

CAF-01, FAR-01 Exam Grid

Grid	Head	Topics	Marks
A	Preparation of Financial Statements	<ul style="list-style-type: none"> • IAS 01 (SOCE) • IAS 07 (Statement of Cash flows) • IAS 08 (New) • IAS 33 (New) • Correction of errors • Income & Expenditure Accounting (NPOs) 	35-45
B	Conceptual framework & Interpretation of Financial statements	<ul style="list-style-type: none"> • Analysis & Interpretation of Financial statements • Conceptual Framework 	20-30
C	Accounting for financial transactions	<ul style="list-style-type: none"> • IAS 16 PPE • IAS 20 Government Grant & Assistance • IAS 23 Borrowing Cost • IAS 36 Impairment Loss • IAS 40 Investment property 	30-40