

CAF-01 FAR-01

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

CAF-02 TAX PRACTICES

Grid	Content	Marks
A	Objective, System & Historical Background, Constitutional provision & Ethics	5-10
B	Income Tax	60-75
C	Sales Tax	20-30

CAF-03 COST & MANAGEMENT ACCOUNTING

Grid	Topics	Chapter No	Marks
A	<ul style="list-style-type: none"> • Inventory Valuation • Marginal and Absorption costing • Job, Batch and Service costing • Overheads • Labor 	1	35-45
		9	
		6	
		3	
		4	
B	<ul style="list-style-type: none"> • Process Costing • Cost flow in production • Standard Costing and Variance Analysis • Variance Analysis 	7 & 8	20-30
		5	
		10 & 11	
		12	
C	<ul style="list-style-type: none"> • Inventory Management • CVP Analysis • Relevant Cost • Decision Making 	2	30-40
		13	
		14	
		15	

CAF-04 BUSINESS LAW

Grid	Content	Chapters	Marks
A	Introduction to Legal System	1	5-8
B	Contract Act, 1872 - Essentials	2-5	20-25
C	Contract Act, 1872 - Performance	6-10	25-30
D	Other Business Laws	11-18	35-52

CAF-05 FAR-02

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

CAF-06 MFA

Grid	Contents	Marks
A	Managerial Analysis	30-40
B	Financial Analysis & Risk Management	35-50
C	Budgeting & Projections	20-25

CAF-07 COMPANY LAW

Grid	Content	Marks
A	Incorporation & Issuance of shares	15-20
B	Management Administration	20-25
C	Meetings & Proceedings, Directors & Chief Executive	20-30
D	Accounts and Dividends	15-20
E	Winding up by Court	12-20

CAF-08 AUDIT & ASSURANCE

Grid	Heads	Topics	Marks
A	Audit Framework, Regulation & Professional Ethics	<ul style="list-style-type: none"> • ISA 200 & Basic & Auditing • ISA 210 & 220 • Code of Ethics 	15-25
B	Planning & Risk Assessment	<ul style="list-style-type: none"> • ISA 300, 315, 320 & 330 • ISA 230 & 240 	15-20
C	Audit Evidence & Internal Controls	<ul style="list-style-type: none"> • ISA 500, 501 & 505 • ISA 520, 530 & 550 • ISA 560, 570 & 580 • ISA 610 & 620 • Internal Controls & IT Controls • Test of Controls • Substantive Procedures 	45-55
D	Conclusion & Reporting	<ul style="list-style-type: none"> • ISA 700, 701, 705 & 706 • ISRE 2400 	10-15