

CAF GENERAL EXAMINATION GUIDANCE

- a. If a topic is not in syllabus then it will not be tested even if the study text or question bank contains discussion, examples or questions on the said topic.
- b. If a topic is in syllabus and learning outcomes related thereto are in place but for any reason the said topic is not discussed in study text it would not be examined.
- c. If a topic is in syllabus and learning outcomes related thereto are in place covering the said topic. The same has also been discussed in study text but question bank contains a high pitch question, the question in exam may be of a level matching to the question bank.
- d. If a topic is in syllabus and learning outcomes related thereto are in place covering the said topic and same has also been discussed in study text but question bank does not contain any question on the said topic, the said topic may be tested in the exam.
- e. As a normal practice study text makes reference to another section / sub-section / clause/Paragraph of law and standard while providing any explanation of a particular section/sub-section/clause/paragraph of any law and standard. It does not mean that the referenced section / sub-section / clause/Paragraph is examinable. As a principle, the applicability of a topic in examination will only be determined by the relevant syllabus.
- f. The above guidance from **a to d** will be applicable on accounting related papers, subject to the following guidance:
 - i. Technical contents assessed at earlier stages of qualification can be tested in later stages with a limit of 8 marks per topic in an attempt.
 - ii. The contents of syllabus may classify topics at three testing levels from 1 to 3 with a maximum limit per question as 8, 20 and 25, respectively.
 - iii. The overall marks of earlier stage topics and testing level-1 topics, as mentioned above, will have a maximum limit of 35 marks in aggregate in an attempt.
- g. In case of the subjects involving laws if a topic is in syllabus, learning outcomes thereto are in place covering the said topic and the same has also been discussed in the study text, the said portion of the law may be tested in the examination even if the relevant portion of the law is not covered completely in the study text.
- h. Any revision and amendment in legislation, standard, code, guideline and statement shall not be part of syllabus before six months' period elapsed:
 - I. in case of legislation, from the date of publication thereof by the issuing authority;
 - II. in case of revised or new standard, code, guideline and statement, from the date of publication of study material by the Institute or date of application prescribed by the issuing authority of the same, whichever is later; and
 - III. in case of changes in existing standard, code, guideline and statement, from the date of publication or notification by the Institute even if they are applicable on a later date.