



CA NEW COURSE ABC ANALYSIS

ADV. ACCOUNTING

Chapter Name	Weighted Marks	Category
Introduction to Accounting Standards	2	D
Framework for Preparation and Presentation of Financial Statements	2	D
Applicability of Accounting Standards	2	D
Presentation & Disclosures Based Accounting Standards (AS 3, 17, 18, 25)	14	A
Presentation & Disclosures Based Accounting Standards (AS 1, 20, 24)	8	B
Asset Based AS (AS 2, 10, 13, 16)	12	A
Asset Based AS (AS 19, 26, 28)	6	C
Liability Based AS (AS 15, 29)	6	C
Accounting Standards Based on Items Impacting Financial Statement (AS 4, 5, 11, 22)	8-10	B
Revenue Based AS (AS 7, 9)	4	C

Other Accounting Standards (AS 12,14)	4-8	C
Consolidated Financial Statements (AS 21,23,27)	12-18	A
Financial Statement of Companies	8-12	A
Buyback of Securities	4-6	C
Amalgamation of companies	8	B
Accounting for Reconstruction	8	B
Accounting for Branches Including Foreign Branches	8-10	A

CORPORATE AND OTHER LAWS

Chapter Name	Weighted Marks	Category
Preliminary	2	C
Incorporation of company and matters incidental Thereto	6	B
Prospectus and Allotment of Securities	6	B
Share capital and Debentures	10	A
Acceptance of Deposits by companies	8	A
Registration of Charges	4	C
Management and Administration	6	B
Declaration and payment of dividend	6	B
Accounts of Companies	8	A
Audit and Auditors	6	B
Companies incorporated Outside India	12	A
The Limited Liability Partnership Act, 2008	10	A
The General Clauses Act, 1897	6	B
Interpretation of statutes	4	C
Foreign Exchange Management Act, 1999	12	A

TAXATION

Chapter Name	Weighted Marks	Category
Basic Concepts	2	C
Residence and Scope of Total Income	4	B
Chapter 3: Heads of Income (Unit – 1 – Salaries)	4	B
Chapter 3: Heads of Income (Unit – 2 – House Property)	5	B
Chapter 3: Heads of Income (Unit – 3 - PGBP)	8	A
Chapter 3: Heads of Income (Unit – 4 – Capital Gain)	6	A
Chapter 3: Heads of Income (Unit – 4 – Income from other sources)	4	B
Income of Other Persons included in Assessee's Total Income	6	A
Aggregation of Income, Set-off and Carry Forward of Losses	4	B
Deductions from Gross Total Income	5	B
Advance Tax, Tax Deduction at Source and Introduction to Tax Collection at Source	4	B
Provisions for filing Return of Income and Self- assessment	2	C
Income Tax Liability – Computation & Optimisation	8	A
GST in India - An Introduction	2	C
Supply under GST	4	B
Charge of GST	4	B
Place of Supply	8	A
Exemption from GST	4	B
Time of Supply	6	A
Value of Supply	6	A
Input Tax Credit	10	A
Registration	2	C

Tax Invoice, Credit and Debit Notes	2	C
Accounts and Records	4	B
E-way bills	2	C
Payment of Tax	2	C
Tax deduction at source and collection of tax at source	4	B
Returns	2	C

COST AND MANAGEMENT ACCOUNTING

Chapter Name	Weighted Marks	Category
Introduction to Cost and Management Accounting	4	D
Material Cost	8	B
Employee Cost and Direct Expenses	8	B
Overheads: Absorption Costing Method	5	D
Activity Based Costing	8	B
Cost Sheet	10	A
Cost Accounting System	6	C
Unit & Batch Costing	8	B
Job Costing	6	C
Process & Operation Costing	8	B
Joint Products & By Products	6	C
Service Costing	6	C
Standard Costing	10	A
Marginal Costing	8	B
Budget and Budgetary Control	10	A

AUDITING & ETHICS

Chapter Name	Weighted Marks	Category
Nature, Objective and Scope of Audit (SA 200)	6	C
Audit Strategy, Audit Planning & Audit Programme (SA 300)	8	B
Risk Assessment and Internal Control (SA 315, 320, 330)	10	A
Audit Evidence (SA 500, 501, 505, 510, 520, 530, 550, 610)	10	A
Audit of items of Financial Statements	6	C
Audit Documentation (SA 230, SCQ 1)	8	B
Completion and Review (SA 260, 265, 450, 560, 570, 580)	12	A
Audit Report (SA 299,600,700,701,705,706,710)	14	A
Special Features of Audit of different types of entities	8	B
Audit of Banks	8	B
Ethics and terms of Audit Engagement (SA 210, 220, SQC 1)	14	A

FINANCIAL MANAGEMENT & STRATEGIC MANAGEMENT

Chapter Name	Weighted Marks	Category
Scope and Objectives of Financial Management	4	C
Types of Financing	4	C
Financial Analysis and Planning - Ratio Analysis	6	C
Cost of Capital	6	C

Financing Decisions - Capital Structure	8	B
Financing Decisions - Leverages	8	B
Investment Decisions	10	A
Dividend Decisions	6	C
Management of Working Capital	10	A
Introduction to Strategic Management	6	B
Strategic Analysis : External Environment	14	A
Strategic Analysis : Internal Environment	10	A
Strategic Choices	12	A
Strategic Implementation and Evaluation	10	A

