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	-	2024	-	Question 6(a)	2023 (1)	2023 (2)	4
Accounting				(i) – 4 Marks			Marks
Standard				(1) 4 17 (41)		0. 1	Warks
Applicability of	-	-	-	-	-		-
Accounting	Amena						
Standard							
AS-1 Disclosure	-	-	-	-			-
Of Accounting							
Policies							
AS-2 Valuation	Question 1(b)	Question 6(a)	-	-	Question 1(b)	-	18
of Inventories	– 7 Marks	(ii) – 4 Marks			– 5 Marks		Marks
0,		MCQ –					
	2 241	2 Marks					
AS-3 Cash Flow	Question 3(b)	Question 3(a)	Question 3(b)	Question 3(a)	Question 3(a)	Question 3 (b)	57
Statement	– 7 Marks	– 7 Marks	– 7 Marks	– 7 Marks	– 7 Marks	– 8 Marks	Marks
b ,		MCQ -	MCQ -				
AS-4		6 Marks	8 Marks			Overtion C (a)	6
Contingencies	-	MCQ – 2 Marks		•	•	Question 6 (a) (ii) – <mark>4 Marks</mark>	о Marks
and Event		2 IVIUI KS				(II) — 4 IVIUI KS	WILLIAS
Occurring After							
Balance Sheet							
Date							
AS-5 Net {profit	-			-	Question 6(a)	-	4
or Loss For the					(i) – 4 Marks		Marks
Period , Prior							
Period Items &							
Change in							
Accounting							
Policies							
AS-7	Question 3(a)	-	MCQ -	MCQ -	-	Question 1 (a)	22
Construction	– 7 Marks		2 Marks	6 Marks		– 5Marks,	Marks
Contract						MCQ -	
						2 Marks	
AS-9 Revenue	-	MCQ –	-	MCQ –	Question 1	MCQ –	9
Recognition		2 Marks		2 Marks	(c) (i), (iii),	2 Marks	Marks
					(iv) — Each 1		
					Marks		

AS-10 Property,	_	MCQ -	MCQ -	Question 1(a)	MCQ -	MCQ -	15
Plant &		2 Marks	2 Marks	– 7 Marks	2 Marks	2 Marks	Marks
Equipment							
AS-11 The Effect	-	-	-	MCQ -	-	-	4
of Changes In				4 Marks			Marks
Foreign				4 Warks			Warks
Exchange Rates							
AS-12					MCQ -	Question 3 (a)	10
Accounting For					4 Marks	- 6 Marks	Marks
Government					4 Warks	- O WILLING	Warks
Grants 9							
Grants							
AS-13	-	Question 6(a)	-	Question 1(b)	Question 1(c)		16
Accounting for		(i) – 4 Marks		– 7 Marks	(ii) – 1 Marks		Marks
Investments		MCQ -		MCQ -			
•		2 Marks		2 Marks			
AS-14	Question 4	Question 4	Question 4	Question 4	Question 4	Question 4	84
Amalgamation	– 14 Marks	– 14 Marks	– 14 Marks	– 14 Marks	– 14 Marks	– 14 Marks	Marks
AS-15 Employee	-	Question 1(b)	Question 1(c)	-	MCQ -	-	10
Benefits \$		– 5 Marks	– 4 Marks		2 Marks		Marks
AS-16 Borrowing	Question 1	MCQ -	MCQ -		MCQ -	-	13
Costs B	(a) – <mark>7 Marks</mark>	2 Marks	2 Marks		2 Marks		Marks
AS-17 Segment	-	-	-	-	MCQ -	MCQ -	10
Reporting b					8 Marks	2 Marks	Marks
AS-18 Related	•	MCQ -	Question 6(a)		•	MCQ -	10
Party Disclosures		2 Marks	(i) – 4 Marks			4 Marks	Marks
AS-19 Leases	Question 6(a)	MCQ -	Question 1(b)	MCQ –	-	Question 6 (a)	17
N	(i) – <mark>4 Marks</mark>	2 Marks	– 5 Marks	2 Marks		(i) – <mark>4 Marks</mark>	Marks
AS-20 Earning	Question 6(a)	MCQ -	Question 1(a)	-	-	MCQ -	13
Per Share 👂	(ii) – <mark>4 Marks</mark>	2 Marks	– 5 Marks			2 Marks	Marks
AS-21	Question 5-	Question 5	Question 5	Question 5(a)	Question 5	Question 5	84
Consolidated	14 Marks	– 14 Marks	– 14 Marks	– 10 Marks,	– 14 Marks	– 14 Marks	Marks
Financial N		(AS 23		Question 5(b)			
Statements		included)		– 4 Marks			
AS-22	-	Question 1(c)	MCQ - 8	-	Question 1(a)	Question 1 (c)	22
Accounting for		– 5 Marks	Marks		– 5 Marks	– 4 Marks	Marks
Taxes on Income							
AS-23	-	-	-	-	-	MCQ –	2
Accounting for						2 Marks	Marks
Investment in							
Associates in							
Consolidated							
Financial							

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

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).