

CA INTER ADVANCED ACCOUNTING CHANGES FOR MAY 2025 Vs JAN 2025

Chapter	Changes(Newly added)
Introduction to AS	No changes
Framework on Preparation & Presentation of FS	Scenario based question 11
Applicability of AS	No changes
AS-1 Disclosures of Accounting Policies	No changes
AS-2 Inventories	Scenario based questions 9
AS-10 Property, Plant & Equipment	Scenario based questions 19
AS-12 Government Grants	Scenario based questions 8
AS-16 Borrowing Costs	Scenario based questions 12
AS-26 Intangible Assets	Scenario based questions 13
AS-19 Leases	No changes
AS-29 Provisions, Contingent Liabilities & Assets	Scenario based questions 8
AS-15 Employee Benefits	No changes
AS-9 Revenue Recognition	Scenario based questions 9
AS-7 Construction Contracts	Scenario based questions 12
AS-13 Accounting Investments	Scenario based questions 15
AS-11 Foreign Exchange	No changes
AS-22 Income Taxes	No changes
AS-4 Contingencies & Events after balance sheet date	No changes
AS-5 P&L, Prior Period Items & Change in A/c Policy	No changes
AS-17 Segment Reporting	Scenario based questions 13
AS-18 Related Parties Disclosures	No changes
AS-20 Earnings Per Share	Scenario based questions 13
AS-24 Discontinuing Operations	Scenario based questions 8
AS-25 Interim Financial Reporting	No changes
AS-28 Impairment of Assets	No changes
Preparation of Financial Statements	No changes
Cash flow Statements (AS-3)	Scenario based questions 12 Scenario based questions 14
Buy Back of Securities	Scenario based questions 11
Accounting for Branches	No changes
Amalgamation of Companies (AS-14)	Scenario based questions 14
Internal Reconstruction	No changes
Consolidation (AS-21)	Scenario based questions 11
Associates (AS-23)	No changes
Joint Ventures (AS-27)	No changes

CA INTER COST AND MANAGEMENT ACCOUNTING CHANGES FOR MAY 2025 Vs JAN 2025

Chapter	Page No	Changes(Newly added)
Introduction to Cost & Management Accounting	-	No Changes
Material Cost	2.83	Case Scenarios added
Employee Cost & Direct Expenses	3.61	Case Scenarios added
Overheads- Absorption Costing Method	4.78	Case Scenarios added
Activity Based Costing	5.41	Case Scenarios added
Cost Sheet	6.27	Case Scenarios added
Cost Accounting System	-	No Changes
Unit & Batch Costing	8.20	Case Scenarios added
Job Order Costing	-	No Changes
Process & Operating Costing	10.37	Case Scenarios added
Joint & By Products	11.27	Case Scenarios added
Service Costing	12.63	Case Scenarios added
Standard Costing	13.65	Case Scenarios added
Marginal Costing	14.59	Case Scenarios added
Budget & Budgetary Control	15.81	Case Scenarios added

CA INTER FINANCIAL MANAGEMENT CHANGES FOR MAY 2025 Vs JAN 2025

Chapter	Page No.	Changes(Newly added)
Scope and Objectives of Financial Management	-	No Changes
Types of Financing	2.3 2.34	Based on maturity of repayment period is added High Yield Bonds is added
Financial Analysis and Planning - Ratio Analysis	-	No Changes
Cost of Capital	4.4 4.33 4.49	Factors of cost of capital added Comparison of book value and market value added Case scenarios added
Financing Decisions - Capital Structure	5.57	Case scenarios added
Financing Decisions – Leverages	6.38	Case scenarios added
Investment Decisions	7.69 7.83	Illustration 19 removed (Old Material) Case scenarios added
Dividend Decisions	8.45	Case scenarios added
Management of Working Capital		
➤ Introduction to Working Capital Management	-	No Changes
➤ Treasury and Cash Management	-	No Changes
➤ Management of Receivables	-	No Changes
➤ Management of Payables (Creditors)	-	No Changes
➤ Financing of Working Capital	9.126	Case scenarios added