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CA FINAL FR ABC ANALYSIS FOR MAY 25 EXAMS

Exam Oriented

Sure Success Strategy,
Material & Resources

Material & Resources

Concept Book	Available at air1ca.com [Coloured Hard Copy/Free PDF]
Question Bank	Available at air1ca.com [Hard Copy Only]
Revision Videos	Freely available on our Youtube Channel - Atul Agarwal
Refer ICAI Case Scenario booklet once for MCQs [Don't refer any other material]	
For Rounding Off and Other Assumptions in FR by ICAI - https://youtu.be/PuB4sV6cisQ	

Paper Pattern

MCQ (30 Marks)		
Chapter	No. of MCQs	Level
Ind AS 103, 110, 28, 111 [Business Combination & CFS]	3-4	Similar
Ind AS 109 [Financial Instruments]	1-2	Basic
Analysis of FS, Ind AS 101	1	Basic
Professional Duty, Technology	1	Basic
Ind AS 115	1	Copy
Ind AS 12, 20, 21, 24, 33, 41, 102, 108	1-2	Copy
Ind AS 1, 7, 8, 10, 34, 113, Framework, Introduction to Ind AS	1-2	Copy
Ind AS 116, 2, 16, 38, 40, 23, 36, 105, 19, 37	4-5	New
Descriptive (88 Marks)		
Question No.	Chapter	Level
1 (14 Marks)	Ind AS 103, 110, 28, 111 [Business Combination & CFS]	Similar
2A (10 Marks)	Ind AS 109 [Financial Instruments]	Copy
2B (4 Marks)	Ind AS 1, 7, 8, 10, 34, 113, Introduction to Ind AS	Any
3A (8 Marks)	*Ind AS 116, 2, 16, 38, 40, 23, 36, 105, 19, 37	Copy
3B (6 Marks)	*Ind AS 12, 20, 21, 24, 33, 41, 102, 108	Any
4A (8 Marks)	*Ind AS 116, 2, 16, 38, 40, 23, 36, 105, 19, 37	Copy
4B (6 Marks)	*Ind AS 12, 20, 21, 24, 33, 41, 102, 108	Any
5A (5 Marks)	Ind AS 115	Copy
5B (5 Marks)	Analysis of FS, Ind AS 101	Copy
5C (4 Marks)	Framework	Copy
5C (4 Marks)	Ind AS 1, 7, 8, 10, 34, 113, Introduction to Ind AS	Any
6A (5 Marks)	Professional Duty, Technology	Copy
6B (5 Marks)	*Ind AS 116, 2, 16, 38, 40, 23, 36, 105, 19, 37	Copy
6C (4 Marks)	Ind AS 1, 7, 8, 10, 34, 113, Introduction to Ind AS	Any
*3A, 3B, 4A, 4B, 6B - Sometimes any 1 of out of these questions can be replaced by Ind AS 109		

ABC Analysis

Category A - 11 Chapters

- | |
|---|
| (1) Ind AS 109 (Financial Instruments) |
| (2) Ind AS 116 (Leases) |
| (3) Ind AS 103 (Business Combinations) |
| (4) Ind AS 110, 28, 111 (Consolidated Financial Statements) |
| (5) Ind AS 115 (Revenue from Contracts with Customers) |
| (6) Conceptual Framework for FR under Ind AS |
| (7) Professional & Ethical Duty of a CA |
| (8) Accounting & Technology |
| (9) Analysis of Financial Statements |
| (10) Ind AS 101 (First Time Adoption of Ind AS) |
| (11) Ind AS 102 (Share Based Payment) |

70 Marks

Revision Videos

+

Concept Book

+

Question Bank

Category B - 13 Chapters

- | |
|--|
| (1) Ind AS 36 (Impairment of Assets) |
| (2) Ind AS 33 (EPS) |
| (3) Ind AS 108 (Operating Segments) |
| (4) Ind AS 1 (Presentation of Financial Statements) |
| (5) Ind AS 34 (Interim Financial Reporting) |
| (6) Ind AS 2 (Inventories) |
| (7) Ind AS 38 (Intangible Assets) |
| (8) Ind AS 21 (The Effect of Changes in Foreign Exchange Rate) |
| (9) Ind AS 19 (Employee Benefits) |
| (10) Ind AS 41 (Agriculture) |
| (11) Ind AS 23 (Borrowing Cost) |
| (12) Ind AS 113 (Fair Value Measurement) |
| (13) Ind AS 7 (Statement of Cash Flows) |

25 to 35 Marks

Revision Videos

+

Concept Book

+

Question Bank

Category C - 10 Chapters

- | |
|---|
| (1) Ind AS 12, Ind AS 105, Ind AS 16, Ind AS 20, Ind AS 40 |
| (2) Introduction to Ind AS, Ind AS 10, Ind AS 37, Ind AS 8, Ind AS 24 |

15 to 20 Marks

Concept Book/Question Bank

CA FINAL FR IMPORTANT QUESTIONS LIST FOR MAY 25

[From 2025 Edition of our Question Bank]

By CA Ajay Agarwal (AIR 1)

Telegram Channel: [AIR1CA Guidance & Notes](#)

Website: [air1ca.com](#)

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Chapter No	Chapter Name	Questions
1	Introduction to Ind AS	1, 5, 7
2	Conceptual Framework	1, 3, 4, 5, 6, 7
3	Ind AS 1	2, 4, 5, 7, 8, 9, 13
4	Ind AS 2	1, 8, 9, 10, 11, 12, 13, 15, 16, 17, 19, 20
5	Ind AS 7	1, 2, 3, 4, 6, 8, 9, 12
6	Ind AS 8	1, 2, 3, 5, 6
7	Ind AS 10	1, 4, 5, 6, 8, 9, 12
8	Ind AS 12	4, 7, 8, 9, 10, 13, 14, 19, 20, 21
9	Ind AS 16	3, 5, 8, 9, 13, 16, 17, 24, 26
10	Ind AS 19	1, 4, 6, 7, 8, 9, 12, 13, 16, 18
11	Ind AS 20	1, 3, 5, 9, 11, 12, 15
12	Ind AS 21	2, 3, 4, 5, 8, 9, 10
13	Ind AS 23	3, 5, 6, 7, 8, 9, 10, 11, 12, 13
14	Ind AS 24	1, 3, 4, 8, 9, 10, 11
15	Ind AS 33	1, 3, 4, 7, 8, 10, 12, 13, 15, 18, 19, 20, 21, 22, 24
16	Ind AS 34	1, 3, 4, 8, 9, 10
17	Ind AS 36	3, 4, 6, 7, 8, 14, 17, 19, 20, 21, 22
18	Ind AS 37	3, 4, 5, 7, 9, 11, 14, 15, 16, 19, 20
19	Ind AS 38	3, 7, 9, 10, 12, 14, 15, 17, 19, 20
20	Ind AS 40	1, 5, 7, 8, 9, 10, 11, 12
21	Ind AS 41	1, 5, 6, 7, 8
22	Ind AS 101	1, 2, 3, 4, 5, 6, 8
23	Ind AS 102	5, 7, 9, 10, 11, 14, 16, 18, 21, 25, 27
24	Ind AS 103	1, 5, 12, 13, 14, 16, 22, 23, 25, 26, 27, 29, 31, 33, 34, 35, 36
25	Ind AS 105	2, 4, 5
26	Ind AS 108	2, 3, 5
27	FI (Ind AS 109)	2, 3, 4, 6, 9, 11, 12, 14, 16, 17, 18, 20, 22, 24, 25, 26, 27, 28, 30, 31, 32, 33, 37, 40, 41
28	CFS (Ind AS 28, 110, 111)	2, 6, 7, 9, 12, 14, 15, 19, 21, 22, 26, 28, 29, 31, 33, 34, 38, 39, 40, 42, 45, 48, 49, 50, 51, 52, 54
29	Ind AS 113	2, 3, 4, 5, 6, 8
30	Ind AS 115	3, 7, 10, 12, 13, 14, 15, 16, 17, 18, 20, 21, 22, 25, 27, 28, 29, 31, 32, 33, 36, 37, 41, 42, 43, 44, 46, 47
31	Ind AS 116	4, 5, 7, 8, 9, 10, 11, 12, 13, 14, 16
32	Analysis of FS	1, 3, 4, 8, 9, 10
33	Professional Duty of CA	1, 2, 3, 4, 5, 6, 7, 8, 9, 10
34	Accounting & Technology	1, 2, 3, 5, 6
	Additional Questions	1, 3, 4, 5, 6, 8, 11, 12, 14, 15

TOTAL IMPORTANT QUESTIONS = 343 [A+B+C]