

## Paper-1 Advanced Accounting

S. No.	Chapter Name	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24	Sep-24
1	Introduction to AS	10	5	15	-	10	5	-	-	-
2	FW for Preparation & Presentation of F.S.	New Chapter in New Syllabus							-	-
3	Applicability of AS	New Chapter in New Syllabus							-	-
<b>Presentation &amp; Disclosure based Accounting Standards</b>										
4	AS 1: Disclosure of Acc. Policies	-	-	5	-	-	5	5	-	-
5	AS 3: Cash Flow Statements	12	5	5	5	5	10	-	7	13
6	AS 17: Segment Reporting	5	-	-	5	-	5	5	-	-
7	AS 18: Related Party Disclosures	-	5	-	-	-	5	-	-	2
8	AS 20: Earnings Per Share	-	-	5	5	5	-	5	4	-
9	AS 24: Discontinuing Operations	-	5	-	-	-	-	5	-	-
10	AS 25: Interim Financial Reporting	New Chapter in New Syllabus							-	-
<b>Asset based Accounting Standards</b>										
11	AS 2: Inventories	5	5	-	5	5	-	5	7	6
12	AS 10: Property, Plant and Equipment	5	5	-	5	-	5	-	3	2
13	AS 13: Investment	15	20	15	5	15	10	10	-	6
14	AS 16: Borrowing Costs	-	-	-	5	-	5	5	4	2
15	AS 19: Leases	5	-	5	5	-	-	-	4	2
16	AS 26: Intangible Assets	5	-	5	-	-	-	5	-	4
17	AS 28: Impairment of Assets	New Chapter in New Syllabus							-	-
<b>Liability based Accounting Standards</b>										
18	AS 15: Employee Benefits	New Chapter in New Syllabus							-	5



**Paper-2 Corporate and Other Laws**

S. No	Chapter Name	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24	Sep-24
<b>Corporate Laws</b>										
1	Preliminary	5	2	2	6	5	5	14	-	-
2	Incorporation of Co.	-	10	3	6	5	-	-	-	5
3	Prospectus and allotment of securities	6	8	8	5	5	5	-	2	5
4	Share capital and debentures	12	3	7	8	12	11	10	15	8
5	Acceptance of deposits by Companies	9	4	5	2	4	5	4	2	11
6	Registration of charges	3	-	-	4	5	5	1	-	5
7	Management and Administration	8	9	15	7	4	8	12	13	10
8	Declaration and Payment of dividend	5	3	2	2	6	6	-	5	5
9	Accounts of Companies	6	10	6	7	5	9	12	10	8
10	Audit and Auditors	3	8	9	10	6	3	6	8	2
<b>Other Laws</b>										
11	Companies Incorporated Outside India	New Chapter in New Syllabus							-	11
12	The Limited Liability Partnership Act, 2008	New Chapter in New Syllabus							10	16
13	The General Clauses Act, 1897	7	7	7	7	7	7	8	8	12
14	Interpretation of Statutes	6	6	6	6	6	6	6	8	8
15	The Foreign Exchange Management Act, 1999	New Chapter in New Syllabus							8	14

**Paper-3A Direct Taxation**

S. No.	Chapter Name	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24	Sep-24
1	Basic Concepts	2	2	2	2	3	-	-	-	-
2	Residence and Scope of total income	6	6	-	4	6	7	7	6	4
3	Incomes not form part of Total Income	3	-	7	-	6	-	-	-	-
4	Salaries	4	-	6	-	8	7	6	-	6
5	Income from House Property	6	6	6	-	-	4	-	2	6
6	Profits and Gains of Business or profession	12	8	5	10	8	8	10	11	-
7	Capital Gains	2	10	12	8	-	-	6	8	4
8	Income from other sources	7	-	-	8	-	-	7	2	1
9	Clubbing	-	9	4	4	4	6	1	-	6
10	Set-off and carry forward of losses	3	5	-	4	4	-	3	6	2
11	Deductions	2	2	2	4	3	6	5	2	2
12	Computation of Total income, Tax Payable	-	-	-	-	-	7	-	-	8
13	Advance Tax, TDS, TCS	8	8	8	6	10	7	11	4	17
14	Provision for filling ROI & Self-assessment	4	4	8	10	8	8	4	8	4

**Paper-3B Indirect Taxation**

No.	Chapter Name	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24	Sep-24
1	GST in India - An Introduction	-	-	-	5	-	-	-	-	5
2	Supply under GST	-	6	2	4	2	15	5	5	7
3	Charge of GST	5	-	2	2	3	5	3	5	7
4	Place of Supply	New Chapter in New Syllabus							6	5
5	Exemptions from GST	5	5	3	-	2	4	4	5	6
6	Time of Supply	7	2	8	10	-	-	2	-	-
7	Value of Supply	-	-	-	-	-	-	-	8	2
8	Input Tax Credit	4	8	4	9	10	2	8	9	12
9	Registration	10	10	9	5	9	3	5	-	2
10	Tax Invoice; Credit and Debit Notes	7	-	8	3	7	2	7	-	2
11	E-way Bill	-	-	-	-	-	-	-	-	2
12	Accounts and Records	New Chapter in New Syllabus							-	10
13	Payment of Tax	2	2	2	2	2	12	4	7	-
14	TDS, TCS	New Chapter in New Syllabus							5	5
15	Returns	3	10	5	3	8	-	5	-	2

**Paper-4 Cost and Management Accounting**

S. No.	Chapter Name	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24	Sep-24
1	Introduction	5	-	10	10	-	5	5	5	5
2	Material Cost	10	10	5	10	10	15	10	5	16
3	Employee Cost & Direct Expenses	10	10	10	10	6	10	10	14	10
4	Overheads: Absorption Costing	10	5	10	10	-	10	10	-	7
5	Activity based costing	10	15	10	10	19	10	15	8	8
6	Cost sheet	10	10	10	10	10	10	10	-	8
7	Cost Accounting System	-	10	5	5	10	5	4	12	5
8	Unit and Batch costing	-	-	-	-	-	-	-	4	5
9	Job costing	-	5	10	5	10	10	10	-	4
10	Process and Operation Costing	5	10	5	10	10	15	5	8	12
11	Joint Product & By Product	10	5	10	5	15	5	5	5	4
12	Service costing	15	10	10	5	10	5	10	6	5
13	Standard Costing	10	10	10	15	10	10	10	6	10
14	Marginal Costing	15	15	10	10	10	5	11	11	10
15	Budget and Budgetary Control	15	10	10	10	5	10	10	4	11

**Paper-5 Audit and Ethics**

No.	Chapter Name	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24	Sep-24
1	Nature, Objective & Scope of Audit	4	6	4	4	6	-	8	7	5
2	Ethics & Terms of Audit engagement	-	-	-	-	-	-	-	3	11
3	Audit Strategy, Audit Planning & Audit Programming	-	-	4	2	-	2	-	8	13
4	Risk Assessment & Internal Control	23	17	19	23	24	28	21	10	14
5	Audit Evidence	13	17	11	10	9	10	9	22	14
6	Audit Documentation	-	-	-	-	-	-	-	3	6
7	Completion and Review	-	-	-	-	-	-	-	3	14
8	Audit of items of financial statements	15	9	13	10	6	12	13	18	16
9	Audit Report	6	5	6	6	6	5	9	6	12
10	Audit of Different types of entities	8	17	10	6	4	13	14	4	8
11	Audit of banks	4	7	4	8	4	3	-	4	7

**Paper-6 Financial Management and Strategic Management**

S. No.	Chapter Name	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24	Sep-24
<b>PART A: FINANCIAL MANAGEMENT</b>										
1	Scope & Objective of Financial Management	4	2	2	2	-	-	4	4	2
2	Types of financing	2	4	4	2	4	8	8	6	6
3	Ratio Analysis	5	10	10	5	5	10	5	5	6
4	Cost of Capital	10	10	5	10	11	10	20	9	10
5	Capital Structure	10	5	10	10	8	10	-	4	7
6	Leverage	10	10	10	10	10	5	5	5	7
7	Investment Decisions	17	17	16	19	25	15	15	9	8
8	Dividend Decisions	5	5	5	4	-	5	10	3	4
9	Management of Working Capital	9	9	10	10	9	9	5	5	10
<b>PART B: STRATEGIC MANAGEMENT</b>										
1	Introduction to SM	10	5	5	5	10	5	10	10	10
2	Strategic Analysis: External Environment	10	10	10	10	15	10	5	10	15
3	Strategic Analysis: Internal Environment	5	5	10	10	5	5	-	10	10
4	Strategic Choices	5	5	10	10	5	5	15	10	10
5	Strategy Implementation & Evaluation	15	20	10	15	10	20	5	10	15