## ${\it CA FINAL - FINANCIAL REPORTING - OLD SYLLABUS - ABC ANALYSIS FOR MAY 19 EXAM}\\$

BY CA. JAI CHAWLA

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S.NO.	TOPIC	NOV. 2018 EXAM		MAY 2018 EXAM		NOV. 2017 EXAM		MAY 2017 EXAM		Expectation for May 19		
S.NO.		Marks	Remarks	Marks	Remarks	Marks	Remarks	Marks	Remarks	Category	Marks	Remarks
											•	•
1	Guidance Notes	-	-	4	GN on CDT	-	-	-	-	В	4-5 Marks	MAT + CSR + Measurement of Income Tax
2	AS 2 - Inventories	-	-	-	<u>-</u>	-	-	-	-	В	4-5 Marks	Cost of Inventory
3	AS 4 - Event after the BS Date	-		-	-	-	-	5	Good Question	С	4-5 Marks	-
4	AS 7 - Construction Contracts	5	Simple Question		-	-	-	5 + 4	From PM + Case Study	С	4-5 Marks	-
5	AS 9 - Revenue Recognition	-	-	4	From PM	4	From PM	4	From ICAI Material	С	4-5 Marks	-
6	AS 10 - PPE	-		-	-	5	From ICAI Material	-	-	В	5-8 Marks	Cost of PPE/ Revaluation/Depreciation
7	AS 12 - Govt. Grants	-	•	-	-	4	Grant on Dep Asset	-	-	С	4-6 Marks	
	AS 15 - Employee Benefits	-	-	-	<del>-</del>	-	-	4	Case Study on DBP	Α		PVDBO & Plan Assets
	AS 16 - Borrowing Cost	-	-	5	From PM	-	-	-	-	В		Capitalization of BC
10	AS 19 - Leases	5	Sale & Fin. Lease Back	-	-	5	Finance Lease - Lessor	-	-	В	5-8 Marks	Finance Lease & S/L Back
	AS 20 - EPS	8	EPS with ESOP from Module	-	-	8	EPS with ESOP from Module	-	-	Α	5-8 Marks	DEPS, RIGHT ISSUE
	AS 22 - Accounting for Taxes on Income	-	-	5	Past Exam Paper	-	-	-	-	Α	5-8 Marks	DTA/DTL with Impairment
13	AS 26 - Intangible Assets	5	Case Study - Simple	-	-	-	-	5	From PM	С	6 Marks	-
14	AS 28 - Impairment	5	CGU Impairment	5	Impairment with RR	5	Impairment & Reversal	-	-	А	5-8 Marks	Reversal of Impairment/CGU
15	AS 29	-	-	-	-	-	-	-	-	С	4-5 Marks	Case Study from PM/SM
	Total of AS & GN other than FI &	28		23		23		27				
	IndAS											
16	FINANCIAL INSTRUMENTS	8 + 4	Debt Restructuring + Trade Date Settlement Date	8	Staff Advance	8	Compound Instruments	8 + 4	Debt Restructuring + FL	А	8-12 Marks	Compound Instruments + Derivatives + Cash Flow Hedge
17	CORPORATE RESTRUCTURING											
	Demerger	16	From PM	-	-	-		-	-			Apart from Normal
	Reconstruction and Amalgamation	-	-	16	From ICAI Mat.	-	-	-	-	Α	16 Marks	., , , ,
	Simple Amalgamation	-	-	-	-	16	From PM	-	-			questions from PM
	Different Category (PM - Some Last Quet)											

18	CONSOLIDATION OF FIN. STATEM  Multiple Acquisitions Chain Holding Investment in Associate Joint Ventures Combination of Sub & Associate	16 4 4 - <b>24</b>	- From PM From ICAI Material JCO, JCA, JCE -	- - - - 16 <b>16</b>	- - - - From RTP - IMP	16 - 5 - - <b>21</b>	Very Simple - PM - From ICAI Module - -	- - - - 16 <b>16</b>	- - - - From PM	A C A B		MULTIPLE ACQUISITION CHAIN HOLDING s Associates + JV Subsid + Associate
19	SHARE BASED PAYMENTS SAR		-	8	From PM	-		-		А	8 Marks	ESOP + Cash Alternative
20	MUTUAL FUNDS	8	Investments PM	-		4	Return on Investment	-	-	В	6-8 Marks	
21	NBFC	-	,	5 + 4	Valuation of Invest. + Provision on advances	-	-	8	Provisional Norms	А	6-8 Marks	
22	VALUATIONS  Valuation of Share as per ECM  Valuation of Intangibles  Valuation of Goodwill  Valuation of Business  Valuation of Goodwill & Share Mixed  Valuation of Brand	8 8 - - - 24	From PM From Past Exam From PM - - -	6 10 - -	- Leverage From PM From PM - Simple - -	8 - 12 -	- - Simple Question - PM - From PM -	8+8 16 8 8 <b>48</b>	PE Ratio based + From PM From PM - Simple Good Question	А	20 Marks	Special Emphasis on Share Valuation (ECM) + BRAND + Goodwill Leverage
23 24 25 26	VALUE ADDED STATEMENTS ECONOMIC VALUE ADDED MARKET VALUE ADDED HUMAN RESOURCE	-		- 8 - 8	- From PM - Simple - From PM - Skilled	8 - -	Simple Question - - -	-	- - - -	A B C	8-10 Marks 6-8 Marks 5-8 Marks	Max. Salary to be offered to New Employee
27	INDAS BASED QUESTIONS  Theory Based  INDAS v. AS	4 + 4	Leases - Theory + IndAS 8 Theory -	- 4 + 4	- AS 3 v IndAS 7 & IndAS 37 v AS 29	- 4 + 4	- IndAS 20 v AS 12 + Extra Ord Items & Contingency			А	10 Marks	Major Diff AS v INDAS +
	Carve ins & Carve Outs	8	-	8		4 <b>12</b>	IndAS 101 v IFRS 1	4 <b>4</b>	IndAS 103 v IFRS 3			Carve In./Outs