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	Α
	Presentation & disclosure based AS-1,20,24	8	В
	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 statement AS-4,5,11,22	8-10	В
	Revenue based AS-7,9	4	С
	Consolidated Financial statement AS-21,23,27	12-18	Α
	Others AS-12,14	4-8	В
5.	Financial statement of company	8-12	Α
6.	Buy Back [shares with differential rights deleted]	8	В
7.	Amalgamation & Absorption	8	В
8.	Internal Reconstruction	8	В
9.	Branch Account including foreign branch	8-10	Α

CORPORATE & OTHER LAWS

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

INCOME TAX

NIO	CHARTER NAME	WEIGHTED	EDECLIENCY	
NO.	CHAPTER NAME	WEIGHTED	FREQUENCY	
		MARKS		
1.	Introduction	2	ALTERNATIVELY	С
2.	Residential Status	4	EVERY ATTEMPT	С
3.	Salary Income	4	ALTERNATIVELY	Α
4.	House Property	5	EVERY ATTEMPT	Α
5.	PGBP	8	EVERY ATTEMPT	Α
6.	Capital Gain	6	EVERY ATTEMPT	Α
7.	IFOS	4	EVERY ATTEMPT	Α
8.	Clubbing	6	EVERY ATTEMPT	Α
9.	Aggregation of	4	EVERY ATTEMPT	Α
	income Set off and		No.	
	carry forward	MA		
10.	Deduction from GTI	5	EVERY ATTEMPT	Α
11.	Advance Tax, TDS,	4	EVERY ATTEMPT	В
	TCS	F1 1834	-	
12.	Return	5 0 M	EVERY ATTEMPT	В
13.	Income tax liability	15	EVERY ATTEMPT	Α
	computation			

STUDIES

GST

СН	Chapter Name	WEIGHTED MARKS	FREQUENCY	
1.	Basic	IVIAIRIS		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	EVERY ATTEMPT	Α
8.	ITC	14	EVERY ATTEMPT	Α
9.	Registration	5	EVERY ATTEMPT	В
10.	Invoice	5	EVERY ATTEMPT	В
11.	Accounts &	3		С
	Records	136 165		
12.	E-way bill	3	ALTERNATIVELY	В
13.	Payment of Tax	3		С
14.	TDS TCS	444	400	Α
15.	Return	4	EVERY ATTEMPT	В



COSTING

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	10	Α	
	Costing			
6.	Cost Sheet	10	A	
7.	Cost Accounting	5	В	
	System			
8.	Unit & Batch	5	С	
9.	Process Costing	LIVIA	Α	
10.	Joint Product & By	5	В	
	Product			
11.	Service Costing	10	В	
12.	Standard Costing	10 + O F O	C	
13.	Marginal Costing	10-15	A	
14.	Budget &	10-15	Α	
	Budgetary Control	TDIDO		
SIUDIES				

AUDIT

СН	CHAPTER NAME	WEIGHTED	CATEGORY
		MARKS	5 7.11 2.3 0.11
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	Α
5.	Audit of Items of Financial Statements	20	С
6.	Audit Documentation	4 rtoro	A
7.	Completion and Review	12	A
8.	Audit Report	12	В
9.	Special Features of Audit of Different Type of Entities	12DIES	С
10.	Audit of Banks	8	В
11.	Ethics and Terms of Audit Engagements	10	A

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	С
3.	Ratio Analysis	5	EVERY ATTEMPT	Α
4.	Cost of Capital	5-10	EVERY ATTEMPT	Α
5.	Capital Structure	10	EVERY ATTEMPT	Α
6.	Risk & Leverages	10	EVERY ATTEMPT	Α
7.	Investment Decisions - Capital Budgeting	10 5	EVERY ATTEMPT	В
9.	Dividend Policy	5	EVERY ATTEMPT	Α
10.	Working Capital Management	10	EVERY ATTEMPT	
	Introduction to working capital	rtei	ALTERNATIVELY	
	Treasury & cash management		ALTERNATIVELY	
	Management of inventory	JDH	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	A
3.	Strategic Analysis: Internal Environment		A
4.	Strategic Choices	13	Α
5.	Strategy Implementation and Evaluation	13	С

