

Advanced Accounting ABC Analysis - January 26

Topics	May 2024	September 2024	January 2025	May 2025	September 2025 (1)	September 2025 (2)	Total Marks
Introduction To Accounting Standard	-	-	-	Question 6(a) (i) – 4 Marks	-	-	4 Marks
✓ Applicability of Accounting Standard <u>Amend</u>	-	-	-	-	-	-	-
AS-1 Disclosure Of Accounting Policies	-	-	-	-	-	-	-
AS-2 Valuation of Inventories B	Question 1(b) – 7 Marks	Question 6(a) (ii) – 4 Marks MCQ – 2 Marks	-	-	Question 1(b) – 5 Marks	-	18 Marks
AS-3 Cash Flow Statement A+	Question 3(b) – 7 Marks	Question 3(a) – 7 Marks MCQ – 6 Marks	Question 3(b) – 7 Marks MCQ – 8 Marks	Question 3(a) – 7 Marks	Question 3(a) – 7 Marks	Question 3 (b) – 8 Marks	57 Marks
AS-4 Contingencies and Event Occurring After Balance Sheet Date	-	MCQ – 2 Marks	-	-	-	Question 6 (a) (ii) – 4 Marks	6 Marks
AS-5 Net {profit or Loss For the Period , Prior Period Items & Change in Accounting Policies	-	-	-	-	Question 6(a) (i) – 4 Marks	-	4 Marks
AS-7 Construction Contract A	Question 3(a) – 7 Marks	-	MCQ – 2 Marks	MCQ – 6 Marks	-	Question 1 (a) – 5Marks, MCQ – 2 Marks	22 Marks
AS-9 Revenue Recognition B	-	MCQ – 2 Marks	-	MCQ – 2 Marks	Question 1 (c) (i), (iii), (iv) – Each 1 Marks	MCQ – 2 Marks	9 Marks

AS-10 Property, Plant & Equipment A	-	MCQ – 2 Marks	MCQ – 2 Marks	Question 1(a) – 7 Marks	MCQ – 2 Marks	MCQ – 2 Marks	15 Marks
AS-11 The Effect of Changes In Foreign Exchange Rates	-	-	-	MCQ – 4 Marks	-	-	4 Marks
AS-12 Accounting For Government Grants B	-	-	-	-	MCQ – 4 Marks	Question 3 (a) – 6 Marks	10 Marks
AS-13 Accounting for Investments B	-	Question 6(a) (i) – 4 Marks MCQ – 2 Marks	-	Question 1(b) – 7 Marks MCQ – 2 Marks	Question 1(c) (ii) – 1 Marks	-	16 Marks
AS-14 Amalgamation A+	Question 4 – 14 Marks	Question 4 – 14 Marks	Question 4 – 14 Marks	Question 4 – 14 Marks	Question 4 – 14 Marks	Question 4 – 14 Marks	84 Marks
AS-15 Employee Benefits B	-	Question 1(b) – 5 Marks	Question 1(c) – 4 Marks	-	MCQ – 2 Marks	-	10 Marks
AS-16 Borrowing Costs B	Question 1 (a) – 7 Marks	MCQ – 2 Marks	MCQ – 2 Marks	-	MCQ – 2 Marks	-	13 Marks
AS-17 Segment Reporting B	-	-	-	-	MCQ – 8 Marks	MCQ – 2 Marks	10 Marks
AS-18 Related Party Disclosures B	-	MCQ – 2 Marks	Question 6(a) (i) – 4 Marks	-	-	MCQ – 4 Marks	10 Marks
AS-19 Leases A	Question 6(a) (i) – 4 Marks	MCQ – 2 Marks	Question 1(b) – 5 Marks	MCQ – 2 Marks	-	Question 6 (a) (i) – 4 Marks	17 Marks
AS-20 Earning Per Share B	Question 6(a) (ii) – 4 Marks	MCQ – 2 Marks	Question 1(a) – 5 Marks	-	-	MCQ – 2 Marks	13 Marks
AS-21 Consolidated Financial Statements A+	Question 5 – 14 Marks	Question 5 – 14 Marks (AS 23 included)	Question 5 – 14 Marks	Question 5(a) – 10 Marks, Question 5(b) – 4 Marks	Question 5 – 14 Marks	Question 5 – 14 Marks	84 Marks
AS-22 Accounting for Taxes on Income A	-	Question 1(c) – 5 Marks	MCQ - 8 Marks	-	Question 1(a) – 5 Marks	Question 1 (c) – 4 Marks	22 Marks
AS-23 Accounting for Investment in Associates in Consolidated Financial Statements	-	-	-	-	-	MCQ – 2 Marks	2 Marks

AS-24 Discounting Operations	-	-	-	-	-	-	-
AS-25 Interim Financial Reporting	-	-	-	Question 3(b) – 7 Marks	-	-	7 Marks
AS-26 Intangible Assets B	-	Question 1(a) – 4 Marks	-	MCQ – 2 Marks	MCQ – 2 Marks	MCQ – 2 Marks	10 Marks
AS-27 Financial Reporting of Interest in Joint Ventures	-	-	-	-	-	-	-
AS-28 Impairment of Assets A	-	-	MCQ – 6 Marks	Question 6(a) (ii) – 4 Marks MCQ - 2 Marks	Question 3(b) – 7 Marks	MCQ – 2 Marks	21 Marks
As-29 Provision, Contingent Liabilities & B Contingent Assets	-	MCQ – 2 Marks	Question 3(a) – 7 Marks	-	-	Question 1 (b) – 5 Marks	14 Marks
Financial Statement of Companies A+	Question 6(b) – 4 Marks	Question 2 – 14 Marks MCQ – 2 Marks	MCQ – 2 Marks	Question 2 – 14 Marks, Question 6(b) – 4 Marks MCQ – 2 Marks	Question 2 – 14 Marks, Question 6(a) (ii) – 4 Marks, MCQ – 2 Marks	Question 6 (b) – 4 Marks MCQ – 2 Marks	68 Marks
Buy-Back of Securities A+	-	Question 3(b) – 7 Marks	Question 6(b) – 4 Marks	MCQ – 6 Marks	MCQ – 8 Marks	MCQ – 8 Marks	33 Marks
Internal Reconstruction A+	Question 2– 14 Marks	Question 6(b) – 4 Marks MCQ – 2 Marks	Question 2 – 14 Marks	MCQ – 2 Marks	Question 6(b) – 4 Marks	Question 2 – 14 Marks	54 Marks
Branch Accounting A+	Question 6(c) – 6 Marks	Question 6(c) – 6 Marks	Question 6(c) – 6 Marks	Question 6(c) – 6 Marks	Question 6(c) – 6 Marks	Question 6 (c) – 6 Marks	36 Marks
Framework for Preparation & Presentation of Financial Statements	-	-	Question 6(a) (ii) – 4 Marks	-	-	-	4 Marks

 **Note: - 1) May 2024 analysis doesn't include MCQ part.**

2) Question 5 of September 2024 also asked for AS 23 (Accounting for Investment in Associates in Consolidated Financial Statements).

CA Tejas Suchak