

**ADVANCE ACCOUNTS**

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

**CORPORATE & OTHER LAWS**

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

**INCOME TAX**

NO.	CHAPTER NAME	WEIGHTED MARKS	FREQUENCY	
1.	Introduction	2	ALTERNATIVELY	C
2.	Residential Status	4	EVERY ATTEMPT	C
3.	Salary Income	4	ALTERNATIVELY	A
4.	House Property	5	EVERY ATTEMPT	A
5.	PGBP	8	EVERY ATTEMPT	A
6.	Capital Gain	6	EVERY ATTEMPT	A
7.	IFOS	4	EVERY ATTEMPT	A
8.	Clubbing	6	EVERY ATTEMPT	A
9.	Aggregation of income Set off and carry forward	4	EVERY ATTEMPT	A
10.	Deduction from GTI	5	EVERY ATTEMPT	A
11.	Advance Tax, TDS, TCS	4	EVERY ATTEMPT	B
12.	Return	5	EVERY ATTEMPT	B
13.	Income tax liability computation	15	EVERY ATTEMPT	A

**GST**

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

## **COSTING**

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

## **AUDIT**

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

ALL CHAPTERS OF AUDIT ARE ASKED IN EVERY ATTEMPT

## FINANCIAL MANAGEMENT

CH	Chapter Name	WEIGHTED MARKS	FREQUENCY	
1.	Scope & objectives of FM (Theory)	3	EVERY ATTEMPT	C
2.	Sources / Types of Finance (Theory)	3	EVERY ATTEMPT	C
3.	Ratio Analysis	5	EVERY ATTEMPT	A
4.	Cost of Capital	5-10	EVERY ATTEMPT	A
5.	Capital Structure	10	EVERY ATTEMPT	A
6.	Risk & Leverages	10	EVERY ATTEMPT	A
7.	Investment Decisions - Capital Budgeting	10	EVERY ATTEMPT	B
9.	Dividend Policy	5	EVERY ATTEMPT	A
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**

<b>CH</b>	<b>Chapter Name</b>	<b>WEIGHTED MARKS</b>	<b>CATEGORY</b>
<b>1.</b>	<b>Introduction to Strategic Management</b>	<b>13</b>	<b>B</b>
<b>2.</b>	<b>Strategic Analysis: External Environment</b>	<b>13</b>	<b>A</b>
<b>3.</b>	<b>Strategic Analysis: Internal Environment</b>	<b>13</b>	<b>A</b>
<b>4.</b>	<b>Strategic Choices</b>	<b>13</b>	<b>A</b>
<b>5.</b>	<b>Strategy Implementation and Evaluation</b>	<b>13</b>	<b>C</b>

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