

# BHAGYA ACHIEVERS TEST SERIES

## CA Inter

Topic- 2.5 day Strategy

Subject- Advanced Accounting

Attempt – Jan 2026

<b>Day 1 (FULL DAY – 10 to 12 Hours)</b>	
<b>Time</b>	<b>Topic</b>
Morning (3.5–4 hrs)	<ul style="list-style-type: none"><li>• <b>Scoring AS – Core Coverage</b></li><li>• AS 2 – Valuation of Inventory</li><li>• AS 10 – PPE</li><li>• AS 16 – Borrowing Costs</li></ul>
Afternoon (4 hrs)	<ul style="list-style-type: none"><li>• <b>High-Scoring AS (Continue)</b></li><li>• AS 11 – Foreign Exchange</li><li>• AS 13 – Investments</li><li>• AS 19 – Leases</li></ul>
Evening/Night (2.5–3 hrs)	<ul style="list-style-type: none"><li>• <b>Balance Mandatory AS</b></li><li>• AS 15 – Employee Benefits</li><li>• AS 20 – EPS</li><li>• AS 22 – Accounting for Taxes</li><li>• AS 26 – Intangible Assets</li><li>• AS 28 – Impairment of Assets</li></ul>

<b>Day 2 (FULL DAY – 10 to 11 Hours)</b>	
<b>Time</b>	<b>Topic</b>
Morning (3.5–4 hrs)	<p><b>Unavoidable Topics</b></p> <ul style="list-style-type: none"> <li>• Amalgamation (AS 14)</li> <li>• Consolidation (AS 21 – except Branch)</li> </ul>
Afternoon (3 hrs)	<p><b>Cash Flow &amp; Branch</b></p> <ul style="list-style-type: none"> <li>• Cash Flow Statement (AS 3)</li> <li>• Branch Accounts</li> </ul>
Evening (2.5–3 hrs)	<p><b>Less Time Consuming Topics</b></p> <ul style="list-style-type: none"> <li>• Buyback of Shares</li> <li>• Internal Reconstruction</li> <li>• Schedule III – Financial Statements</li> </ul>
Night (1.5 hrs)	<p><b>Quick AS Coverage</b></p> <ul style="list-style-type: none"> <li>• AS 4 – Events after Balance Sheet Date</li> <li>• AS 5 – Net Profit / Prior Period / Change in Policy</li> <li>• AS 7 – Construction Contracts</li> </ul>

<b>Day 3 - (HALF DAY – BEFORE 2 PM EXAM)</b>	
<b>Time</b>	<b>Topic</b>
Morning (3 hrs)	<p><b>Fast-Track AS</b></p> <ul style="list-style-type: none"> <li>• AS 9 – Revenue Recognition</li> <li>• AS 12 – Government Grants</li> <li>• AS 17 – Segment Reporting</li> <li>• AS 25 – Interim Financial Reporting</li> </ul>

Last Revision Slot (2-3 hrs)

**Miscellaneous + Light Topics**

- Framework for Preparation & Presentation of F/S
- AS 1 – Disclosure of Accounting Policies
- AS 18 – Related Party Disclosures
- AS 24 – Discontinuing Operations
- AS 27 – Joint Ventures
- AS 29 – Provisions, Contingent Liabilities & Assets