

## **EXAMS ANALYSIS OF CA INTER FOR PAST 4 ATTEMPTS UNDER NEW SCHEME (70 MARKS)**

	JAN 26	SEP 25	MAY 25	JAN 25
<b>CONSOLIDATION (AS 21, AS 23, AS 27)</b>	<b>14 MARK</b>	<b>14 MARK</b>	<b>14 MARK</b>	<b>14 MARKS</b>
<b>AMLGAMATION</b>	<b>14 MARK</b>	<b>14 MARK</b>	<b>14 MARK</b>	<b>14 MARKS</b>
<b>INTERNAL RECONSTRUCTION</b>	<b>14 MARK</b>	<b>4 MARKS</b>	<b>-</b>	<b>14 MARKS</b>
AS 20 EPS	<b>5 MARKS</b>	<b>-</b>	<b>-</b>	<b>5 MARKS</b>
AS 19 LEASE	<b>4 MARKS</b>	<b>-</b>	<b>-</b>	<b>5 MARKS</b>
AS 15 RETIREMENT BENEFITS	<b>4 MARKS</b>	<b>-</b>	<b>-</b>	<b>4 MARKS</b>
AS 29 PROVISIONS	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 MARKS</b>
<b>AS 3 CASH FLOW</b>	<b>-</b>	<b>7 MARKS</b>	<b>7 MARKS</b>	<b>7 MARKS</b>
AS 18 RELATED PARTIES	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 MARKS</b>
GOING CONCERN	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 MARKS</b>
BUY BACK	<b>7 MARKS</b>	<b>-</b>	<b>-</b>	<b>4 MARKS</b>
<b>BRANCH ACCOUNTS</b>	<b>6 MARKS</b>	<b>6 MARKS</b>	<b>6 MARKS</b>	<b>6 MARKS</b>
AS 26 INTANGIBLES	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
AS 7 CONST. CONTRACTS	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
COMPANY FINAL ACCOUNTS	<b>4 MARKS</b>	<b>14 MARK</b>	<b>14 MARK + 4 MARKS</b>	<b>-</b>
AS 13 INVESTMENTS	<b>7 MARKS</b>	<b>-</b>	<b>7 MARKS</b>	<b>-</b>
AS 2 INVENTORIES	<b>-</b>	<b>5 MARKS</b>	<b>-</b>	<b>-</b>
AS 16 BORROWING COSTS	<b>5 MARKS</b>	<b>-</b>	<b>-</b>	<b>-</b>
AS 10 PPE	<b>-</b>	<b>-</b>	<b>7 MARKS</b>	<b>-</b>
AS 25 IFR	<b>-</b>	<b>-</b>	<b>7 MARKS</b>	<b>-</b>
AS 28 IMPAIRMENT	<b>-</b>	<b>7 MARKS</b>	<b>4 MARKS</b>	<b>-</b>
AS 22 TAXES ON INCOME	<b>-</b>	<b>5 MARKS</b>	<b>-</b>	<b>-</b>
AS 9 REVENUES	<b>-</b>	<b>4 MARKS</b>	<b>-</b>	<b>-</b>
AS 5 NET PROFITS	<b>-</b>	<b>5 MARKS</b>	<b>-</b>	<b>-</b>
AS 24 DISCONTINUING OPERATIONS	<b>4 MARKS</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **ABC ANALYSIS FOR MAY 26 EXAMS**

### **CLASS "A" TOPICS (60 MARKS)**

1. COMPANY FINAL ACCOUNTS
2. BRANCH ACCOUNTS
3. BUY BACK OF SHARES
4. CONSOLIDATION (AS21, AS23, **AS27**)
5. INVESTMENT ACCOUNTS
6. CASH FLOW STATEMENT
7. AS 22 TAXES ON INCOME
8. AS 10 PPE
9. AMLGAMATION (AS 14)
10. AS 19 LEASE

### **CLASS "B" TOPICS (25 MARKS)**

1. INTERNAL RECONSTRUCTION
2. AS 20 EPS
3. AS 9
4. AS 4
6. AS 1
7. AS 7
8. AS 16
9. AS 28 IMPAIRMENT
10. SEGMENT REPORTING

### **CLASS "C" TOPICS (15 MARKS)**

1. AS 2
2. AS 5
3. AS 7
4. AS 11
5. AS 12
6. AS 15
7. AS 18
8. AS 24
9. AS 25
10. AS 26
11. AS 29

# IMPORTANT QUESTIONS FOR CA INTER ADVANCED ACCOUNTS MAY 26 EXAMS

## ACCOUNTING STANDARDS

TOPIC	QUESTION NUMBER
AS 1	<p style="text-align: center;"><u>CLASS BOOK</u></p> <p style="text-align: center;">1,4,7,9,11,16,17,18,20,21,23,24</p> <p style="text-align: center;"><u>RTP/MTP QUESTION BANK</u></p> <p style="text-align: center;">2,3</p>
AS 2	<p style="text-align: center;"><u>CLASS BOOK</u></p> <p style="text-align: center;">5,6,7,8,9,11,13,14,17,18,19,20,24,25,53,57</p> <p style="text-align: center;"><u>RTP/MTP QUESTION BANK</u></p> <p style="text-align: center;">1,5,6,7,</p>
AS 4	<p style="text-align: center;"><u>CLASS BOOK</u></p> <p style="text-align: center;">3,6,8,10,11,17,20,21</p> <p style="text-align: center;"><u>RTP/MTP QUESTION BANK</u></p> <p style="text-align: center;">3,5,8</p>
AS 5	<p style="text-align: center;"><u>CLASS BOOK</u></p> <p style="text-align: center;">1,2,4,5,8,9,10,12,13,14,18,24,25,26,27</p> <p style="text-align: center;"><u>RTP/MTP QUESTION BANK</u></p> <p style="text-align: center;">3,4,6</p>
AS 7	<p style="text-align: center;"><u>CLASS BOOK</u></p> <p style="text-align: center;">6,9,13,14,15,17,25,26,28,29,32</p>

	<p align="center"><b><u>RTP/MTP QUESTION BANK</u></b> 4</p>
AS 9	<p align="center"><b><u>CLASS BOOK</u></b> 5,6 EXTRA QUESTION NUMBER:1,2,5,6,12</p> <p align="center"><b><u>RTP/MTP QUESTION BANK</u></b> 2,3,4,11</p>
AS 10	<p align="center"><b><u>CLASS BOOK</u></b> 1,,6,7,10,11,12,13,24,25,26,27,,28,30,31,32,33,34,35</p> <p align="center"><b><u>RTP/MTP QUESTION BANK</u></b> 3,4</p>
AS 11	<p align="center"><b><u>CLASS BOOK</u></b> 1,2,5,6,11,12,14</p> <p align="center"><b><u>RTP/MTP QUESTION BANK</u></b> 1,3,4,5</p>
AS 12	<p align="center"><b><u>CLASS BOOK</u></b> 4,5,6,21,22</p> <p align="center"><b><u>RTP/MTP QUESTION BANK</u></b> 1,2,4,5,6</p>
AS 13 (INVESTMENT ACCOUNTS)	<p align="center"><b><u>CLASS BOOK</u></b> 8,9,10,13,16,17,27,28,29,32,34,36,43,44</p> <p align="center"><b><u>RTP/MTP QUESTION BANK</u></b> 1,4,9</p>
AS 15	<p align="center"><b><u>CLASS BOOK</u></b> 1,3,4,5,8</p> <p align="center"><b><u>RTP/MTP QUESTION BANK</u></b> 1,5,6</p>
AS 16	<p align="center"><b><u>CLASS BOOK</u></b> 1,2,3,5,6,11,12,20,21,22</p>

	<p><b><u>RTP/MTP QUESTION BANK</u></b> 1,2,4,5,7,8,</p>
AS 17	<p><b><u>CLASS BOOK</u></b> 1,2,3,5,6,7,8,9</p> <p><b><u>RTP/MTP QUESTION BANK</u></b> 1,2</p>
AS 18	<p><b><u>CLASS BOOK</u></b> 1,5,7,11,12,16,17,21,22,23,24,25,26,27</p> <p><b><u>RTP/MTP QUESTION BANK</u></b> 4,7</p>
AS 19	<p><b><u>CLASS BOOK</u></b> 2,4,6,8,9,13,14,16,19,20,27,32</p> <p><b><u>RTP/MTP QUESTION BANK</u></b> 4,8,9</p>
AS 20	<p><b><u>CLASS BOOK</u></b> 5,6,7,9,10,14,20,26,28,34, EXTRA QUESTIUON NUMBER 7</p> <p><b><u>RTP/MTP QUESTION BANK</u></b> 2,6,8</p>
AS 21 (HOLDING CO.)	<p><b><u>CLASS BOOK</u></b> 5,6,7,8,9,10,11,12,13,15,16,17,18,19,23,27,35,37,38,42,43</p> <p><b><u>RTP/MTP QUESTION BANK</u></b> 5,8,12,14,20</p>
AS 22	<p><b><u>CLASS BOOK</u></b> READ ALL QUESTIONS FROM CLASS BOOK</p> <p><b><u>RTP/MTP QUESTION BANK</u></b> 2</p>
	<p><b><u>CLASS BOOK</u></b></p>

<p><b>AS 23 (ASSOCIATES)</b></p>	<p>READ ALL QUESTIONS FROM CLASS BOOK</p> <p><u>RTP/MTP QUESTION BANK</u> 1,2,3</p>
<p><b>AS 24</b></p>	<p><u>CLASS BOOK</u></p> <p>READ ALL QUESTIONS FROM CLASS BOOK</p> <p><u>RTP/MTP QUESTION BANK</u> NO NEED</p>
<p><b>AS 25</b></p>	<p><u>CLASS BOOK</u></p> <p>READ ALL QUESTIONS FROM CLASS BOOK</p> <p><u>RTP/MTP QUESTION BANK</u> NO NEED</p>
<p><b>AS 26</b></p>	<p><u>CLASS BOOK</u></p> <p>1,6,8,10,14,17,20,21,22,29</p> <p><u>RTP/MTP QUESTION BANK</u> 1,9</p>
<p><b>AS 27 (JOINT VENTURE)</b></p>	<p><u>CLASS BOOK</u></p> <p>READ ALL QUESTIONS FROM CLASS BOOK</p> <p><u>RTP/MTP QUESTION BANK</u> NO NEED</p>
<p><b>AS 28</b></p>	<p><u>CLASS BOOK</u></p> <p>READ ALL QUESTIONS FROM CLASS BOOK</p> <p><u>RTP/MTP QUESTION BANK</u> NO NEED</p>
<p><b>AS 29</b></p>	<p><u>CLASS BOOK</u></p> <p>READ ALL QUESTIONS FROM CLASS BOOK</p>

	<b><u>RTP/MTP QUESTION BANK</u></b> 1,2,3,5,6,7
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## COMPANY ACCOUNTS

TOPIC	QUESTION NUMBER IN CLASS BOOK
<b>BUY BACK OF SHARES</b>	<u>CLASS BOOK</u>  1,2,7,8,10,12,13,21,23,24
	<u>RTP/MTP QUESTION BANK</u> 5
<b>CASH FLOW STATEMENT (AS 3)</b>	<u>CLASS BOOK</u>  6,8,9,10,12,13,14,16,17,19,20,23,29,34,37,41,45,53
	<u>RTP/MTP QUESTION BANK</u> 1,8,10,12,13,14
<b>INTERNAL RECONSTRUCTION</b>	<u>CLASS BOOK</u>  1,2,4,5,6,7,8,10,12,13,15,17,18,19
	<u>RTP/MTP QUESTION BANK</u> 8,10
<b>AMALGAMATION (AS 14)</b>	<u>CLASS BOOK</u>  8,9,10,11,13,14,16,20,23,24,26,27,29,31,33,37,41
	<u>RTP/MTP QUESTION BANK</u> 2,3,6,9,10,12,14,17
<b>AMALGAMATION (AS 14) (EXTRA QUESTIONS)</b>	<u>CLASS BOOK</u>  1,5,6,8,11,13,15,18
<b>SCHEDULE 3</b>	<u>CLASS BOOK</u>  READ ALL QUESTIONS FROM CLASS BOOK
	<u>RTP/MTP QUESTION BANK</u> 1,2

<b>COMPANY FINAL ACCOUNTS</b>	<u>CLASS BOOK</u> 1,2,4,6,8,9,11,14,19,20 <u>RTP/MTP QUESTION BANK</u> 3,5,6,10,13,15
<b>INTRODUCTION TO AS</b>	<u>RTP/MTP QUESTION BANK</u> 1,2
<b>APPLICABILITY OF AS</b>	<u>RTP/MTP QUESTION BANK</u> 1,2,3
<b>CONCEPTUAL FRAMEWORK</b>	<u>RTP/MTP QUESTION BANK</u> ALL QUESTIONS

## **BRANCH ACCOUNTS**

<b>TOPIC</b>	<b>QUESTION NUMBER IN CLASS BOOK</b>
<b>BRANCH ACCOUNTS</b>	2,3,5,6,7,8,9,11,12,13,19,26,27,29,32,37,38,42 ,50,51,53,57 <u>RTP/MTP QUESTION BANK</u> 4,9,12,16

**(PLEASE REFER CASE SCENARIOS FOR MCQ PRACTICE IN RTP/MTP QUESTION BANK)**

BEST OF LUCK.....

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YOUR TEACHER  
PARVEEN JINDAL