

**Dr CA Ravie Agarwal's  
CA INTER 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 | Sep-24 | Jan-25 | May-25 |
|--------------------------------------------------------------------|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Introduction to Accounting Standards                               | -                           | 5      | 5      | 5      | -      | 10     | 5      | 15     | -      | 10     | 5      | -      | -      | -      | -      | 4      |
| Framework for preparation and presentation of Financial Statements | New Chapter in New Syllabus |        |        |        |        |        |        |        |        |        |        |        | -      | -      | -      | -      |
| Applicability of Accounting Standards                              | New Chapter in New Syllabus |        |        |        |        |        |        |        |        |        |        |        | -      | -      | -      | -      |
| <b>Presentation &amp; Disclosure based Accounting Standards</b>    |                             |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
| AS 1: Disclosure of Accounting policies                            | -                           | 5      | -      | -      | -      | -      | -      | 5      | -      | -      | 5      | 5      | -      | -      | -      | -      |
| AS 3: Cash Flow Statements                                         | 5                           | -      | 10     | 5      | 10     | 12     | 5      | 5      | 5      | 5      | 10     | -      | 7      | 7      | 7      | 7      |
| AS 17: Segment Reporting                                           | -                           | -      | -      | -      | 5      | 5      | -      | -      | 5      | -      | 5      | 5      | -      | -      | -      | -      |
| AS 18: Related Party Disclosures                                   | -                           | 5      | 5      | -      | -      | -      | 5      | -      | -      | -      | 5      | -      | -      | -      | 4      | -      |
| AS 20: Earnings Per Share                                          | 5                           | 5      | -      | 5      | -      | -      | -      | 5      | 5      | 5      | -      | 5      | 4      | -      | 5      | -      |
| AS 24: Discontinuing Operations                                    | -                           | 5      | -      | -      | -      | -      | 5      | -      | -      | -      | -      | 5      | -      | -      | -      | -      |
| AS 25 Interim Financial Reporting                                  | New Chapter in New Syllabus |        |        |        |        |        |        |        |        |        |        |        | -      | -      | -      | 7      |
| <b>Assets based Accounting Standards</b>                           |                             |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
| AS 2: Inventories                                                  | -                           | -      | 5      | 5      | -      | 5      | 5      | -      | 5      | 5      | -      | 5      | 7      | 4      | -      | -      |
| AS 10: Property, plant and equipment                               | -                           | 5      | -      | -      | 5      | 5      | 5      | -      | 5      | -      | 5      | -      | -      | -      | -      | 7      |
| AS 13: Investment                                                  | 10                          | 10     | 5      | 10     | 15     | 15     | 20     | 15     | 5      | 15     | 10     | 10     | -      | 4      | -      | 7      |


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|------------------------------------------------------------------------------------------------|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| AS 16: Borrowing costs                                                                         | -                           | -      | 5      | -      | 5      | -      | -      | -      | 5      | -      | 5      | 5      | 7      | -      | -      | -      |
| AS 19: Leases                                                                                  | 5                           | -      | 5      | 10     | -      | 5      | -      | 5      | 5      | -      | -      | -      | 4      | -      | 5      | -      |
| AS 26: Intangible Assets                                                                       | 5                           | -      | -      | 5      | 10     | 5      | -      | 5      | -      | -      | -      | 5      | -      | 4      | -      | -      |
| AS 28 Impairment of Assets                                                                     | New Chapter in New Syllabus |        |        |        |        |        |        |        |        |        |        |        | -      | -      | -      | 4      |
| <b>Liabilities based Accounting Standards</b>                                                  |                             |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
| AS 15 Employee Benefits                                                                        | New Chapter in New Syllabus |        |        |        |        |        |        |        |        |        |        |        | -      | 5      | 4      | -      |
| AS 29: Provisions, Contingent Liabilities and Contingent Asset                                 | -                           | -      | -      | 5      | 5      | -      | -      | -      | 5      | 5      | -      | -      | -      | -      | 7      | -      |
| <b>Accounting Standards based on items impacting</b>                                           |                             |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
| AS 4: Contingencies and events occurring after the balance sheet date                          | -                           | -      | -      | -      | -      | -      | 5      | 5      | -      | 5      | -      | -      | -      | -      | -      | -      |
| AS 5: Net Profit or loss for the period, Prior period items and Changes in accounting policies | -                           | -      | -      | -      | -      | 5      | -      | -      | 5      | 5      | -      | 5      | -      | -      | -      | -      |
| AS 11: The effects of changes in forex rates                                                   | 5                           | 10     | -      | 5      | -      | 5      | -      | 5      | -      | 5      | 5      | 5      | -      | -      | -      | -      |
| AS 22: Accounting for taxes on income                                                          | 5                           | -      | -      | -      | 5      | 5      | 5      | -      | -      | 5      | -      | 5      | -      | 5      | -      | -      |
| <b>Revenue based Accounting Standards</b>                                                      |                             |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
| AS 7: Construction contracts                                                                   | 5                           | -      | 5      | -      | 5      | -      | 5      | -      | 5      | -      | 5      | -      | 7      | -      | -      | -      |


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|------------------------------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| AS 9: Revenue recognition                                  | -      | -      | 5      | 5      | -      | -      | 5      | 5      | -      | 5      | 5      | -      | -      | -      | -      | -      |
| <b>Other Accounting Standards</b>                          |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
| AS 12: Accounting for government grants                    | 5      | -      | -      | -      | 5      | -      | 5      | -      | 5      | -      | 5      | 5      | -      | -      | -      | -      |
| AS 14: Accounting for Amalgamations                        | 20     | 5      | 15     | -      | 15     | 25     | 10     | 20     | 20     | 5      | 20     | 5      | 14     | 14     | 14     | 14     |
| Accounting Standards for Consolidated Financial Statements | 20     | 10     | 10     | 15     | 15     | 20     | 20     | 15     | 15     | 15     | 30     | 15     | 14     | 14     | 14     | 14     |
| Financial statements of companies                          | 5      | 5      | 5      | 10     | 15     | 5      | 25     | 20     | 10     | 25     | 10     | 25     | 4      | 14     | 4      | 18     |
| Buyback of securities                                      | 10     | 5      | 10     | 15     | 5      | 10     | 20     | 15     | 15     | 5      | 15     | 5      | -      | 7      | 4      | -      |
| Accounting for Reconstruction of Companies                 | -      | 10     | -      | 15     | -      | -      | 5      | -      | -      | 20     | 5      | 20     | 14     | 4      | 14     | -      |
| Accounting for Branches including Foreign Branches         | 10     | -      | 8      | -      | 10     | 5      | 10     | 10     | 10     | 10     | 5      | 10     | 6      | 6      | 6      | 6      |

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