

Intermediate (IPC) Course
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PAPER : 5

ADVANCED ACCOUNTING



The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)
New Delhi

Advanced Accounting Practice Manual Ipcc Of Icai

Huangqi Zhang



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- Coverage of Past Exam Questions:** Incorporates questions up to and including the Sept 2025 exam.
- Chapter-wise Marks Distribution Trend Analysis:** Presents a consolidated view of how chapters have been tested over recent exam sessions, helping students prioritise topics effectively.
- Select Questions from ICAI's RTPs, MTPs, and Supplements:** Past exam questions with practice material from the ICAI's Revision Test Papers (RTPs) and Mock Test Papers (MTPs).
- Sub-topic Organisation in Each Chapter:** Each chapter's questions are arranged based on the respective Ind AS paragraphs, ensuring conceptual clarity and straightforward navigation.
- Suggested Answers / Solved Papers:** Contains fully worked-out solutions for recent exams (May 2024, September 2024, January 2025, and May 2025), enabling self-assessment and concept reinforcement.
- User-friendly Layout:** Each chapter begins with a synopsis of key points, relevant Ind AS references, and a listing of sub-topics or problem types.
- Focused on Practical Application:** Most questions are practice-oriented with ample examples and step-by-step solutions for clarity.
- Ideal Revision Tool:** The systematic arrangement of previous exam questions and categorisation by sub-topics allows for quick and focused revision.

The coverage of the book is as follows:

- Accounting Standards:** Introduction, Applicability, Presentation, Disclosures, Assets Based, Liabilities Based, etc.
- Key Chapters:** Financial Statements of Companies, Consolidated Financial Statements, Amalgamation, Buy-back Equity Shares with Differential Rights, Internal Reconstruction, and Branch Accounting.
- Integration with ICAI Study Material:** A dedicated Chapter-wise Comparison section demonstrates how each chapter and sub-unit aligns with ICAI's official study material, ensuring readers stay on the correct syllabus track.
- Marks Weightage Insights:** Detailed tables showing how chapters and topics have historically been tested in exams, helping students plan their study schedules strategically.

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- Solved Papers:** For May 2024, September 2024.

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