

CAF-05 FAR-02

Exam GRID

| Grid | Head | Topics | Marks |
|------|-------------------------------------|--|-------|
| A | Preparation of Financial Statements | <ul style="list-style-type: none">• Final Accounts including SOCE & Notes• Consolidation including Associate | 25-35 |
| B | Accounting for Non Current Assets | <ul style="list-style-type: none">• IFRS-09 Financial Instruments• IFRS-16 Leases• IAS-38 Intangible Assets• IAS-41 Agriculture | 25-35 |
| C | Ethics & Other Areas | <ul style="list-style-type: none">• Ethics• IFRS-08 Operating Segment• IAS 10 & 37• IFRS-15 Revenue (New)• IAS-12 Deferred Tax• IAS-21 The Effects of changes in Foreign Exchange Rates | 35-45 |