

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												
Presentation & Disclosure based Accounting Standards													
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												
Assets based Accounting Standards													
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												
Liabilities based Accounting Standards													
AS 15 Employee Benefits	New Chapter in New Syllabus												
AS 29: Provisions, Contingent Liabilities and Contingent Assets	-	-	-	5	5	-	-	-	5	5	-	-	-
Accounting Standards based on items impacting													
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	-
Revenue based Accounting Standards													
AS 7: Construction contracts	5	-	5	-	5	-	5	-	5	-	5	-	7
AS 9: Revenue recognition	-	-	5	5	-	-	5	5	-	5	5	-	-
Other Accounting Standards													
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
Accounting Standards for Consolidated Financial Statements													
AS 21: Consolidated Financial Statements	20	10	10	15	15	20	20	15	15	15	30	15	14
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"> AS 3: Cash Flow Statements AS 13: Investment Financial statements of companies AS 14: Accounting for Amalgamations Accounting Standards for Consolidated Financial Statements Financial statements of companies Accounting for Reconstruction of Companies

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

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

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 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
Financial Management													
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
Strategic Management													
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)

- **Financial Management**
 - Cost of Capital
 - Investment Decisions
 - Management of Working Capital
 - Financing Decisions - Capital Structure
- **Strategic Management**
 - Introduction to Strategic Management
 - Strategic Analysis: External Environment
 - Strategic Choices

CATEGORY B (30 - 35 Marks)

- **Financial Management**
 - Financial Analysis and Planning - Ratio Analysis
 - Financing Decisions - Leverages
 - Dividend Decisions
- **Strategic Management**
 - Strategy Implementation and Evaluation

CATEGORY C (15 - 20 Marks)

- **Financial Management**
 - Scope and Objectives of Financial Management
 - Types of financing
- **Strategic Management**
 - Strategic Analysis: Internal Environment

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 Financl 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.