

**ABC ANALYSIS
FOR CA FOUNDATION JUNE 2024 ONWARDS
PAPER - 1
ACCOUNTING**

CATEGORY A		ESTIMATED MARKS
Chapter - 11	Company Accounts	
	Unit 1 : Introduction to Company Accounts	0
	Unit 2 : Issue, Forfeiture and Re-Issue of Shares	9
	Unit 3 : Issue of Debentures	1
	Unit 4 : Accounting for Bonus Issue and Right Issue	3
	Unit 5 : Redemption of Preference Shares	7
Chapter - 3	Bank Reconciliation Statement	8
Chapter - 7	Preparation of Final Accounts of Sole Properties	
	Unit 1 : Final Accounts of Non-Manufacturing Entities	4
	Unit 2 : Final Accounts of Manufacturing Entities	6
Chapter - 1	Theoretical Framework	
	Unit 3 : Capital and Revenue Expenditure and Receipts	4
Chapter - 5	Depreciation and Amortisation	7
Chapter - 2	Accounting Process	
	Unit 6: Rectification of Errors	7
Chapter - 6	Bill of Exchange and Promissory Notes	6
Chapter - 4	Inventories	7
	TOTAL OF A CATEGORY	69
CATEGORY B		
Chapter - 2	Accounting Process	
	Unit 3 : Trial Balance	2
	Unit 4 : Subsidiary Books	2
	Unit 5 : Cash Book	2
Chapter - 8	Financial Statements of Not-for-Profit Organisations	9
Chapter - 10	Partnership and LLP Accounts	
	Unit 1 : Introduction to Partnership Accounts	2
	Unit 2 : Treatment of Goodwill in Partnership Accounts	1

	Unit 3 : Admission of a New Partner	2
	Unit 4 : Retirement of a Partner	5
	Unit 5 : Death of a Partner	5
	Unit 6 : Dissolution of Partnership Firms and LLPs	7
	TOTAL OF B CATEGORY	37
CATEGORY C		
Chapter - 1	Theoretical Framework	
	Unit 1 : Meaning and Scope of Accounting	1
	Unit 2 : Accounting Concepts, Principles And Conventions	2
	Unit 4 : Contingent Assets and Contingent Liabilities	2
	Unit 5 : Accounting Policies	0
	Unit 6 : Accounting as a Measurement Discipline – Valuation Principles, Accounting Estimates	0
	Unit 7 : Accounting Standards	0
Chapter – 2	Accounting Process	
	Unit 1 : Basic Accounting Procedures - Journal Entries	0
	Unit 2 : Ledgers	0
Chapter - 11	Company Accounts	
	Unit 6 : Redemption of Debentures	5
Chapter - 9	Accounts from Incomplete Records	9
	TOTAL OF C CATEGORY	19
	GRAND TOTAL OF (A + B + C) CATEGORY	125