

FAR 1 Past Paper Analysis

For all exams under the Education Scheme 2021

Topic	ICAP	AUT23		SPR23		AUT22		SPR22		Grid
		Ques.	Marks	Ques.	Marks	Ques.	Marks	Ques.	Marks	
Grid A Preparation of Financial Statements (35 to 45)										40.00
Correction of Errors	Ch 6	Q.2	8	Q.6(vi) T	1	Q.4	8	Q.5	8	
Statement of Changes in Equity	Ch 7	Q.6(iii) T	1	Q.7	15-3	Q.6(viii) T	1	Q.8 (a)	9-2	
IAS 8	Ch 9	Q.6(vi) T	1	Point (vi) in Q.7	3	Q.6(v) T	1	Point (iii) of Q.8	4	
		Q.1 a,b	9			Q.6(ix) T	1			
IAS 7 Cash Flow	Ch 11	Q.7	18	Q.6(i)	2	Q.7	15	Q.2	8	
				Q.6(ii) T	1			Q.6(iii) T	1	
				Q.6(iii) T	1			Q.6(vii) T	1	
				Q.6(ix) T	1					
Accounting for NPO	Ch 13	Q.6(iv) T	1	Q.8	18	Q.3	10	Q.3	10	38.75
		Q.6(v)	1			Q.6(vii) T	1			
		Q.6(vii) T	1							
		40		39		37		39		
Grid B Conceptual Framework and Interpretation of Financial Statements (20 to 30)										25.00
Conceptual Framework	Ch 8	Q.6(i)	1	Q.5	4	Q.1 T	7	Q.6(vi) T	1	
EPS	Ch 10	Q.3	10	Q.1	10	Q.8	15	Q.8 (b)	8-2	
				Q.6(iv) T	1					
				Q.6(viii) T	1					
				Q.3 T	10	Q.6(i) T	1	Q.7	15	
Interpretation of Financial Statements	Ch 12	Q.8	15	Q.6(v)	1	Q.6(ii) T	1			
						Q.6(iii) T	1			
						Q.6(iv) T	1			
		26		27		26		22		25.25
Grid C Accounting for Financial Transaction (30 to 40)										35.00
IAS 20 Govt Grants	Ch 1	Q.5	7	Q.2	8	Q.2 a,b	7	Q.6(ii) T	1	
								Q.6(iv)	2	
								Q.6(v) T	1	
IAS 23 Borrowing cost	Ch 2	Q.4 T	6	Q.9	4	Q.6(vi)	2	Q.1	8	
IAS 16	Ch 3	Q.9	17-4	Q.9	17-4	Q.9	20-6	Q.9	18	
IAS 40 Inv. Property	Ch 4	Q.6(ii) T	1	Q.6(vii) T	1	Point (ii)&(iii) in Q9	6	Q.4 T	6	
		point iii in Q.9	4							
IAS 36 Impairment	Ch 5	Q.6(viii) T	1	Q.4	8	Q.5	8	Q.6(i)	2	
		Q.6(ix) T	2					Q.6(viii) T	1	
		34		34		37		39		36.00
		100		100		100		100		

T Indicates that the question is Theory Based

In some questions, Examiner has tested more than one topics. So in such case appropriate marks are deducted from question and allocated to that topic.

This analysis is only to show that the examiner tends to ask from approximately every chapter Hence selective study is strongly prohibited.

This analysis is made with utmost care and concern. However if you still find a mistake in it please share at 03334748659 via whatsapp or email at jahanzaib.edu@gmail.com

Other Facts about Exams under New Scheme				
	AUT23	SPR23	AUT22	SPR22
Total Questions	9	9	9	9
total Mcqs in Paper	9	9	9	8
Chapter Missed ?	No	No	No	No
Theory In MCQs marks	7	7	8	6
Theory in long Questions marks	14	17	15	12
Appeared		9814	9493	8536
Passed		2168	2415	1993
%age		22%	25%	23%
as compared to Other subjects		Lowest	Lowest	Lowest
Section A				
Questions	6	6	6	6
Marks	50	50	50	50
Section B				
Questions	3	3	3	3
Marks	50	50	50	50