

CA FINAL – FR

(Topic-wise Weightage & Priority Topics)

	Topics	% Weights	Marks (Range)	Avg Marks	Completed / Pending
1	Introduction to IND AS	10-15%	12-18 Marks	15	
	Sch III				
	Conceptual Framework				
	IND AS 1				
	IND AS 34				
	IND AS 7				
	IND AS 8				
	IND AS 10				
	IND AS 113				
2	IND AS 115	5-10%	6-12 Marks	9	
3	IND AS 2	15-25%	18-30 Marks	24	
	IND AS 16				
	IND AS 116				
	IND AS 23				
	IND AS 36				
	IND AS 38				
	IND AS 40				
	IND AS 105				
	IND AS 19				
	IND AS 37				
4	IND AS 12	15-20%	18-24 Marks	21	
	IND AS 21				
	IND AS 24				
	IND AS 33				
	IND AS 108				
	IND AS 20				
	IND AS 102				
	IND AS 41				

5	IND AS 109	10-15%	12-18 Marks	15	
6	IND AS 103	10-20%	12-24 Marks	18	
	IND AS 27				
	IND AS 110				
	IND AS 111				
	IND AS 28				
7	IND AS 101	5-10%	6-12 Marks	9	
	Analysis of FS				
8	Ethics	5-10%	6-12 Marks	9	
	Technology				
			Total (Marks)	120	

Please Note:

1. There is nothing better than covering all the Topics, but if time is a constraint, you can smartly choose the priority topics based on above weightage.
2. This section-wise weightage is published by ICAI, so ideally the weightage should approximately be the same but still there might be small variances in exam.

#FRwithAK