

CA Suraj Lakhotia (AIR 1,4,2 | CIMA)

- All India Ranks 1,4,2 in CA
- Co-Founder & Director, IndigoLearn
- Faculty | FR, AA, SM, ACCA
- Over 15,000 students taught
- 15 + years of experience in Startups & MNCs
- Passionate about Stock Markets, Trains & Photography



Comparison of Nov-24 Module with May-25 Module - ICAI
Modules 1-5

Chapter	Pg No	Changes	Que Moved*	New Que**
Ind AS 1	3.25	References to Ind AS 117 in da & ma.	TYK - 6,7,8,9	PQ - 5,6
	3.43	References to Ind AS 117 added in (g) & (h)		
Ind AS 7			TYK - 6,7,8	PQ - 4,5,6
Ind AS 8			TYK - 6 to 11	PQ - 7
Ind AS 10		Compiled by	TYK 6-10	PQ 6,7
Ind AS 34		CA Suraj Lakhotia (AIR1,4,2)		TYK 5,6 PQ 1-4
Ind AS 113		1Fin by IndigoLearn - FR Faculty	TYK 6-8	Nil
Ind AS 2			TYK 6	PQ 2,3,4,5
Ind AS 16			TYK 8-11	PQ 5,6,7,8
Ind AS 23			TYK 7,8	PQ 3,4,5,6
Ind AS 36			TYK 8-14	PQ 8,9,10
Ind AS 38		Exclusion from scope - Ind AS 117	TYK 8-14	PQ 9,10,11,12
Ind AS 40				PQ 2,3
Ind AS 105			TYK 6,	PQ 2,3,4
Ind AS 116		Illustration 39, 40,41 related to covid from Nov-24 material removed	TYK 8,9	PQ 3,4,5
Ind AS 12	7.36	Point iii added in recognition of DTL/DTA (Old amendment)	TYK 8,9,10	PQ 4,5,6,7
Ind AS 19	6.1	Reference to Ind AS 117.	TYK 7,8,9	PQ 4,5,6
Ind AS 21		Compiled by	TYK 6,7,8	PQ 4
Ind AS 24		CA Suraj Lakhotia (AIR1,4,2)	TYK 6,7	PQ 3
Ind AS 33		1Fin by IndigoLearn - FR Faculty	TYK 6	PQ 2,3,4
Ind AS 37		References to Ind AS 104 changed to Ind AS 117	TYK 6	PQ 2,3,4,5
Ind AS 108			TYK 4	PQ 2
Ind AS 20			TYK 7,8	PQ 3,4,5
Ind AS 41				PQ 1,2,3
Ind AS 102			TYK 8,9,10,11	PQ 5,6,7,8
Ind AS 115		References to Ind AS 104 changed to Ind AS 117	TYK 8,9,10,11	PQ 5,6,7,8,9,10
Financial Instruments				
1. Scope & Def		1.7(d) - Points related to Insurance Contracts added with reference to Ind AS 117. Not relevant for exams		
2. Measurement & Classification			No Change	No Change
3. Equity & FL			No Change	No Change
4. Derivatives			No Change	No Change
5. Derecognition			No Change	No Change
6. Hedge Acc			No Change	No Change
7. Disclosures		7.3 a)ii) - Point added		
8. Comprehensive III			No Change	No Change
9. Test Your Knowledge				TYK - 7 PQ - 1-6

Chapter	Pg No	Changes	Que Moved*	New Que**
Consolidated Financial Statements				
1. Introduction			No Change	No Change
2. Definitions			No Change	No Change
3. Ind AS 110			No Change	No Change
4. CFS Procedure			No Change	No Change
5. Ind AS 111			No Change	No Change
6. Ind AS 28			No Change	No Change
7. Ind AS 27		7.4.1 - example added - Not relevant	No Change	No Change
8. Questions			TYK 11-15	PQ 6-15
Ind AS 103		Ind AS 117 - Point added - pg 12.46	TYK 11,12,13,14	PQ - 5 to 10
Ind AS 101		ICAI forgot to change Ind AS 104	TYK 7	PQ 2,3,4,5
Analysis of FS			No Change	No Change
Professional & Ethics				TYK 2,3
Accounting & Tech			No Change	No Change
		Total New Questions		
*Questions moved from TYK to Practice Questions				
**New Questions added				