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**PAPER 1 - ADVANCED ACCOUNTING ABC ANALYSIS SEP 24**

- By CA Shubham Aggarwal [AIR 15 (CA Final); AIR 23 (CA Inter) & AIR 44 (CA Foundation)]

**a) Past attempt exam weightage**

Topic	May-18	Nov-18	May-19	Nov-19	Nov-20	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24
Introduction to Accounting Standards	-	5	5	5	-	10	5	15	-	10	5	-	-
Framework for preparation and presentation of Financial Statements	New Chapter in New Syllabus												
Applicability of Accounting Standards	New Chapter in New Syllabus												
<b>Presentation &amp; Disclosure based Accounting Standards</b>													
AS 1: Disclosure of Accounting policies	-	5	-	-	-	-	-	5	-	-	5	5	-
AS 3: Cash Flow Statements	5	-	10	5	10	12	5	5	5	5	10	-	7
AS 17: Segment Reporting	-	-	-	-	5	5	-	-	5	-	5	5	-
AS 18: Related Party Disclosures	-	5	5	-	-	-	5	-	-	-	5	-	-
AS 20: Earnings Per Share	5	5	-	5	-	-	-	5	5	5	-	5	4
AS 24: Discontinuing Operations	-	5	-	-	-	-	5	-	-	-	-	5	-
AS 25 Interim Financial Reporting	New Chapter in New Syllabus												
<b>Assets based Accounting Standards</b>													
AS 2: Inventories	-	-	5	5	-	5	5	-	5	5	-	5	7
AS 10: Property, plant and equipment	-	5	-	-	5	5	5	-	5	-	5	-	3
AS 13: Investment	10	10	5	10	15	15	20	15	5	15	10	10	-
AS 16: Borrowing costs	-	-	5	-	5	-	-	-	5	-	5	5	4
AS 19: Leases	5	-	5	10	-	5	-	5	5	-	-	-	4
AS 26: Intangible Assets	5	-	-	5	10	5	-	5	-	-	-	5	-
AS 28 Impairment of Assets	New Chapter in New Syllabus												
<b>Liabilities based Accounting Standards</b>													
AS 15 Employee Benefits	New Chapter in New Syllabus												
AS 29: Provisions, Contingent Liabilities and Contingent Assets	-	-	-	5	5	-	-	-	5	5	-	-	-
<b>Accounting Standards based on items impacting</b>													
AS 4: Contingencies and events occurring after the balance sheet date	-	-	-	-	-	-	5	5	-	5	-	-	-
AS 5: Net Profit or loss for the period, Prior period items and Changes in accounting policies	-	-	-	-	-	5	-	-	5	5	-	5	-
AS 11: The effects of changes in forex rates	5	10	-	5	-	5	-	5	-	5	5	5	-
AS 22: Accounting for taxes on income	5	-	-	-	5	5	5	-	-	5	-	5	-
<b>Revenue based Accounting Standards</b>													
AS 7: Construction contracts	5	-	5	-	5	-	5	-	5	-	5	-	7
AS 9: Revenue recognition	-	-	5	5	-	-	5	5	-	5	5	-	-
<b>Other Accounting Standards</b>													
AS 12: Accounting for government grants	5	-	-	-	5	-	5	-	5	-	5	5	-
AS 14: Accounting for Amalgamations	20	5	15	-	15	25	10	20	20	5	20	5	14
<b>Accounting Standards for Consolidated Financial Statements</b>													
AS 21: Consolidated Financial Statements													
AS 23: Accounting for investments in Associates in Consolidated Financial Statements													
AS 27: Financial Reporting of interests in Joint Ventures													
Financial statements of companies	5	5	5	10	15	5	25	20	10	25	10	25	4
Buyback of securities	10	5	10	15	5	10	20	15	15	5	15	5	-
Amalgamation of Companies	Already covered under AS 14												
Accounting for Reconstruction of Companies	-	10	-	15	-	-	5	-	-	20	5	20	14
Accounting for Branches including Foreign Branches	10	-	8	-	10	5	10	10	10	10	5	10	6

**b) ABC Categorisation**

CATEGORY A (45 - 50 Marks)
<ul style="list-style-type: none"> <li>AS 3: Cash Flow Statements</li> <li>AS 13: Investment</li> <li>Financial statements of companies</li> <li>AS 14: Accounting for Amalgamations</li> <li>Accounting Standards for Consolidated Financial Statements</li> <li>Financial statements of companies</li> <li>Accounting for Reconstruction of Companies</li> </ul>

CATEGORY B (25 - 30 Marks)
<ul style="list-style-type: none"> <li>AS 20: Earnings Per Share</li> <li>AS 2: Inventories</li> <li>AS 10: Property, plant and equipment</li> <li>AS 16: Borrowing costs</li> <li>AS 19: Leases</li> <li>AS 15 Employee Benefits</li> <li>AS 11: The effects of changes in forex rates</li> <li>AS 9: Revenue recognition</li> <li>AS 12: Accounting for government grants</li> <li>AS 29: Provisions, Contingent Liabilities and Contingent Assets</li> <li>Buyback of securities</li> <li>Accounting for Branches including Foreign Branches</li> <li>AS 4: Contingencies and events occurring after the balance sheet date</li> </ul>

CATEGORY C (15 - 20 Marks)
<ul style="list-style-type: none"> <li>Introduction to Accounting Standards</li> <li>Framework for preparation and presentation of Financial Statements</li> <li>Applicability of Accounting Standards</li> <li>AS 1: Disclosure of Accounting policies</li> <li>AS 17: Segment Reporting</li> <li>AS 18: Related Party Disclosures</li> <li>AS 24: Discontinuing Operations</li> <li>AS 25 Interim Financial Reporting</li> <li>AS 26: Intangible Assets</li> <li>AS 28 Impairment of Assets</li> <li>AS 5: Net Profit or loss for the period, Prior period items and Changes in accounting policies</li> <li>AS 7: Construction contracts</li> <li>AS 22: Accounting for taxes on income</li> </ul>

**c) Tips for preparation:**

1. Do writing practice of questions as much as possible, including AS based theory question. (Preferably in 1:10 ratio).
2. No need to draw any format of any statement with scale and pen. Just mention headings and solve the question.
3. Make proper working notes in every answer as they are also the part of main answer and also carry marks.
4. Question paper of accounts is always lengthy, so maintain writing speed from the very beginning only.

## PAPER 2 - CORPORATE AND OTHER LAWS ABC ANALYSIS SEP 24

- By CA Shubham Aggarwal [AIR 15 (CA Final); AIR 23 (CA Inter) & AIR 44 (CA Foundation)]

### a) Past attempt exam weightage

Topic	May-18	Nov-18	May-19	Nov-19	Nov-20	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24
Preliminary	6	12	-	-	6	5	2	2	6	5	5	14	-
Incorporation of Company and matters incidental thereto	-	4	5	11	7	-	10	3	6	5	-	-	-
Prospectus and allotment of securities	6	6	4	4	-	6	8	8	5	5	5	-	2
Share capital and debentures	13	13	7	5	8	12	3	7	8	12	11	10	15
Acceptance of deposits by Companies	-	6	2	6	6	9	4	5	2	4	5	4	2
Registration of charges	12	6	2	5	4	3	-	-	4	5	5	1	-
Management and Administration	19	14	20	9	4	8	9	15	7	4	8	12	13
Declaration and Payment of dividend	6	6	7	5	8	5	3	2	2	6	6	-	5
Accounts of Companies	10	7	7	6	6	6	10	6	7	5	9	12	10
Audit and Auditors	6	6	3	6	6	3	8	9	10	6	3	6	8
Companies Incorporated Outside India	New Chapter in New Syllabus												-
The Limited Liability Partnership Act, 2008	New Chapter in New Syllabus												10
The General Clauses Act, 1897	10	10	7	7	8	7	7	7	7	7	7	8	8
Interpretation of Statutes	10	10	6	6	6	6	6	6	6	6	6	6	8
The Foreign Exchange Management Act, 1999	New Chapter in New Syllabus												8

### b) ABC Categorisation

#### CATEGORY A (45 - 50 Marks)

- Share capital and debentures
- Management and Administration
- The General Clauses Act, 1897
- The Foreign Exchange Management Act, 1999
- Audit and Auditors

#### CATEGORY B (25 - 30 Marks)

- The Limited Liability Partnership Act, 2008
- Declaration and Payment of dividend
- Accounts of Companies
- Interpretation of Statutes
- Companies Incorporated Outside India

#### CATEGORY C (15 - 20 Marks)

- Preliminary
- Incorporation of Company and matters incidental thereto
- Acceptance of deposits by Companies
- Registration of charges
- Prospectus and allotment of securities

### c) Tips for preparation:

1. Devote appropriate attention to "Other laws". These Chapters are quite easy and scoring.
2. Do writing practice of questions as much as possible. (Preferably in 1:10 ratio). Presentation of answer also carries marks.
3. Bifurcate your answer in 4 parts i.e. - Applicable provision, facts of the case, analysis and conclusion.
4. No need to write section nos, Rule no, notification no or circular no.

## PAPER 3 - TAXATION ABC ANALYSIS SEP 24

- By CA Shubham Aggarwal [AIR 15 (CA Final); AIR 23 (CA Inter) & AIR 44 (CA Foundation)]

### a) Past attempt exam weightage

Topic	May-18	Nov-18	May-19	Nov-19	Nov-20	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24
<b>Income Tax Law</b>													
Basic Concepts	6	2	2	2	2	2	2	2	2	3	-	-	-
Residence and Scope of total income	10	6	7	7	5	6	6	-	4	6	7	7	6
Incomes which do not form part of Total Income	-	4	2	-	4	3	-	7	-	6	-	-	-
Salaries	10	6	2	2	-	4	-	6	-	8	7	6	-
Income from House Property	3	7	8	2	2	6	6	6	-	-	4	-	2
Profits and Gains of Business or profession	11	16	2	10	2	12	8	5	10	8	8	10	11
Capital Gains	10	6	8	6	7	2	10	12	8	-	-	6	8
Income from other sources	6	4	4	4	2	7	-	-	8	-	-	7	2
Income of Other persons included in assessee's total income	5	5	-	5	6	-	9	4	4	4	6	1	-
Aggregation of income, set-off and carry forward of losses	-	5	10	5	8	3	5	-	4	4	-	3	6
Deductions from Gross Total Income	2	2	2	2	2	2	2	2	4	3	6	5	2
Computation of Total income and Tax Payable	-	5	-	-	2	-	-	-	-	-	7	-	-
Advance Tax, TDS and introduction to TCS	-	7	9	11	9	8	8	8	6	10	7	11	4
Provisions for filling return of income and self assessment	16	4	4	4	9	4	4	8	10	8	8	4	8
<b>Indirect Taxes</b>													
GST in India - An Introduction	8	2	-	-	5	-	-	-	5	-	-	-	-
Supply under GST	-	8	2	2	2	-	6	2	4	2	15	5	5
Charge of GST	-	3	7	11	-	5	-	2	2	3	5	3	5
Place of Supply													6
Exemptions from GST	3	3	4	2	6	5	5	3	-	2	4	4	5
Time of Supply	9	5	10	4	6	7	2	8	10	-	-	2	-
Value of Supply													8
Input Tax Credit	4	7	2	2	7	4	8	4	9	10	2	8	9
Registration	12	16	9	5	4	10	10	9	5	9	3	5	-
Tax Invoice; Credit and Debit Notes	3	5	5	5	3	7	-	8	3	7	2	7	-
E-way Bill													-
Accounts and Records													-
Payment of Tax	6	4	4	5	7	2	2	2	2	2	12	4	7
Tax deduction at source and tax collection at source													5
Returns	10	2	-	7	3	3	10	5	3	8	-	5	-

### b) ABC Categorisation

#### CATEGORY A (55 - 60 Marks)

- Income Tax**
  - Salaries
  - Profits and Gains of Business or Profession
  - Deductions from Gross Total Income
  - Advance Tax, Tax deduction at source and introduction to tax collection at source
  - Residence and Scope of total income
- Indirect Taxes**
  - Supply under GST
  - Exemptions from GST
  - Input Tax Credit
  - Time of Supply
  - Value of Supply
  - Payment of tax

#### CATEGORY B (30 - 35 Marks)

- Income Tax**
  - Income from House Property
  - Capital Gains
  - Income from Other sources
  - Aggregation of income, set-off and carry forward of losses
  - Provisions for filling return of income and self assessment
- Indirect Taxes**
  - Registration
  - Charge of GST
  - Place of Supply
  - Tax deduction at source and tax collection at source
  - E-Way Bill

#### CATEGORY C (10 - 15 Marks)

- Income Tax**
  - Basic Concepts
  - Incomes which do not form part of Total Income
  - Computation of Total income and Tax Payable
  - Income of Other persons included in assessee's total income
- Indirect Taxes**
  - GST in India - An Introduction
  - Returns
  - Tax Invoice; Credit and Debit Notes
  - Accounts and Records

### c) Tips for preparation:

- No need to draw proper format with scale and pencil when drawing any statement.
- Make proper working notes wherever required. They also carry marks so don't ignore them.
- Give a proper heading to any statement you draw like "Computation of Total Income of Mr. X for AY 24-25".
- Attempt every question to the best of your knowledge. Even if you don't know 1-2 adjustments, do attempt the question the best you know.
- GST is pretty easy and scoring so attempt it first. In case, you opt to attempt Income Tax first, attempt Q1 at last.

## PAPER 4 - COST AND MANAGEMENT ACCOUNTING ABC ANALYSIS SEP 24

- By CA Shubham Aggarwal [AIR 15 (CA Final); AIR 23 (CA Inter) & AIR 44 (CA Foundation)]

### a) Past attempt exam weightage

Topic	May-18	Nov-18	May-19	Nov-19	Nov-20	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24
Introduction to Cost and Management Accounting	5	5	5	5	5	5	-	10	10	-	5	5	5
Material Cost	15	10	10	10	10	10	10	5	10	10	15	10	5
Employee Cost and Direct Expenses	15	5	10	10	15	10	10	10	10	6	10	10	14
Overheads: Absorption Costing Method	10	15	15	10	10	10	5	10	10	-	10	10	-
Activity based costing	5	10	5	10	10	10	15	10	10	19	10	15	8
Cost sheet	10	10	10	10	10	10	10	10	10	10	10	10	-
Cost Accounting System	5	10	10	5	5	-	10	5	5	10	5	4	12
Unit and Batch costing	5	10	-	-	-	-	-	-	-	-	-	-	4
Job costing	10	5	10	5	5	-	5	10	5	10	10	10	-
Process and Operation Costing	10	5	10	10	10	5	10	5	10	10	15	5	8
Joint Product & By Product	-	5	5	5	5	10	5	10	5	15	5	5	5
Service costing	10	10	10	15	15	15	10	10	5	10	5	10	6
Standard Costing	5	5	10	10	10	10	10	10	15	10	10	10	6
Marginal Costing	5	10	10	5	5	15	15	10	10	10	5	11	11
Budget and Budgetary Control	15	10	5	15	10	15	10	10	10	5	10	10	4

### b) ABC Categorisation

#### CATEGORY A (55 - 60 Marks)

- Material Cost
- Employee Cost
- Activity Based costing
- Cost Sheet
- Service Costing
- Marginal Costing

#### CATEGORY B (35 - 40 Marks)

- Overheads: Absorption Costing Method
- Standard Costing
- Budget and Budgetary control
- Joint Product & By Product
- Process and Operation costing

#### CATEGORY C (15 - 20 Marks)

- Introduction to Cost and Management Accounting
- Cost Accounting System
- Unit and Batch costing
- Job costing

### c) Tips for preparation:

1. No need to draw proper format with scale and pencil when drawing any statement.
2. Make proper working notes wherever required. They also carry marks so don't ignore them.
3. You can ignore theory part (As there is an option to attempt 100% practical, if you leave the last question).
4. Attempt every question to the best of your knowledge. Even if you don't know 1-2 adjustments, do attempt the question to the best you know.

## PAPER 5 - AUDITING AND ETHICS ABC ANALYSIS SEP 24

- By CA Shubham Aggarwal [AIR 15 (CA Final); AIR 23 (CA Inter) & AIR 44 (CA Foundation)]

### a) Past attempt exam weightage

Topic	May-18	Nov-18	May-19	Nov-19	Nov-20	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24
Nature, Objective and Scope of Audit	2	7	6	10	6	4	6	4	4	6	-	8	7
Ethics and Terms of Audit engagement													3
Audit Strategy, Audit Planning and Audit Programme	5	12	7	10	4	-	-	4	2	-	2	-	8
Risk Assessment and Internal Control	30	25	14	24	26	23	17	19	23	24	28	21	10
Audit Evidence	6	14	9	-	6	13	17	11	10	9	10	9	22
Audit Documentation													3
Completion and Review													3
Audit of Items of financial Statements	25	10	14	8	9	15	9	13	10	6	12	13	18
Audit Report	17	7	2	4	3	6	5	6	6	6	5	9	6
Audit of Different types of entities	10	10	8	13	16	8	17	10	6	4	13	14	4
Audit of Banks	5	12	10	7	6	4	7	4	8	4	3	-	4

### b) ABC Categorisation

#### CATEGORY A (55 - 60 Marks)

- Audit Evidence
- Completion and Review
- Risk Assessment and Internal Control
- Audit of Items of financial Statements
- Audit of Different types of entities

#### CATEGORY B (35 - 40 Marks)

- Nature, Objective and Scope of Audit
- Audit Report
- Audit of Banks

#### CATEGORY C (10 - 15 Marks)

- Ethics and Terms of Audit engagement
- Audit Strategy, Audit Planning and Audit Programme
- Audit Documentation

### c) Tips for preparation:

1. Since audit is a theory exam, do writing practice of questions as much as possible.
2. Divide your answers into small para points. Every para should not exceed 4-5 lines.
3. Answer to any case study shall be divided in 4 paras - Applicable provision, Facts of the case, Analysis and conclusion.
4. Learn SA number and name. Quote them in your answer wherever possible.

## PAPER 6 - FINANCIAL MANAGEMENT AND STRATEGIC MANAGEMENT ABC ANALYSIS SEP 24

- By CA Shubham Aggarwal [AIR 15 (CA Final); AIR 23 (CA Inter) & AIR 44 (CA Foundation)]

### a) Past attempt exam weightage

Topic	May-18	Nov-18	May-19	Nov-19	Nov-20	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24
<b>Financial Management</b>													
Scope and Objectives of Financial Management	4	2	-	3	4	4	2	2	2	-	-	4	4
Types of financing	6	8	6	4	4	2	4	4	2	4	8	8	6
Financial Analysis and Planning - Ratio Analysis	5	5	5	5	5	5	10	10	5	5	10	5	5
Cost of Capital	-	-	5	14	2	10	10	5	10	11	10	20	6
Financing Decisions - Capital Structure	5	5	10	-	10	10	5	10	10	8	10	-	4
Financing Decisions - Leverages	5	10	10	10	10	10	10	10	10	10	5	5	5
Investment Decisions	32	17	21	23	22	17	17	16	19	25	15	15	9
Dividend Decisions	5	15	5	5	5	5	5	5	4	-	5	10	3
Management of Working Capital	10	10	10	10	10	9	9	10	10	9	9	5	5
<b>Strategic Management</b>													
Introduction to Strategic Management	11	9	5	5	5	10	5	5	5	10	5	10	10
Strategic Analysis: External Environment	16	12	10	10	10	10	10	10	10	15	10	5	10
Strategic Analysis: Internal Environment	-	2	5	5	5	5	5	10	10	5	5	-	10
Strategic Choices	9	4	5	10	5	5	5	10	10	5	5	15	10
Strategy Implementation and Evaluation	20	24	18	15	15	15	20	10	15	10	20	5	10

### b) ABC Categorisation

CATEGORY A (50 - 55 Marks)	CATEGORY B (30 - 35 Marks)	CATEGORY C (15 - 20 Marks)
<ul style="list-style-type: none"> <li>• <b>Financial Management</b> <ul style="list-style-type: none"> <li>• Cost of Capital</li> <li>• Investment Decisions</li> <li>• Management of Working Capital</li> <li>• Financing Decisions - Capital Structure</li> </ul> </li> <li>• <b>Strategic Management</b> <ul style="list-style-type: none"> <li>• Introduction to Strategic Management</li> <li>• Strategic Analysis: External Environment</li> <li>• Strategic Choices</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• <b>Financial Management</b> <ul style="list-style-type: none"> <li>• Financial Analysis and Planning - Ratio Analysis</li> <li>• Financing Decisions - Leverages</li> <li>• Dividend Decisions</li> </ul> </li> <li>• <b>Strategic Management</b> <ul style="list-style-type: none"> <li>• Strategy Implementation and Evaluation</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• <b>Financial Management</b> <ul style="list-style-type: none"> <li>• Scope and Objectives of Financial Management</li> <li>• Types of financing</li> </ul> </li> <li>• <b>Strategic Management</b> <ul style="list-style-type: none"> <li>• Strategic Analysis: Internal Environment</li> </ul> </li> </ul>

### c) Tips for preparation:

1. Do appropriate writing practice for both FM and SM (Including theory questions for SM).
2. No need to draw any proepr format of any statement or table from pencil and scale. Just give headings and write the main content.
3. Make proper working notes for every answer in Financial Management.
4. Divide your every answers in SM into small para points. Every para should not exceed 4-5 lines.
5. Answer to any case study shall be divided in 4 paras - Topic, Facts of the case, Analysis and conclusion.

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