qualitative characteristics	4	Theory - Conceptual framework de/recognition or entities covered for Ind AS
6(a)	Cloud Computing applications	5	Profesional ethics	5	Accounting and technology	5	Accounting & Technology	5	Accounting & Tech	5	Cloud Computing
6(b)	Borrowing cost - Phase wise capitalisation	5	Ind AS 19 - Leaves and Bonus plans	5	Ind AS 36 - Impairment of Assets	5	Ind AS 2 - Inventories	5	Ind As 16 - Revaluation	5	Ind As 105 - Held for sale
6(c)	Ind AS 113 :Principal Market and Most Advantageous	4	Ind AS 113 : Compute Fair value	4	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
6 (d)											
		84		84		84		84		84	