

**Dr CA Ravie Agarwal's
CA FINAL PAPER 1 - CHAPTER WISE TREND ANALYSIS**

**SEP 2025
&
JAN 2026**

Topic	May-18	Nov-18	May-19	Nov-19	Nov-20	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24	Nov-24	May-25
Introduction to IND AS	Newly Added Chapter												4	-	
Conceptual Framework	-	-	5	-	-	-	-	-	6	6	6	12	4	4	4
IND AS 1 – Presentation Of FS	-	-	4	-	-	5	4	-	5	-	5	-	4	4	4
IND AS 34 – Interim Financial Reporting	-	5	4	-	6	-	5	4	-	-	-	-	4	4	4
IND AS 7 – Statement Of Cash Flows	-	-	-	-	8	5	-	6	-	-	-	-	-	-	-
IND AS 8 – Accounting Policies, Changes in Accounting Estimates & Errors	-	-	-	-	-	-	-	5	-	5	-	5	-	4	-
IND AS 10 – Events occurring after Rep. Period	-	-	-	8	-	8	-	-	-	-	5	-	-	-	-
IND AS 113 – Fair Value Measurement	-	5	-	8	-	-	-	4	5	5	-	-	-	-	4
IND AS 115 – Revenue from Contracts With the Customers	-	-	5	12	18	12	12	10	14	20	12	12	5	10	5
IND AS 2 - Inventories	4	-	-	-	4	-	-	5	-	-	5	-	-	-	5
IND AS 16 – Property, Plant & Equipment	-	8	-	8	-	-	-	-	-	-	8	5	-	11	6
IND AS 116 - Leases	-	-	-	-	8	6	4	10	-	8	-	8	8	-	-
IND AS 23 – Borrowing Costs	-	-	-	8	-	-	-	-	7	-	-	-	-	-	-
IND AS 36 – Impairment of Assets	-	10	-	-	8	-	6	-	-	8	-	-	-	-	8
IND AS 38 – Intangible Assets	-	-	5	8	-	10	5	-	-	-	-	4	-	-	-
IND AS 40 – Investment Property	10	-	-	-	-	5	8	-	5	-	-	-	-	8	-
IND AS 105 – Non - Current Assets Held For Sale & Discontinued Operation	-	8	-	10	-	-	-	-	8	-	-	8	4	-	-
IND AS 19 – Employee Benefit	-	-	5	-	6	-	-	-	7	-	-	-	8	-	-
IND AS 37 – Provisions, Contingent Liability & Contingent Assets	-	4	-	-	-	-	-	-	-	-	4	-	-	-	-
IND AS 12 – Income Taxes	-	-	-	-	6	4	-	5	-	6	-	-	-	6	-
IND AS 21 – The Effect of Changes in Foreign Exchange Rates	-	-	5	4	-	-	5	5	6	-	-	4	-	-	-



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IND AS 24 – Related Party Disclosures	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-
IND AS 33 – Earning Per Share	-	-	-	-	8	-	8	8	4	8	-	-	6	-	6
IND AS 108 – Operating Segments	10	-	-	-	6	4	8	-	-	5	16	8	-	-	-
IND AS 20 – Government Grants	-	5	4	-	-	-	-	-	8	-	-	-	6	-	-
IND AS 102 – Share Based Payment	10	8	8	8	5	12	5	6	-	6	-	8	-	8	8
IND AS 41 – Agriculture	-	-	-	4	-	4	9	-	-	6	8	-	-	-	-
Financial Instruments (IND AS 32, 109, 107)	16	20	12	14	18	19	19	29	19	25	19	19	10	10	10
Business Combination (IND AS 103)	10	4	8	20	8	-	-	14	20	-	15	-	-	-	14
IND AS 27 – Separate Financial Statements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated Financial Statements (IND AS 110)	15	16	15	-	-	15	16	5	-	15	5	20	14	14	-
IND AS 111 – Joint Arrangements	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-
IND AS 28 – Investments in Associates & Joint Venture	-	-	-	-	6	5	-	-	-	5	-	-	-	-	-
IND AS 101 – First time adoption of IND AS	-	-	-	-	-	-	6	8	-	-	-	5	5	-	-
Analysis of FS	-	-	16	12	-	-	-	-	-	-	8	-	-	5	5
Prof. Ethics with Accounting Concept	Newly Added Chapter												-	-	-
Technology and Accounting	Newly Added Chapter												6	-	5

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