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Priority List – Paper -1 Advanced Accounting **CA Intermediate Jan'26 & May'26 Exams**

Document Type: Priority – Based Chapter Weightage & Analysis

Purpose: To guide students in effective preparation by analyzing topic-wise importance, past exam frequency, and weightage for CA Intermediate Paper 1 Advanced Accounting Exam.

Highlights

- Based on **last 5 attempts trend analysis**
- Categorized into High/ Medium/ Least Priority
- Includes Weightage and Past Exam Frequency
- Designed for strategic time allocation

Note: This is intended to help students prioritize efficiently. Every topic is important for conceptual clarity and exam success.

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Priority List For CA Intermediate Jan'26 & May '26 Exams

Paper 1- Advanced Accounting

S.No	Chapter	Priority Level (High/Medium/ Least)	Past Exam Frequency (Last 5 Attempts)	Weightage (%)
1.	Financial Statement of Companies	High Priority	5/5	60-70
2.	AS-3 Cash Flow Statements		4/5	
3.	AS- 14 Amalgamation		5/5	
4.	AS-21 Consolidated financial Statements		5/5	
5.	Buy Back of Shares		4/5	
6.	Internal Reconstruction		5/5	
7.	Branch Accounting		5/5	
8.	As-7 Construction Contract		4/5	
9.	AS-10 Property, Plant & Equipment		4/5	
10.	AS-16 Borrowing Costs		4/5	
11.	AS-19 Leases		5/5	
12.	AS-20 Earning per share		4/5	

13.	AS- 2 Valuation of Inventories		3/5	
14.	AS-5 Net (profit or Loss For the period, prior Period terms & Change in Accounting Policies		1/5	
15.	AS- 9 Revenue Recognition		3/5	
16.	AS-12 Accounting for Government Grants		1/5	
17.	AS-13 Accounting for Investments		3/5	
18.	AS- 15 Employee Benefits		3/5	
19.	AS-18 Related Party Disclosures	Medium Priority	2/5	30-40
20.	AS-22 Accounting for Taxes on Income		2/5	
21.	AS-23 Accounting for investment in Associates in consolidated Financial Statements		1/5	
22.	AS-26 Intangible Assets		3/5	
23.	AS-28 Impairment of Assets		3/5	
24.	AS-29 Provision, Contingent Assets		3/5	
25.	Introducing to Accounting Standard		0/5	
26.	Applicability of Accounting Standards		1/5	
27.	AS -1 Disclosure of Accounting Policies		0/5	

28.	AS-4 Contingencies and event occurring after Balance Sheet Date	Least Priority	1/5	10-15
29.	AS-11 The effect of changes in foreign exchange rates		1/5	
30.	AS-17 Segment Reporting		1/5	
31.	AS-24 Discounting Operations		1/5	
32.	AS-25 Interim Financial Reporting		1/5	
33.	AS-27 Financial Reporting of Interest in joint ventures		1/5	
34.	Framework for Preparation & Presentation of Financial Statements		1/5	

POINTS TO BE NOTED

1. This Priority List is based on the recurrence of questions from the Last five attempts and serves only as a guideline to help and prioritize study efforts.
2. The Classification into High, Medium, and Least Priority is meant to assist in deciding where to begin, how to allocate time, and not as a suggestion to skip or leave any topic entirely.

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