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**Taxmann's CRACKER for Financial Reporting (Paper 1 | FR) - Single-volume Toolkit Featuring CA Final FR Past Exam Question—Ind AS Para-tagged | RTPs/MTPs for CA Final | Jan./May 2026 Exams** CA Parveen Sharma,CA Kapileshwar Bhalla,2025-09-23 Financial Reporting CRACKER Previous Exam Solved Papers is a purpose built practice manual designed for CA Final students preparing for Group I Paper 1 This Edition consolidates questions from CA Final up to September 2025 into one cohesive volume Each Ind AS is treated in depth with questions arranged sub topic wise against the paragraph numbers of the standard enabling pinpoint revision for the Jan May 2026 attempts The Present Publication is the 13th Edition authored by CA Parveen Sharma CA Kapileshwar Bhalla with the following noteworthy features Full Past exam Coverage Solved papers through Sept 2025 with step by step working notes Chapter wise Marks Distribution Trend Analysis Ten attempt data table highlights high yield Ind AS RTPs MTPs Selections Handpicked questions from ICAI s Revision and Mock Test Papers for extra depth Sub topic Tagging by Ind AS Paragraph Quickly trace each question to its exact standard reference ICAI Study material Mapping Dual tables i chapter to chapter ii unit to unit ensuring zero syllabus gaps Strategic Aids Average marks column examiner trend notes and theory capsules for scoring the theory marks The coverage of the book is as follows All 36 Ind AS Framework Topics o From Presentation of FS Ind AS 1 to Accounting Technology High weightage Chapters o Deep practice sets on Ind AS 110 CFS 103 Business Combinations 115 Revenue 109 32 Financial Instruments Emerging Areas o CSR Integrated Reporting Professional Ethics Digital Accounting Theory Focus o Dedicated segments for Conceptual Framework Ethical Duties and IT in Accounting mirroring recent paper trends The structure of the book is as follows Introductory Section o Chapter wise Marks Distribution table up to Sept 2025 o Previous Exams Trend Analysis attempt wise breakdown of question numbers marks and category Core Chapters Ind AS wise o Mini synopsis of key

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