

ABC ANALYSIS CA INTER MAY-26 BY CA NOTES COMMUNITY

ADVANCE ACCOUNTS

Q	JAN-26	M	SEP-25	M	MAY-25	M	JAN-25	M	SEP-24	M	MAY-24	M
1(a)	AS-16	5	AS-22	5	AS-10	7	AS-20	5	AS-26	4	AS-16	7
1(b)	AS-15	4	AS-2	5	AS-13	7	AS-19	5	AS-15	5	AS-2	7
1(c)	AS-20	5	AS-9	4			AS-15	4	AS-22	5		
2	INTERNAL RECONSTRUCTION	14	FINANCIAL STATEMENT OF COMPANY	14	FINANCIAL STATEMENT OF COMPANY	14	INTERNAL RECONSTRUCTION	14	FINANCIAL STATEMENT OF COMPANY	14	INTERNAL RECONSTRUCTION	14
3(a)	BUYBACK	7	AS-3	7	AS-3	7	AS-29	7	AS-3	7	AS-7	7
3(b)	AS-13	7	AS-28	7	AS-25	7	AS-3	7	BUYBACK	7	AS-3	7
4	AMALGAMATION	14	AMALGAMATION	14	AMALGAMATION	14	AMALGAMATION	14	AMALGAMATION	14	AMALGAMATION	14
5(a)	CONSOLIDATION	14	CONSOLIDATION	14	CONSOLIDATION	10	CONSOLIDATION	14	CONSOLIDATION	14	CONSOLIDATION	14
5(b)					GOODWILL/CAPITAL RESERVE	4	JOIN CA NOTES COMMUNITY ON TELEGRAM					
6(a)	AS-24	4	AS-5	4	INTRODUCTION TO AS	4	AS-18	4	AS-13	4	AS-19	4
6(a)	AS-19	4	FINANCIAL STATEMENT FRAMEWORK	4	AS-28	4	FINANCIAL STATEMENT OF COMPANY	4	AS-2	4	AS-20	4
6(b)	FINANCIAL STATEMENT OF COMPANY	4	INTERNAL RECONSTRUCTION	4	FINANCIAL STATEMENT OF COMPANY	4	BUYBACK	4	INTERNAL RECONSTRUCTION	4	DIVIDEND RULES	4
6(c)	BRANCH	6	BRANCH	6	BRANCH	6	BRANCH	6	BRANCH	6	BRANCH	6

MCQ ANALYSIS

JAN-26	M	SEP-25	M	MAY-25	M	JAN-25	M	SEP-24	M
AMALGAMATION	2 MARKS	CASE-I BUYBACK	8 MARKS	CASE-1 AS-7	6 MARKS	AS-7	2 MARKS	AS-2	2 MARKS
						AS-10	4 MARKS	AS-4	2 MARKS
AS-18	2 MARKS	FINANCIAL STATEMENT	2 MARKS	BASICS	2 MARKS	AS-12	2 MARKS	AS-9	2 MARKS
						AS-16	2 MARKS	AS-10	2 MARKS
CASE I		CASE-II AS-17	8 MARKS	AS-26	2 MARKS	AS-22	8 MARKS	AS-13	2 MARKS
AS-2	2 MARKS					AS-28	2 MARKS	AS-16	2 MARKS
AS-11	2 MARKS	CASE-III		CASE-II		AS-29	2 MARKS	AS-18	2 MARKS
AS-16	2 MARKS	AS-26	2 MARKS	AS-9	2 MARKS	FINANCIAL STATEMENT	2 MARKS	AS-19	2 MARKS
AS-23	2 MARKS	AS-16	2 MARKS	AS-13	2 MARKS	AS-3	8 MARKS	AS-20	2 MARKS
AS-29	2 MARKS	AS-12	4 MARKS	AS-11	2 MARKS			FINANCIAL STATEMENT	2 MARKS
				AS-24	2 MARKS			AS-3	6 MARKS
CASE-II AS-3	8 MARKS	AS-15	2 MARKS					INTERNAL RECONSTRUCTION	2 MARKS
		AS-10	2 MARKS	AS-19	2 MARKS				
CASE-III									
AS-7,21,22,25	2 MARKS EACH			CASE-III BUYBACK	6 MARKS				
				FINANCIAL STATEMENT	2 MARKS				
				INTERNAL RECONSTRUCTION	2 MARKS				

CNC TIPS

ALL MCQs are mandatory and no Negative Marking.

Q.1 is Mandatory in Descriptive and out of remaining five question any 4 needs to be attempted only.

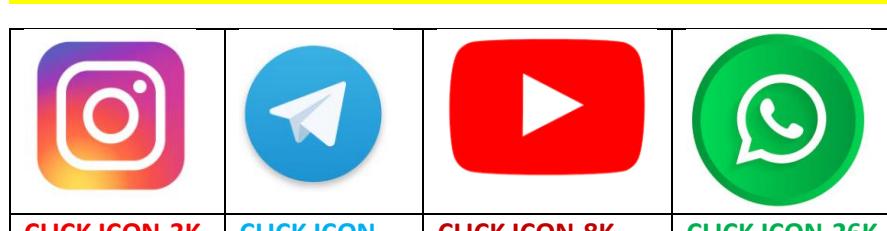
AMALGAMATION, CONSOLIDATION, AS-3, BRANCH, BUYBACK – ALWAYS COMES IN EXAM FOR 45-50 MARKS

FINANCIAL STATEMENT SCH-III/INTERNAL RECONSTRUCTION COMES IN ALTERNATIVE ATTEMPT

ICAI HAD NOT SHARED MCQ BOOKLET FOR MAY-24 ATTEMPT

FOR PURCHASING TEST SERIES, CLASSES, IMPORTANT QUESTIONS FOR UPCOMING ATTEMPT MSG [WHAT'S APP- 6299068892, 7520893628]

CLICK ICON BELOW TO JOIN CA NOTES COMMUNITY AT VARIOUS SOCIAL MEDIA



ABC ANALYSIS CA INTER MAY-26 BY CA NOTES COMMUNITY

CORPORATE & OTHER LAWS

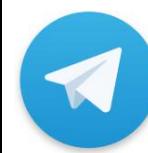
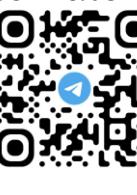
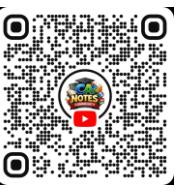
Q	JAN-26	M	SEP-25	M	MAY-25	M	JAN-25	M	SEP-24	M	MAY-24	M
1(a)	Dividend	5	Accounts of Companies		Incorporation		Prospectus		Share Capital and Debentures		Share Capital and Debentures	5
1(b)	Share Capital and Debentures	5	Share Capital and Debentures		Audit and Auditors		Audit and Auditors		Accounts of Companies		Management & Administration	5
1(c)	FEMA	4	FEMA	4	FEMA	4	FEMA	4	FEMA	4	FEMA	4
2(a)	Prospectus	5	Management & Administration	5	Deposits	5	Share Capital and Debentures	5	Prospectus	5	Prospectus	5
2(b)	Deposits	5	Prospectus	5	Prospectus	5	Deposits	5	Deposits	5	Deposits	5
2(c)	GCA	4	GCA	4	GCA	4	GCA	4	GCA	4	GCA	4
3(a)	Incorporation	5	Management & Administration	5	Prospectus	5	Deposits	5	Incorporation	5	Share Capital and Debentures	5
3(b)	Charges	5	Share Capital and Debentures	5	Charges	5	Management & Administration	5	Charges	5	Management & Administration	5
3(b)					Charges							
3(c)	IOS	4	IOS	4	IOS	4	IOS	4	IOS	4	IOS	4
4(a)	Accounts of Companies	5	Audit and Auditors	5	Accounts of Companies	5	Foreign Company	5	Dividend	5	Dividend	5
4(b)	LLP	5	LLP	5	LLP	5	LLP	5	LLP	5	LLP	5
4(c)	IOS	4	IOS	4	IOS	4	IOS	4	IOS	4	IOS	4
5(a)	Foreign Company	5	Management & Administration	5	Accounts of Companies	5	Accounts of Companies	5	Accounts of Companies	5	Audit and Auditors	5
5(b)	LLP	5	LLP	5	LLP	5	LLP	5	LLP	5	LLP	5
5(c)	GCA	4	GCA	4	GCA	4	GCA	4	GCA	4	GCA	4
6(a)	Management & Administration	5	Deposits	5	Charges	5	Incorporation	5	Management & Administration	5	Management & Administration	5
6(a)	Management & Administration	5					Management & Administration	5	Management & Administration	5		
6(b)	Accounts of Companies	4	Accounts of Companies	5	Foreign Company	5	Dividend	5	Foreign Company	5	Incorporation, Mgt.	5
6(c)	FEMA	4	FEMA	4	FEMA	4	FEMA	4	FEMA	4	FEMA	4

MCQ ANALYSIS

NOT AVAILABLE

1	Audit and Auditors	6	Incorporation	2	Share Capital and Debentures	4	Audit and Auditors	2				
2	GCA	4	GCA	6	GCA	4	GCA	2	GCA	4		
3	FEMA	6	FEMA	6	FEMA	6	FEMA	6	FEMA	6		
4	LLP	6	LLP	4	LLP	4	LLP	2	LLP	6		
5	Deposits	2	Deposits	2			Preliminary	2	Deposits	6		
6	Charges	2	Foreign Company	6	Foreign Company	4	Share Capital and Debentures	2	Foreign Company	6		
7							Incorporation	2				
8	Management & Administration	2	Management & Administration	2	Management & Administration	6	Accounts of Companies	8				
9	Prospectus	2	Prospectus	2	Prospectus	2	Prospectus	2	Prospectus	2		

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INCOME TAX

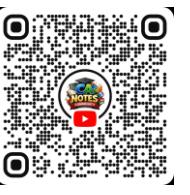
Q	JAN-26	M	SEP-25	M	MAY-25	M	JAN-25	M	SEP-24	M	MAY-24	M
1	TOTAL INCOME	15	TOTAL INCOME	15	TOTAL INCOME	15	TOTAL INCOME	15	TOTAL INCOME	15	TOTAL INCOME	15
2(a)	Residential status+Agriculture	6	Residential status	6	Scope of Total Income	6	Capital Gain	6	Residential status	6	Residential status	6
2(b)	TDS/TCS	4	TDS/TCS	4	TDS/TCS	4	TDS/TCS	4	TDS/TCS	4	TDS/TCS	4
3(a)	Salary	6	Capital Gain	6	Salary/HP	6	Salary	6	PGBP	6	IFOS/PGBP	6
3(b)	IFOS+Clubbing	4	Salary	4	Other Sources	4	Other sources	4	Capital Gain	4	Capital Gain	4
4(a)	Set off & carry forward	6	Set off & carry forward	6	Set off & carry forward	6	Set off & carry forward	6	Clubbing & Set off	6	Set off & carry forward	6
4(b)	Return	4	Return	4	Return	4	Return	4	Return	4	Return	4
4(b)			TDS/TCS	4	Return	4	Return	4	Return	4	Return	4

MCQ ANALYSIS

NOT AVAILABLE

1	CG	2	HP	2	CG	2	AGRICULTURAL INCOME	6	HP	2	
2	IFOS	2	HP	2	HP	2			HP	2	
3	TAX LIABILITY	2	Buyback deemed dividend	2	TAX LIABILITY	2			TOTAL INCOME	2	
4	CSR	1	CLUBBING	2	GTI	2	CLUBBING+HP	2	TOTAL INCOME	2	
5	TCS	2	CLUBBING	2	SETOFF	2	SETOFF	2	VIA	2	
6	RS	2	VIA	2	SETOFF	2	CLUBBING	2	TDS	2	
7	HP	2	TCS	2	TCS	2	IFOS	2	HP	2	
8	TCS	2	RS	1	IFOS	1	BASICS	1	IFOS	1	

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INCOME TAX

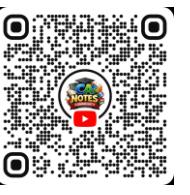
Q	JAN-26	M	SEP-25	M	MAY-25	M	JAN-25	M	SEP-24	M	MAY-24	M
5(a)	NET GST Payable	10	NET GST Payable	10	NET GST Payable	10	ITC	10	ITC	10	ITC	10
5(b)	Value of Supply	5	GST Liability	5	Value of Supply	5	Supply	5	Exemption	5	Value of Supply	5
6(a)	Time of Supply	5	ITC	5	ITC	5	Charge	5	Charge	5	ITC	5
6(b)	Exemption	5	POS	5	Exemption	5	POS	5	POS	5	POS	5
7(a)	Interest S. 50	5	Registration	5	Return+ Payment of Tax	5	Tax invoice + Registration	5	TDS/TCS	5	Payment of Tax	5
7(b)	Invoice	5	E-way bill	5	E-way bill	5	Return	5	A/c & Records	5	TCS	5
8(a)	Supply	5	Rule 86B	5	Supply	5	Time of Supply	5	Supply	5	Value of Supply	5
8(a)							Exemption	5			Supply	5
8(b)	Credit Note	5	Return	5	Registration+Intro	2+3	E-way bill+Intro	5	Tax Invoice+Intro	5	Tax Invoice	5
8(b)			ECO	5	Tax Invoice	5			A/c & Records	5		

MCQ ANALYSIS

NOT AVAILABLE

9	TDS	2	SUPPLY	2	POS	2	POS	2	TAX LIABILITY	2		
10	A/C & RECORDS	1	ITC	2	RCM	2	VOS+RCM	2	SUPPLY	2		
11	ITC	2	NET LIABILITY	2	PAYMENT OF TAX &ITC	2	ITC	2	ITC	2		
12	ITC	2	REGISTRATION	2	TAX INVOICE & TDS	2	A/C & RECORDS	2	REGISTRATION	2		
13	CMP-08	2	TDS	2	E-WAY BILL	2	TDS	2	E-WAY BILL	2		
14	ITC	2	CREDIT NOTE	2	PAYMENT OF TAX	2	INTEREST PENALTY	2	RETURN	2		
15	E-WAY BILL	2	PLACE OF SUPPLY	2	VALUE OF SUPPLY	2	VALUE OF SUPPLY	2	VALUE OF SUPPLY	2		
16	FCM	2			TAX INVOICE	1	TAX INVOICE	1	EXEMPTION	1		

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