

# **MESSAGE FOR STUDENTS AND** **REVISION STRATEGY** **(MUST READ)**

Hi Everyone...

I hope when you are reading this note, you have completed your Syllabus.  
Well Done!

But this is just the completion of lectures. You must go long away and make good strategy to revise this subject at least twice. (I am assuming that u have sufficient time).

Let me help you in making a good strategy for revision.

1. Target at least two revisions before Exam.
2. First Revision: When you will take your first revision, You have to practice maximum questions to retain the concepts.
3. Which questions to practice: Don't worry, I have given you the complete list of questions that should be covered in your practice and remember these are the minimum questions. You can practice more as per your confidence level.
4. While doing practice of questions, you may make some mistakes, don't worry, it's natural. But you must write those mistakes so that you should not repeat them subsequently.
5. If you have sufficient time before the exam, your first revision should be covered in 120 to 140 hours (but not less than 100 hours in any case).
6. Once the first revision is completed, you can target the Full Test if not given chapter wise test earlier.
7. Second Revision: Your second revision should be exactly half of the time allowed to you for first revision (i.e. approx. 60 to 70 Hours but not less than 50 hours in any case).
8. During the second revision, it is recommended that you should go with practice of selected exam level questions.
9. Sequence of Revision: You can follow any sequence, but I will recommend you two options:  
Option 1 – Same as Lecture wise Schedule  
Option 2 – Start with Few Small Topics then one Big Topic then again one Small topic and so on....

**All the Best Guys**

**Tumhara Bhai**  
**Jai Chawla**

*तुम लगे रहूँ मैं तुम्हारा अंत तक साथ दूँगा*

**Be in touch with me always for any guidance.**

# Exam Level Questions to be taken during Revision: (Minimum Questions to be practiced)

1	<b>INTRODUCTION TO ACCOUNTING STANDARDS</b>  Question No. – 2
2	<b>DISCLOSURE OF ACCOUNTING POLICIES</b>  Question No. – 2, 4, 6
3	<b>A\$ 2 - INVENTORIES</b>  Question No. – 3, 4, 5, 7, 9, 10
4	<b>A\$ 10 - PPE</b>  Question No. – 3, 4, 9, 10, 11, 16
5	<b>A\$ 13 - INVESTMENTS</b>  Question No. – 103, 202, 204, 205, 302, 304, 402, 404
6	<b>A\$ 16 - BORROWING COSTS</b>  Question No. – 104, 107, 202, 204, 205, 206, 207
7	<b>A\$ 19 - LEASES</b>  Question No. – 101, 201, 202, 302, 401, 502
8	<b>A\$ 26 - INTANGIBLE ASSETS</b>  Question No. – 2, 3, 5, 7, 8, 9, 15
9	<b>A\$ 28 - IMPAIRMENT OF ASSETS</b>  Question No. – 102, 106, 202, 301
10	<b>A\$ 5 - NET PROFIT OR LOSS, PRIOR PERIOD ITEMS....</b>  Question No. – 102, 104, 105, 201, 205, 207, 208
11	<b>A\$ 9 - REVENUE RECOGNITION</b>  Question No. – 103, 105, 108, 201, 401

**Exam Level Questions to be  
taken during Revision:  
(Minimum Questions to be practiced)**

12	<b>AS 4 - CONTINGENCIES &amp; EVENTS OCCURRING AFTER THE BALANCE SHEET DATE</b>  Question No. – 103, 105, 108, 202, 205
13	<b>AS 7 - CONSTRUCTION CONTRACTS</b>  Question No. – 105, 106, 107, 108, 109, 204
14	<b>AS 11 - EFFECTS OF CHANGES IN FOREIGN EXCHANGE RATES</b>  Question No. – 103, 107, 109, 301, 302
15	<b>AS 12 - ACCOUNTING FOR GOVERNMENT GRANTS</b>  Question No. – 2, 7, 9, 12, 13
16	<b>AS 15 - EMPLOYEE BENEFITS</b>  Question No. – 101, 104, 108, 109, 203
17	<b>AS 17 - SEGMENT REPORTING</b>  Question No. – 109, 303, 304
18	<b>AS 18 - RELATED PARTY DISCLOSURES</b>  Question No. – 101, 105, 108, 109, 110, 112, 203, 205
19	<b>AS 20 - EARNINGS PER SHARE</b>  Question No. – 101, 202, 203, 302, 402, 403, 404
20	<b>AS 22 - ACCOUNTING FOR TAXES ON INCOME</b>  Question No. – 102, 202, 203, 206, 207, 303, 404, 502, 601
21	<b>AS 23 - ACCOUNTING FOR INVESTMENTS IN ASSOCIATES IN CONSOLIDATED FINANCIAL STATEMENTS</b>  Question No. – 4, 5, 6, 9

**Exam Level Questions to be  
taken during Revision:  
(Minimum Questions to be practiced)**

22	<b>A\$ 24 - DISCONTINUING OPERATION</b>  Question No. – 1, 3, 4
23	<b>A\$ 25 - INTERIM FINANCIAL REPORTING</b>  Question No. – 1, 3, 11
24	<b>A\$ 27 - FINANCIAL REPORTING OF INTERESTS IN JOINT VENTURES</b>  Question No. – 1, 2, 4, 6
25	<b>A\$ 29 - PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS</b>  Question No. – 101, 102, 105, 201, 204, 205, 210

- All above questions need to be Practiced in Writing during 1st Revision to boost confidence.
- During second revision you can select 40% - 50% of above questions for writing.
- You can practice more questions also based on your level of confidence.

**I hope you all will follow these instructions  
and report me about your preparation  
on 7887 7887 05 (whatsapp)**



## HOW TO ASK STUDY RELATED DOUBTS ?

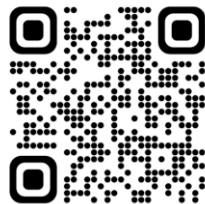
1. You can WhatsApp your Query/Doubt along with the image of Question and Solution if any. (7887 7887 05)
2. Normally Me & My Team will try to reply within a day or two but pls have some patience for 3-4 days, after that u can call us on the same number to remind if u haven't got any reply.
3. Doubts will be entertained only on WhatsApp or Dedicated Telegram Groups of the batch if any.

Let's Stay Connecte

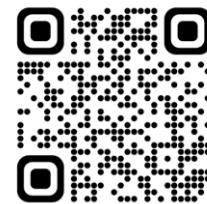
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Lets Follow Each  
other on Insta



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