## **ADVANCE ACCOUNTS**

NO.	CHAPTER NAME	WEIGHTED	CATEGORY
		MARKS	
1.	Introduction To AS [standard	2	D
	setting process]		
2.	Framework For FS	2	D
3.	Applicability Of AS	2	D
4.	Presentation & disclosure	14	Α
	based AS-3,17,18,25		
	Presentation & disclosure	8	В
	based AS-1,20,24		
	Asset based AS 2,10,13,16	12	Α
	Asset based AS-19,26,28	6	С
	Liability based AS-15,29	6	С
	Item impacting financial	8-10	В
	statement AS-4,5,11,22		
	Revenue based AS-7,9	4	С
	Consolidated Financial	12-18	Α
	statement AS-21,23,27		
	Others AS-12,14	4-8	В
5.	Financial statement of	8-12	Α
	company		
6.	Buy Back [shares with	8	В
	differential rights deleted]		
7.	Amalgamation & Absorption	8	В
8.	Internal Reconstruction	8	В
9.	Branch Account including	8-10	Α
	foreign branch		

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# **CORPORATE & OTHER LAWS**

NO.	CHAPTER NAME	WEIGHTED MARKS	CATEGORY
1.	Preliminary	2	C
2.	Incorporation	6	В
3.	Prospectus & Allotment	6	С
4.	Share capital & Debentures	10	С
5.	Deposits	8	В
6.	Charge	4	В
7.	Management & Administration	6	В
8.	Dividend	6	Α
9.	Accounts	8	Α
10.	Audit	6	Α
11.	Company incorporated outside India	8	Α
12.	LLP Act including Rules	12	Α
13.	Foreign exchange management Act, 1999	6	Α
14.	General Clause Act	7	Α
15.	Interpretation Of Statue	9	C

CHAPTER NAME	WEIGHTED	FREQUENCY	
	IVIARKS		
Introduction	2	ALTERNATIVELY	С
<b>Residential Status</b>	4	EVERY ATTEMPT	С
Salary Income	4	ALTERNATIVELY	Α
House Property	5	EVERY ATTEMPT	Α
PGBP	8	<b>EVERY ATTEMPT</b>	Α
Capital Gain	6	EVERY ATTEMPT	Α
IFOS	4	EVERY ATTEMPT	Α
Clubbing	6	EVERY ATTEMPT	Α
Aggregation of	4	EVERY ATTEMPT	Α
income Set off and			
carry forward			
<b>Deduction from GTI</b>	5	<b>EVERY ATTEMPT</b>	Α
Advance Tax, TDS,	4	EVERY ATTEMPT	В
TCS			
Return	5	EVERY ATTEMPT	В
Income tax liability	15	EVERY ATTEMPT	Α
computation			
	Introduction Residential Status Salary Income House Property PGBP Capital Gain IFOS Clubbing Aggregation of income Set off and carry forward Deduction from GTI Advance Tax, TDS, TCS Return Income tax liability	MARKSIntroduction2Residential Status4Salary Income4House Property5PGBP8Capital Gain6IFOS4Clubbing6Aggregation of income Set off and carry forward4Deduction from GTI5Advance Tax, TDS, TCS4Return5Income tax liability15	MARKSIntroduction2ALTERNATIVELYResidential Status4EVERY ATTEMPTSalary Income4ALTERNATIVELYHouse Property5EVERY ATTEMPTPGBP8EVERY ATTEMPTCapital Gain6EVERY ATTEMPTIFOS4EVERY ATTEMPTClubbing6EVERY ATTEMPTAggregation of income Set off and carry forward4EVERY ATTEMPTDeduction from GTI5EVERY ATTEMPTAdvance Tax, TDS, TCS4EVERY ATTEMPTIncome tax liability15EVERY ATTEMPT

## **INCOME TAX**

СН	Chapter Name	WEIGHTED MARKS	FREQUENCY	
1.	Basic			С
2.	Supply	2	RARELY	С
3.	Charge	6	EVERY ATTEMPT	Α
4.	Place of supply	5		Α
5.	Exemption	5	ALTERNATIVELY	Α
6.	Time of Supply	2	RARELY	С
7.	Value of supply	8	<b>EVERY ATTEMPT</b>	Α
8.	ITC	14	<b>EVERY ATTEMPT</b>	Α
9.	Registration	5	<b>EVERY ATTEMPT</b>	В
10.	Invoice	5	EVERY ATTEMPT	В
11.	Accounts &	3		С
	Records			
12.	E-way bill	3	ALTERNATIVELY	В
13.	Payment of Tax	3		C
14.	TDS TCS	4		Α
15.	Return	4	EVERY ATTEMPT	В

### **GST**

5

СН	CHAPTER NAME	WEIGHTED MARKS	CATEGORY
1.	Introduction	10	В
2.	Material	10	Α
3.	Labour	10	Α
4.	Overheads	10	С
5.	Activity Based Costing	10	Α
6.	Cost Sheet	10	Α
7.	Cost Accounting System	5	В
8.	Unit & Batch	5	C
9.	Process Costing		Α
10.	Joint Product & By Product	5	В
11.	Service Costing	10	В
12.	Standard Costing	10	С
13.	Marginal Costing	10-15	Α
14.	Budget & Budgetary Control	10-15	Α

### COSTING

AUDIT				
СН	CHAPTER NAME	WEIGHTED	CATEGORY	
		MARKS		
1.	Nature, Objective and Scope of Audit	6	Α	
2.	Audit Strategy, Audit Planning and Audit Programme	12	Α	
3.	Risk Assessment and Internal Control	10	A	
4.	Audit Evidence	14	Α	
5.	Audit of Items of Financial Statements	20	C	
6.	Audit Documentation	4	Α	
7.	Completion and Review	12	Α	
8.	Audit Report	12	В	
9.	Special Features of Audit of Different Type of Entities	12	C	
10.	Audit of Banks	8	В	
11.	Ethics and Terms of Audit Engagements	10	A	

### AUDIT

### ALL CHAPTERS OF AUDIT ARE ASKED IN EVERY ATTEMPT

## FINANCIAL MANAGEMENT

СН	Chapter Name	WEIGHTED MARKS	FREQUENCY	
1.	Scope & objectives of FM (Theory)	3	EVERY ATTEMPT	С
2.	Sources / Types of Finance (Theory)	3	EVERY ATTEMPT	C
3.	Ratio Analysis	5	EVERY ATTEMPT	Α
4.	Cost of Capital	5-10	<b>EVERY ATTEMPT</b>	Α
5.	Capital Structure	10	<b>EVERY ATTEMPT</b>	Α
6.	Risk & Leverages	10	<b>EVERY ATTEMPT</b>	Α
7.	Investment Decisions - Capital Budgeting	10	EVERY ATTEMPT	В
9.	Dividend Policy	5	<b>EVERY ATTEMPT</b>	Α
10.	Working Capital Management	10	EVERY ATTEMPT	
	Introduction to working capital		ALTERNATIVELY	
	Treasury & cash management		ALTERNATIVELY	
	Management of inventory		Rarely	
	Management of Receivables		ALTERNATIVELY	
	Management of payables		Rarely	
	Financing of working capital		Rarely	

## **STRATEGIC MANAGEMENT**

СН	Chapter Name	WEIGHTED MARKS	CATEGORY
1.	Introduction to Strategic Management	13	В
2.	Strategic Analysis: External Environment	13	Α
3.	Strategic Analysis: Internal Environment	13	A
4.	Strategic Choices	13	Α
5.	Strategy Implementation and Evaluation	13	C