

# IMPORTANT QUESTIONS FOR CA FINAL FR NOV. 22 EXAMS

(INCLUDING ALL RTPs & MTPs)  
(AS PER REVISED STUDY MATERIAL BY ICAI)

## FIVE STAR RATING TOPICS

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**(40-50marks)**

<p style="text-align: center;"><b>IND AS 115 (REVENUES FROM CUSTOMERS)</b></p> <p>NORMAL QUESTIONS</p> <p>EXTRA QUESTIONS ON CONSTRUCTION CONTRACTS</p> <p>NEWLY ADDED QUESTIONS</p> <p>QUESTION BANK ON RTP/MTP SHARED ON <a href="http://caparveenjindal.com/LMS">caparveenjindal.com/LMS</a></p>	<p>5,11,12,13,14,15,23,24,25,26,27,28,30,31,36,45,46,47, 48,49,50,51,56,58,60,62,65,66,68,69,70</p> <p>READ ALL QUESTIONS</p> <p>READ ALL QUESTIONS</p> <p>1,2,3,4,6,7</p>
<p style="text-align: center;"><b>IND AS 103 (BUSINESS COMBINATION)</b></p>	<p>PLEASE DON'T COMPROMISE IN IT....VERY IMPORTANT CHAPTER FROM EXAMINATION POINT OF VIEW.... <b>PRACTICAL QUESTIONS TO BE PRACTICED VERY CAREFULLY AS FOLLOWS:</b></p> <p>8,9,10,15,22,23,28,29,30,31,32,38,42,43,44,45,46, 47,48,49,50,51,52,53,69,70,71,72,73,77,78,80,81,83, 84,86,87,88</p> <p>JUST HAVE A LOOK ON 54 TO 68.... HAVE A READING ALL OTHER THEORY QUESTIONS</p> <p>1,2,3,4,6,8</p>

<p>QUESTION BANK ON RTP/MTP SHARED ON caparveenjindal.com/LMS</p>	
<p><b>IND AS 110 (CONSOLIDATION)</b></p> <p>QUESTION BANK ON RTP/MTP SHARED ON caparveenjindal.com/LMS</p>	<p>PLEASE DON'T COMPROMISE IN IT....VERY VERY IMPORTANT CHAPTER FROM EXAMINATION POINT OF VIEW.....</p> <p><b>THEORY QUESTIONS:</b> HAVE A LOOK ON Q1 TO Q22</p> <p><b>PRACTICAL QUESTIONS:</b> 44,45,47,50,53,56,57, 59-70,73</p> <p><b>COMPREHENSIVE QUESTIONS:</b> Q1-Q12</p> <p><b>INVESTMENT ENTITIES:</b> HAVE A LOOK ON ALL QUESTIONS</p> <p>1,2,3</p>
<p><b>IND AS 28 (ASSOCIATES)</b> NORMAL QUESTIONS NEWLY ADDED QUESTIONS</p> <p>QUESTION BANK ON RTP/MTP SHARED ON caparveenjindal.com/LMS</p>	<p>Q8 TO Q13 READ ALL QUESTIONS</p> <p>1,2</p>
<p><b>IND AS 111 (JOINT ARRANGEMENTS)</b></p> <p>QUESTION BANK ON RTP/MTP SHARED ON caparveenjindal.com/LMS</p>	<p>HAVE A LOOK ON ALL QUESTIONS BECAUSE ALL QUESTIONS WERE CHANGED IN MAY 21 STUDY MATERIAL EDITION</p> <p>1</p>
<p><b>IND AS 109 (FINANCIAL INSTRUMENTS)</b></p>	<p>Q20 TO Q25 Q28 TO Q30 36,38,39,41,42,53,54,55, Q60 TO Q70 75,78,79,85,86,87, Q93 TO Q100 Q108 TO Q115</p>

QUESTION BANK ON RTP/MTP SHARED ON caparveenjindal.com/LMS	3,4,5,6,7,9,10,13
<b>IND AS 101 (FIRST TIME ADOPTION)</b> NORMAL QUESTIONS NEWLY ADDED QUESTIONS	14,15 Q1 TO Q5
QUESTION BANK ON RTP/MTP SHARED ON caparveenjindal.com/LMS	1,2,3,4,5,7

## FOUR STAR RATING TOPICS

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**(25-35marks)**

<b>IND AS 12 (TAX ON INCOME)</b>	PRACTICE ALL QUESTIONS BECAUSE ALL QUESTIONS ARE DIFFERENT
QUESTION BANK ON RTP/MTP SHARED ON caparveenjindal.com/LMS	1,2,3,6
<b>IND AS 116 (LEASE)</b> NORMAL QUESTIONS	10,13,15,16,18,28,30,31,32,33,34,35,36,37,38,40, 41,42,43
TEST UR KNOWLEDGE NEWLY ADDED QUESTIONS	4,5,6 ALL QUESTIONS
QUESTION BANK ON RTP/MTP SHARED ON caparveenjindal.com/LMS	4,5,6,7

<p><b>IND AS 41 (AGRICULTURE)</b>  NORMAL QUESTIONS  EXTRA QUESTIONS  NEWLY ADDED QUESTIONS</p> <p>QUESTION BANK ON RTP/MTP  SHARED ON <a href="http://caparveenjindal.com/LMS">caparveenjindal.com/LMS</a></p>	<p>1,2,3,6,7  2  1,2,3,4</p> <p>1</p>
<p><b>IND AS 102 (SHARE BASED PAYMENT)</b>  NORMAL QUESTIONS  TEST UR KNOWLEDGE  NEWLY ADDED QUESTIONS</p> <p>QUESTION BANK ON RTP/MTP  SHARED ON <a href="http://caparveenjindal.com/LMS">caparveenjindal.com/LMS</a></p>	<p>2,3,6,7,8,9,10,11,13,15  4,5  1,2,3,4</p> <p>1,3,4,6</p>
<p><b>IND AS 21 (FOREX)</b>  NORMAL QUESTIONS  TEST UR KNOWLEDGE  EXTRA QUESTIONS  NEWLY ADDED QUESTIONS</p> <p>QUESTION BANK ON RTP/MTP  SHARED ON <a href="http://caparveenjindal.com/LMS">caparveenjindal.com/LMS</a></p>	<p>3,4,5  1,2  READ ALL QUESTIONS  READ ALL QUESTIONS</p> <p>1,2,3,4</p>
<p><b>IND AS 1 (PRESENTATION)</b>  NORMAL QUESTIONS  EXTRA QUESTIONS  NEWLY ADDED QUESTIONS</p>	<p>2,8,10,11,12  READ ALL QUESTIONS  READ ALL QUESTIONS</p>

QUESTION BANK ON RTP/MTP SHARED ON <a href="http://caparveenjindal.com/LMS">caparveenjindal.com/LMS</a>	1,4,6,8
<b>IND AS 33 (EPS)</b> NORMAL QUESTIONS  TEST UR KNOWLEDGE NEWLY ADDED QUESTIONS  QUESTION BANK ON RTP/MTP SHARED ON <a href="http://caparveenjindal.com/LMS">caparveenjindal.com/LMS</a>	1,2,3,4,9,10,15,18,20,21,25,26,27,28,29,31,32,33,34 35,36,37 2,4 1,2  1,2,3,4,6
<b>IND AS 36(IMPAIRMENT)</b> NORMAL QUESTIONS EXTRA QUESTIONS NEWLY ADDED QUESTIONS  QUESTION BANK ON RTP/MTP SHARED ON <a href="http://caparveenjindal.com/LMS">caparveenjindal.com/LMS</a>	3,5,8,12,13,14,18,19,24 2,3,5,8,11,14,16 1,2,3,4  1,3,4,5,7,8
<b>IND AS 19 (RETIREMENT BENEFITS)</b>  QUESTION BANK ON RTP/MTP SHARED ON <a href="http://caparveenjindal.com/LMS">caparveenjindal.com/LMS</a>	Q1 TO Q10 & Q27 TO Q34  3
<b>ANALYSIS OF FINANCIAL STATEMENTS (CASE STUDY BASED ON IND AS)</b>	PLEASE GO THROUGH ALL CASE STUDIES VERY CAREFULLY BECAUSE ICAI CAN ASK SAME CASE STUDY IN EXAMS
<b>IND AS 108 (SEGMENT)</b> NORMAL QUESTIONS NEWLY ADDED QUESTIONS	1,4,6,7,9,12,13,14 4,6,8
<b>IND AS 7 (CASH FLOW)</b> NORMAL QUESTIONS TEST UR KNOWLEDGE EXTRA QUESTIONS NEWLY ADDED QUESTIONS	1,2,3,4,5,9 1 1,2 1,3,5

QUESTION BANK ON RTP/MTP SHARED ON caparveenjindal.com/LMS	1,2,3,4,5,6,
<b>IND AS 8</b> <b>(POLICIES, ESTIMATES, ERRORS)</b> NORMAL QUESTIONS TEST UR KNOWLEDGE EXTRA QUESTIONS NEWLY ADDED QUESTIONS  QUESTION BANK ON RTP/MTP SHARED ON caparveenjindal.com/LMS	1,3 1 2,8,9,10,11 2,3,4  1,2,3

## THREE STAR RATING TOPICS

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**(20-25marks)**

<b>IND AS 2 (INVENTORIES)</b> UNSOLVED QUESTIONS SOLVED QUESTIONS STUDY MATERIAL QUESTIONS NEWLY ADDED QUESTIONS  QUESTION BANK ON RTP/MTP SHARED ON caparveenjindal.com/LMS	4,5,10,11,15,16 20,25,26,34,45 2 3,8,9,11  1,3,4
<b>IND AS 16 (PPE)</b> NORMAL QUESTION PAST EXAM QUESTIONS NEWLY ADDED QUESTIONS  QUESTION BANK ON RTP/MTP SHARED ON caparveenjindal.com/LMS	2,4,6,12,13,14,15,16,20 2 1,2,5,6  1,4,5,7
<b>IND AS 23</b> <b>(BORROWING COST)</b> NORMAL QUESTIONS NEWLY ADDED QUESTIONS	2,4,7,8,12,13,18,21,27,30 5,6,7,8,9,10

QUESTION BANK ON RTP/MTP SHARED ON caparveenjindal.com/LMS	4
<b>IND AS 38(INTANGIBLES)</b> NORMAL QUESTIONS EXTRA QUESTIONS PAST EXAMS QUESTIONS	3,4,5,6,7,9,10,11,12,18,21 7,9,13 2
<b>IND AS 40 (INVESTMENT PROPERTY)</b> NORMAL QUESTIONS SELF PRACTICE QUESTIONS NEWLY ADDED QUESTIONS  QUESTION BANK ON RTP/MTP SHARED ON caparveenjindal.com/LMS	6,9,15,19,21 4,5 2,3  1,2
<b>IND AS 105 (NCA HELD FOR SALE)</b> NORMAL QUESTIONS PAST EXAM QUESTIONS NEWLY ADDED QUESTIONS  QUESTION BANK ON RTP/MTP SHARED ON caparveenjindal.com/LMS	2,3,7 1,2 2,3  2
<b>CSR</b>	READ ALL QUESTIONS GIVEN IN CLASS BOOK
<b>IND AS 20 (GRANT)</b> NORMAL QUESTIONS TEST UR KNOWLEDGE EXTRA QUESTIONS NEWLY ADDED QUESTIONS  QUESTION BANK ON RTP/MTP SHARED ON caparveenjindal.com/LMS	3,4,6,7 1,2 READ ALL QUESTIONS 2,3,4,6,7  1,3,5,6
<b>IND AS 24 (RELATED PARTY)</b>  QUESTION BANK ON RTP/MTP SHARED ON caparveenjindal.com/LMS	READ ALL QUESTIONS  1,2,3
<b>SCHEDULE 3</b>	11,12,13,14,15,16

<p><b>IND AS 34 (IFR)</b>  NORMAL QUESTIONS  NEWLY ADDED QUESTIONS  GUIDANCE NOTE ON TAX IFR</p>	<p>1,2,5,7,8,11  1,2  1,2</p>
<p><b>IND AS 10  (EVENTS AFTER B/S DATE)</b></p> <p>QUESTION BANK ON RTP/MTP SHARED  ON caparveenjindal.com/LMS</p>	<p>READ ALL QUESTIONS</p> <p>1,2,3,5</p>
<p><b>IND AS 37  (PROVISIONS)</b>  NORMAL QUESTIONS  NEWLY ADDED QUESTIONS</p> <p>QUESTION BANK ON RTP/MTP SHARED  ON caparveenjindal.com/LMS</p>	<p>1,3,4,5,8,9,11  2,3,4,6</p> <p>1,2,4,6</p>
<p><b>IND AS 113  (FAIR VALUE)</b>  NORMAL QUESTIONS  EXTRA QUESTIONS</p> <p>QUESTION BANK ON RTP/MTP SHARED  ON caparveenjindal.com/LMS</p>	<p>1,3,4,5  1,3,4</p> <p>1</p>