



CAF-6 Corporate Reporting

ICAP Syllabus Grid

Syllabus Ref.	Grid	Teaching Hours	Weightage
A	Financial Statements and their Analysis	46-56	20-30
B	Accounting for essential financial transactions, ethics and sustainability	23-28	35-45
C	Other areas of IFRS	40-47	30-40
	Total	109-131	100

Grid-wise Topics and Marks

Syllabus Ref.	Grid	Topics	Marks
A	Financial Statements and their Analysis	<ul style="list-style-type: none"> • Consolidated statement of financial position and profit or loss including single subsidiary and associate • Investment in associates - equity method • Basic and diluted earnings per share • Local requirements of financial statements 	20-30
B	Accounting for Essential Financial Transactions, Ethics and Sustainability	<ul style="list-style-type: none"> • Current tax and deferred tax • Revenue from contracts • Intangible assets including website costs • Professional ethics • ESG and sustainability fundamentals 	35-45
C	Other Areas of IFRSs	<ul style="list-style-type: none"> • Operating and reportable segments • Leases • Financial instruments and ECL basic concept • Provisions, contingent liabilities and contingent assets • Events after reporting period • Foreign currency transactions 	30-40

CAF Online Test Session

0331 4435703

- ✓ Tests can be attempted in any sequence and on any time
- ✓ Detailed marking of your tests..
- ✓ Feedback and solution for each test..
- ✓ Separate group for each subject..
- ✓ Timely answering your queries..
- ✓ Guidelines relating to the exams..
- ✓ Discussion of Problems (Faced by students in Tests)





Key Examinable Technical Competencies

Syllabus Ref.	No.	Learning Outcomes	Proficiency levels	Testing levels
A	Financial Statements and their Analysis			
	1	Prepare general purpose financial reports including consolidated statements of financial position and consolidated statement of profit or loss and other comprehensive income involving a single subsidiary and associate.	P2	T2
	2	Calculate the value of Investment in associates as per the equity method of accounting.	P2	T1
	4	Apply the principles and concepts concerning measurement, retrospective adjustments, presentation and disclosure of basic and diluted earnings per share.	P2	T2
	5	Understand the local requirements of preparing financial statements.	P1	T1
B	Accounting for essential financial transactions, ethics and sustainability reporting			
	1	Apply the principles and concepts for recognition, measurement and disclosure of current tax and deferred tax asset and liability (excluding Business Combinations).	P2	T2
	2	Apply the principles and concepts of recognition, measurement, presentation and disclosure of Revenue from contracts.	P2	T2
	3	Apply the principles and concepts for recognition and measurement of intangible assets and expense; and measurement after recognition and disclosure of intangible assets (including website costs).	P2	T2
	4	Understand and apply the fundamental principles of professional ethics to identify, evaluate and address the threats to compliance with fundamental principles and comprehending the ethical responsibilities of a Chartered Accountant in the preparation and reporting of financial information.	P2	T1
	5	Understand the fundamentals of ESG and sustainability.	P1	T1
C	Other areas of IFRSs			
	1	Apply the principles and concepts with respect to disclosure and measurement of operating and reportable segments.	P2	T1
	2	Apply the principles and concepts for recognition, measurement, presentation and disclosure of Leases (Excluding modification, sale and lease back and reassessment).	P2	T2
	3	Apply the principles and concepts with respect to recognition, classification and measurement of financial instruments including preparation of journal entries including the basic concept of recognition of impairment using ECL model. (excluding complexities of impairment, reclassification, derivatives, embedded derivatives, hedge accounting, de-recognition and modification).	P2	T1
	4	Apply the principles and concepts for recognition, measurement and disclosure of Provisions, Contingent liabilities and Contingent assets.	P2	T2
	5	Apply the principles and concepts for recognition, measurement and disclosure of adjusting and non-adjusting events after the reporting period.	P2	T1
	6	Apply principles and concepts in respect of effect of changes in foreign exchange rates on foreign currency transactions.	P2	T1

Key Examinable Professional Skills

1	Evaluate data and information from a variety of sources and perspective through research, collaboration, integration and analysis.
2	Apply critical thinking skills to solve problems, form judgements, make informed decisions and reach well-reasoned conclusions.
3	Communicate clearly and concisely with a range of stakeholders.
4	Evaluate changing facts and circumstances to solve problems, form judgments, make informed decisions, and reach well-reasoned conclusions.
5	Apply the relevant IFRS on transactions and other events and conditions based on facts and circumstances.

Key Examinable Professional Values, Ethics and Attitude

1	Apply an inquiring mind when collecting and assessing data and information
2	Apply critical thinking when identifying and evaluating alternatives to determine an appropriate course of action.
3	Apply relevant ethical requirements to all professional activities.
4	Explain the nature of ethics.
5	Identify threats to compliance with the fundamental principles of ethics.
6	Evaluate the significance of threats to compliance with the fundamental principles of ethics and respond appropriately.
7	Apply ethical principles of ethics when collecting, generating, storing, accessing, using and sharing data and information.

Specific Examinable Knowledge Reference

1	IAS 1: Presentation of Financial Statements
2	IAS 10: Events after the reporting period

YouTube Channel <https://www.youtube.com/channel/UCWaV1XbNFaY-WqjsZzymEvv>

For more Visit <https://sce-learning.com/ca/>



0331 4435703



SCE-Learning

3	IAS 12: Income Taxes
4	IAS 21: Effect of changes in foreign exchange rates
5	IAS 28: Investments in associates and joint ventures
6	IAS 33: Earnings per share
7	IAS 37: Provisions, Contingent Liabilities and Contingent Assets (including IFRIC 1)
8	IAS 38: Intangible Assets
9	IFRS 3: Business Combinations
10	IFRS 8: Operating Segments
11	IFRS 9: Financial Instruments
12	IFRS 10: Consolidated Financial Statements
13	IFRS 15: Revenue from Contracts with Customers
14	IFRS 16: Leases
15	IFRS S1: General Requirements for Disclosure of Sustainability-related Financial Information
16	Code of Ethics for Chartered Accountants (Revised 2024)
17	Sections: 223, 224, 225, 228, 229 and 237 of the Companies Act, 2017 Third, fourth and fifth schedules of the Companies Act, 2017



SCE E-LEARNING

Hub of Ultimate Study Solutions

YouTube Channel <https://www.youtube.com/channel/UCWaV1XbNFaY-WqjsZzymEvv>

For more Visit <https://sce-learning.com/ca/>



0331 4435703