

TRUECEPT

FR Chapter wise important questions are marked from Study Material - Test Your Knowledge (TYK) And few extra sums attached in pdf file.

Sums are categorised into 3, Vital(very Important), Essential (Important) and Desirable(Moderate)

	Chapter - 7, Unit-1 IND AS- 2		Chapter - 8 IND AS 41 Agriculture		Chapter - 12
1	TYK 5 Sharp trading INc	1	TYK 2 XY Ltd		Unit - Comprehensive illustrations
2	TYK 2 Sun Ltd	2	TYK 3 Company X	1	Illus 4 Entity A
3	Illustration 16	3	Illus.4 Moon Ltd	2	Illus 5 SAM CO Ltd
4	Illustration 8 Bp, MP1,MP2			3	Illus 6 ABC company
			Chapter - 9 Unit 1- IND AS 19	4	TYK 6 Sun Ltd
		1	TYK 8 A Ltd	5	RTP May 2022 Sum no.14 ABC ltd
		2	TYK 5 Cisca Pvt Ltd	6	Illus. 1 Altd, Z ltd
	Chapter - 7 Unit-2 IND AS - 16 PPE	3	May 2023 RTP Q.NO. 3		Unit 3
1	Illustration 8	4	Extra Sum	7	Illus. 31 D Ltd
2	Illustration 12 Sun Ltd			8	Illus. 34
3	Illustration 13 H ltd		Chapter - 9 Unit 1- IND AS 37	9	Illus. 13 Entity X
4	TYK 6 Nuclear power plant	1	Illus. 2 X Shipping ltd		Unit 2
5	TYK 5 Nuclear power plant	2	Illus. 8 X chemicals ltd	10	Illus. 1
		3	Illus.9 X beauty solutions	11	Illus. 5
	Chapter - 7 Unit-3 IND AS -116 Leases	4	Illus.12 X metals ltd	12	Illus. 6
1	TYK 9 Entity X	5	TYK 7 Marico		Unit 5
2	TYK 8 Entity X (Lessee)	6	Tyk 6 Entity XYZ	13	Illus. 12A, 12B, 12C
3	TYK 3 A customer		Chapter - 10 Unit -1 IND AS 12	14	Example 5 JK ltd. Page.12.169
4	Illus 36 (10year lease, 5000sq.m)	1	TYK 5 Altd acq. B ltd		
5	Illustration 38 A dealer lessor	2	TYK 6 B Ltd		Chapter - 5 Unit - 1 IND AS 20
6	Illustration 37 (10-year lease, 2000sq.m)	3	TYK 7 X ltd	1	Illus 4 & 5 A ltd
8	Illustration 45 Sale and lease back	4	TYK 8 PQR ltd	2	TYK 6 New Factory
9	Illus 34 (10year lease, 5000sq.m)	5	TYK 9 An entity finalising	3	TYK 3 MNC Ltd
10	Illus 32 Entity W				
11	Illustration 6 (not physically distinct)				

	Chapter - 7 Unit - 4 IND AS - 23 Borrowing Cost		Chapter - 10 Unit - 2 IND AS 21		Chapter - 14
1	TYK 7 Y Ltd	1	TYK 5 P Ltd		UNIT - 4
2	TYK 3 Head office building	2	TYK 3 Infotech global ltd	1	Illus. 19 A Ltd
3	TYK 4 KLtd	3	TYK 4 A Ltd	2	Illus. 30 grp had 60% interest
4	TYK 5 Entity A	4	TYK 6 Supplier A ltd	3	Illus. 31 parent 80% interest
5	TYK 6 Parent entity	5	TYK 7 Global ltd	4	Illus. 32 AT ltd
		6	TYK 8 Makers Ltd	5	Illus.35 A Ltd
	Chapter - 7 Unit - 5 IND AS - 36 Impairment		Chapter - 11 Unit - 1 IND AS 24	6	Illus. 36 CD Ltd
1	Illustratipon 3 Mars Ltd	1	TYK 3 ABC long standing customer of XYZ ltd		Unit - Test your Knowledge
2	Illustratipon 6 Mine	2	TYK 4 Mr.Atul	7	TYK 5 Ram and Krishan Ltd
3	Illustration 8 Earth Infra ltd	3	TYK 6 Uttar Pradesh	8	TYK 6 Blue Heavens Ltd
4	Illustration 10 Venus,Saturn ltd	4	TYK 7 S Ltd	9	TYK 7 Blue Heavens Ltd
5	Illustration 12(56lakh asset)			10	TYK 8 Blue Heavens Ltd
6	Refer Extra sums pdf		Chapter - 11 Unit - 2 IND AS 33	11	TYK 12 AB holds 90% in BC ltd
7	Refer Extra sums pdf	1	Illus.6 At31.12.20X1		
		2	Illus 5 X Ltd		Chapter - 5 Unit - 2 IND AS 102
		3	Illus.10 At 31st Dec 20X7 and 20X8	1	TYK 8 MINDA
		4	Illus.14 (2000 convertible bonds)	2	TYK 9 Pltd.
	Chapter - 7 Unit - 6 IND AS - 38 Intangible Assets	5	Illus.12 (10,00,000 outstanding shares)	3	Q. 10 Nov 2022 RTP
1	Illus. 4 Venus India P.Ltd			4	TYK 11 Parent co. P
2	Illus.5 Earth India			5	Illus. 7 Ankita Holding Inc
3	Illus.6 Sun Ltd		Chapter - 11 Unit - 3 IND AS 108	6	Illus. 10 Marathon Inc
4	TYK 15 Senior Manager	1	TYK 2 X ltd	7	Illus. 11 Anara fertilizer
5	Illus.11 X limited (patent)	2	Extra sum		Chapter - 4 Unit - 3 IND AS 113
6	Extra sum			1	TYK 1 Market A, B
7	Jan 2021 Exam Ques (Super Sounds ltd)			2	TYK 3 ABC ltd
				3	TYK 4 UK ltd
				4	TYK 7 A Ltd Decommissioning liability

	Chapter - 7 Unit - 7 IND AS - 40 Investment Property		Chapter - 13		Chapter - 3 IND AS 115
1	TYK 3 X Limited	1	TYK 1 Company A& B Power business	1	Extra sum (3 sums)
2	TYK 5 Shaurya ltd	2	Illus.36 Enterprise Ltd	2	Illus 65 Elevators
3	TYK 6 X limited	3	Illus. 38 AX & BX Ltd	3	Illus 56 two intellectual property
		4	Illus. 40 Professional Ltd.	4	TYK 7 Entity K
	Chapter - 7 Unit - 8 IND AS - 105	5	TYK 2 Entity A	5	Illus 35 & 36 Warranties
1	TYK 3 Entity X	6	TYK 6 Company A	6	Illus 10 Water purification plant
2	TYK 4 A Ltd	7	TYK 9 ABC ltd	7	Illus 73 Customer outsources
3	TYK 5 Ck ltd	8	TYK 13 Company X, oil & Gas blocks	8	Illus 72 Sports team D
4	Illus. 2 S ltd			9	Illus 40 ST ltd
				10	Illus 52 Consumer goods
				11	Illus 23 product A
				12	TYK 6 Entity J
				13	TYK 2 A Ltd
				14	Illus 34 Right of return
				15	Illus 30 AST Ltd