

CAP2 FR Past Paper Analysis



Topics Covered

Exam	Q1 - Prep of FS (50m)				Q2 - Consol (25m)				Comment	Q3 - 25m	Q4 - 25m	
	SPLOCI	SOFP	SOCE	SOCF	Additional	SPLOCI	SOFP	SOCE		SOCF	Standards	Standards
Aut 2018	X	X			NB Journals Required Disc. Note & Policy - IAS16 Ethical Issues	X	X			IFRS5, IAS36, IFRS3 , IAS40	IFRS9, IAS16, IAS23, IAS38	
	6 Standards - Adj.											
Sum 2018	X	X			NB Journals Required Disc. Note IAS 38 Ethical Issues				X	Acquisition	IAS36, IAS16, IAS20, IFRS15	IAS33, IAS2, IAS 8, IAS38, FRS102
	8 Standards - Adj.											
Aut 2017	X	X			NB Journals Required Disc. Note IAS 16 IAS 36 Theory	X	X				IAS36, IAS33, IAS38	IFRS3/10 , IAS37, IAS24, IFRS9
	7 Standards - Adj.											
Sum 2017	X	X			NB Journals Required Disc. Note IAS 36 IFRS9 Theory	X	X			Disposal	IAS19, IAS17, IAS40, IAS 16	IAS16, IAS 20, FRS102, IFRS11 , IAS41, IAS10
	7 Standards - Adj.											
Aut 2016	X	X			IAS 8 Adjustment Ethical Issues				X	Acquisition	IFRS2, IFRS13, IFRS3	IAS32, IFRS9, IAS36, IAS16, IAS40, FRS102
	7 Standards - Adj.											
Sum 2016	X	X	X		Disc. Note IAS 37	X	X			FX - IAS21	IAS12, IAS10, IAS33	IFRS9, IAS8, IAS10, IAS24, IAS21
	7 Standards - Adj.											
Aut 2015	X	X			Disc. Note IAS 38+40 Directors' Duties	X	X			Disposal	IAS11, IAS12, IAS24, FRS102	IAS33, IAS37, IAS18, IAS19, FRS102
	9 Standards - Adj.											
Sum 2015	X	X	X		Ethical Dilemmas				X	Acquisition	IAS21, IFRS10, IAS36, FRS102	IFRS2, IFRS9, IAS40, IAS10, FRS102
	6 Standards - Adj.											
Aut 2014	X	X			Disc. Note IAS 40 IFRS5 Issue IAS 40 Issue	X	X				IAS19, IAS40, Concept. Frame., IFRS9, IAS38	IFRS2, IAS20, IAS33, IAS28, IFRS10, IAS24
	7 Standards - Adj.											
Sum 2014	X	X			Disc. Note IAS 38 + 24	X	X			FX - IAS21	IAS12, IAS18, IAS16, IAS40	IAS28, IFRS12, IAS1, IAS23, IAS37
	7 Standards - Adj.											
Aut 2013	X	X	X		IAS 33 EPS Ethical issues				X	Acquisition	IAS36, IAS19	IAS24, IAS 18, IAS10, IFRS5
	7 Standards - Adj.											
Sum 2013	X	X			Disc. Note IAS 19 Ethical issues	X	X				IAS16, IAS40, IFRS11	IAS37, IAS12, IAS1, IAS21
	10 Standards - Adj.											