

**CA INTER-ABC ANALYSIS
SUBJECT-ADVANCED ACCOUNTING
FOR SEP 2025 ATTEMPT**

CATEGORY	TOPICS
A	<ul style="list-style-type: none"> ➤ AS-2 ➤ AS-3 [CASH FLOW STATEMENT] ➤ AS-7 ➤ AS-9 ➤ AS-11 ➤ AS-13 ➤ AS-15 ➤ AS-16 ➤ AS-17 ➤ AS-19 ➤ AS-20 ➤ AS-22 ➤ AS-23 ➤ AS-28 ➤ AMALGAMATION [AS-14] ➤ CONSOLIDATION [AS-21,23] ➤ FS OF COMPANIES [SCHEDULE-III] ➤ BUY BACK OF SECURITIES ➤ INTERNAL RECONSTRUCTION ➤ BRANCH ACCOUNTING
B	<ul style="list-style-type: none"> ➤ AS-4 ➤ AS-10 ➤ AS-12 ➤ AS-18 ➤ AS-25 ➤ AS-26 ➤ AS-27 ➤ AS-29
C	<ul style="list-style-type: none"> ➤ INTRODUCTION & APPLICABILITY OF AS ➤ AS-1 ➤ AS-5 ➤ AS-24

IMP NOTE:

THE ABOVE ABC ANALYSIS IS JUST FOR REFERENCE PURPOSE. STUDENTS ARE ADVISABLE TO STUDY ALL THE CHAPTERS.

Topics not yet covered by ICAI in Exams:

AS-1,4,5,9,11,12,17,23,24,27

ICAI PAPER ANALYSIS

CA-INTER ADVANCED ACCOUNTING											
Q.NO	May-24	M	Q.NO	Sep-24	M	Q.NO	Jan-25	M	Q.NO	May-25	M
1A	AS-16	7	1A	AS-26	4	1A	AS-20	5	1A	AS-10	7
1B	AS-2	7	1B	AS-15	5	1B	AS-19	5	1B	AS-13	7
1C	-	-	1C	AS-22	5	1C	AS-15	4	1C	-	-
2	RECOSTRUCTION	14	2	FS OF COMPANIES	14	2	RECONSTRUCTION	14	2	FS OF COMPANIES	14
3A	AS-7	7	3A	CASH FLOW	7	3A	AS-29	7	3A	CASH FLOW	7
3B	CASH FLOW	7	3B	BUY BACK	7	3B	CASH FLOW	7	3B	AS-25	7
4	AMALGAMATION	14	4	AMALGAMATION	14	4	AMALGAMATION	14	4	AMALGAMATION	14
5	CONSOLIDATION	14	5	CONSOLIDATION	14	5	CONSOLIDATION	14	5A	CONSOLIDATION	10
									5B	CONSOLIDATION	4
6A	AS-19 OR AS-20	4	6A	AS-13 OR AS-2	4	6A	AS-18 OR FRAMEWORK	4	6A	INTRO TO AS OR AS-28	4
6B	FS OF COMPANIES	4	6B	RECONSTRUCTION	4	6B	BUY BACK	4	6B	FS OF COMPANIES	4
6C	BRANCH	6	6C	BRANCH	6	6C	BRANCH	6	6C	BRANCH	6

Preparation schedule

DAY	TOPICS
1	FS OF COMPANIES [SCHEDULE-III]
	AS-1
	AS-5
	AS-9
	AS-22
2	BUY-BACK OF SECURITIES
	AS-2
	AS-7
	AS-13
	AS-28
3	AMALGAMATION OF COMPANIES [AS-14]
	AS-4
	AS-11
	AS-17
4	INTERNAL RECONSTRUCTION
	AS-10
	AS-16
	AS-19
	AS-26
5	CASH FLOW STATEMENT [AS-3]
	AS-12
	AS-18
	AS-24
	AS-20
6	BRANCH ACCOUNTING
	AS-15
	AS-25
	AS-29
7	CONSOLIDATION [AS-21]
	AS-23
	AS-27
	INTRODUCTION TO AS & APPLICABILITY
	FRAMEWORK
8	REVISION & EXAM