



## CA NEW COURSE ABC ANALYSIS

### ADV. ACCOUNTING

Chapter Name	Weighted Marks	Category
Introduction to Accounting Standards	2	D
Framework for Preparation and Presentation of Financial Statements	2	D
Applicability of Accounting Standards	2	D
Presentation & Disclosures Based Accounting Standards (AS 3, 17, 18, 25)	14	A
Presentation & Disclosures Based Accounting Standards (AS 1, 20, 24)	8	B
Asset Based AS (AS 2, 10, 13, 16)	12	A
Asset Based AS (AS 19, 26, 28)	6	C
Liability Based AS (AS 15, 29)	6	C
Accounting Standards Based on Items Impacting Financial Statement (AS 4, 5, 11, 22)	8-10	B
Revenue Based AS (AS 7, 9)	4	C
Other Accounting Standards (AS 12,14)	4-8	C

<b>Consolidated Financial Statements (AS 21,23,27)</b>	<b>12-18</b>	<b>A</b>
<b>Financial Statement of Companies</b>	<b>8-12</b>	<b>A</b>
<b>Buyback of Securities</b>	<b>4-6</b>	<b>C</b>
<b>Amalgamation of companies</b>	<b>8</b>	<b>B</b>
<b>Accounting for Reconstruction</b>	<b>8</b>	<b>B</b>
<b>Accounting for Branches Including Foreign Branches</b>	<b>8-10</b>	<b>A</b>

## Past Trend

No	Chapter Name	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24	Sep-24
1	Introduction to AS	10	5	15	-	10	5	-	-	-
2	FW for Preparation & Presentation of F.S.	New Chapter in New Syllabus							-	-
3	Applicability of AS	New Chapter in New Syllabus							-	-
	<b><u>AS on Presentation &amp; Disclosure:-</u></b>									
4	AS 1: Disclosure of Acc. Policies	-	-	5	-	-	5	5	-	-
5	AS 3: Cash Flow Statements	12	5	5	5	5	10	-	7	13
6	AS 17: Segment Reporting	5	-	-	5	-	5	5	-	-
7	AS 18: Related Party Disclosures	-	5	-	-	-	5	-	-	2
8	As 20: Earnings Per Share	-	-	5	5	5	-	5	4	-
9	AS 24: Discontinuing Operations	-	5	-	-	-	-	5	-	-
10	AS 25: Interim Financial Reporting	New Chapter in New Syllabus							-	-
	<b><u>AS on Assets:-</u></b>									
11	AS 2: Inventories	5	5	-	5	5	-	5	7	6

12	AS 10: Property, Plant and Equipment	5	5	-	5	-	5	-	3	2
13	AS 13: Investment	15	20	15	5	15	10	10	-	6
14	AS 16: Borrowing Costs	-	-	-	5	-	5	5	4	2
15	AS 19: Leases	5	-	5	5	-	-	-	4	2
16	AS 26: Intangible Assets	5	-	5	-	-	-	5	-	4
17	AS 28: Impairment of Assets	New Chapter in New Syllabus							-	-
<b>AS on Liabilities:-</b>										
18	AS 15: Employee Benefits	New Chapter in New Syllabus							-	5
19	AS 29: Prov., Cont. Liab. & Cont. Assets	-	-	-	5	5	-	-	-	2
<b>AS on Items Impacting:-</b>										
20	AS 4: Conting. & events occurring after B/S date	-	5	5	-	5	-	-	-	2
21	AS 5: Net P/L for the period, Prior period items	5	-	-	5	5	-	5	-	-
22	AS 11: The effects of changes in forex rates	5	-	5	-	5	5	5	-	-
23	AS 22: Accounting for taxes on income	5	5	-	-	5	-	5	-	5
<b>AS on Revenue:-</b>										
24	AS 7: Construction contracts	-	5	-	5	-	5	-	7	-
25	AS 9: Revenue recognition	-	5	5	-	5	5	-	-	2
<b>Other AS:-</b>										
26	AS 12: Accounting for Govt. grants	-	5	-	5	-	5	5	-	-
27	AS 14: Accounting for Amalgamations	25	10	20	20	5	20	5	14	14
27	AS for Consolidated Fin. Stat.	20	20	15	15	15	30	15	14	14

28	Financial statements of companies	5	25	20	10	25	10	25	4	16
28	Buyback of securities	10	20	15	15	5	15	5	-	9
29	Accounting for Reconstruction of Cos.	-	5	-	-	20	5	20	14	6
30	Accounting for Branches incl. Foreign Branches	5	10	10	10	10	5	10	6	6
	MCQs								30	

### Trend Analysis

#### 1. Amalgamation and Consolidation:

- High-weight chapters with consistent appearance in exams.
- Practical focus: Journal entries, purchase consideration calculation, and balance sheet preparation.

#### 2. Cash Flow Statements:

- Frequently tested with varying marks weightage.
- Emphasis on preparation of operating, investing, and financing sections.

#### 3. Accounting for Financial Statements of Companies:

- Often tested in case-based questions requiring a blend of conceptual knowledge and application.

#### 4. Investments (AS 13):

- Questions focus on cost vs. fair value, valuation of investments, and treatment in final accounts.

### Student Expectations

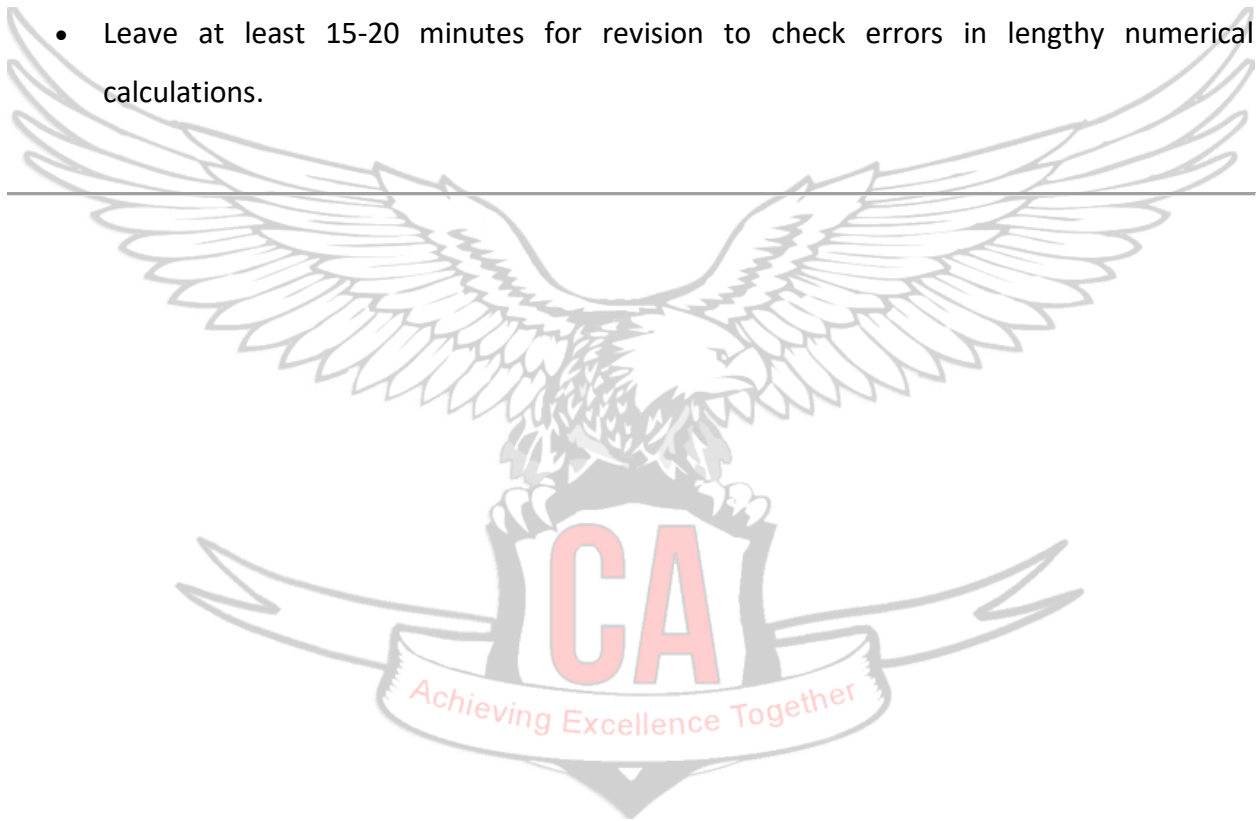
- Numerical accuracy and conceptual clarity.
- Ability to connect accounting standards with practical applications.

## Preparation Strategy

- Allocate 40% of study time to Amalgamation, Consolidation, and Cash Flow Statements.
- Memorize important accounting standards (AS 1, 3, 13, 22).
- Work through at least 5 past papers to identify recurring question patterns.

## Exam Tips

- Start with high-scoring numerical problems to build confidence.
- Leave at least 15-20 minutes for revision to check errors in lengthy numerical calculations.



## CORPORATE AND OTHER LAWS

Chapter Name	Weighted Marks	Category
Preliminary	2	C
Incorporation of company and matters incidental Thereto	6	B
Prospectus and Allotment of Securities	6	B
Share capital and Debentures	10	A
Acceptance of Deposits by companies	8	A
Registration of Charges	4	C
Management and Administration	6	B
Declaration and payment of dividend	6	B
Accounts of Companies	8	A
Audit and Auditors	6	B
Companies incorporated Outside India	12	A
The Limited Liability Partnership Act, 2008	10	A
The General Clauses Act, 1897	6	B
Interpretation of statutes	4	C
Foreign Exchange Management Act, 1999	12	A

### Past Trend

No	Chapter Name	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24	Sep-24
1	Preliminary	5	2	2	6	5	5	14	-	-
2	Incorporation of Co.	-	10	3	6	5	-	-	-	5
3	Prospectus and allotment of securities	6	8	8	5	5	5	-	2	5

4	Share capital and debentures	12	3	7	8	12	11	10	15	7	
5	Acceptance of deposits by Companies	9	4	5	2	4	5	4	2	11	
6	Registration of charges	3	-	-	4	5	5	1	-	5	
7	Management and Administration	8	9	15	7	4	8	12	13	10	
8	Declaration and Payment of dividend	5	3	2	2	6	6	-	5	5	
9	Accounts of Companies	6	10	6	7	5	9	12	10	8	
10	Audit and Auditors	3	8	9	10	6	3	6	8	2	
11	Companies Incorporated Outside India	New Chapter in New Syllabus							-		11
12	The Limited Liability Partnership Act, 2008	New Chapter in New Syllabus							10		16
13	The General Clauses Act, 1897	7	7	7	7	7	7	8	8	12	
14	Interpretation of Statutes	6	6	6	6	6	6	6	8	8	
15	The Foreign Exchange Management Act, 1999	New Chapter in New Syllabus							8		14

### Trend Analysis

#### 1. Share Capital and Debentures:

- High marks allocation; frequently tests amendments and practical scenarios like issue, forfeiture, and redemption.

#### 2. Management and Administration:

- Involves case-law-based questions and detailed application of legal provisions.

#### 3. General Clauses Act & Interpretation of Statutes:

- Theory-heavy but highly scoring. Questions often require explanation of definitions and principles.

## Student Expectations

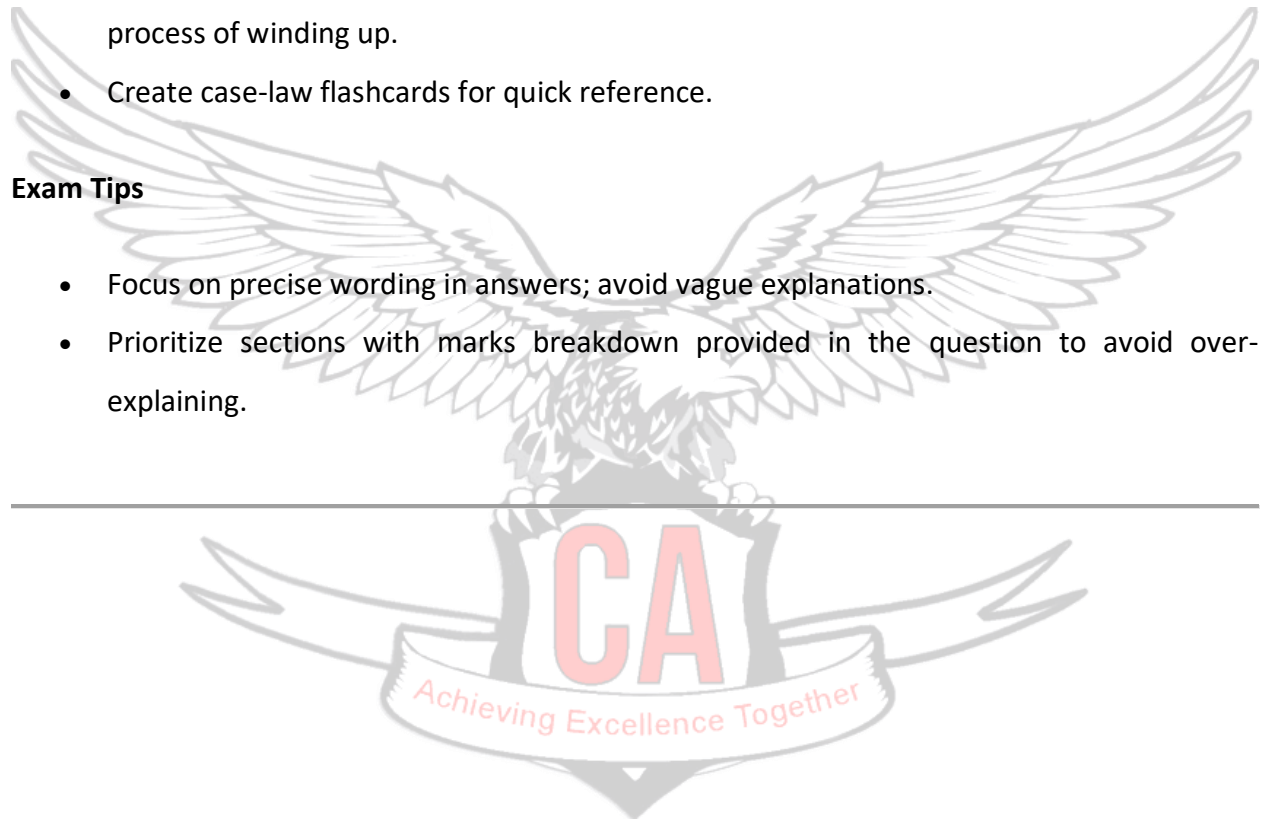
- Clear understanding of legal frameworks and amendments.
- Preparedness for case-based questions that test interpretation of laws.

## Preparation Strategy

- Dedicate a day weekly to review amendments and RTPs (Revision Test Papers).
- Use flowcharts to understand complex provisions like management structures and the process of winding up.
- Create case-law flashcards for quick reference.

## Exam Tips

- Focus on precise wording in answers; avoid vague explanations.
- Prioritize sections with marks breakdown provided in the question to avoid over-explaining.





## TAXATION

<b>Chapter Name</b>	<b>Weighted Marks</b>	<b>Category</b>
Basic Concepts	2	C
Residence and Scope of Total Income	4	B
Chapter 3: Heads of Income (Unit – 1 – Salaries)	4	B
Chapter 3: Heads of Income (Unit – 2 – House Property)	5	B
Chapter 3: Heads of Income (Unit – 3 - PGBP)	8	A
Chapter 3: Heads of Income (Unit – 4 – Capital Gain)	6	A
Chapter 3: Heads of Income (Unit – 4 – Income from other sources)	4	B
Income of Other Persons included in Assessee's Total Income	6	A
Aggregation of Income, Set-off and Carry Forward of Losses	4	B
Deductions from Gross Total Income	5	B
Advance Tax, Tax Deduction at Source and Introduction to Tax Collection at Source	4	B
Provisions for filing Return of Income and Self- assessment	2	C
Income Tax Liability – Computation & Optimisation	8	A
GST in India - An Introduction	2	C
Supply under GST	4	B
Charge of GST	4	B
Place of Supply	8	A
Exemption from GST	4	B
Time of Supply	6	A
Value of Supply	6	A
Input Tax Credit	10	A
Registration	2	C

<b>Tax Invoice, Credit and Debit Notes</b>	<b>2</b>	<b>C</b>
<b>Accounts and Records</b>	<b>4</b>	<b>B</b>
<b>E-way bills</b>	<b>2</b>	<b>C</b>
<b>Payment of Tax</b>	<b>2</b>	<b>C</b>
<b>Tax deduction at source and collection of tax at source</b>	<b>4</b>	<b>B</b>
<b>Returns</b>	<b>2</b>	<b>C</b>

## Past Trend

No	Chapter Name	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24	Sep-24
	<b>Income Tax Law:-</b>									
1	Basic Concepts	2	2	2	2	3	-	-	-	-
2	Residence and Scope of total income	6	6	-	4	6	7	7	6	4
3	Incomes not form part of Total Income	3	-	7	-	6	-	-	-	-
4	Salaries	4	-	6	-	8	7	6	-	6
5	Income from House Property	6	6	6	-	-	4	-	2	6
6	Profits and Gains of Business or profession	12	8	5	10	8	8	10	11	-
7	Capital Gains	2	10	12	8	-	-	6	8	4
8	Income from other sources	7	-	-	8	-	-	7	2	1
9	Clubbing	-	9	4	4	4	6	1	-	6
10	Set-off and carry forward of losses	3	5	-	4	4	-	3	6	2
11	Deductions	2	2	2	4	3	6	5	2	2
12	Computation of Total income, Tax Payable	-	-	-	-	-	7	-	-	17
13	Advance Tax, TDS ,TCS	8	8	8	6	10	7	11	4	8
14	Prov. for filling ROI & Self Assessm.	4	4	8	10	8	8	4	8	4

	<b>Indirect Taxes:-</b>									
15	GST in India - An Introduction	-	-	-	5	-	-	-	-	3
16	Supply under GST	-	6	2	4	2	15	5	5	7
17	Charge of GST	5	-	2	2	3	5	3	5	7
18	Place of Supply	New Chapter in New Syllabus							6	5
19	Exemptions from GST	5	5	3	-	2	4	4	5	6
20	Time of Supply	7	2	8	10	-	-	2	-	-
21	Value of Supply	-	-	-	-	-	-	-	8	2
22	Input Tax Credit	4	8	4	9	10	2	8	9	12
23	Registration	10	10	9	5	9	3	5	-	2
24	Tax Invoice; Credit and Debit Notes	7	-	8	3	7	2	7	-	2
25	E-way Bill	-	-	-	-	-	-	-	-	2
26	Accounts and Records	New Chapter in New Syllabus								10
27	Payment of Tax	2	2	2	2	2	12	4	7	-
28	TDS, TCS	New Chapter in New Syllabus							5	5
29	Returns	3	10	5	3	8	-	5	-	2

## Trend Analysis

### 1. Profits and Gains of Business/Profession:

- Covers deductions, disallowed expenses, and practical computation.

### 2. Capital Gains:

- Commonly tests exemptions under Section 54 to 54F and computation of STCG/LTCG.

### 3. GST: Input Tax Credit and Registration:

- Case-based and application-oriented questions on eligibility and procedural aspects.

## Student Expectations

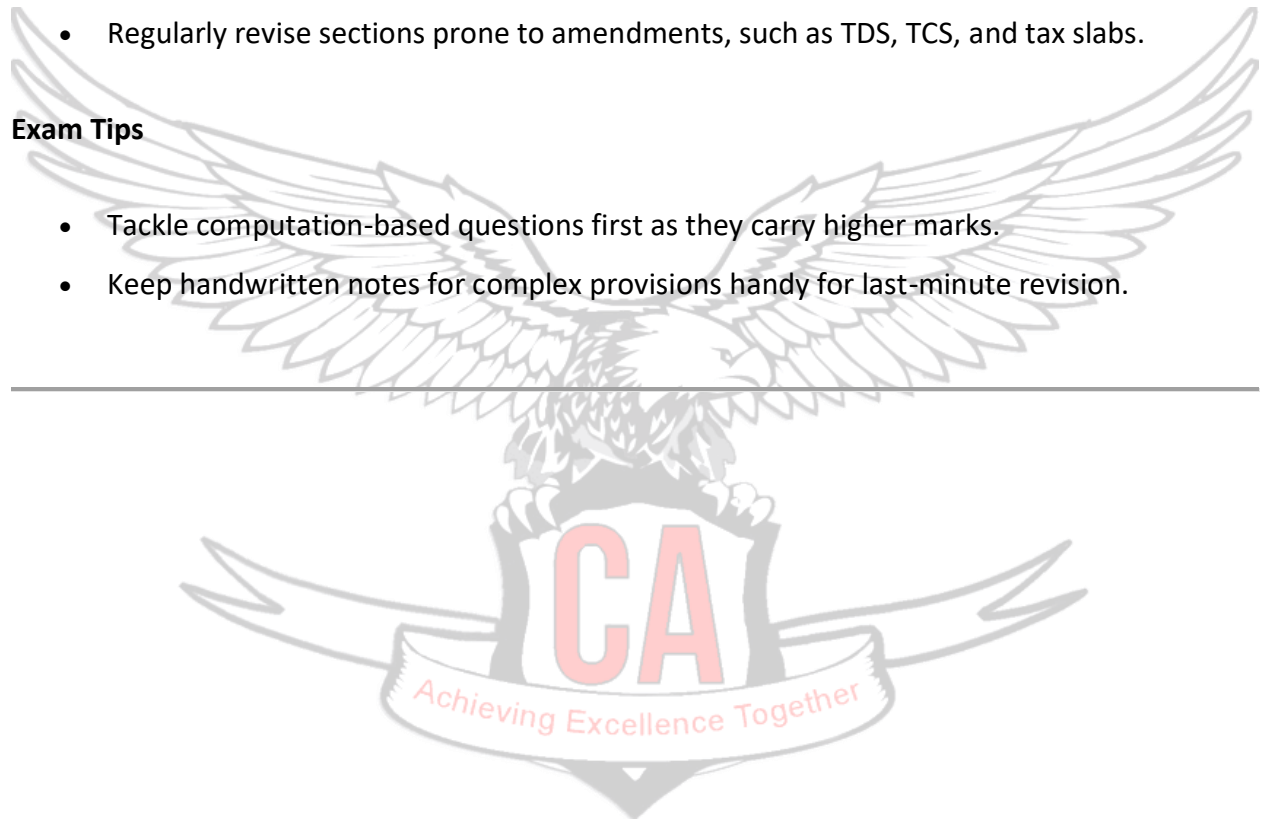
- Ability to interpret tax provisions and solve numerical problems accurately.
- Familiarity with GST portal processes and amendments.

## Preparation Strategy

- Create a tax-planning chart for deductions and exemptions.
- Solve at least 20 questions on GST registration and Input Tax Credit.
- Regularly revise sections prone to amendments, such as TDS, TCS, and tax slabs.

## Exam Tips

- Tackle computation-based questions first as they carry higher marks.
- Keep handwritten notes for complex provisions handy for last-minute revision.



## COST AND MANAGEMENT ACCOUNTING

Chapter Name	Weighted Marks	Category
Introduction to Cost and Management Accounting	4	D
Material Cost	8	B
Employee Cost and Direct Expenses	8	B
Overheads: Absorption Costing Method	5	D
Activity Based Costing	8	B
Cost Sheet	10	A
Cost Accounting System	6	C
Unit & Batch Costing	8	B
Job Costing	6	C
Process & Operation Costing	8	B
Joint Products & By Products	6	C
Service Costing	6	C
Standard Costing	10	A
Marginal Costing	8	B
Budget and Budgetary Control	10	A

### Past Trend

No.	Chapter Name	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24	Sep-24
1	Introduction	5	-	10	10	-	5	5	5	5
2	Material Cost	10	10	5	10	10	15	10	5	16
3	Employee Cost & Direct Exp.	10	10	10	10	6	10	10	14	10
4	Overheads: Absorption Costing	10	5	10	10	-	10	10	-	7

5	Activity based costing	10	15	10	10	19	10	15	8	8
6	Cost sheet	10	10	10	10	10	10	10	-	8
7	Cost Accounting System	-	10	5	5	10	5	4	12	5
8	Unit and Batch costing	-	-	-	-	-	-	-	4	5
9	Job costing	-	5	10	5	10	10	10	-	4
10	Process and Operation Costing	5	10	5	10	10	15	5	8	12
11	Joint Product & By Product	10	5	10	5	15	5	5	5	4
12	Service costing	15	10	10	5	10	5	10	6	5
13	Standard Costing	10	10	10	15	10	10	10	6	9
14	Marginal Costing	15	15	10	10	10	5	11	11	9
15	Budget and Budgetary Control	15	10	10	10	5	10	10	4	11

### Trend Analysis

#### 1. Material Costing and Marginal Costing:

- Regular contributors with a numerical focus on EOQ, variance analysis, and break-even points.

#### 2. Activity-Based Costing (ABC):

- Highly scoring, emphasizing calculation of activity rates and cost driver analysis.

#### 3. Process and Operation Costing:

- Repeated appearance, often with questions on joint and by-product costing.

### Student Expectations

- Strong problem-solving skills and clear concepts for cost analysis and allocation.
- Knowledge of new costing methods like ABC.

### Preparation Strategy

- Use visual aids (charts and tables) for overhead distribution and variance calculations.
- Dedicate weekly sessions to marginal costing scenarios.
- Practice RTPs and mock tests to improve speed and accuracy.

## Exam Tips

- Label calculations clearly for process costing questions.
  - Write structured theoretical answers for concepts like ABC.
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## AUDITING & ETHICS

Chapter Name	Weighted Marks	Category
Nature, Objective and Scope of Audit (SA 200)	6	C
Audit Strategy, Audit Planning & Audit Programme (SA 300)	8	B
Risk Assessment and Internal Control (SA 315, 320, 330)	10	A
Audit Evidence (SA 500, 501, 505, 510, 520, 530, 550, 610)	10	A
Audit of items of Financial Statements	6	C
Audit Documentation (SA 230, SCQ 1 )	8	B
Completion and Review (SA 260, 265, 450, 560, 570, 580)	12	A
Audit Report (SA 299,600,700,701,705,706,710)	14	A
Special Features of Audit of different types of entities	8	B
Audit of Banks	8	B
Ethics and terms of Audit Engagement (SA 210, 220, SQC 1)	14	A

### Past Trend

N o.	Chapter Name	Achieving Excellence Together								
		Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24	Sep-24
1	Nature, Obj. & Scope of Audit	4	6	4	4	6	-	8	7	5
2	Ethics & Terms of Audit engagement	-	-	-	-	-	-	-	3	11
3	Audit Strat., Audit Plann. & Audit Progr.	-	-	4	2	-	2	-	8	13
4	Risk Assess. & Internal Control	23	17	19	23	24	28	2 1	10	14
5	Audit Evidence	13	17	11	10	9	10	9	22	13
6	Audit Documentation	-	-	-	-	-	-	-	3	6
7	Completion and Review	-	-	-	-	-	-	-	3	14
8	Audit of Items of financial	15	9	13	10	6	12	1	18	15



	Statements							3		
9	Audit Report	6	5	6	6	6	5	9	6	12
10	Audit of Diff. Types of Entities	8	17	10	6	4	13	1 4	4	8
11	Audit of Banks	4	7	4	8	4	3	-	4	7

## Trend Analysis

### 1. Risk Assessment and Internal Control:

- Detailed questions on identifying and mitigating risks.

### 2. Audit Evidence and Reporting:

- Focuses on practical auditing scenarios and formulating opinions.

### 3. Ethics and Professional Conduct:

- Theoretical but significant, with case-based application testing student understanding.

## Student Expectations

- Ability to frame answers in audit-specific terminology.
- Memorization of standard formats for audit reporting.

## Preparation Strategy

- Prepare quick notes on SA (Standards on Auditing) numbers and their applications.
- Practice structured answers for "Types of Audit Reports" questions.
- Solve ICAI case studies on ethics and risk assessment.

## Exam Tips

- Start with theory questions to ensure enough time for drafting long numerical answers.
- Include keywords from SA in answers to demonstrate conceptual clarity.

## FINANCIAL MANAGEMENT & STRATEGIC MANAGEMENT

Chapter Name	Weighted Marks	Category
Scope and Objectives of Financial Management	4	C
Types of Financing	4	C
Financial Analysis and Planning - Ratio Analysis	6	C
Cost of Capital	6	C
Financing Decisions - Capital Structure	8	B
Financing Decisions - Leverages	8	B
Investment Decisions	10	A
Dividend Decisions	6	C
Management of Working Capital	10	A
Introduction to Strategic Management	6	B
Strategic Analysis : External Environment	14	A
Strategic Analysis : Internal Environment	10	A
Strategic Choices	12	A
Strategic Implementation and Evaluation	10	A

### Past Trend

No.	Chapter Name	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24	Sep-24
	<b>Financial Management-</b>									
1	Scope & Obj. of Fin. Manag.	4	2	2	2	-	-	4	4	2
2	Types of financing	2	4	4	2	4	8	8	6	6
3	Ratio Analysis	5	10	10	5	5	10	5	5	6
4	Cost of Capital	10	10	5	10	11	10	20	6	10
5	Capital Structure	10	5	10	10	8	10	-	4	7

6	Leverage	10	10	10	10	10	5	5	5	7
7	Investment Decisions	17	17	16	19	25	15	15	9	10
8	Dividend Decisions	5	5	5	4	-	5	10	3	4
9	Management of W.C.	9	9	10	10	9	9	5	5	10
<b>Strategic Management-</b>										
10	Introduction to SM	10	5	5	5	10	5	10	10	9
11	Strategic Analysis: External Env.	10	10	10	10	15	10	5	10	16
12	Strategic Analysis: Internal Env.	5	5	10	10	5	5	-	10	10
13	Strategic Choices	5	5	10	10	5	5	15	10	14
14	Strategy Implem. & Evaluation	15	20	10	15	10	20	5	10	18

### Trend Analysis

1. **Investment and Dividend Decisions:**
  - Regular questions on NPV, IRR, and dividend theories.
2. **Strategic Analysis and Implementation:**
  - Concept-heavy, often involving case-based questions.
3. **Working Capital Management:**
  - Tests calculation of operating cycle, cash flow needs, and inventory turnover ratios.

### Student Expectations

- Numerical accuracy in FM and conceptual understanding in SM.
- Ability to connect strategic theories with business scenarios.

### Preparation Strategy

- Prepare formula sheets for quick reference during numerical practice.
- Study Kaplan and Porter's models in Strategic Management for their application.
- Solve integrated case studies combining FM and SM concepts.

## Exam Tips

- Allocate time per question based on marks distribution.
  - Ensure working notes are clear for numerical problems.
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## General Exam Preparation Tips

### 1. Time Management:

- Allocate 1.8 minutes per mark in practice sessions to improve speed.

### 2. Revision Notes:

- Use sticky notes or highlighters to mark critical areas in materials.

### 3. Mock Tests:

- Analyze performance in mocks and revise weak chapters based on trends.

### 4. Health and Rest:

- Maintain a balanced study schedule to avoid burnout and ensure focus.

