

CA Final FR
How To Write Answers based on Questions 'KEY VERB'

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Question Demands	How to Solve	IndAS states... needed?	JE Needed
Calculate, Compute, Determine	Just numerical based solution needed. One line explanation may be needed where accounting is conditional like substantial modification of CF, computation of weighted average tax rate, etc.	No	No
Accounting Entries	Provide JN with narrations Compound entries also usually ok	No	Yes
How to present in FS / Prepare Report	As per IndAS explanation BS / SPL Extract given	Yes, if relevant	No
Give Opinion / Advise Accounting treatment / Analyze and Recommend / Discuss	Brief treatment as per IndAS with FACTS - EXPLANATION - ACCOUNTING. IndAS states.... if relevant be given. Correct Accounting treatment to be given. No JE needed (Advise accounting treatment is not like give accounting entries)	Yes, if relevant	No
Explain, Evaluate & Explain	Explanation given like 'As per IndAS ...' Accounting treatment suggested No JE needed	Yes, if relevant	No