

## AGENDA OF THE DAY-1 LECTURE-1



**Opening & Welcome**

**About CA-Intermediate Course**

**About Subject**

**About Batch & Adda247 Web/App**

**First 60 MIN**

**Begin with Revision of Basics of A/c**

**After 60 MIN**



**MY GURU - CA (Dr) S. B. Zaware Sir**

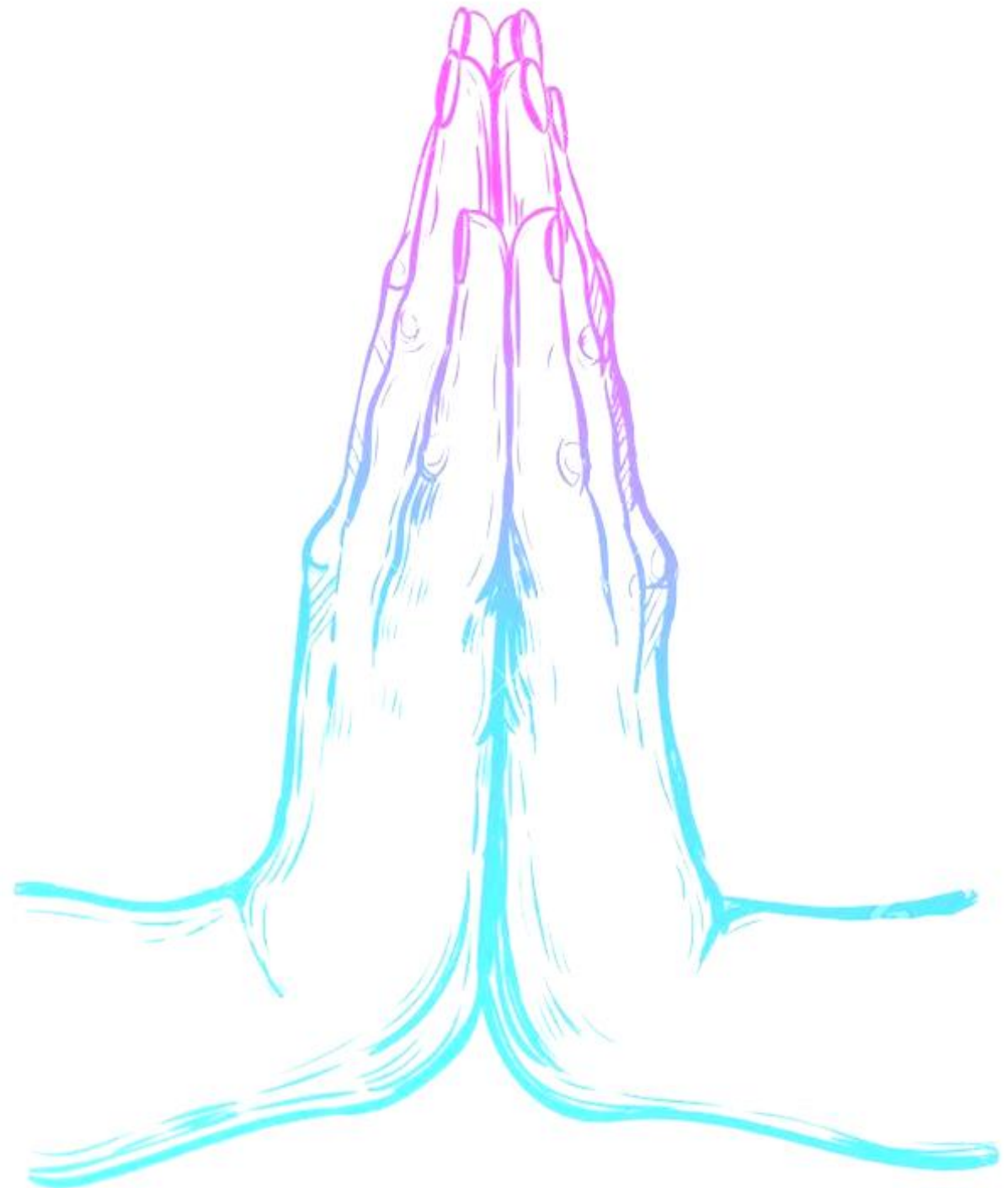
**MY ROOTS – My Nani**

**MY TRUNK – My Parents**

**MY SPINE – My Wife – Swati Agrawal**

**MY LOVE – My Son - Vivaan**

**MY MOTIVATION – My Students – My Love**





# The Institute of Chartered Accountants of India

*"I Adore my Profession,  
I Respect my Passion,  
I Salute my Institute,  
I am Proud to be a Chartered Accountant".*

# CA. CS. ANSHUL AGRAWAL

Founder & Director – Ekagrata CA  
Director (CA) – Adda247

- ✎ Qualified both **CA & CS** in First attempt
- ✎ Taught thousands of students since **11+** years
- ✎ Lifestyle Vlogger, Josh Talk Speaker & Motivator
- ✎ **Subjects Teaching** CA-Foundation Accounting; CA-Intermediate Adv. Accounting & Costing





# MY SUCCESS MANTRAS

**PATIENCE** धैर्य

विश्वास **TRUST**

**SELF-RELIANCE** आत्मनिर्भरता

*Rahul*



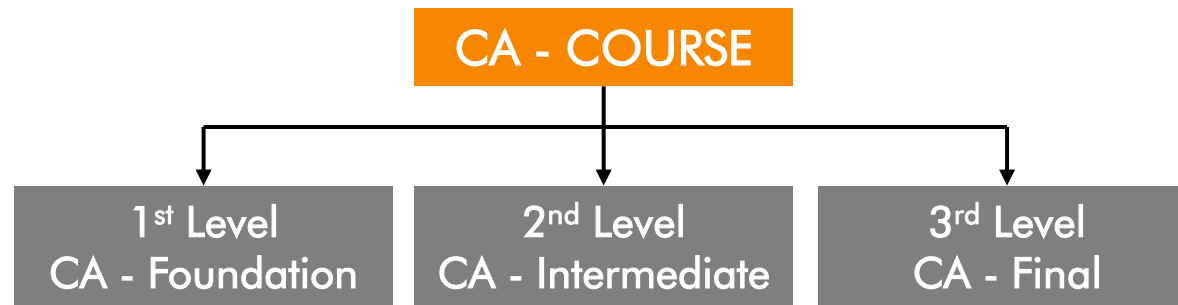


About CA-Intermediate Course

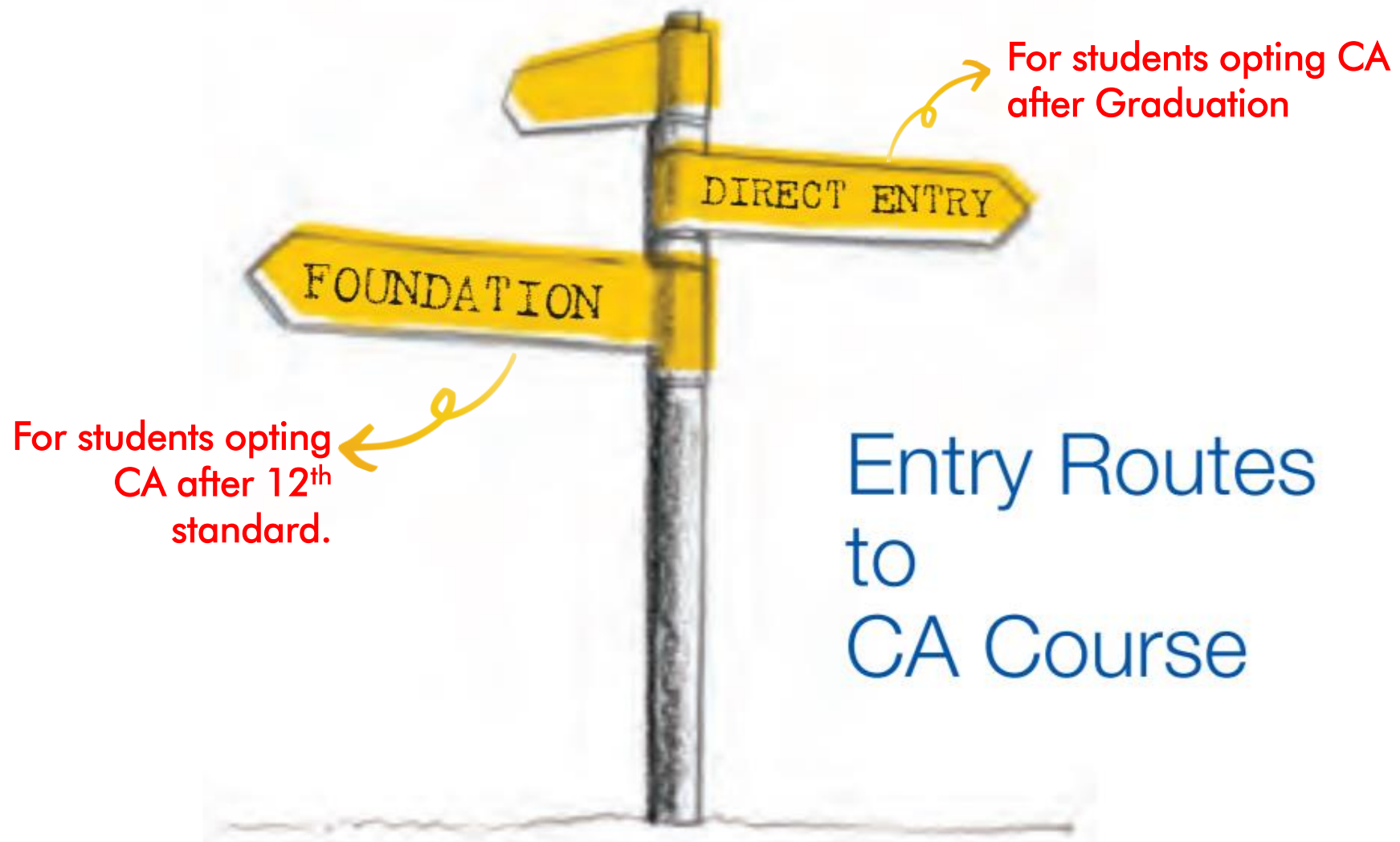
## ABOUT CA COURSE



**The Institute of Chartered Accountants of India (ICAI)**  
Statutory Body under Ministry of Corporate Affairs, Government of India



## ABOUT CA COURSE



## ABOUT CA COURSE

	PAPER	SUBJECTS	MARKS	
GROUP-1	1	Advanced Accounting	100	
	2	Corporate Law & LLP and Other Laws	(70 Marks) (30 Marks)	100
	3	Taxation      Direct Taxation Indirect Taxation	(50 Marks) (50 Marks)	100
GROUP-2	4	Cost & Management Accounting	100	
	5	Auditing and Ethics	100	
	6	Financial Management & Strategic Management	(50 Marks) (50 Marks)	100
		TOTAL		600

- **Passing Criteria:** Subject-wise 40% (i.e. 40 Marks in every subject) and Aggregate 50%.
- Examination is conducted over span of 15 days with papers on **alternate days**.
- 30 Marks of MCQs (without Negative Marking) will be asked in all the 6 papers.
- Articles Training can be started after passing BOTH GROUPS of CA-Intermediate.

- **Last Date of Registration:** 1<sup>st</sup> April 2025 for Jan 2026 attempt
- **Registration Fees:** Rs. 18,000 (Both Groups with articleship)
- **Where:** ICAI Self Service Portal

## ABOUT CA COURSE – UNDERSTANDING MARKING SCHEME

	Subjects	Max. Marks	Min. Passing	A	B	C
GROUP-1	Accounting	100	40	40	50	58
	Corp. & Other Laws	100	40	40	50	55
	Taxation	100	40	40	50	39
	<b>Group-1 Total</b>	<b>300</b>	<b>150</b>	<b>120</b>	<b>150</b>	<b>152</b>
GROUP-2	Cost & Mgt. Accounting	100	40	40	50	59
	Auditing and Ethics	100	40	40	50	35
	FM & SM	100	40	40	50	57
	<b>Group-2 Total</b>	<b>300</b>	<b>150</b>	<b>120</b>	<b>150</b>	<b>151</b>
	<b>Both Group Total</b>	<b>600</b>	<b>300</b>	<b>240</b>	<b>300</b>	<b>303</b>
	<b>RESULT</b>			<b>G1-Fail</b> <b>G2-Fail</b>	<b>G1-Pass</b> <b>G2-Pass</b>	<b>G1-Fail</b> <b>G2-Fail</b>

## ABOUT CA COURSE – UNDERSTANDING MARKING SCHEME

	Subjects	Max. Marks	Min. Passing	D	E	F
GROUP-1	Accounting	100	40	58	50	50
	Corp. & Other Laws	100	40	55	55	50
	Taxation	100	40	40	40	40
	<b>Group-1 Total</b>	<b>300</b>	<b>150</b>	<b>153</b>	<b>145</b>	<b>140</b>
GROUP-2	Cost & Mgt. Accounting	100	40	59	59	60
	Auditing and Ethics	100	40	35	40	38
	FM & SM	100	40	57	57	40
	<b>Group-2 Total</b>	<b>300</b>	<b>150</b>	<b>151</b>	<b>156</b>	<b>138</b>
	<b>Both Group Total</b>	<b>600</b>	<b>300</b>	<b>304</b>	<b>301</b>	<b>278</b>
	<b>RESULT</b>			<b>G1-Pass</b> <b>G2-Fail</b>	<b>G1-Pass</b> <b>G2-Pass</b> <b>SET-OFF</b>	<b>G1-Fail</b> <b>G2-Fail</b> <b>EXEMPTION</b>



*About Paper-1 Advanced Accounting*

## CA-INTERMEDIATE GROUP-1 PAPER-1 ADVANCED ACCOUNTING




Being the first paper it is always **“GAME CHANGING PAPER”**, where, *If this paper goes well – your all other papers goes well, but if doesn't goes well – you may lose your confidence for rest of the papers.* Therefore, this paper plays with student's EQ i.e. Emotional Quotient.

## CA-INTERMEDIATE ADVANCED ACCOUNTING SYLLABUS

PAPER  
**1**

INTERMEDIATE COURSE  
STUDY MATERIAL  
GROUP-I  
**ADVANCED  
ACCOUNTING**  
MODULE 1 OF 3




Board of Studies (Academic)  
**The Institute of Chartered  
Accountants of India**  
(Set up by an Act of Parliament)

[www.icai.org](http://www.icai.org) @ <https://boslive.icai.org>

**Module 1**

PAPER  
**1**

INTERMEDIATE COURSE  
STUDY MATERIAL  
GROUP-I  
**ADVANCED  
ACCOUNTING**  
MODULE 2 OF 3




Board of Studies (Academic)  
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**Module 2**

PAPER  
**1**

INTERMEDIATE COURSE  
STUDY MATERIAL  
GROUP-I  
**ADVANCED  
ACCOUNTING**  
MODULE 3 OF 3



Board of Studies (Academic)  
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**Module 3**

## CA-INTERMEDIATE ADVANCED ACCOUNTING SYLLABUS

### CHAPTERS:

**Chapter-1:** Cash Flow Statements **(AS-3)**

**Chapter-2:** Amalgamation of Companies **(AS-14)**

**Chapter-3:** Internal Reconstruction

**Chapter-4:** Buy Back of Shares

**Chapter-5:** Financial Statement of Company

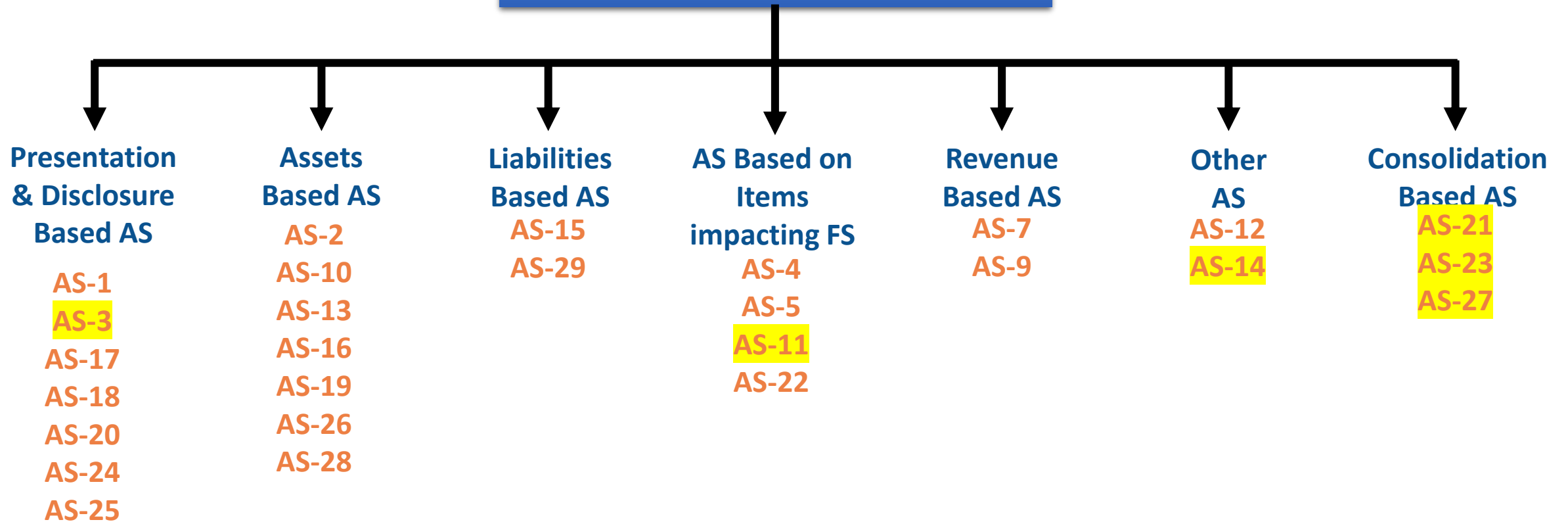
**Chapter-6:** Branch Accounting (Including Foreign Branches **AS-11**)

**Chapter-7:** Consolidated Financial Statements **(AS-21, AS-23 & AS-27)**

### ACCOUNTING STANDARDS:

## CA-INTERMEDIATE ADVANCED ACCOUNTING SYLLABUS

### Classification of ACCOUNTING STANDARDS



# AAA CLASSBOOK FOR ADVANCED ACCOUNTING



**Vol.1 on Chapters - 131 Questions**

**Vol.2 on AS - 173 Questions**

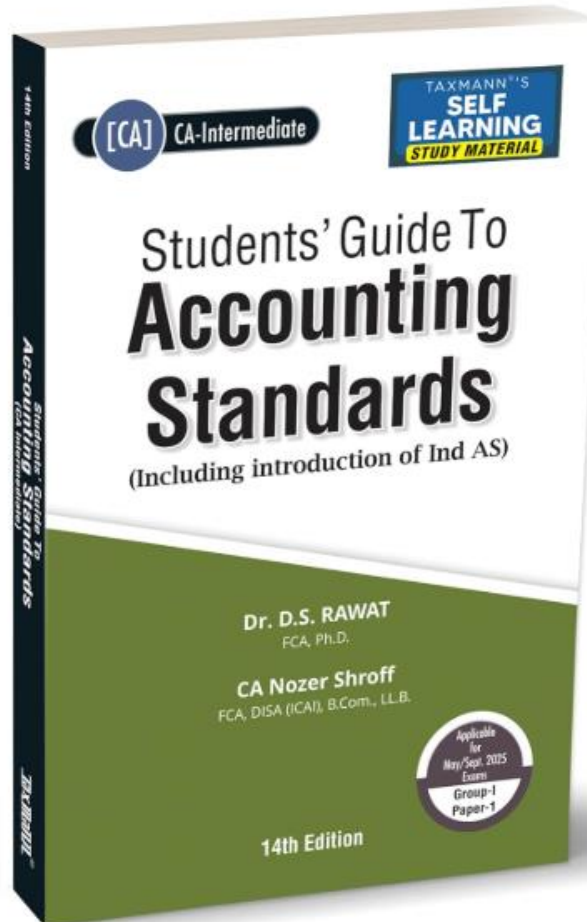
**Vol.3 Self Practice Books - 154 Questions**

*Covering more than 95% of ICAI Study Material, PYQ, RTP & MTP since May 2018 till latest exams.*

## OTHER SUGGESTED REFERENCE BOOK

**TAXMANN**<sup>®</sup>  
Tax & Corporate Laws of INDIA

taxmann.com  
students



## ICAI EXAM PAPER PATTERN

## OUR RESULT – CA-INTER JAN 2025 EXAMS



About Ekagrata's Batch & Adda247 Web/App



India's Most Loved BAHUBALI TEAM'S

**"Ekagrata CA-Inter Batch"**

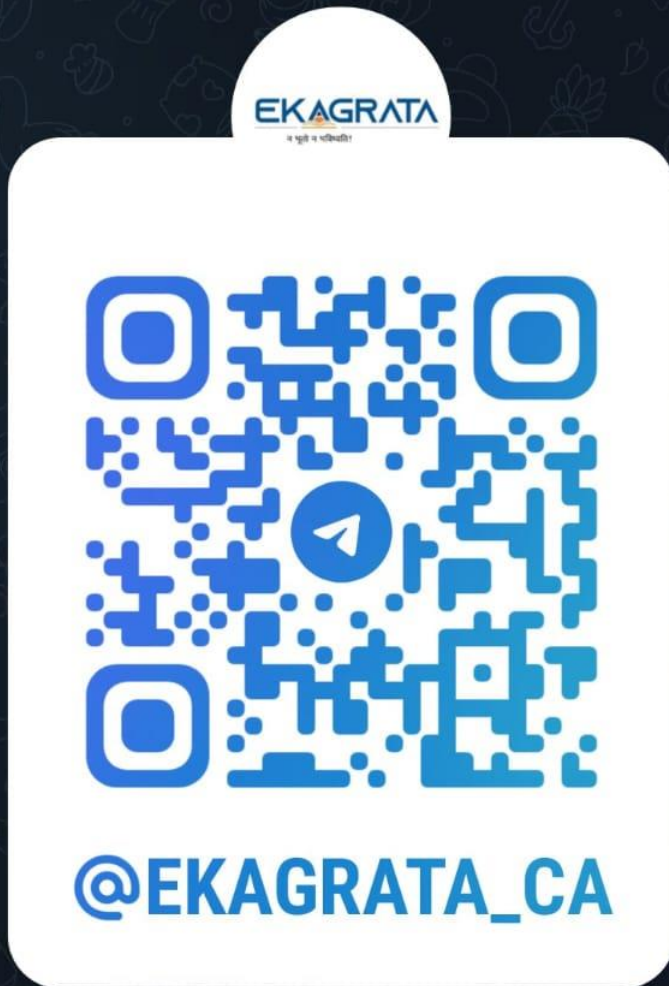
**CA-Intermediate Regular Batch for Sep'25 & Jan'26**

**Group-1 from 17<sup>th</sup> Mar to 30<sup>th</sup> June 2025**

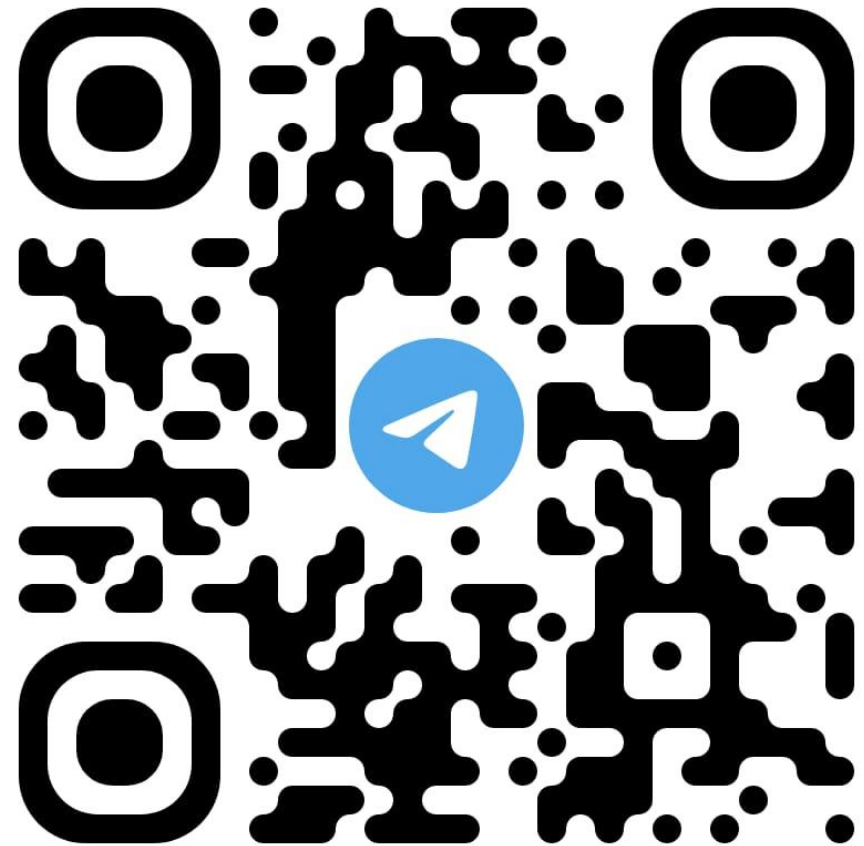
**Group-2 from July 2025 to Sep 2025**



## TELEGRAM GROUP AND WHATS APP GROUP



**DEDICATED GROUP OF  
CA-Intermediate by  
CA CS Anshul Agrawal**



## EKAGRATA CA-INTERMEDIATE ADV. ACCOUNTING COURSE GOOGLE DRIVE LINK

Name ↑

- ADV. ACCOUNTING - Anshul Sir Notes
- ADV. ACCOUNTING - Audio Podcasts
- ADV. ACCOUNTING - ICAI RTP (New Syllabus)
- ADV. ACCOUNTING - ICAI Study Material New Syllabus
- ADV. ACCOUNTING - Mixed Bin Folder
- ADV. ACCOUNTING - Test Paper & Suggested Answers
- TRACKER CA-Inter Adv. Acc. FASTRACK BATCH by Anshul Agrawal.xlsx
- TRACKER CA-Inter Adv. Acc. REGULAR BATCH by Anshul Agrawal.xlsx



**SCAN THIS QR Code**  
**To access google drive folder**

## EKAGRATA CA-INTERMEDIATE ADV. ACCOUNTING COURSE TRACKER

**CA-INTERMEDIATE ADV. ACC. REGULAR BATCH FOR SEP'25 & JAN'26 BY CA CS ANSHUL AGRAWAL**

Live Batch from 17th March 2025 | Applicable for May 2025, Sep 2025 and Onwards Examinations

### LECTURE AND TEST TRACKER

LECTURE NO.	DATE	CHAPTER	CONTENTS TAUGHT
L1	17 Mar 25	Induction + Basics of A/c Revision	(First 50 Minutes) About Course, About Subject, About Google Drive Link, About Telegram Groups, About Notes, Batch Strategy. (51 Minutes Onwards) Started Basics of Accounting. Accounting Process, Types of Entities, Users of FS, Objectives of FS, Framework of FS.
L2	18 Mar 25	Basic of A/c Revision	
L3	19 Mar 25	Basic of A/c Revision	
L4	20 Mar 25	Ch.1 Cash Flow Stat.	
L5	21 Mar 25	Ch.1 Cash Flow Stat.	
L6	22 Mar 25	Ch.1 Cash Flow Stat.	
	23 Mar 25		Mentorship Session-1 "QnA Session"
L7	24 Mar 25	Ch.1 Cash Flow Stat.	
L8	25 Mar 25	Ch.1 Cash Flow Stat.	
L9	26 Mar 25	Ch.1 Cash Flow Stat.	
L10		Ch.1 Cash Flow Stat.	
	<a href="#">Click Here &gt;</a>	<PLAY VIDEO>	One Shot Revision of CASH FLOW STATEMENT (1 Hour 49 Minutes)
	<a href="#">Click Here &gt;</a>	<DONWLOAD>	TEST on Ch.1 Cash Flow Statement (30 Minutes 15 Marks)

TELEGRAM GROUP LINK: <https://t.me/+YepMH8pVuHEyZTU1>

CA-Intermediate Paper Writing Tips

<https://www.youtube.com/watch?v=yaDx1L71Cjc&t=74s>

Bonus/Right, Red. of PS & Red. of Deb.

<https://youtu.be/YAOlpGUTIMM?si=ss1EpHr5lwFSTNUS>



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Strategy to crack CA-Intermediate



- **SET MINDSET – 6 Papers and not 2 Groups**
- **Conceptual Clarity is of utmost importance as there are 30 marks of MCQs in each subject. Abundant Practice required to solve practical questions of 70 Marks.**
- **Study Like an ANT.... You and Me we both will start from 'O'**
- **Carve for Knowledge, Satisfy with Conceptual Clarity and Burp with Marks**
- **Consistency – Persistency – Hard Work**
- **Assumption while studying – I AM NOT INTELLIGENT, I AM IN PROCESS OF LEARNING**
- **#PATIENCE #TRUST #SELF-RELIANCE**

## PRESCRIPTION FOR SUCCESS

Rx

Regular classes x 1 time

Extensive Revision x 1 time  
(75%)

Detailed Revision x 1 time  
(50%)

Summarized Revisions x 2-3 times

Sectional tests x 3-5/subject (Min.)

Full Syllabus test x 1-3/subject





**EKAGRATA**  
न भूतो न भविष्यति !

*Now let's begin with Revisions of Basics of Accounting.....*