

PREPARE LIKE NEVER BEFORE!

#studentfirst



CA SURAJ LAKHOTIA

(AIR 1,4,2)

1FIN By IndigoLearn



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CA SURAJ LAKHOTIA
AIR 1,4 & 2 in CA



What Our Students have to say....

Pooja

Whenever I listen to Suraj sir's lecture, feels like I've completed the concept! Made it veryyyy simple sir! Pranams!

Sugam

1Fin is working very hard and providing aeverything we need for CA. Thanks for the support

Parthi purush

Really I'm impressed on his teaching style and it's like a movie and interesti

Kumar G

Much needed classes for CA! Thank you ! IL team

Nilesh

Excellent explanation and you made easy to understand for anyone. Superb.. I was always confused.. now everything is clear. Amazing Sir!

Jagadeesh Chandra

One of best explanation about the concepts among any other avialable...Thanks Sir, thank you 1fin

Purva Kirad

Very nice explanation of all concpets! thank you

KAVITHA

Very clear explanation sir . I was not able to understand before but now u have given a clarity. Thank you so much sir...

akhila

Crystal clear Thank you sir for such an amazing classes

Jayashree

Really the classes were very useful for my preparation.... Thanks a lot InidgoLearn

Daniel Philip

Very nice lectures and great explanation sir thank you lots!

CA Intermediate - Paper 1: Advance Accounting (100 marks)							
CHAPTER WISE WEIGHTAGE - BASED ON PAST EXAM ANALYSIS							
S. No.	Chapter Name	Sep-25	May-25	Jan-25	Sep-24	May-24	From May-24
							Avg. of category
1	Introduction to ASs						1 Marks (0.8%)
2	Framework for Preparation and Presentation of Financial Statements						
3	Applicability of ASs		4				
	Total		4	0	0	0	
4	Presentation & Disclosures Based ASs						10.25 Marks (8.2%)
	AS 1 Disclosure of Accounting Policies						
	AS 3 Cash Flow Statement			7	7	7	
	AS 17 Segment Reporting						
	AS 18 Related Party Disclosures			4			
	AS 20 Earnings Per Share			5		4	
	AS 24 Discontinuing Operations						
	AS 25 Interim Financial Reporting		7				
	Total		7	16	7	11	
5	Assets Based AS						11.6 Marks (9.28%)
	AS 2 Valuation of Inventory	5			4	7	
	AS 10 Property, Plant and Equipment		11				
	AS 13 Accounting for Investments		7		4		
	AS 16 Borrowing Costs					7	
	AS 19 Leases			5		4	
	AS 26 Intangible Assets				4		
	AS 28 Impairment of Assets						
	Total	5	18	5	12	18	
6	Liabilities Based AS						5 Marks (4%)
	AS 15 Employee Benefits			4	5		
	AS 29 (Revised) Provisions, Contingent Liabilities and Contingent Assets			7			
	Total	0	0				
7	ASs Based on Items Impacting Financial Statement						3.6 Marks (2.88%)
	AS 4 Contingencies and Events occurring after the Balance Sheet Date					4	
	AS 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies	4					
	AS 11 The Effects of Changes in Foreign Exchange Rates						
	AS 22 Accounting for Taxes on Income	5			5		
	Total	9	0	0	5	4	
8	Revenue Based ASs						

CA Intermediate - Paper 1: Advance Accounting (100 marks)							
CHAPTER WISE WEIGHTAGE - BASED ON PAST EXAM ANALYSIS							
S. No.	Chapter Name	Sep-25	May-25	Jan-25	Sep-24	May-24	From May-24
							Avg. of category
	AS 7 Construction Contracts					7	2.2 Marks (1.76%)
	AS 9 Revenue Recognition	4					
	Total	4	0	0	0	7	
9	Other ASs						
	AS 12 Accounting for Government Grants						0 Marks (0%)
	Total	0	0	0	0	0	
10	ASs for Consolidated Financial Statement						
	AS 21 Consolidated Financial Statements	21	10	14	14	14	13 Marks (10.4%)
	AS 23 Accounting for Investments in Associates in Consolidated Financial Statements						
	AS 27 Financial Reporting of Interests in Joint Ventures						
	Total		10	14	14	14	
11	Financial Statements of Companies						
	Preparation of Financial Statements	18	18	14	14		44.4 Marks (35.52%)
	Cash Flow Statement		7				
12	Buyback of Securities			4	7		
13	Amalgamation of Companies	14	18	14	14	14	
14	Internal Reconstruction	4		14	4	14	
15	Accounting for Branches including Foreign Branches	6	6	6	6	6	
	Total	42	49	52	45	34	

CA Intermediate - Paper 1: Advanced Accounting (100 marks)

QUESTION WISE TOPICS BASED ON PAST EXAM ANALYSIS

Question No.	Sep-25		May-25		Jan-25		Sep-24		May-24	
	Topic	M	Topic	M	Topic	M	Topic	M	TOPIC	M
<u>COMPULSORY</u>										
1(a)	AS22 (DTA/DTL)	5	AS - 10	7	AS20	5	AS-26(Amortization)	4	AS 16 (Journal Entries)	7
1(b)	AS - 2 (Valuation)	5	AS -13	7	AS19 (unearned Finance Income)	5	AS15 (Return on plan assets)	5	AS 2 (valuation)	7
1(c)	AS 9	4			AS15	4	AS22 (DTA/DTL)	5		
<u>OPTIONAL (4 Ques. of 5)</u>										
2(a)	Preparation of FS	14	Preparation of FS	14	Preparation of FS	14	Preparation of FS	14	Internal Reconstruction (Journal Entries)	14
3 (a)	AS - 3 CFS	7	AS - 3 CFS	7	AS 29	7	AS-3 CFS	7	AS7 (construction contract & profit)	7
3 (b)	Consolidation (Value in use,impairment,carrying amount)	7	AS - 25	7	AS3-CFS	7	Buy back	7	AS3 (cash flow from operating activity)	7
4 (a)	Amalgamation (Purchase consideration & ...)	14	Amalgamation (Journal entries,realisation, cash account)	14	Amalgamation (Realisation,Shareholders &balancesheet)	14	Amalgamation (Journal entries & Balance sheet)	14	AS14 (Purchase consideration & balance sheet)	14
5(a)	Consolidation	14	Consolidation	10	Consolidation	14	Consolidation	14	AS 21 (balancesheet)	14
5(b)			Amalgamation	4						
Answer any four of the following:										
6(a)	AS 5(Journal entries) Or Key Elements of FS	4	Accounting Standards Or PPE	4	Internal reconstruction (P&L) Or AS18	4	AS13 (Investment A/c) or AS 2 (Cost Exclusion)	4	AS19 (lease classification& calculation) or AS20 (basic & diluted EPS)	4
6(b)	Internal Reconstruction	4	Preparation of Financial Statements	4	Buy back (Journal Entries)	4	Reconstruction (Journal Entries)	4	AS 4 (dividend justification & computation)	4
6(c)	Branch Accounting	6	Accounting for Branches including Foreign Branches	6	Branch Accounting(Journal Entries)	6	Branch Account	6	Branch Accounting	6