

**Dr CA Ravie Agarwal's
CA INTER PAPER 1 - CHAPTER WISE TREND ANALYSIS**
**SEP 2025
&
JAN 2026**

Topic	May-18	Nov-18	May-19	Nov-19	Nov-20	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24	Sep-24	Jan-25	May-25
Introduction to Accounting Standards	-	5	5	5	-	10	5	15	-	10	5	-	-	-	-	4
Framework for preparation and presentation of Financial Statements	New Chapter in New Syllabus												-	-	-	-
Applicability of Accounting Standards	New Chapter in New Syllabus												-	-	-	-
Presentation & Disclosure based Accounting Standards																
AS 1: Disclosure of Accounting policies	-	5	-	-	-	-	-	5	-	-	5	5	-	-	-	-
AS 3: Cash Flow Statements	5	-	10	5	10	12	5	5	5	5	10	-	7	7	7	7
AS 17: Segment Reporting	-	-	-	-	5	5	-	-	5	-	5	5	-	-	-	-
AS 18: Related Party Disclosures	-	5	5	-	-	-	5	-	-	-	5	-	-	-	4	-
AS 20: Earnings Per Share	5	5	-	5	-	-	-	5	5	5	-	5	4	-	5	-
AS 24: Discontinuing Operations	-	5	-	-	-	-	5	-	-	-	-	5	-	-	-	-
AS 25 Interim Financial Reporting	New Chapter in New Syllabus												-	-	-	7
Assets based Accounting Standards																
AS 2: Inventories	-	-	5	5	-	5	5	-	5	5	-	5	7	4	-	-
AS 10: Property, plant and equipment	-	5	-	-	5	5	5	-	5	-	5	-	-	-	-	7
AS 13: Investment	10	10	5	10	15	15	20	15	5	15	10	10	-	4	-	7



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AS 16: Borrowing costs	-	-	5	-	5	-	-	-	5	-	5	5	7	-	-	-
AS 19: Leases	5	-	5	10	-	5	-	5	5	-	-	-	4	-	5	-
AS 26: Intangible Assets	5	-	-	5	10	5	-	5	-	-	-	5	-	4	-	-
AS 28 Impairment of Assets	New Chapter in New Syllabus												-	-	-	4
Liabilities based Accounting Standards																
AS 15 Employee Benefits	New Chapter in New Syllabus												-	5	4	-
AS 29: Provisions, Contingent Liabilities and Contingent Asset	-	-	-	5	5	-	-	-	5	5	-	-	-	-	7	-
Accounting Standards based on items impacting																
AS 4: Contingencies and events occurring after the balance sheet date	-	-	-	-	-	-	5	5	-	5	-	-	-	-	-	-
AS 5: Net Profit or loss for the period, Prior period items and Changes in accounting policies	-	-	-	-	-	5	-	-	5	5	-	5	-	-	-	-
AS 11: The effects of changes in forex rates	5	10	-	5	-	5	-	5	-	5	5	5	-	-	-	-
AS 22: Accounting for taxes on income	5	-	-	-	5	5	5	-	-	5	-	5	-	5	-	-
Revenue based Accounting Standards																
AS 7: Construction contracts	5	-	5	-	5	-	5	-	5	-	5	-	7	-	-	-



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AS 9: Revenue recognition	-	-	5	5	-	-	5	5	-	5	5	-	-	-	-	-
Other Accounting Standards																
AS 12: Accounting for government grants	5	-	-	-	5	-	5	-	5	-	5	5	-	-	-	-
AS 14: Accounting for Amalgamations	20	5	15	-	15	25	10	20	20	5	20	5	14	14	14	14
Accounting Standards for Consolidated Financial Statements	20	10	10	15	15	20	20	15	15	15	30	15	14	14	14	14
Financial statements of companies	5	5	5	10	15	5	25	20	10	25	10	25	4	14	4	18
Buyback of securities	10	5	10	15	5	10	20	15	15	5	15	5	-	7	4	-
Accounting for Reconstruction of Companies	-	10	-	15	-	-	5	-	-	20	5	20	14	4	14	-
Accounting for Branches including Foreign Branches	10	-	8	-	10	5	10	10	10	10	5	10	6	6	6	6

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