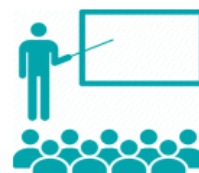




DO's N DON'Ts at CAF Level

CLASSROOM

- ✓ Attend the class regularly.
- ✓ Preference should be physical classes
- ✓ Develop the habit of raising question in class if there is any problem in absorbing the concept.
- ✓ If you are taking online session then stay connected with your respected tutor through whatsapp or any other electronic resource.
- ✓ If you have missed any topic, learn it as soon as possible without any delay. Take help from your tutor/Quality Assurance/Colleagues/Test Manager department in this regard.



SELF-PRACTICE

- ✓ Do your assignment and homework regularly and avoid to keep it postpone as it makes you relax and refresh your mind to absorb the upcoming concepts in a better way.

In practicing numerical:

- ✓ Complete your solution without any help from given solution
- ✓ Read the question minimum 2 times and after planning your steps start performing your solution and try to complete the question within the time.
- ✓ Give every step its due time otherwise **Assume** any value/numbers and complete the answer.



In practicing Theoretical subject:

- ✓ Best way is to perform the answer in writing
- ✓ Read the snairio with high care and activeness and plan your answer before start writing.

STUDY MATERIAL

Study material may vary by subject to subject or teacher to teacher or by institute to institute **BUT** there is something compulsory to with rest of material:

- ✓ ICAP Study Text (Revise it at least 2 times during the session)
- ✓ ICAP Past Papers of last 6-10 attempts
- ✓ ICAP Examiner Comments (**More important for repeaters than fresher**)
- ✓ ICAP Question Bank (Practice regularly as the topic/chapter ends)



TESTS AND MOCKS

- ✓ After you have learned and absorbed the concepts now it's time to examine your grip on your learning.
- ✓ 0Tests should be taken minimum on weekly basis as they prepare you how to handle the questions within the given time with maximum output and it leads you to your overall success in ICAP exam. Tests are the only way to analyze your preparation level.
- ✓ In case of online classes, maximize your efficiency by joining online test sessions e.g. **SC E-Learning** Attempt each test with full preparation and try to finish it within the allocated time
- ✓ Before Final exam but after your revision, at least **2 papers** of previous attempts should be attempted in one sitting each.



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SC E-Learning

CAF-6 Corporate Reporting Study & Revision Plan

Autumn 2026 Attempt | Paper Date: 25 August 2026

Detail	Information	Detail	Information
Subject	CAF-6 Corporate Reporting	Start Date	28 April 2026
Paper Date	25 August 2026	Eid Break	27-29 May 2026
Book Basis	ICAP CAF-6 Corporate Reporting Study Text 2026	Prepared by	SC E-Learning

Important Study Strategy

CAF-6 is concept-heavy and calculation-heavy. Follow the daily plan, attempt the relevant SC E-Learning test after completing each chapter block, and maintain an error log for consolidation, financial instruments, leases, tax and IFRS 15.

Official Grid Priority

Ref	Area	Teaching Hours	Weightage	Book Chapters	Priority
A	Financial Statements and their Analysis	46-56	20-30%	Ch 8, 9, 10, 11	Medium-High
B	Accounting for essential financial transactions, ethics and sustainability	23-28	35-45%	Ch 5, 7, 12, 13, 14	High
C	Other areas of IFRS	40-47	30-40%	Ch 1, 2, 3, 4, 6	High



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CAF-6 Corporate Reporting Date-wise Study Plan

Date	Day	Work Plan	SC E-Learning Test Number
28-Apr-2026	Tuesday	Chapter 2 (Financial Instruments) - Recognition, classification and measurement basics	Test 1
29-Apr-2026	Wednesday	Chapter 2 (Financial Instruments) - Amortised cost and effective interest method practice	Test 1
30-Apr-2026	Thursday	Chapter 2 (Financial Instruments) - ECL/basic impairment and journal entries	Test 1
1-May-2026	Friday	Chapter 2 (Financial Instruments) - Study text examples + question bank practice	Test 1
2-May-2026	Saturday	Chapter 4 (IAS 21 Foreign Currency Transactions) - Initial recognition and exchange differences	Test 2
3-May-2026	Sunday	Self Revision / Backlog Cover	
4-May-2026	Monday	Chapter 4 (IAS 21 Foreign Currency Transactions) - Monetary/non-monetary items + closing rate practice	Test 2
5-May-2026	Tuesday	Chapter 4 (IAS 21 Foreign Currency Transactions) - Past paper practice + sticky notes	Test 2
6-May-2026	Wednesday	Chapter 1 (IAS 10, IAS 37 & IFRIC 1) - IAS 10 adjusting and non-adjusting events	Test 3
7-May-2026	Thursday	Chapter 1 (IAS 10, IAS 37 & IFRIC 1) - IAS 37 provisions and contingent liabilities/assets	Test 3
8-May-2026	Friday	Chapter 1 (IAS 10, IAS 37 & IFRIC 1) - Measurement, reimbursements and changes in provisions	Test 3
9-May-2026	Saturday	Chapter 1 (IAS 10, IAS 37 & IFRIC 1) - Onerous contracts, restructuring and decommissioning	Test 3
10-May-2026	Sunday	Self Revision / Backlog Cover	
11-May-2026	Monday	Chapter 1 (IAS 10, IAS 37 & IFRIC 1) - IFRIC 1 examples + past paper practice	Test 3
12-May-2026	Tuesday	Chapter 8 (Regulatory Framework of Accounting) - Regulatory bodies, IFRS Foundation and local requirements	Test 4
13-May-2026	Wednesday	Chapter 8 (Regulatory Framework of Accounting) - Companies Act / financial reporting requirements review	Test 4
14-May-2026	Thursday	Chapter 8 (Regulatory Framework of Accounting) - Objective questions + short notes	Test 4
15-May-2026	Friday	Chapter 3 (IFRS 16 Leases) - Lease identification and lessee accounting basics	Test 5
16-May-2026	Saturday	Chapter 3 (IFRS 16 Leases) - Initial measurement of ROU asset and lease liability	Test 5
17-May-2026	Sunday	Self Revision / Backlog Cover	
18-May-2026	Monday	Chapter 3 (IFRS 16 Leases) - Subsequent measurement and finance cost schedules	Test 5
19-May-2026	Tuesday	Chapter 3 (IFRS 16 Leases) - Lessor accounting overview + disclosures	Test 5
20-May-2026	Wednesday	Chapter 3 (IFRS 16 Leases) - Comprehensive examples + test practice	Test 5
21-May-2026	Thursday	Chapter 6 (IFRS 8 Operating Segments) - Operating segment identification and CODM concept	Test 6
22-May-2026	Friday	Chapter 6 (IFRS 8 Operating Segments) - Reportable segment thresholds and aggregation	Test 6
23-May-2026	Saturday	Chapter 6 (IFRS 8 Operating Segments) - MCQs + exam-style practice	Test 6
24-May-2026	Sunday	Self Revision / Backlog Cover	
25-May-2026	Monday	Chapter 12 (IAS 38 Intangible Assets) - Recognition, measurement and internally generated intangibles	Test 7
26-May-2026	Tuesday	Chapter 12 (IAS 38 Intangible Assets) - Research vs development and website cost treatment	Test 7
27-May-2026	Wednesday	Eid Holidays - Off / light self-revision only	
28-May-2026	Thursday	Eid Holidays - Off / light self-revision only	
29-May-2026	Friday	Eid Holidays - Off / light self-revision only	
30-May-2026	Saturday	Chapter 12 (IAS 38 Intangible Assets) - Amortisation, impairment and disclosures	Test 7
31-May-2026	Sunday	Self Revision / Backlog Cover	
1-Jun-2026	Monday	Chapter 12 (IAS 38 Intangible Assets) - Past paper practice + sticky notes	Test 7
2-Jun-2026	Tuesday	Chapter 13 (Ethical Issues in Financial Reporting) - Fundamental principles and threats	Test 8
3-Jun-2026	Wednesday	Chapter 13 (Ethical Issues in Financial Reporting) - Scenario practice: safeguards and professional response	Test 8
4-Jun-2026	Thursday	Chapter 5 (IFRS 15 Revenue from Contracts with Customers) - Five-step model overview and contract identification	Test 9
5-Jun-2026	Friday	Chapter 5 (IFRS 15 Revenue from Contracts with Customers) - Performance obligations and transaction price	Test 9
6-Jun-2026	Saturday	Chapter 5 (IFRS 15 Revenue from Contracts with Customers) - Allocation, timing of revenue and contract balances	Test 9
7-Jun-2026	Sunday	Self Revision / Backlog Cover	
8-Jun-2026	Monday	Chapter 5 (IFRS 15 Revenue from Contracts with Customers) - Principal vs agent / warranties / variable consideration	Test 9
9-Jun-2026	Tuesday	Chapter 5 (IFRS 15 Revenue from Contracts with Customers) - Comprehensive examples + past paper practice	Test 9
10-Jun-2026	Wednesday	Chapter 7 (IAS 12 Income Taxes) - Current tax and deferred tax basics	Test 10
11-Jun-2026	Thursday	Chapter 7 (IAS 12 Income Taxes) - Temporary differences and tax base practice	Test 10
12-Jun-2026	Friday	Chapter 7 (IAS 12 Income Taxes) - Deferred tax asset/liability calculations	Test 10

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SC E-Learning

Date	Day	Work Plan	SC E-Learning Test Number
13-Jun-2026	Saturday	Chapter 7 (IAS 12 Income Taxes) - Presentation and disclosure	Test 10
14-Jun-2026	Sunday	Self Revision / Backlog Cover	
15-Jun-2026	Monday	Chapter 7 (IAS 12 Income Taxes) - Comprehensive questions + test review	Test 10
16-Jun-2026	Tuesday	Chapter 9 (Consolidation) - Group structure, control and acquisition date	Test 11
17-Jun-2026	Wednesday	Chapter 9 (Consolidation) - Goodwill / gain on bargain purchase	Test 11
18-Jun-2026	Thursday	Chapter 9 (Consolidation) - Net assets and post-acquisition reserves	Test 11
19-Jun-2026	Friday	Chapter 9 (Consolidation) - Non-controlling interest calculations	Test 11
20-Jun-2026	Saturday	Chapter 9 (Consolidation) - Intra-group balances and unrealised profit	Test 11
21-Jun-2026	Sunday	Self Revision / Backlog Cover	
22-Jun-2026	Monday	Chapter 9 (Consolidation) - Consolidated statement of financial position	Test 11
23-Jun-2026	Tuesday	Chapter 9 (Consolidation) - Consolidated statement of profit or loss / OCI	Test 11
24-Jun-2026	Wednesday	Chapter 9 (Consolidation) - Comprehensive consolidation questions	Test 11
25-Jun-2026	Thursday	Chapter 9 (Consolidation) - Past papers + test review	Test 11
26-Jun-2026	Friday	Chapter 10 (Investment in Associate) - Significant influence and equity method basics	Test 12
27-Jun-2026	Saturday	Chapter 10 (Investment in Associate) - Investment in associate calculations	Test 12
28-Jun-2026	Sunday	Self Revision / Backlog Cover	
29-Jun-2026	Monday	Chapter 10 (Investment in Associate) - Associate in consolidated financial statements	Test 12
30-Jun-2026	Tuesday	Chapter 10 (Investment in Associate) - Impairment / share of profit adjustments	Test 12
1-Jul-2026	Wednesday	Chapter 10 (Investment in Associate) - Exam practice + sticky notes	Test 12
2-Jul-2026	Thursday	Chapter 14 (ESG and Sustainability) - IFRS S1, ESG pillars and sustainability basics	Test 13
3-Jul-2026	Friday	Chapter 14 (ESG and Sustainability) - Full book MCQs quick practice	Test 13
4-Jul-2026	Saturday	Chapter 11 (IAS 33 Earnings per Share) - Basic EPS calculations	Test 14
5-Jul-2026	Sunday	Self Revision / Backlog Cover	
6-Jul-2026	Monday	Chapter 11 (IAS 33 Earnings per Share) - Diluted EPS and retrospective adjustments	Test 14
7-Jul-2026	Tuesday	Chapter 11 (IAS 33 Earnings per Share) - Past paper practice + formula revision	Test 14
8-Jul-2026	Wednesday	2nd Revision: Chapter 2 Financial Instruments - summary sheets + difficult examples	
9-Jul-2026	Thursday	2nd Revision: Chapter 4 IAS 21 - exchange difference practice	
10-Jul-2026	Friday	2nd Revision: Chapter 1 IAS 10/37/IFRIC 1 - scenario-based questions	
11-Jul-2026	Saturday	2nd Revision: Chapter 3 IFRS 16 - lease schedules and journal entries	
12-Jul-2026	Sunday	Self Revision / Backlog Cover	
13-Jul-2026	Monday	2nd Revision: Chapter 6 IFRS 8 - thresholds and disclosure MCQs	
14-Jul-2026	Tuesday	Grid C Combined Practice: Financial instruments + leases + provisions	
15-Jul-2026	Wednesday	2nd Revision: Chapter 5 IFRS 15 - five-step model and tricky areas	
16-Jul-2026	Thursday	2nd Revision: Chapter 7 IAS 12 - deferred tax workings	
17-Jul-2026	Friday	2nd Revision: Chapter 12 IAS 38 - research/development and website costs	
18-Jul-2026	Saturday	2nd Revision: Chapter 13 Ethics - written scenario practice	
19-Jul-2026	Sunday	Self Revision / Backlog Cover	
20-Jul-2026	Monday	2nd Revision: Chapter 14 ESG - quick theory + MCQs	Test 13
21-Jul-2026	Tuesday	Grid B Combined Practice: Revenue + tax + intangibles + ethics + ESG	
22-Jul-2026	Wednesday	Grid A Revision: Chapter 8 Regulatory framework quick notes	Test 4
23-Jul-2026	Thursday	Grid A Revision: Chapter 9 Consolidation - SFP questions	Test 11
24-Jul-2026	Friday	Grid A Revision: Chapter 9 Consolidation - SPL/OCI questions	Test 11
25-Jul-2026	Saturday	Grid A Revision: Chapter 10 Associate - equity method practice	Test 12
26-Jul-2026	Sunday	Self Revision / Backlog Cover	
27-Jul-2026	Monday	Grid A Revision: Chapter 11 EPS - basic and diluted EPS	Test 14
28-Jul-2026	Tuesday	Grid A Combined Practice: Consolidation + associate + EPS	

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Date	Day	Work Plan	SC E-Learning Test Number
29-Jul-2026	Wednesday	Mid Revision Test: Grid C selected chapters	
30-Jul-2026	Thursday	Mid Revision Test: Grid B selected chapters	
31-Jul-2026	Friday	Mid Revision Test: Grid A selected chapters	
1-Aug-2026	Saturday	Review Mid Tests: error log + weak areas list	
2-Aug-2026	Sunday	Self Revision / Backlog Cover	
3-Aug-2026	Monday	Past Paper Practice: Attempt one full paper in sitting	
4-Aug-2026	Tuesday	Past Paper Review: mark weak chapters and redo wrong parts	
5-Aug-2026	Wednesday	Past Paper Practice: Consolidation and associate focus	
6-Aug-2026	Thursday	Past Paper Practice: IFRS 15 + IAS 12 focus	
7-Aug-2026	Friday	Past Paper Practice: Financial instruments + leases focus	
8-Aug-2026	Saturday	Past Paper Practice: IAS 10/37 + ethics scenarios	
9-Aug-2026	Sunday	Self Revision / Backlog Cover	
10-Aug-2026	Monday	Question Bank Drill: MCQs full book round 1	
11-Aug-2026	Tuesday	Question Bank Drill: MCQs full book round 2	Test 13
12-Aug-2026	Wednesday	Full Book Mock 1: Attempt in exam conditions	Test 15
13-Aug-2026	Thursday	Full Book Mock 1 Review: marking + error log	
14-Aug-2026	Friday	Full Book Mock 2: Attempt in exam conditions	Test 15
15-Aug-2026	Saturday	Full Book Mock 2 Review: revise weak areas	
16-Aug-2026	Sunday	Self Revision / Backlog Cover	
17-Aug-2026	Monday	Full Book Analysis: high-priority standards + presentation areas	Test 15
18-Aug-2026	Tuesday	Final Revision: Financial instruments, leases and provisions	
19-Aug-2026	Wednesday	Final Revision: IFRS 15, IAS 12 and IAS 38	
20-Aug-2026	Thursday	Final Revision: Consolidation and associate workings	
21-Aug-2026	Friday	Final Revision: EPS, regulatory framework, ethics and ESG	
22-Aug-2026	Saturday	Final Day Before Paper: sticky notes, formulas and sleep early	
23-Aug-2026	Sunday	Self Revision / Backlog Cover	
24-Aug-2026	Monday	Final Quick Revision: error log, key workings, presentation formats and rest	
25-Aug-2026	Tuesday	CAF-6 Corporate Reporting Paper Day - Best of Luck!	

Before the final exam, it is essential to attempt at least **2 to 3 past papers** in a single sitting each, as if you were taking the actual exam

This study plan was prepared by a human, so there may be errors. If you find any, please let us know so we can correct them. Thank you!

CAF All Subjects Updated Past Papers With Solution.
<https://sce-learning.com/caf-chapter-wise-past-paper/>



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Tips to pass CAF (CA):

https://www.youtube.com/playlist?list=PLz55xxgANwExLfx3m1AEYhRBbk_9yNbwn

Comprehensive Test Series by SC E-Learning

SCHEDULE FOR CAF-6 CORPORATE REPORTING

Test	Topic
1	Chapter 2 (Financial instruments)
2	Chapter 4 (IAS 21: Foreign Currency Transactions)
3	Chapter 1 (IAS 10, IAS 37 & IFRIC 1)
4	Chapter 8 (Regulatory framework of accounting)
5	Chapter 3 (IFRS 16: Leases)
6	Chapter 6 (IFRS 8 Operating segments)
7	Chapter 12 (IAS 38 Intangible Assets)
8	Chapter 13 (Ethical issues in financial reporting)
9	Chapter 5 (IFRS 15 Revenue from contracts with customers)
10	Chapter 7 (IAS 12: Income taxes)
11	Chapter 9 (Consolidation)
12	Chapter 10 (Investment in associate)
13	Chapter 14 (ESG and Sustainability) Full Book MCQs
14	Chapter 11 (IAS 33 Earnings per share)
15	Full Book

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SC E-Learning

ANALYSIS



Key Features:

- Tests can be attempted in any sequence and on any time.
- Flexible Timing and Schedule
- Inform your assistant about Test # before 24 hours.
- Suggested answers will be shared within 4 days.
- Discussion of Problems (Faced by students in Tests).



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