

CA INTER – ADVANCED ACCOUNTS

JAN'26 EXAMS

LAST 4 DAYS – PLANNER

Important Instructions

1. Refer **Must Do Questions** only for Last Day Revision before Exams (these are Sufficient)
2. Watch **Marathon Revision Videos** if you don't remember anything.
3. If Possible – Attempt 3 Hours 100 Marks **Mock Test** in Exam Like Situation between 2pm to 5pm

S.No.	Chapters/AS Name	Remarks
	<u>1st - SCORING TOPICS – MANDATORY TO COVER</u>	
1	AS 2 – Valuation of Inventory	<p style="text-align: center;">Approx 15 - 20 Marks</p> <p style="text-align: center;">Cover All Topics in Day 1</p>
2	AS 10 – PPE	
3	AS 11 – Effects of Changes in Foreign Ex. Rates	
4	AS 13 – Investments	
5	AS 15 – Employee Benefits	
6	AS 16 – Borrowing Costs	
7	AS 19 – Leases	
8	AS 20 – EPS	
9	AS 22 – Accounting for Taxes on Income	
10	AS 23 – Investment in Associates	
11	AS 26 – Intangible Assets	
12	AS 28 – Impairment of Assets	
	<u>2nd - UN-AVOIDABLE TOPICS</u>	
12	Amalgamation of Companies (AS 14)	<p style="text-align: center;">Approx 41 Marks</p> <p style="text-align: center;">Cover All Except Branch in Day 2</p> <p style="text-align: center;">Branch in Day 3</p>
13	Cash Flow Statements (AS 3)	
14	Consolidation (AS 21)	
15	Branch Accounts	
	<u>3rd - LESS TIME CONSUMING</u>	
16	Buyback of Shares	<p style="text-align: center;">Approx 20 - 25 Marks</p> <p style="text-align: center;">After Branch, Cover All these Topics in Day 3</p> <p style="text-align: center;">(if can't cover 3-4 AS – you can c/f to next day)</p>
17	Internal Reconstruction	
18	Schedule III + Financial Statements	
19	AS 4 – Events occurring after the BS Date	
20	AS 5 – Net P/L for the Period, PPI & Changes in A/c Policies	
21	AS 7 – Construction Contracts	
22	AS 9 – Revenue Recognition	
23	AS 12 – Govt. Grants	
24	AS 17 – Segment Reporting	
25	AS 25 – Interim Financial Reporting	
	<u>4th - MISC. TOPICS</u>	
26	Framework for Preparation & Presentation of F/S	<p style="text-align: center;">Approx 4 - 8 Marks</p>

27	Intro & Applicability of AS	Complete any pendency first and then cover all these Topics in Day 4 Extra Time for RTP Sep25 & Jan26 & MCQs
28	AS 1 – Disclosure of A/c Policies	
29	AS 18 – Related Party Disclosures	
30	AS 24 – Discontinuing Operations	
31	AS 27 – Joint Ventures	
32	AS 29 – Provisions, Contingent Liabilities & Assets	
Exam Day – Review All Important Adjustments from 1st & 2nd Category Topics		



IMPORTANT QUESTIONS OF RTPs



Following are the important questions picked from recent RTPs considering:

- New Adjustments
- Topics which are generally ignored by students
- Questions which seem easy on first look but they have some confusing adjustments.

RTP	Important Questions
RTP Sep'24	Q5, Q8, Q10, Q11, Q12, Q13, Q15, Q16, Q17, Q18
RTP Jan'25	Q5, Q7, Q14, Q11, Q13, Q15, Q16, Q17, Q20
RTP May'25	Q12, Q20
RTP Sep'25	Q4, Q9, Q11, Q12, Q15, Q16, Q18, Q19
RTP Jan'26	Q4, Q6, Q8, Q10, Q15, Q16

MUST DO QUESTIONS, REVISION VIDEOS, MCQs & OTHER FREE RESOURCES:

S.No.	Particulars	Scan these QRs
1	Marathon Videos	
2	Revise Each AS in 10-20 Mints – Video Playlist	

3	3 Minutes Revision Shorts	
4	All Free Resources of Advanced Accounts Including: <ul style="list-style-type: none"> • 151 Must Do Questions (PDF) • Important Master Questions 	

Follow Jai Chawla Sir for More Updates and Free Resources:

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