

CA INTER-ABC ANALYSIS
SUBJECT-ADVANCED ACCOUNTING
FOR JAN 2026 ATTEMPT

CATEGORY	TOPICS
A	➤ FRAMEWORK OF FS ➤ AS-3 [CASH FLOW STATEMENT] ➤ AS-7 ➤ AS-11 ➤ AS-13 ➤ AS-15 ➤ AS-16 ➤ AS-17 ➤ AS-19 ➤ AS-20 ➤ AS-26 ➤ AS-29 ➤ AS-24 ➤ AS-12 ➤ AMALGAMATION [AS-14] ➤ CONSOLIDATION [AS-21,23,27] ➤ FS OF COMPANIES [SCHEDULE-III] ➤ BUY BACK OF SECURITIES ➤ INTERNAL RECONSTRUCTION ➤ BRANCH ACCOUNTING
B	➤ INTRODUCTION & APPLICABILITY OF AS ➤ AS-1 ➤ AS-2 ➤ AS-5 ➤ AS-9 ➤ AS-22 ➤ AS-4 ➤ AS-10 ➤ AS-28 ➤ AS-18 ➤ AS-25
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IMP NOTE:

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

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

Q.NO	Sep-25	M
1A	AS-22	5
1B	AS-2	5
1C	AS-9	4
2	FS OF COMPANIES	14
3A	CASH FLOW	7
3B	AS-28	7
4	AMALGAMATION	14
5	CONSOLIDATION	14
6A	AS-5 OR FRAMEWORK	4
6B	RECONSTRUCTION	4
6C	BRANCH	6

Topics not yet covered by ICAI in Exams: [DESCRIPTIVE]

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

Preparation schedule [7+1]

JAN-2026 ATTEMPT

ADVANCED ACCOUNTING

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