

KEY TOP QUESTIONS | MAY/JAN 25

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Compilation of New Questions in New syllabus Study Material especially for ALL ACCOUNTING STANDARDS AND CONSOLIDATION

S.no	Topic	Illustrations	Practical Questions	Additional Remarks
1	AS 1	None	None	
2	AS 2	Illustration	Practical 7	
3	AS 3	Illustration 5	Practical 9, 10 and 11	Not new but important ones
4	AS 4	Illustration 5, 6 and 7	Practical 5 & 6	
5	AS 5	Illustration 4 (Old RTP added to New SM)	Practical 6	
6	AS 7	Illustration 2, 3, 4	Practical 9, 10 and 11	
7	AS 9	Illustration 1, 2 and 3	Practical 6 and 8	Read RTP May 24, Sep 24 and Jan 25 Questions also
8	AS 10	None	Practical 13, 15, 16, 17 and 18	
9	AS 11	Illustration 9	None	
10	AS 12	Illustration 4, 11	Practical 7	Practice more sums in deferred income method
11	AS 13	Illustration 9 (Not new but important)	Practical 9, 10, 11, 12 and 13 (Not new but important)	None are new here, but have marked the important ones
12	AS 14	Illustration 2	Practical 10	
13	AS 15	ALL ARE NEW	ALL ARE NEW	New standard and hence all are new
14	AS 16	None	Practical 9 and 11	
15	AS 17	Illustration 4, 5	Practical 7, 8, 10, 11 and 12	
16	AS 18	Illustration 2, 3, 4, 5, 6, 7, 8, 9, 10	Practical 9 and 10	
17	AS 19	Illustration 3	Practical 14	Mostly Old RTP and MTP questions are added
18	AS 20	Illustration 5, 6 and 7	Practical 9 and 11	Read RTP May 24, Sep 24 and Jan 25 Questions also
19	AS 22	Illustration	Practical 6, 8 and 9	Also read Tax Holiday and MAT Credit sum In illustrations
20	AS 23	ALL ARE NEW	ALL ARE NEW	New standard and hence all are new
21	AS 24	None	Practical 7	Old RTP now added in Study Material
22	AS 25	ALL ARE NEW	ALL ARE NEW	New standard and hence all are new
23	AS 26	Illustration	Practical 10, 12	
24	AS 27	ALL ARE NEW	ALL ARE NEW	New standard and hence all are new
25	AS 28	ALL ARE NEW	ALL ARE NEW	New standard and hence all are new
26	AS 29	Illustration 1 & 2	Practical 6 and 7	Also read RTP May 24 / Sep 24 and Jan 25
27	Consolidation (AS 21)	Illustration 5 (Variety ltd)	None	All other sums are repeated from old SM
28	Amalgamation (AS 14)	Illustration 4, 6, 7, 9	Practical 12 and 13	Nothing new, just added these for practice
29	Buy Back	Illustration 4, 5, 6	Practical 9 and 10	Nothing new, just added these for practice
30	Preparation of Financial Statements	Illustration	Practical 8 and 9 and 10	Nothing new, just added these for practice
31	Internal Reconstruction	Illustration 2, 3, 4, 5	Practical 8, 9, 10, 11	Nothing new, just added these for practice
32	Cash flow statement	Illustration 11 and 12	Practical 9, 10, 11, 12	NONE ARE NEW, JUST ADDED THESE BECAUSE THEY ARE DIFFERENT