

BHAGYA ACHIEVERS TEST SERIES

CA Inter

Topic- 2.5 day Strategy

Subject- Advanced Accounting

Attempt – Jan 2026

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

Day 2 (FULL DAY – 10 to 11 Hours)

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

Day 3 - (HALF DAY – BEFORE 2 PM EXAM)

Time	Topic
Morning (3 hrs)	Fast-Track AS <ul style="list-style-type: none"> • AS 9 – Revenue Recognition • AS 12 – Government Grants • AS 17 – Segment Reporting • AS 25 – Interim Financial Reporting

Last Revision Slot (2–3 hrs)	Miscellaneous + Light Topics <ul style="list-style-type: none">• 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
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