

## ABC Analysis CA Intermediate Jan - 26

### ADVANCE ACCOUNTS

QUES	SEP-25	M	MAY-25		JAN-25		SEP-24		MAY-24	
Q 1(a)	AS-22	5	AS-10	7	AS-20	5	AS-26	4	AS-16	7
Q 1(b)	AS-2	5	AS-13	7	AS-19	5	AS-15	5	AS-2	7
Q 1(c)	AS-9	4			AS-15	4	AS-22	5		
Q 2	FINANCIAL STATEMENT OF COMPANY	14	FINANCIAL STATEMENT OF COMPANY	14	INTERNAL RECONSTRUCTION	14	FINANCIAL STATEMENT OF COMPANY	14	INTERNAL RECONSTRUCTION	14
Q 3(a)	AS-3	7	AS-3	7	AS-29	7	AS-3	7	AS-7	7
Q 3(b)	AS-28	7	AS-25	7	AS-3	7	BUYBACK	7	AS-3	7
Q 4	AMALGAMATION	14	AMALGAMATION	14	AMALGAMATION	14	AMALGAMATION	14	AMALGAMATION	14
Q 5(a)	CONSOLIDATION	14	CONSOLIDATION	10	CONSOLIDATION	14	CONSOLIDATION	14	CONSOLIDATION	14
Q 5(b)			GOODWILL/CAPITAL RESERVE	4						
Q 6(a)	AS-5	4	INTRODUCTION TO AS	4	AS-18	4	AS-13	4	AS-19	4
Q 6(a)	FINANCIAL STATEMENT FRAMEWORK	4	AS-28	4	FINANCIAL STATEMENT OF COMPANY	4	AS-2	4	AS-20	4
Q 6(b)	INTERNAL RECONSTRUCTION	4	FINANCIAL STATEMENT OF COMPANY	4	BUYBACK	4	INTERNAL RECONSTRUCTION	4	DIVIDEND RULES	4
Q 6(c)	BRANCH	6	BRANCH	6	BRANCH	6	BRANCH	6	BRANCH	6

### MCQ ANALYSIS

SEP-25		MAY-25		JAN-25		SEP-24	
CASE-I BUYBACK	8 MARKS	CASE-1 AS-7	6 MARKS	AS-7	2 MARKS	AS-2	2 MARKS
FINANCIAL STATEMENT	2 MARKS	BASICS	2 MARKS	AS-10	4 MARKS	AS-4	2 MARKS
				AS-12	2 MARKS	AS-9	2 MARKS
				AS-16	2 MARKS	AS-10	2 MARKS
CASE-II AS-17	8 MARKS	AS-26	2 MARKS	AS-22	8 MARKS	AS-13	2 MARKS
				AS-28	2 MARKS	AS-16	2 MARKS
CASE-III AS-26	2 MARKS	CASE-II AS-9	2 MARKS	AS-29	2 MARKS	AS-18	2 MARKS
				FINANCIAL STATEMENT	2 MARKS	AS-19	2 MARKS
AS-16	2 MARKS	AS-13	2 MARKS	AS-3	8 MARKS	AS-20	2 MARKS
AS-12	4 MARKS	AS-11	2 MARKS			FINANCIAL STATEMENT	2 MARKS
		AS-24	2 MARKS			AS-3	6 MARKS
AS-15	2 MARKS					INTERNAL RECONSTRUCTION	2 MARKS
AS-10	2 MARKS	AS-19	2 MARKS				
		CASE-III BUYBACK	6 MARKS				
		FINANCIAL STATEMENT	2 MARKS				
		INTERNAL RECONSTRUCTION	2 MARKS				

ALL MCQs are mandatory and no Negative Marking.

Q.1 is Mandatory in Descriptive and out of remaining five question any 4 needs to be attempted only.

**AMALGAMATION, CONSOLIDATION, AS-3, BRANCH, BUYBACK – ALWAYS COMES IN EXAM FOR 45-50 MARKS**

FINANCIAL STATEMENT SCH-III/INTERNAL RECONSTRUCTION COMES IN ALTERNATIVE ATTEMPT

ICAI HAD NOT SHARED MCQ BOOKLET FOR MAY-24 ATTEMPT