

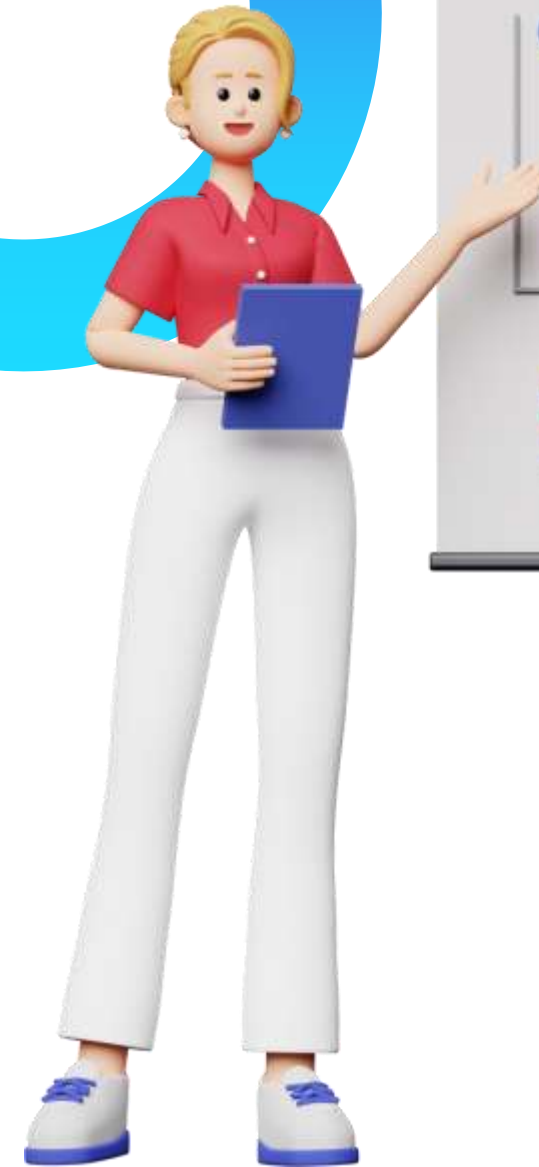


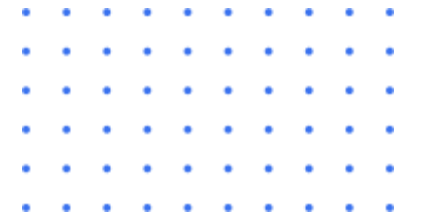
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C L A S S E S
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**Clear CA Inter Jan'25 with
Game Changing Strategy**

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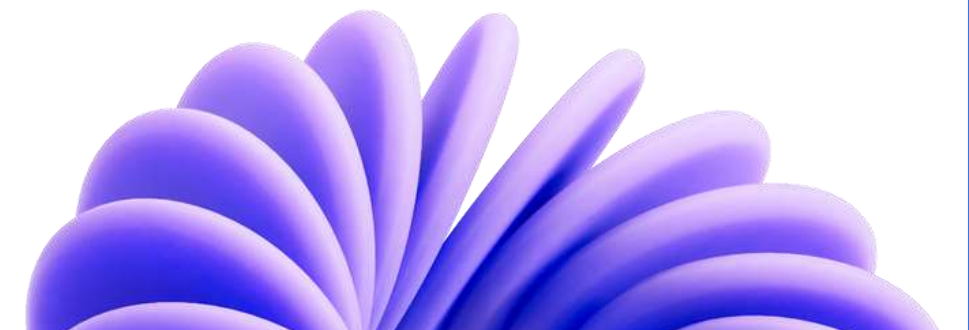




Disclaimer

The ABC Analysis of all papers is solely based on yester years' Question papers (Old Syllabus). It should only be used as an indicative guide (For New Syllabus). This analysis may or may not hold good for future exams.

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How to clear CA Inter Jan'25

Part I : What to Study? + ABC Analysis

Part II : When to Study? + Test Series Plan & Time Management

Part III : How to Study?

Part IV : Positive Mental Attitude

What to Study



JKSC Study Materials

ICAI Module

ICAI Mock Test Papers
(MTP)

ICAI Revisionary Test
Papers (RTP)

ICAI Past Exam Papers

ABC Analysis

of all papers

Note:

1.Exam Format – 30% MCQ, 70% Descriptive



Paper 1

+

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CLASSES

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Accounting



Prep Strategy ⁺

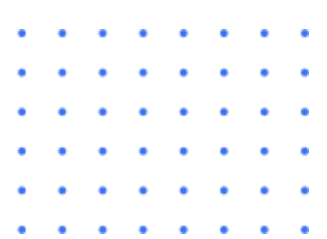
- Solve all practical questions without seeing the solution and thinking from concept point of view.
- The students are advised to practice as many questions as possible in writing.(i.e. one-two questions of each concept type)
- Solve as many questions as possible from ICAI Module for extra practice.
- For Accounting Standards, solve all practical questions from JKSC notes + ICAI Module. Study theory from JKSC notes.
- Solve all MCQ's from JKSC MCQ Book and ICAI Module.





Part 1 : Accounting Standards +

Grade	Chapter	May 24	Expected weightage for Jan 25
A	AS 2 - Valuation of inventory	7	30-35 marks
	AS 7 - Construction contract*	7	
	AS 10 - Property, plant & equipment*	-	
	AS 11 - Accounting for effects for changes in foreign exchange rates	-	
	AS 15 - Employee benefits*	-	
	AS 16 - Borrowing cost	7	
	AS 19 - Leases* OR AS 20 - Earnings per share	4	
	AS 22 - Accounting for taxes on income	-	
	As 28 - Impairment of assets*	-	
		25	





Part 1 : Accounting Standards⁺

Grade	Chapter	May 24	Expected weightage for Jan 25
B	AS 4 - Contingencies & events occurring after balance sheet date	-	15-20 marks
	AS 9 - Revenue recognition	-	
	AS 12 - Accounting for government grants	-	
	AS 13 - Accounting for investment	-	
	AS 17 - Segment reporting*	-	
	AS 25 - Interim financial reporting*	-	
	AS 26 - Intangible assets	-	
	AS 29 - Provisions, contingent liabilities and contingent assets	-	
C	AS 1 - Disclosure of accounting policies	-	5-10 marks
	AS 5 - Net profit or loss for the period, prior period items and changes in accounting policy	-	
	AS 18 - Related party disclosures	-	
	AS 24 - Discontinuing operations	-	



Part 1 : Accounting Standards ⁺

Note:

1. Each question can be asked for 5 to 12 Marks Approx.
2. Each MCQ will be of either 1 or 2 Marks
3. AS marked with * will require extra practice due to new type of question added in the module
4. AS 14 (Amalgamation), AS 21 (Holding Co), AS 23 (Associates) & AS 27 (Joint Ventures) are already considered in part 2 analysis. Therefore, they are not considered in Accounting Standards for ABC Analysis.



Part 2 – Accounting (Other Chapters) +



Grade	Chapter	May 18	Nov 18	May 19	Nov 19	Nov 20		July 21	Nov (Dec) 21	May 22	Nov 22	May 23	Nov 23	May 24
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)							
A	Branch Accounts	10	-	8	15	10	5	10	10	10	10	5	10	6
	Accounting for Investments	10	10	-	10	10	10	20	10	5	10	10	10	-
	Buy Back of Equity Shares (Including Redemption and Preference Shares)	10	5	10	-	12	12	-	20	10	5	-	5	-
	Company Final Accounts	5	-	-	15	5	5	20	5	5	25	10	20	4
	Consolidated Financial Statement, Joint Venture and Associates	20	10	10	15	15	20	20	15	15	15	30	15	14
	Amalgamation, Absorption & External Reconstruction	20	5	15	-	15	20	10	15	20	5	20	5	14
	Cash Flow Statement	5	-	10	5	5	10	5	5	5	5	10	-	7
	Internal Reconstruction	-	10	-	15	-	-	5	-	-	20	5	20	14
Total	80	40	53	75	72	82	90	80	70	95	90	85	59	

Note: Redemption and Preference Shares Chapter is Removed in New Syllabus

Paper 2

+

CORPORATE &

OTHER LAWS

(Company Law & LLP – 70 Marks, Other Laws – 30 Marks)



Prep Strategy⁺

- Theory Questions: Answer in point form.
- Practical Questions: Answer in 3 paragraphs.
- Write legal terms, Latin terms and relevant case laws wherever required.
- Writing practice of answers is a must to score your best marks in this subject.
- Solve all MCQ's from JKSC MCQ Book and ICAI Module.



Part 1 - Corporate Law (70 marks) +



Grade	Chapter	May 18	Nov 18	May 19	Nov 19	Nov 20		July 21	Nov (Dec) 21	May 22	Nov 22	May 23	Nov 23	May 24	
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)								
A	Preliminary and Incorporation of company and matters incidental thereto	6	16	9	9	18	5	10	5	17	16	5	10	-	
	Share capital and Debentures	13	6	5	10	3	10	3	7	3	6	11	5	10	
	Management and Administration	19	10	16	4	4	8	9	15	7	4	4	8	13	
	Declaration and payment of dividend	6	10	7	5	8	5	3	2	2	6	6	-	5	
	Accounts of Companies	10	7	7	8	6	6	12	6	7	5	9	12	10	
	Limited Liabilities Partnership Act, 2008														10
	Total		54	49	44	36	39	34	37	35	36	37	35	35	48

Part 1 - Corporate Law (70 marks) +



Grade	Chapter	May 18	Nov 18	May 19	Nov 19	Nov 20		July 21	Nov (Dec) 21	May 22	Nov 22	May 23	Nov 23	May 24	
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)								
B	Prospectus and Allotment of Securities	6	17	6	4	2	10	8	8	5	5	5	5	7	
	Acceptance of Deposits by companies	6	6	2	6	6	7	4	5	2	4	5	4	2	
	Registration of Charges	6	6	2	5	4	3	-	-	4	5	5	5	-	
	Audit and Auditors	6	6	3	6	6	3	8	9	5	6	7	6	8	
	Companies Incorporated outside India														-
	Total		24	35	13	21	18	23	20	22	16	20	22	20	17



Part 2 - Other Laws (30 marks)

Grade	Chapter	May 18	Nov 18	May 19	Nov 19	Nov 20	July 21	Nov (Dec) 21	May 22	Nov 22	May 23	Nov 23	May 24
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)						
A	The General Clauses Act	10	10	5	7	8	7	7	7	7	7	4	8
	Interpretation of statutes	10	10	6	6	6	6	6	6	6	6	10	8
	The Foreign Exchange Management Act, 1999												8
	Total	20	20	11	13	14	13	13	13	13	13	13	14



Paper 3

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TAXATION
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(Income Tax Law – 50 Marks,
Goods & Service Tax – 50 Marks)



Prep Strategy⁺

Part 1 - INCOME TAX LAWS

- First study notes given by JKSC in lectures completely along with solved illustrations of module.
- After that go through all exercise questions of ICAI, JKSC classwork questions & Homework questions.
- Study Recapitulate of each topic from study material.
- Make separate section list and list of some important points which you may forget easily.





Part 1 : Income Tax Law

Grade	Chapter	Expected weightage for Jan 25
A	Profit and Gains from Business and Profession	30-35 marks
	Capital Gains	
	Income from Salary	
	Tax Deducted at Source (TDS)	
	Total Income (Including AMT and Section 115BAC)	
B	Residential status and scope of income	15-20 marks
	Income from Other Sources	
	Income from House Property	
	Deductions from Gross Total Income	
	Setoff and carry forward	

Part 1 : Income Tax Law



Grade	Chapter	Expected weightage for Jan 25
C	Agricultural Income and exemptions	5-10 marks
	Clubbing Provisions	
	Tax Collected at Source (TCS)	
	Advance tax	
	Assessment procedure	

Prep Strategy⁺

Part 2 - GOOD AND SERVICE TAX

(I) Question wise weightage:

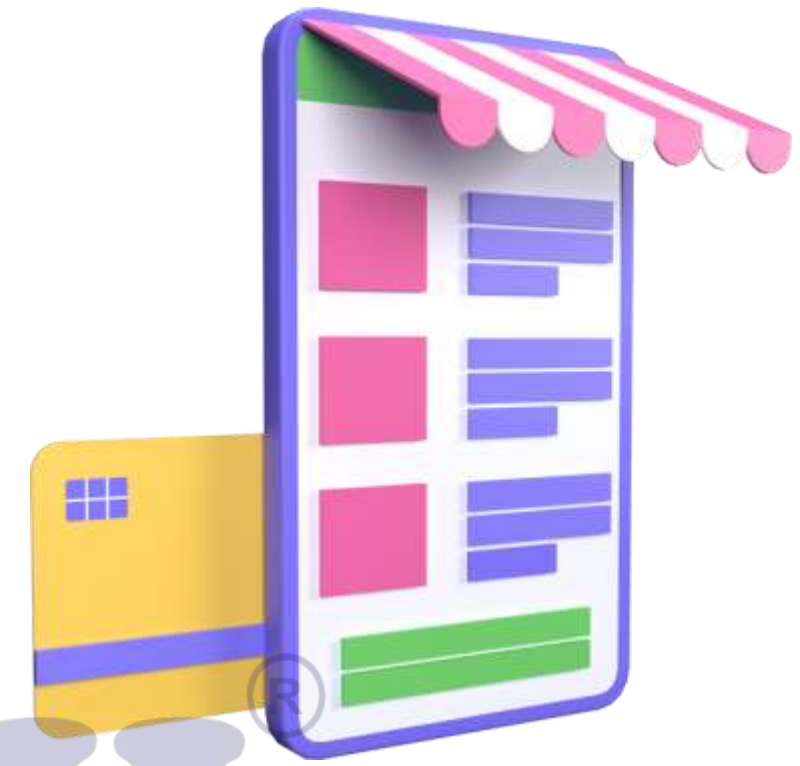
- MCQs - 15 Marks approx.
- Practical Questions - 18 Marks approx.
- Case Study - 5 Marks approx.
- Theory - 12 Marks approx.

(II) Topic wise weightage:

- Time & Value of Supply: 4 - 8 Marks (approx.)
- Input Tax Credit: 5 - 8 Marks (approx.)
- Balance 8 Topics: 3 - 4 Marks each (approx.)



Part 2 : Good and Service Tax



Grade	Chapter	May 24
A	Computation of Tax Payable	10
	Exemption	5
	Input Tax Credit	5
	Place of Supply	5
	Payment of Tax	5
	TDS/TCS	5
	Value of Supply/Supply under GST	5/5
	Invoice chapter	5
Total		45

Paper 4 +

COST & MANAGEMENT[®] ACCOUNTING

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(100 Marks)





Paper 4 - Cost & Management Accounting (100 marks)

Grade	Chapter	May 18	Nov 18	May 19	Nov 19	Nov 20		July 21	Nov (Dec) 21	May 22	Nov 22	May 23	Nov 23	May 24
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)							
A	Cost Sheet & Basic Concept	22.5	15	15	15	20	20	15	20	15	15	15	15	10
	Standard Costing	5	5	10	10	10	10	10	10	10	10	10	10	4
	Marginal Costing	15	10	10	15	10	15	10	10	10	15	10	10	4
	Material and Batch Costing	17.5	15	10	10	10	10	15	10	10	15	5	5	9
	Employee Cost & Direct Expenses	15	5	5	10	10	10	10	10	10	6	10	10	6
	Overheads / Absorption	3	10	5	15	10	20	5	10	-	10	10	10	10
	Budgetary Control	5	10	10	5	10	5	10	10	10	5	20	20	11
	Process Costing	10	5	10	10	10	5	10	5	25	10	5	5	8
	Activity Based Costing	7	15	10	10	10	10	10	10	10	9	10	10	8
	Total		100	90	85	100	100	105	95	95	100	95	95	95



Paper 5

+

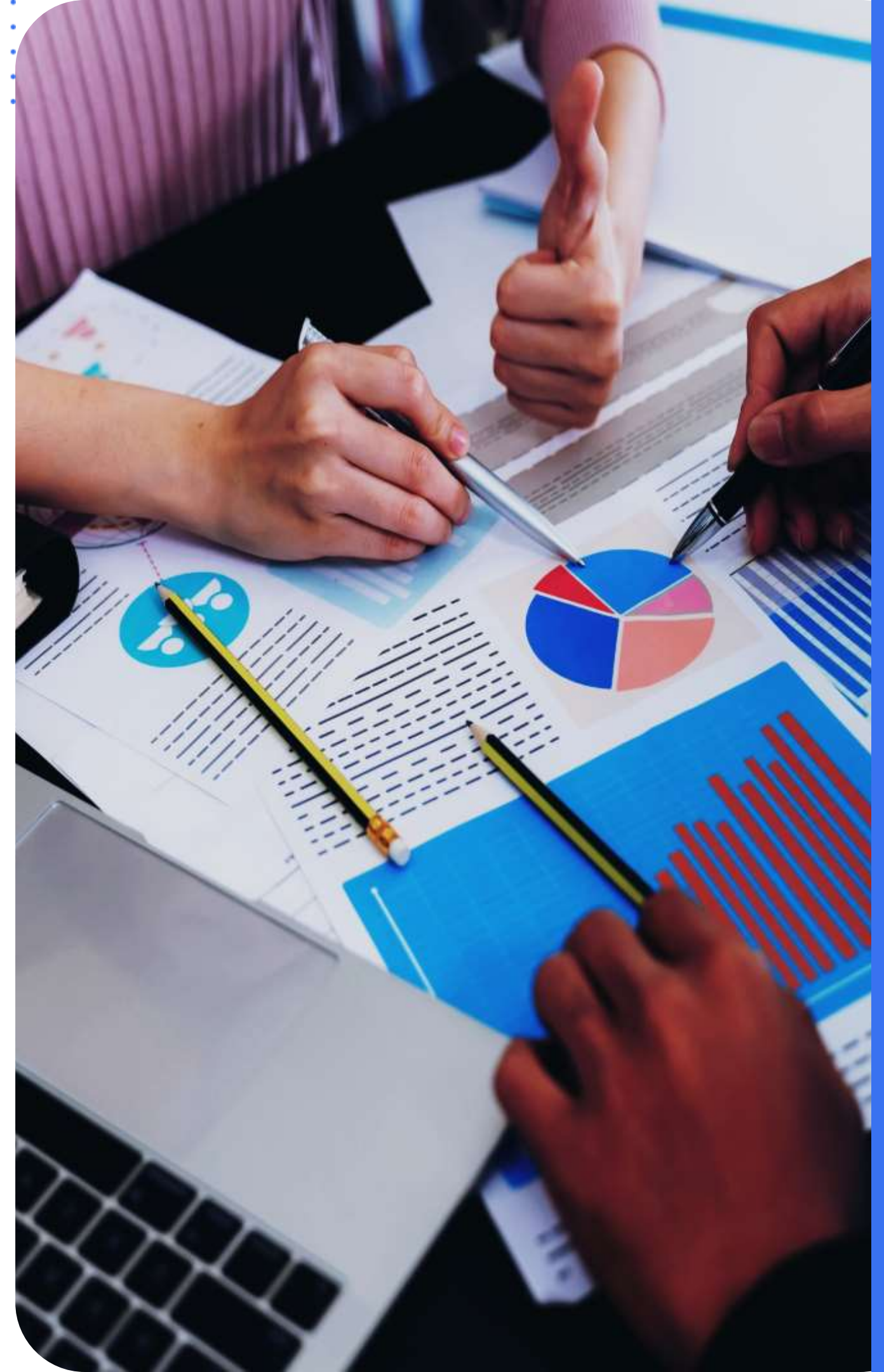
AUDITING

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ETHICS

(100 Marks)



Prep Strategy⁺

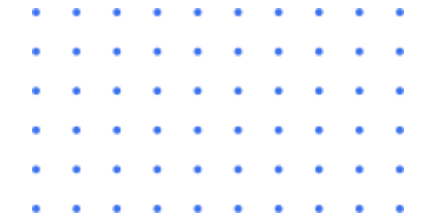
- **Objective Type**

Target a minimum of 35 marks out of the 44 from the objective section (30 marks MCQs + 14 marks correct / incorrect)

- **Descriptive Type**

From the rest 56 marks, aim to score around 50% i.e. 28 marks approx., to take the total to 63 marks easily.





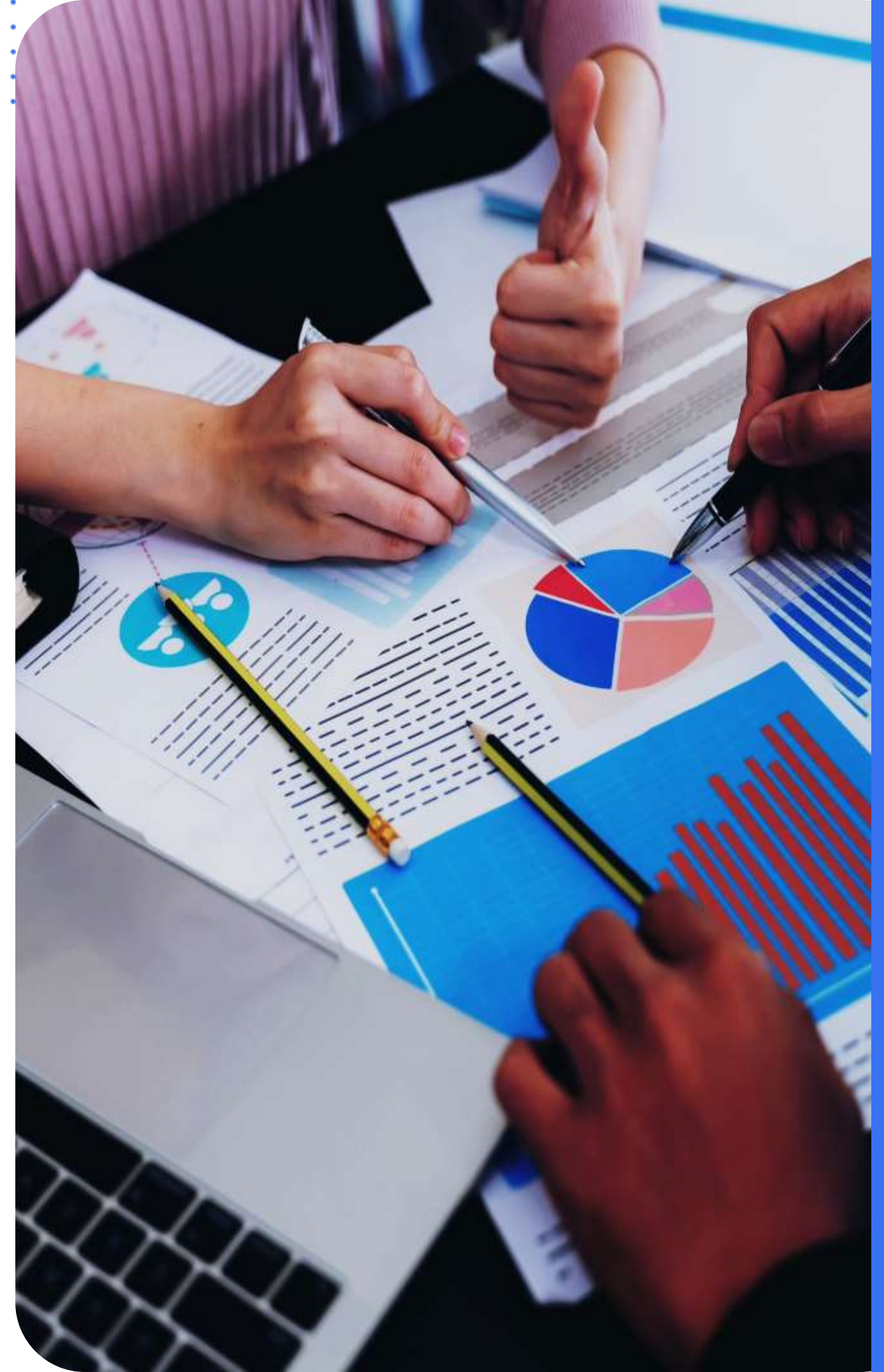
Paper 5 - Auditing & Ethics

Grade	Chapter	May 24	Expected Marks Jan 25
A	Audit Evidence	18 marks	60-65
	Audit Report	12 marks	
	Audit Strategy, Audit Planning and program	11 marks	
	Audit of Items of Financial Statements and Audit documentation	11 marks	
	Special Features of Audit of Different Type of Entities and Audit of Banks	11 marks	
B	Completion and Review	7 marks	10-15
	Risk Assessment and Internal Control	7 marks	
C	Nature, Objective and scope of audit	4 marks	5-10
	Ethics and terms of audit engagement	3 marks	
Total		84	

PAPER 6A⁺

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(50 Marks)



Prep Strategy⁺

- Solve all practical questions without seeing the solution and thinking from concept point of view.
- The students are advised to practice as many questions as possible in writing. (i.e. one-two questions of each concept type)
- Study theory questions and answers from JKSC notes.
- Solve as many questions as possible from ICAI Module for extra practice.
- Solve all MCQ's from JKSC MCQ Book and ICAI Module.





Paper 6A - Financial Management (50 marks)

Grade	Chapter	May 18	Nov 18	May 19	Nov 19	Nov 20		July 21	Nov (Dec) 21	May 22	Nov 22	May 23	Nov 23	May 24
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)							
A	Cost of capital & Capital structure	10	15	15	14	17	22	5	15	20	15	20	20	10
	Leverages	5	10	10	10	10	10	10	10	10	10	5	5	5
	Capital Budgeting	-	10	15	13	5	12	10	10	14	20	10	10	7
	Ratio Analysis	5	5	5	5	5	5	10	10	5	5	10	10	5
	Total	20	40	45	42	37	49	35	45	49	50	45	45	27



Paper 6A - Financial Management (50 marks)

Grade	Chapter	May 18	Nov 18	May 19	Nov 19	Nov 20		July 21	Nov (Dec) 21	May 22	Nov 22	May 23	Nov 23	May 24
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)							
B	Working Capital Management	10	-	10	-	10	5	10	-	5	-	4	5	-
	Dividend Policy	-	5	5	5	5	5	5	5	4	-	5	10	3
	Types of Financing	6	4	8	14	-	-	0	4	2	-	4	6	-
	Total	16	9	23	19	15	10	15	9	11	0	13	21	3
C	Cash Budget	-	-	-	10	-	4	0	5	-	5	-	-	-
	Receivable Management	-	10	-	-	-	-	5	5	-	-	5	-	5
	General Theory	-	-	-	-	8	4	0	-	-	12	2	4	10
	Management of Inventory	-	-	-	-	-	-	0	-	5	-	-	-	-
	Total	0	10	0	10	8	8	5	10	5	17	7	4	15

PAPER 6B⁺

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(50 Marks)



Paper 6B - Strategic Management (50 marks*)

Grade	Chapter	May 24
A	Strategic Choices	15 marks
	Strategic Analysis and External environment	10 marks
	Strategy Implementation and Evaluation	10 marks
	Introduction to Strategic Management	10 marks
	Strategic Analysis and Internal environment	5 marks
	Total	50



*Out of 50 Marks

15 Marks - MCQs

35 Marks - Question and Answers (Question and Answer will be asked for 45 Marks, of which 10 Marks will be optional).

+

REVISION & TEST SCHEDULE



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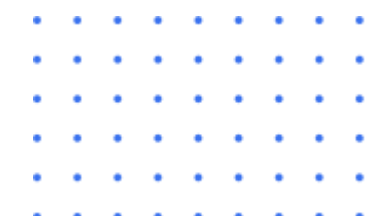


Subject	Date	Marks	Syllabus
Advanced Accounts	01.09.2024		AS 1, 2, 3, 5, 7, 12, Framework Chapter
	02.09.2024		AS 9, 10, 13, 16, 26, 28
	03.09.2024	100	Test
	04.09.2024		AS 4, 29, 19, 20, 22, 15
	05.09.2024		AS 11, 18, 25, 17, 24
	06.09.2024 - 7.09.2024		Ganesh Chaturthi Holiday
	08.09.2024	100	Test
	09.09.2024		Company Final Accounts, Internal Reconstruction, Buy Back of Shares
	10.09.2024	50	Test
	11.09.2024		Investment Accounts



Note – Regular batch students to appear for these exams based on batch progression





Subject	Date	Marks	Syllabus
Advanced Accounts	12.09.2024		Branch Accounts
	13.09.2024	50	Test
	14.09.2024		Amalgamation, Absorption & External Reconstruction
	15.09.2024		Consolidated Financial Statement, Associates and Joint venture
	16.09.2024	50	Test
	17.09.2024		Ananta Chaturdashi Holiday
Law	18.09.2024		The LLP Act 2008
	19.09.2024		The General Clauses Act, 1897, Interpretation of Statutes, The Foreign Exchange Management Act, 1999
	20.09.2024	100	Test



Note – Regular batch students to appear for these exams based on batch progression





Subject	Date	Marks	Syllabus
Law	21.09.2024		Preliminary, Incorporation of Company and Matters, Incidental Thereto,
	22.09.2024		Prospectus and Allotment of Securities, Share Capital and Debentures, Acceptance of Deposits by Companies, Registration of Charges
	23.09.2024	100	Test
	24.09.2024		Management & Administration, Declaration and Payment of Dividend, Accounts of Companies,
	25.09.2024		Audit and Auditors, Companies Incorporated Outside India
	26.09.2024	100	Test



Note – Regular batch students to appear for these exams based on batch progression



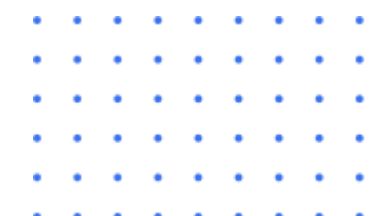


Subject	Date	Marks	Syllabus
Direct Tax	27.09.2024		Introduction, Residence of An Assessee, Income Under The Head Salaries, Income From House Property
	28.09.2024		
	29.09.2024	50	Test
	30.09.2024		Profits & Gains From Business Or Profession, Capital Gains, Income Under The Head Other Sources, Clubbing Of Income,
	01.10.2024		
	02.10.2024		Gandhi Jayanti Holiday
	03.10.2024	50	Test



Note – Regular batch students to appear for these exams based on batch progression





Subject	Date	Marks	Syllabus
Direct Tax	04.10.2024		Agriculture Income, Set Off & Carry Forward Of Losses, Deductions Under Chapter VI – A (Part I), Deductions Under Chapter VI-A (Part – II), Return Of Income,
	05.10.2024		Advanced Tax & Interest, Tax Deduction & Collection At Source, Alternate Minimum Tax,
	06.10.2024	50	Computation Of Total Income, Income Which Do Not Form Part Of Total Income
			Test



Note – Regular batch students to appear for these exams based on batch progression



Subject	Date	Marks	Syllabus
Indirect Tax	07.10.2024		GST In India – An Introduction, Taxable Event Supply, Charges To GST, Place of Supply, Exemptions, Time of Supply, Value of Supply, Input Tax Credit
	08.10.2024		
	09.10.2024	50	Test
	10.10.2024		Registration
	11.10.2024		Tax Invoice, Debit Note And Credit Note, Accounts And Records, E - Way Bill, Payment of Tax, TDS And TCS, Return
	12.10.2024		Dussehra Holiday
	13.10.2024	50	Test



Note – Regular batch students to appear for these exams based on batch progression



Subject	Date	Marks	Syllabus
Advanced Accounts	16.10.2024	100	Full Prelim
Law	19.10.2024	100	Full Prelim
DT+IDT	22.10.2024	100	Full Prelim

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Note – Regular batch students to appear for these exams based on batch progression



Subject	Date	Marks	Syllabus
Costing	23.10.2024		Cost Sheet, Service Costing and Operation Costing, Material Cost, Employee Cost,
	24.10.2024		Budgetary Control Unit And Batch Costing
	25.10.2024	50	Test [®]
	26.10.2024		Absorption Costing & Overheads, Activity Based Costing,
	27.10.2024		Job Costing, Process & Operation Costing, Joint Products & By Products
	28.10.2024 - 03.11.2024		Diwali Holidays
	04.11.2024	50	Test
	04.11.2024		Cost Accounting System, Standard Costing,
	05.11.2024		Marginal Costing, Applications
	06.10.2024	50	Test



Note – Regular batch students to appear for these exams based on batch progression

Subject	Date	Marks	Syllabus
Auditing	07.11.2024		Nature, Objective and Scope of Audit, Audit Evidence, Ethics and Terms of Audit Engagements
	08.11.2024	50	Test
	09.11.2024		Audit Strategy, Audit Planning and Audit Programme, Risk Assessment and Internal Control, Audit Documentation
	10.11.2024	50	Test
	11.11.2024		Audit of Items of Financial Statements, Completion And Review, Audit Report
	12.11.2024	50	Test
	13.11.2024		Special Features of Audit of Different Types of Entities, Audit of Banks
	14.11.2024	50	Test



Note – Regular batch students to appear for these exams based on batch progression



Subject	Date	Marks	Syllabus
Financial Management	15.11.2024		Ratio Analysis, Leverages
	16.11.2024	30	Test
	17.11.2024		Working Capital, Receivable Management, Cash Management
	18.11.2024	30	Test
	19.11.2024		Capital Structure, Cost Of Capital, Capital Structure Theory
	20.11.2024	30	Test
	21.11.2024		Capital Budgeting, Cost Of Capital – II, Dividend Decisions
	22.11.2024	30	Test



Note – Regular batch students to appear for these exams based on batch progression





Subject	Date	Marks	Syllabus
Strategic Management	23.11.2024		Introduction, Strategic Choices
	24.11.2024	30	Test
	25.11.2024		Strategic Analysis: External Environment, Strategic Analysis: Internal Environment
	26.11.2024	30	Test
	27.11.2024		Strategy Implementation & Evaluation
	27.11.2024	30	Test

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Note – Regular batch students to appear for these exams based on batch progression



PRELIM SCHEDULE



Prelim	Date	Subject	Marks
Prelim-1	30.11.2024	FM+SM	100
	03.12.2024	Auditing	100
	06.12.2024	Costing	100
	09.12.2024	DT+IDT [®]	100
	12.12.2024	Law	100
	15.12.2024	Advanced Accounts	100
	17.12.2024	Advanced Accounts	100
Prelim-2	19.12.2024	Law	100
	21.12.2024	DT+IDT	100
	23.12.2024	Costing	100
	25.12.2024	Auditing	100
	27.12.2024	FM+SM	100

THANK YOU

FOR YOUR ATTENTION

