

Youtube Channel Link

<https://youtube.com/@thecharteredzone?si=CFowYNPaf5gbgHPY>

CA Inter Accounts Important AS Analysis

Link for detail Video : <https://youtu.be/mCWz7cXPJ0>

| Chapters | Sep-24 | May-24 |
|---|---------------|--------|
| AS 1 Disclosure of Accounting Policies | | |
| AS 3 Cash Flow Statement | √(7) (4)-M | √(7) |
| * AS 17 Segment Reporting | | |
| * AS 18 Related Party Disclosures | (2)-M | |
| AS 20 Earnings Per Share | (2)-M | √(4) |
| * AS 24 Discontinuing Operations | | |
| * AS 25 Interim Financial Reporting | | |
| AS 2 Valuation of Inventory | √(4) (2)-M | √(7) |
| * AS 10 Property, Plant and Equipment → High chances. | (2)-M | |
| AS 13 Accounting for Investments | √(4) (2)-M | |
| AS 16 Borrowing Costs | (2)-M | √(7) |
| AS 19 Leases | (2)-M | √(4) |
| AS 26 Intangible Assets | √(4) | |
| * AS 28 Impairment of Assets → can be asked in MCQ. | | |
| AS 15 Employee Benefits | √(5) | |
| * AS 29 Provisions, Contingent Liabilities and Contingent Assets | (2)-M | |
| * AS 4 Contingencies and Events occurring after the Balance Sheet Date | (2)-M | |
| * AS 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies | | |
| AS 11 The Effects of Changes in Foreign Exchange Rates | | √(6) |
| AS 22 Accounting for Taxes on Income | √(5) | |
| AS 7 Construction Contracts | | √(7) |
| * AS 9 Revenue Recognition | (2)-M | |
| * AS 12 Accounting for Government Grants | | |
| AS 14 Accounting for Amalgamations | | |
| AS 21 Consolidated Financial Statements | √(14) | √(14) |
| AS 23 Accounting for Investments in Associates in Consolidated Financial Statements | | |

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| AS 27 Financial Reporting of Interests in Joint Ventures | | |
| Unit 1: Preparation of Financial Statements | √ (14) (2)-M | |
| Unit 2: Cash Flow Statement | | |
| Buyback of Securities | √ (7) | |
| Amalgamation of Companies | √ (14) | √ (14) |
| Internal Reconstruction | √ (4) (4)-M | √ (14) |
| Accounting for Branches including Foreign Branches | √ (6) | |

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