

## ADVANCE ACCOUNTS

**NO. = LDR 3**

**NO. = LDR2**

CHAPTER	QUESTIONS	ILLUSTRATIONS	MISSCELLENOUS
AS-2	1,5,12,7,11,14	***	EXTRA EXAMPLE
AS-10	5,7,10	6,7,28,25,26,27	
AS-26	10,11,4	9	
AS-28	2,3,5	1,3,11	SOLVED EXAMPLE -1
AS-16	7,11,12,4,13,2,10	2,10,3,8	Eg - general+specific borrowings
AS-19	4	10,11,9,3	
AS-4	1,2,9,10	***	
AS-1	1,4,5	6	
AS-5	6,8,10	***	
AS-29	6,11,13	1,2	
AS-13	8,17,15,6,7,12	4,18,16,14,6,13	
AS-12	3,8,9,10	9,10,	
BUYBACK	3,8,9	4,10,6	
AS-3	2	11	
CASH FLOW	9	6,11,2,10,18,19	
AS-20	4,1,	13,12,11	EG-3 of diluted EPS & EG of multiple potential equity shares
AS-7	4,8,10	2,10,11,	ALL MCQ's
AS-9	4,9	9,10	
AS-17	***	1,3,4,11,12	
AS-14	***	***	

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AMALGAMATION	2,14,8,9,13,10,6,18,11,	2,4,9,5,6,	
INTERNAL RECONSTRUCTION	1,2,4,	3,12,7,	illustration-3 [Adj-4] & illustration-6[Adj-1] question-4 [Adj-3,6,8] & question-7 [Adj-1,7]
FINAL ACCOUNTS	5	4,6,10	
AS-15	***	9,7,8,	
AS-24	3	3	
AS-25	2,1,	11,	
AS-21	3,11,8,14,2,15,12	20,21,5,8,9,4	AK SIR's Eg no. 15.....SOLVED eg no.7
AS-23	***	5,6,2,	AK SIR's Eg no. 3
BRANCH ACCOUNTING	10,8,13,15,16,11,4,1,12	1,3, <b>7</b> ,24,8,28,10,22,25,13,25,12,17,29	

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#AKHAIBHAISAAB LDR QUESTIONS

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AS 1 - Disclosure of Accounting Policies	Q. 3, 6, 8, 12, 13
AS 2 - Valuation of Inventories	Q. 2, 9, 12, 17, 18, 19, 21, 25
AS 3 - Cash Flow Statements	Q. 9, 10, 11, 17, 22, 24, 27, 28, 34
AS 4 - Contingencies and Events Occur	Q. 10, 11
AS 5 - Net Profit or Loss for the Period	Q. 10, 13, 17
AS 7 - Construction Contracts	Q. 3, 6, 8, 11, 13, 20, 22, 23
AS 9 - Revenue Recognition	Q. 6, 10, 23
AS 10 - Property, Plant and Equipment	Q. 6, 7, 11, 12, 17, 18, 24, 25
AS 11 - The Effects of Changes in For...	Q. 4, 6, 7, 8, 10, 12, 13, 14
AS 12 - Accounting for Government Grants	Q. 9, 10, 14, 17, 18, 19
AS 13 - Investments	Add later
AS 14 - Amalgamation	Q. 10, 23, 27, 29, 32, 33, 34
AS 15 - Employee Benefits	Q. 3, 6, 15
AS 16 - Borrowing Costs	Q. 11, 13, 15, 16, 17, 18, 19, 20, 21, 22
AS 17 - Segment Reporting	Q. 5, 8, 10, 17
AS 18 - Related Party Disclosures	Q. 4
AS 19 - Leases	Q. 4, 6, 7, 10, 11, 12
AS 20 - Earnings Per Share	Q. 4, 6, 9, 14, 16, 17
AS 21 - Consolidated Financial Statem...	Q. 5, 7, 8, 10, 11, 13, 15, 21, 22, 23, 27, 28
AS 22 - Accounting for Taxes on Income	Q. 2, 5, 9, 11, 12, 13
AS 23 - Accounting for Investments in...	Q. 3, 4, 5
AS 24 - Discontinuing Operations	Q. 1, 2, 3
AS 25 - Interim Financial Reporting	Q. 5, 6, 8, 9

AS 26 - Intangible Assets	Q. 20, 21, 22, 11, 9
AS 27 - Joint Ventures	Q. 1, 3, 4
AS 28 - Impairment of Assets	Q. 1, 3, 9, 10, 11, 13
AS 29 - Provisions, Contingent Liabil...	Q. 9, 11, 12, 14, 16, 18, 21
Internal Reconstruction	Q. 13, 16, 17, 21
Buy Back of Securities	Q. 5, 7, 8, 14, 16
Preparation of Financial Statements	Q. 2, 4, 7, 10, 14, 19, 20, 21
Branch Accounts Including Foreign Bran...	Q. 1, 3, 5, 7, 8, 9, 12, 14, 16, 19, 26, 27, 29, 38, 39, 41, 43

AS13: Q 8, 14, 15, 18, 21, 23, 26, 27, 31, 34

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