

**C.A.
INTERMEDIATE**

NOVEMBER 2020

ANALYSIS OF

PAPER 5:

Advanced Accounting

J.K. SHAH[®]
CLASSES

General Overview of Paper

Question No.	Compulsory/Optional	Marks
Q.1	Compulsory	20
Q.2 to 6	Any 4 out of 5	105
Total (Including Options)		125


Paper vis-a-vis JKSC Material

Total Marks including Options	125
Less: MCQ Marks	NIL
Total Marks excluding MCQs	125
Marks from JKSC Material	105
% of Marks Same/Similar/Partially Similar to JKSC Material	84.00%

**We are happy to share with you
that 84.00% of the paper was
same/similar / partially similar
to JKSC material**

Q.NO.

1. (a)




**COMPULSORY
QUESTION**

Analysis

Chapter: Accounting Standards

Analysis of Topics Covered

- | | |
|----|-------------------------------------|
| 1. | AS 7 |
| 2 | Calculation of Construction Revenue |



**COMPULSORY
QUESTION**

Q.NO.

1. (b)

Analysis

Chapter: Accounting Standards

Analysis of Topics Covered

- | | |
|----|----------------------------------------------------------------------|
| 1. | AS 26 |
| 2. | Change in useful life of intangible asset and amount of amortisation |



**COMPULSORY
QUESTION**

Q.NO.


1. (c)

Analysis

Chapter: Accounting Standards

Analysis of Topics Covered

- | | |
|----|--------------------------------|
| 1. | AS 17 |
| 2 | Identifying reportable segment |



**COMPULSORY
QUESTION**

Q.NO.

1. (d)

Analysis

Chapter: Accounting Standards

Analysis of Topics Covered

- | | |
|----|---------------------------------------------------------|
| 1. | AS 22 |
| 2. | Special Issue covered under Minimum Alternate Tax [MAT] |



Q.NO.
2. (a)

Analysis	
Chapter: Consolidation	
Analysis of Topics Covered	
1.	Preparation of Consolidated Balance Sheet
2	Pre-acquisition dividend accounted correctly



Q.NO.

2. (b)

Analysis	
Chapter : N.B.F.C.	
Analysis of Topics Covered	
1.	Classification of Advances



OPTIONAL
QUESTION

Q.NO.

3. (a)

Analysis

Chapter: Amalgamation of Companies

Analysis of Topics Covered

- | | |
|----|-------------------------------------------------------------------------------------------------|
| 1. | Preparation of only Balance Sheet after amalgamation |
| 2. | Purchase Method |
| 3. | New Point - 13% Debentures converted to 15% debentures, but to maintain same amount of interest |
| 4. | (Face Value) amount of New Debentures = Old Interest Amount X 100 / 15 |



Q.NO.
3. (b)

Analysis	
Chapter: Liquidation	
Analysis of Topics Covered	
1.	Statement of past contributories
2.	New Point – 1) Transmission of Shares
3.	New Point – 2) Present shareholder paid calls in advance



OPTIONAL
QUESTION

Q.NO.
4. (a)

Analysis

Chapter: Conversion of Partnership Firm into Joint Stock Company

Analysis of Topics Covered

1. Preparation of Balance Sheet up to date of conversion
2. Preparation of Ledger accounts of partnership firm



Q.NO.
4. (b)

Analysis	
Chapter: N.B.F.C.	
Analysis of Topics Covered	
1.	Calculation of net owned funds



Q.NO.
5. (a)

Analysis	
Chapter: E.S.O.P.	
Analysis of Topics Covered	
1.	Journal Entries for four years



Q.NO.
5. (b)

Analysis	
Chapter : Banking	
Analysis of Topics Covered	
1.	Tier I and Tier II Capital
2.	Risk Weighted Assets Ratio



OPTIONAL
QUESTION

Q.NO.

6. (a)

Analysis

Chapter: L.L.P.

Analysis of Topics Covered

- | | |
|----|---------------------------------------------------------------|
| 1. | Theory Question |
| 2. | Circumstances leading to winding up of L.L.P. by the tribunal |



Q.NO.
6. (b)

Analysis	
Chapter : Liquidation	
Analysis of Topics Covered	
1.	Ratio of Payment to secured creditors and Workmen's dues



OPTIONAL
QUESTION

Q.NO.

6. (c)

Analysis

Chapter : Accounting Standards

Analysis of Topics Covered

- | | |
|----|---------------------------------------------------------------------|
| 1. | AS 26 |
| 2. | Recognition and Measurement of Research and Development Expenditure |



Q.NO.
6. (d)

Analysis	
Chapter : Holding Company	
Analysis of Topics Covered	
1.	Calculation of Percentage of Voting Rights



OPTIONAL
QUESTION

Q.NO.
6. (e)

Analysis

Chapter : Holding Company

Analysis of Topics Covered

- | | |
|----|------------------------------------------------------------|
| 1. | AS 29 |
| 2. | Recognition of provision when no present obligation exists |



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CLASSES

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**Thank
You**

