

## ADVANCED ACCOUNTING: ICAI MODULE BIFURCATION & WEIGHTAGE

Chapter No.	Weightage	Chapter Name	
1	55% - 65%	<b>Introduction to Accounting Standards</b>	
2		<b>Framework for Preparation &amp; Presentation of Financial Statements</b>	
3		<b>Applicability of Accounting Standards</b>	
4		<b>Presentation and Disclosure Based Accounting Standards</b>	
		Unit 1	AS 1 Disclosure of Accounting Policies
		Unit 2	AS 3 Cash Flow Statement
		Unit 3	AS 17 Segment Reporting
		Unit 4	AS 18 Related Party Disclosures
		Unit 5	AS 20 Earnings per Share
		Unit 6	AS 24 Discontinuing Operations
		Unit 7	AS 25 Interim Financial Reporting
5		<b>Assets Based Accounting Standards</b>	
		Unit 1	AS 2 Valuation of Inventory
		Unit 2	AS 10 Property, Plant & Equipment
		Unit 3	AS 13 Accounting for Investments
	Unit 4	AS 16 Borrowing Costs	
	Unit 5	AS 19 Leases	
	Unit 6	AS 26 Intangible Assets	
	Unit 7	AS 28 Impairment of Assets	
6	<b>Liabilities Based Accounting Standards</b>		
7	Unit 1	AS 15 Employee Benefits	
	Unit 2	AS 29 Provisions, Contingent Liabilities and Contingent Assets	
	<b>Accounting Standards Based on Items Impacting Financial Statement</b>		
	Unit 1	AS 4 Contingencies & Events Occurring After Balance Sheet Date	
	Unit 2	AS 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies	
8	Unit 3	AS 11 The Effects of Changes in Foreign Exchange Rates	
	Unit 4	AS 22 Accounting for Taxes on Income	
	<b>Revenue Based Accounting Standards</b>		
9	Unit 1	AS 7 Construction Contracts	
	Unit 2	AS 9 Revenue Recognition	
10	<b>Other Accounting Standards</b>		
	Unit 1	AS 12 Accounting for Government Grants	
	Unit 2	AS 14 Accounting for Amalgamations	
	<b>Accounting Standards for Consolidated Financial Statements</b>		
11	Unit 1	AS 21 Consolidated Financial Statements	
	Unit 2	AS 23 Accounting for Investment in Associates in CFS	
	Unit 3	AS 27 Financial Reporting of Interests in Joint Ventures	
12	30% - 35%	<b>Financial Statement of Companies</b>	
13		Unit 1	Financial Statements of Companies
14		Unit 2	Cash Flow Statements
15		<b>Buyback of Securities</b>	
	5% - 10%	<b>Amalgamation of Companies</b>	
		<b>Internal Reconstruction</b>	
		<b>Accounting for Branches including Foreign Branches</b>	