

**Financial Reporting - Important Questions**  
**From FR 6 (Regular) & FR 6 (Fast Track) of Bhavik Chokshi**  
**Shared in March 25**

**Batch Recordings :**  
**FR 6 (Regular) - March 21 to Sept 21**  
**FR 6 (Fast Track) - Oct 21 to Dec 21**

**VOLUME 1**

Topics	Important/LDR Questions*	FR 7 Additions*	FR 8 Additions*	FR 9 Additions*	Super 149 Questions*	FR 7 Additions*	FR 8 Additions*	FR 9 Additions*
Ind AS 1	1,2,3,11,13,17,18	19	3	-	1,2,3,17,18	-	-	-
Ind AS 2	2,4,6,9,20,21,23	-	3,4	1	20,21,23	-	-	-
Ind AS 7	9,14,15,16,17	20	-	-	16	-	-	-
Ind AS 8	1,10,14	-	2	1,2	1	-	2	-
Ind AS 10	9,11,12,13	15	4	-	15 (FR 7 Additions)	-	4	-
Ind AS 12	1,5,6,7,10,11,13,15,16,20	-	2,4,5,6	1,2	6,10,11,15	-	2,4,5,6	-
Ind AS 16	3,7,8,10,16,19,20,22,M23 Exam Q.3 (b)	26,27,28	-	1	20,M23 Exam Q.3 (b)	27	-	-
Ind AS 19	1,2,4,6,14,16,17,23,24,25	-	2	-	16,17	-	-	-
Ind AS 20	7,8,9,11,ICAI SM TYK 1	16	1,2	-	9,ICAI SM TYK 1	16	2	-
Ind AS 21	4,7,14,15	18	-	-	4,14,15	18	-	-
Ind AS 23	4,11,13,14,15,17,18	19	2	1	4,13,15	-	2	1
Ind AS 24	1,2,6,8,11	12	-	-	2,8	-	-	-
Ind AS 33	3,5,6,8,11,12,14,15,16,17,19,20	-	1	-	14,16,19	-	-	-
Ind AS 34	2,3,4,7,10,N24 Exam Q.2 (b)	-	1	1	2,10	-	-	1
Ind AS 36	2,4,9,13,14,20,25,26,27,28,29,31	-	-	-	13,14,26,27,28,31	-	-	-
Ind AS 37	1,10,14	-	2	1	14	-	2	-
Ind AS 38	4,6,7,8,10,13,14	-	-	-	4,6,14	-	-	-
Ind AS 40	7,8,9	-	1,5	-	9,14	-	-	-
Ind AS 41	2,5,6,7,8	-	-	-	6,8	-	-	-
Ind AS 101	4,12,18,19,20,21	23,25	1	-	18,21	-	-	-
Ind AS 105	4,7,8,9,10	-	-	-	7,8,9	-	-	-
Ind AS 108	13	14	-	1	13	14	-	-
Ind AS 113	1,3	11,12	-	-	1	11	-	-
Ind AS 115	6,11,18,20,22,26,28,29,31,32,33,42,44,47,49,50,51,53,61,62,64,65,66,67,71,73,79,83	-	-	1	22,26,47,50,51,53,61,62,66,67,73,83	-	-	-

**VOLUME 2**

Topics	Important/LDR Questions*	FR 7 Additions*	FR 8 Additions*	FR 9 Additions*	Super 149 Questions*	FR 7 Additions*	FR 8 Additions*	FR 9 Additions*
Ind AS 116	3,9,16,23,27,33,34,36,37,38,42,43,45,46,47,48,54,55,61,64,N22 RTP Q.2	61,63	1	1,2	37,38,42,43,45,48,54,55,64	61,63	-	1
Business Combination	18,23,26,29,34,42,43,44,45,49,52,58,59,67,69,70,71,72,73,M23 Exam Q.1 (a)	74	2,3,4	-	18,34,43,44,58,59,69,71,72,73,M23 Exam Q.1 (a)	-	2,3,4	-
Consolidation	2,5,7,11,12,16,18,20,24,27,28,34,35	-	1	1,2	11,12,18	-	-	1
Joint Venture	15,18,19,20,23,29,34,35,36,37,41,42,43,44,45	-	-	1	20,29,36	-	-	1
Financial Instruments	5,8,18,30,33,34,35,37,38,39,42,46,47,51,59,62,63,71,77,78,N22 RTP Q.18	87,89,91	3,4	-	8,35,37,38,39,42,46,47,59,62,63,71,78	-	4	-
Share Based Payments	3,4,8,10,13,16,18,19,20,21	22,23	-	1,2,3	3,10,13,18,20,21	-	-	-
Analysis of FS	2,3,4	5	2,6	-	2	5	2,6	-
Conceptual Framework	3,4,M22 RTP Q.1 - Practical	-	-	1,2,3,4 - Theory	4	-	-	4

**NEW TOPICS ADDED**

Topics	Important/LDR Questions*	FR 7 Additions*	FR 8 Additions*	FR 9 Additions*	Super 149 Questions*	FR 7 Additions*	FR 8 Additions*	FR 9 Additions*
Accounting and Technology	1,3	-	-	-	1,3	-	-	-
Professional and Ethical Duty	1,4,5,9,10	-	-	1	4,9	-	-	1
Introduction to AS	5,6,7,8	-	-	-	6	-	-	-

**Please refer to all the MCQs included in ICAI Paper N24, RTP M25/N24 & MTP M25/N24**

\*Q. No. in FR 6 Regular/FR 6 Fast Track  
 \*Q.No. in Additional Qs File of Amendments