

**CA FINAL FR LDR QUESTIONS - QUESTION BANK (Edition-7)**

**#FRwithAK (CA Aakash Kandoi)**

S.NO.	IND AS NO.	IND AS NAME	LDR
1		Analysis of Financial Statement	Case Study - 1, 2, 3, 5, 6 Question 1, 2, 3
1A		Introduction to IND AS	Illustration 1, 6, 8
2		Conceptual Framework For FR Under IND AS	Illustration 1, 3, 4 Question 1, 2, 3
3	IND AS-1	Presentation of FS	Illustration 11, 14, 13, 20 Question 1, 2, 3
4	IND AS-2	Inventory	Illustration 8, 16, 21 Question 4
5	IND AS-7	Statement of Cash Flows	Illustration 6, 11, 12, 17, 19 Question 1, 3, 5
6	IND AS-8	A/cing Policies, Change in A/cing Estimates and Errors	Illustration 17, 18 Question 1, 2
7	IND AS-10	Events After the Reporting Date	Illustration 4, 15, 16, 21 Question 2, 3, 4, 5
8	IND AS-12	Income Tax	Illustration 2, 3, 4, 5, 9, 15, 16, 18, 19, 20A, 20B, 20C Question 2, 5 Solved Example 1
9	IND AS-16	Property, Plant and Equipment	Illustration 1, 8, 12, 13, 19, 23, 24, 25 Question 2, 4
10	IND AS-19	Employee Benefits	Illustration 2, 3, 6, 15, 24, 32, 33 Question 2
11	IND AS-20	Accounting for Govt. Grants and Disclosure of Govt. Assistance	Illustration 4, 5, 11, 14, 15, 17, 18 Question 1, 2, 4, 5
12	IND AS-21	The Effect of Changes in Foreign Exchange Rates	Illustration 8, 11, 12, 14, 15, 16 Question 3, 4
13	IND AS-23	Borrowing Costs	Illustration 13, 14, 15, 16, 17 Question 1, 2, 3 Solved Example 1
14	IND AS-24	Related Party Disclosures	Illustration 2, 3, 4, 6, 8 Question 2, 3
15	IND AS-33	Earnings Per Share	Illustration 7, 9, 10, 12, 13, 14, 15, 19, 21, 22, 23 Question 3, 5
16	IND AS-34	Interim Financial Reporting	Illustration 4, 7, 10, 11 Question 1, 2
17	IND AS-36	Impairment of Assests	Illustration 10, 11, 21, 23, 24, 32, 33, 34 Question 2
18	IND AS-37	Provisions Contingent Liabilities And Contingent Assets	Illustration 15, 18 Question 1, 6, 7
19	IND AS-38	Intangible Assets	Illustration 3, 6, 8, 12, 27 Question 1, 2, 3, 5
20	IND AS-40	Investment Property	Illustration 9, 10 Question 1, 2, 3
21	IND AS-41	Agriculture	Illustration 4, 6, 7, 9 Question 1, 2, 3
22	IND AS-101	First Time Adoption of IND AS	Illustration 15, 16, 17, 22, 23 Question 1, 2, 7, 8
23	IND AS-105	Non-Current Assets Held For Sale & Discontinued Operations	Illustration 2, 3, 7, 8, 9 Question 1, 3

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24	IND AS-108	Operating Segments	Illustration 11, 12, 14 Question 1, 2
25	IND AS-113	Fair Value Measurement	Illustration 4, 5, 7, 8 Question 1
26	IND AS-115	Revenue From Contracts From Customers	Illustration 8, 9, 22, 23, 26, 31, 32, 34, 35, 39, 40, 55, 56, 65, 68, 72, 75, 79, 80, 81, 82, 83 Question 1, 3, 4, 5, 6, 7, 9
27	IND AS-116	Leases	Illustration 31, 32, 34, 35, 37, 38, 45, 46, 59, 60 Question 1, 2, 3, 5, 6
28	IND AS-102	Share Based Payment	Illustration 2, 6, 7, 10, 11, 17, 21, 22, 23, 24 Question 1, 2, 3
29	IND AS-103	Business Combination	Illustration 11, 20, 34, 36, 37, 38, 40, 41, 42, 49, 50, 52, 53 Question 1, 4, 5, 6
30	IND AS-110 IND AS-27	CFS SFS	Illustration 34, 42, 43, 48, 52, 53, 54, 58, 59, 64, 65, 66, 67, 69, 70, 71 Question 4, 5
31	IND AS-111	Joint Agreements	Illustration 21, 22, 23, 24, 25 Question 2
32	IND AS-28	Investments in Associates & J.V.	Illustration 12, 13, 14, 15, 18 Question 1, 2
33	IND AS-32, 107, 109	Financial Instruments	Illustration 29, 33, 36, 39, 40, 51, 99, 100, 101, 105, 114, 116, 117, 118, 119, 121, 122, 123, 124, 126, 127 Question 1, 4, 5, 6, 7, 8, 9, 10, 11, 12, 14, 17, 19 Solved Example 1, 2, 3
34	-	Professional & Ethical Duty of a CA	<b>Practice All Questions Once</b>
35	-	Accounting & Technology	

**Please Practice Past 3 Attempts RTP Apart from above LDR (May 23, Nov 23, May 24) - All 3 RTPs are Imp.**

**Important Playlist Links for CA Final FR**

FR RTP Playlist

[https://youtube.com/playlist?list=PLm8RLlq6Pj\\_kB2ewEKJ05DCrYtnDOSH0-&feature=shared](https://youtube.com/playlist?list=PLm8RLlq6Pj_kB2ewEKJ05DCrYtnDOSH0-&feature=shared)

FR Revision Playlist

[https://youtube.com/playlist?list=PLm8RLlq6Pj\\_In2yKpfl8q-54qxaWLB9&feature=shared](https://youtube.com/playlist?list=PLm8RLlq6Pj_In2yKpfl8q-54qxaWLB9&feature=shared)

FR English Revision

[https://youtube.com/playlist?list=PLm8RLlq6Pj\\_IQV6xwy8JdVIEIHAa81bAJ&feature=shared](https://youtube.com/playlist?list=PLm8RLlq6Pj_IQV6xwy8JdVIEIHAa81bAJ&feature=shared)

FR Tricky Questions Playlist

[https://youtube.com/playlist?list=PLm8RLlq6Pj\\_k7987NTB6Zji3MHxkY-zqz&feature=shared](https://youtube.com/playlist?list=PLm8RLlq6Pj_k7987NTB6Zji3MHxkY-zqz&feature=shared)

Telegram Channel: CA Aakash Kandoi

[https://t.me/aakashkandoi\\_FR](https://t.me/aakashkandoi_FR)

Youtube Channel: CA Aakash Kandoi

<http://www.youtube.com/@CAAakashKandoi>

**Note: If you have EDITION 6 - The numbering of questions is same, so this list can be referred and also additional questions from edition 6 to edition 7 is already uploaded on My Telegram Channel**

**Wish You All The Best for Exams! Keep Working Hard.  
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