

FR Most Imp

May 23 Question List

BY DIVYESH VAGHELA

Before beginning, please ensure that you read the note given at the end of this document.

Ind AS 116

Illustration 45 & 46
RTP May 21 - Q.11

Financial Instrument

Illustration 6 (pg 12.204)
Illustration 15 (Pg 12.141), Illustration 4 (pg 12.200)
Illustration 3 (pg 12.197), Illustration 5 (pg 12.202)
TYK Q.2 (pg 12.208), TYK Q.4 (pg 12.210)
RTP Nov 21 - Q.11

Business Combination

Illustration 37 V.IMP
TYK Q. 2
TYK Q.12 & 13 V.IMP

Consolidated & Separate Financial Statements of Group Entities

Illustration 19 (pg 14.77)
Illustration 31 (pg 14.110)
Illustration 13 (pg 14.157)
Illustration 15 (pg 14.163)
TYK Q.5 (pg 14.193)
TYK Q.10 (pg 14.198)
TYK Q.11 (pg 14.198)
TYK Q.12 (pg 14.199)

Ind AS 16

TYK Q.6 & 11

Analysis Of Financial Statements

TYK 5 & 6



Ind AS 115

Illustration 56, 57, 65
Illustration 34, 35, 40, 73
TYK Q. 3, 4
Nov 19 Paper - Q.4(a)
RTP May 19 - Q.4
RTP May 22 - Q.4

Ind AS 102

Illustration 7
TYK Q. 10, 12
RTP May 22 - Q.16
RTP Nov 22 - Q.10

Ind AS 21

Illustration 8 , TYK Q. 3 & 8

Ind AS 19

Illustration 6, 15, 24

Ind AS 36

Illustration 11, TYK Q. 11, 13

Ind AS 41

TYK Q.1, 2, 3, 4

Ind AS 8

TYK Q.10 & 11

Ind AS 113

TYK 7 & 8

Ind AS 108

TYK Q.2

Ind AS 12

TYK Q.10

Ind AS 33

TYK Q.6

Ind AS 10

Nov 19 paper - Q.6(a)



Important Note :

- These questions are very important for the May 2023 exam & there is a high chances that you will see the same questions in the exam.

Last time, in the Nov 22 exam, around 50 marks same questions were asked from my limited important list in both FR & SFM.

Check Nov 22 List of Same questions & Students Reviews

https://t.me/Divyesh_Vaghela/25

- The question reference given is from ICAI study material 2022 (Oct 2021 edition) which is relevant for the May 2023 exams.

Here "TYK Q." means Test Your Knowledge questions from a particular chapter to be seen from ICAI Module. Whenever a page number (pg) is given then for that chapters make sure to go to that particular page in the ICAI module as Some chapters have different units within chapter. Therefore, you might find the same illustration number within a particular chapter.

- The questions have been prepared with a lot of effort and analysis, so it is important to do it very perfectly. However, it is not at all advisable to solely depend on these questions only.
- Some questions have references from past exam papers and RTPs as well.

You can find ICAI compiled modules, relevant past exam papers & RTPs PDFs, with important question references of my list in the **drive link provided below**.

https://drive.google.com/drive/folders/1RddfRHdk5QoiV87BGLDz3wa0T2ZEYx51?usp=share_link

- Preparation tips, must-do topics, study targets, quizzes, & much more things will come during exam time. Therefore, make sure you stay tuned to my telegram channel until the exam so that you don't miss any important stuff.

Lastly, thank you so much everyone, for your great support and love. ❤️

I am not seeking any monetary benefit from you. But I have a small request. Please share my Telegram channel with your friends so that maximum students can avail the benefit.

Last time, many students were unaware of the imp list and resources that I had posted during exam, & they regretted it later.

https://t.me/Divyesh_Vaghela

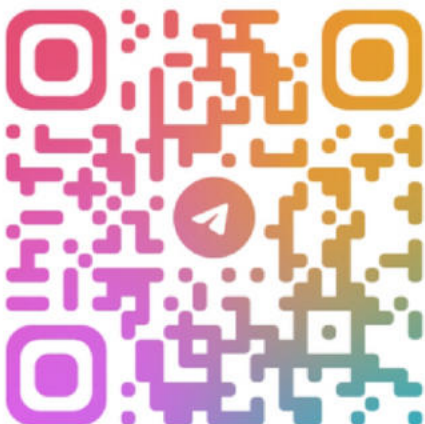
I know you will rock this time. Bas rukna nahi hai, iss baar Fodna hai!!

"All the very best Warriors for your Mission CA Final 🏆"



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