



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

Trend Analysis

1. Amalgamation and Consolidation:

- o High-weight chapters with consistent appearance in exams.
- o Practical focus: Journal entries, purchase consideration calculation, and balance sheet preparation.

2. Cash Flow Statements:

- o Frequently tested with varying marks weightage.
- o Emphasis on preparation of operating, investing, and financing sections.

3. Accounting for Financial Statements of Companies:

- o Often tested in case-based questions requiring a blend of conceptual knowledge and application.

4. Investments (AS 13):

- o Questions focus on cost vs. fair value, valuation of investments, and treatment in final accounts.

Student Expectations

Numerical accuracy and conceptual clarity.

Ability to connect accounting standards with practical applications.

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Preparation Strategy

Allocate 40% of study time to Amalgamation, Consolidation, and Cash Flow Statements.

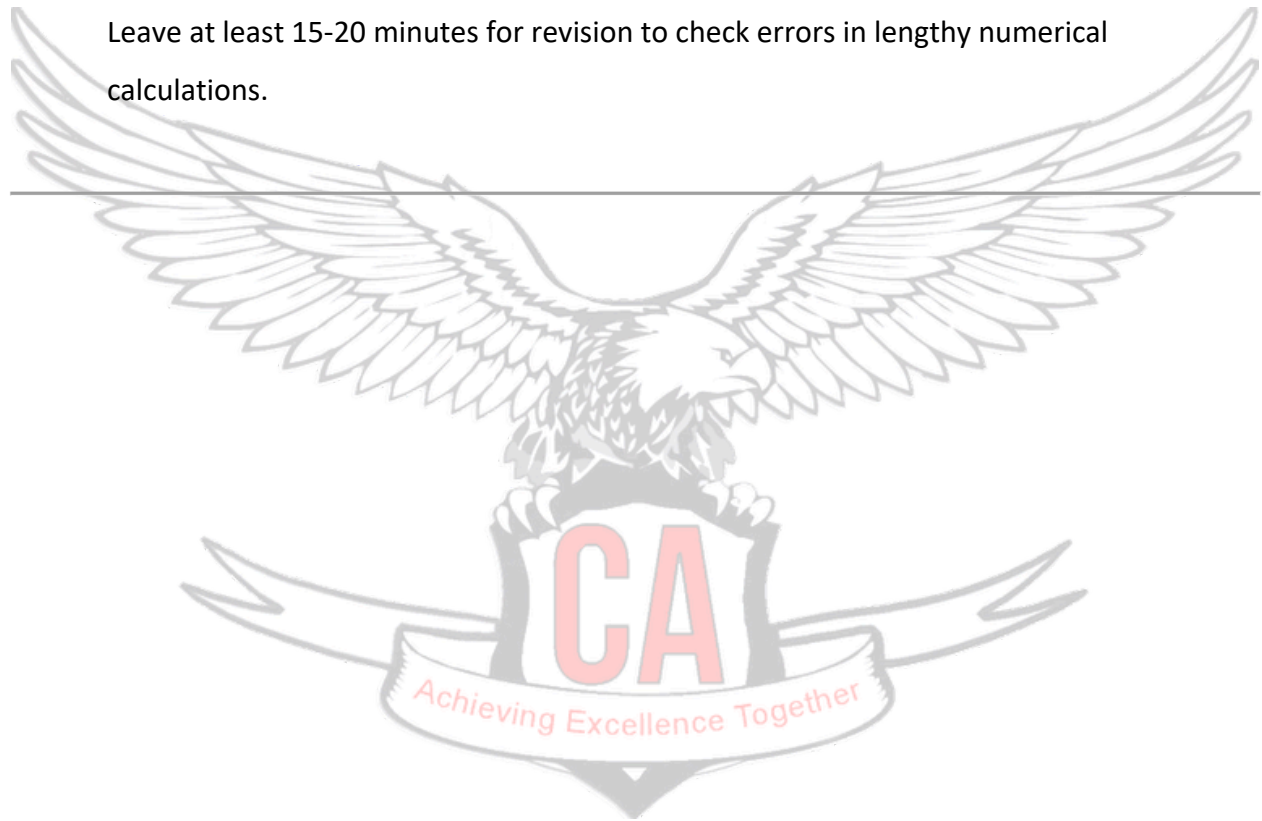
Memorize important accounting standards (AS 1, 3, 13, 22).

Work through at least 5 past papers to identify recurring question patterns.

Exam Tips

Start with high-scoring numerical problems to build confidence.

Leave at least 15-20 minutes for revision to check errors in lengthy numerical calculations.



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

Trend Analysis

1. Share Capital and Debentures:

- o High marks allocation; frequently tests amendments and practical scenarios like issue, forfeiture, and redemption.

2. Management and Administration:

- o Involves case-law-based questions and detailed application of legal provisions.

3. General Clauses Act & Interpretation of Statutes:

- Theory-heavy but highly scoring. Questions often require explanation of definitions and principles.

Student Expectations

Clear understanding of legal frameworks and amendments.

Preparedness for case-based questions that test interpretation of laws.

Preparation Strategy

Dedicate a day weekly to review amendments and RTPs (Revision Test Papers).

Use flowcharts to understand complex provisions like management structures and the process of winding up.

Create case-law flashcards for quick reference.

Exam Tips

Focus on precise wording in answers; avoid vague explanations.

Prioritize sections with marks breakdown provided in the question to avoid over-explaining.

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	4	B
Collection at Source	2	C
Provisions for filing Return of Income and Self-assessment	8	A
Income Tax Liability – Computation & Optimisation	2	C
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

Trend Analysis

1. Profits and Gains of Business/Profession:
 - o Covers deductions, disallowed expenses, and practical computation.
2. Capital Gains:
 - o Commonly tests exemptions under Section 54 to 54F and computation of STCG/LTCG.
3. GST: Input Tax Credit and Registration:
 - o Case-based and application-oriented questions on eligibility and procedural aspects.

Student Expectations

Ability to interpret tax provisions and solve numerical problems accurately.

Familiarity with GST portal processes and amendments.

Preparation Strategy

Create a tax-planning chart for deductions and exemptions.

Solve at least 20 questions on GST registration and Input Tax Credit.

Regularly revise sections prone to amendments, such as TDS, TCS, and tax slabs.

Exam Tips

Tackle computation-based questions first as they carry higher marks.

Keep handwritten notes for complex provisions handy for last-minute revision.



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

Trend Analysis

1. Material Costing and Marginal Costing:

- o Regular contributors with a numerical focus on EOQ, variance analysis, and break-even points.

2. Activity-Based Costing (ABC):

- o Highly scoring, emphasizing calculation of activity rates and cost driver analysis.

3. Process and Operation Costing:

- Repeated appearance, often with questions on joint and by-product costing.

Student Expectations

Strong problem-solving skills and clear concepts for cost analysis and allocation.

Knowledge of new costing methods like ABC.

Preparation Strategy

Use visual aids (charts and tables) for overhead distribution and variance calculations.

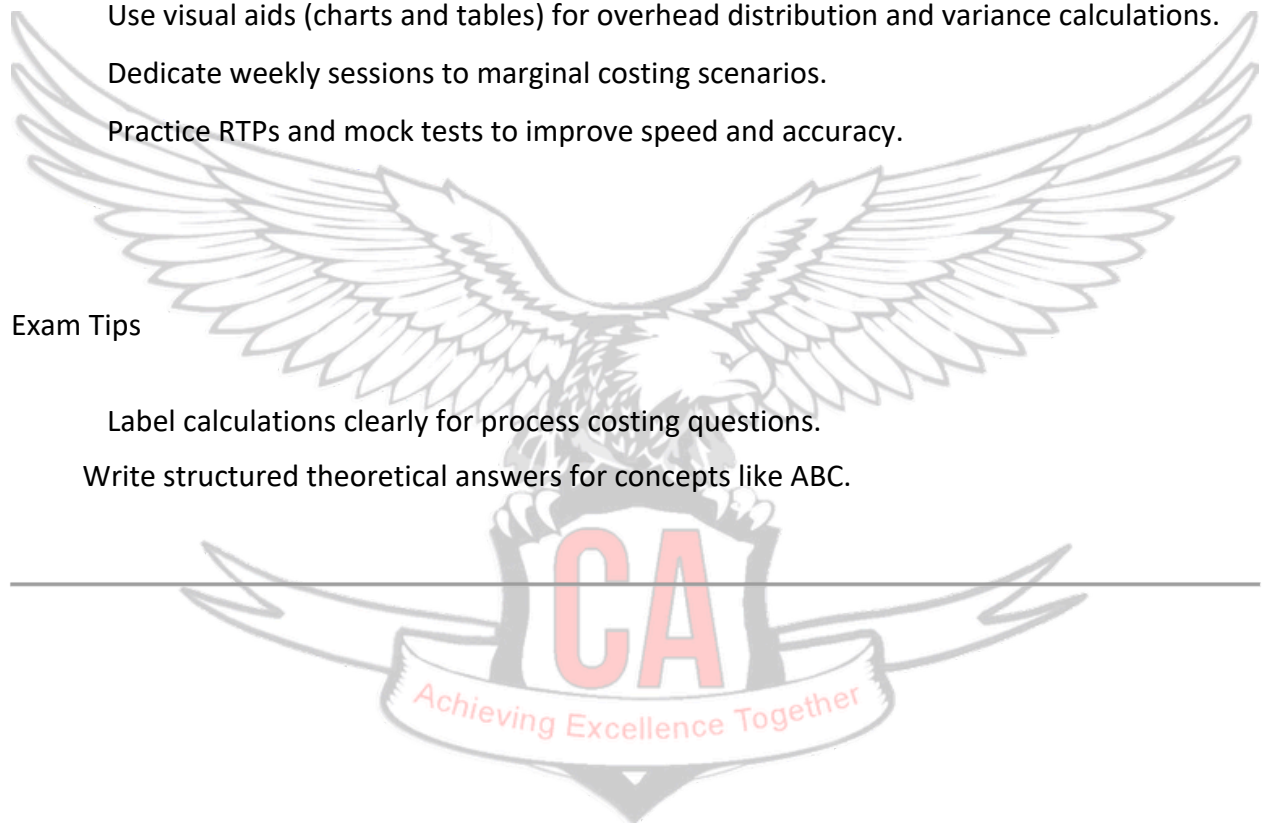
Dedicate weekly sessions to marginal costing scenarios.

Practice RTPs and mock tests to improve speed and accuracy.

Exam Tips

Label calculations clearly for process costing questions.

Write structured theoretical answers for concepts like ABC.



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) Audit	10	A
Evidence (SA 500, 501, 505, 510, 520, 530, 550, 610) Audit of	10	A
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

Trend Analysis

1. Risk Assessment and Internal Control:

- o Detailed questions on identifying and mitigating risks.

2. Audit Evidence and Reporting:

- o Focuses on practical auditing scenarios and formulating opinions.

3. Ethics and Professional Conduct:

- o Theoretical but significant, with case-based application testing student understanding.

Student Expectations

Ability to frame answers in audit-specific terminology.

Memorization of standard formats for audit reporting.

Preparation Strategy

Prepare quick notes on SA (Standards on Auditing) numbers and their applications.

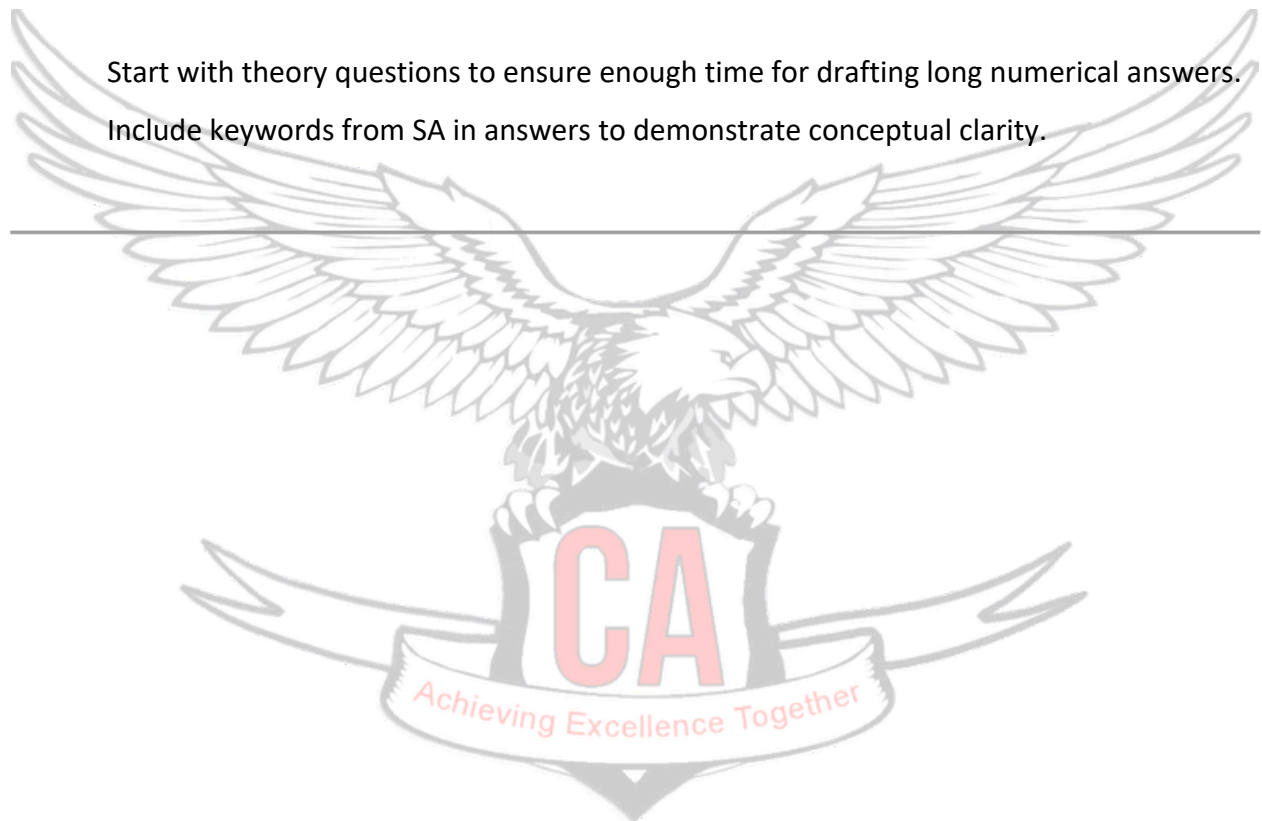
Practice structured answers for "Types of Audit Reports" questions.

Solve ICAI case studies on ethics and risk assessment.

Exam Tips

Start with theory questions to ensure enough time for drafting long numerical answers.

Include keywords from SA in answers to demonstrate conceptual clarity.



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

Trend Analysis

1. Investment and Dividend Decisions:

- Regular questions on NPV, IRR, and dividend theories.

2. Strategic Analysis and Implementation:

- Concept-heavy, often involving case-based questions.

3. Working Capital Management:

- Tests calculation of operating cycle, cash flow needs, and inventory turnover ratios.

Student Expectations

Numerical accuracy in FM and conceptual understanding in SM.

Ability to connect strategic theories with business scenarios.

Preparation Strategy

Prepare formula sheets for quick reference during numerical practice.

Study Kaplan and Porter's models in Strategic Management for their application.

Solve integrated case studies combining FM and SM concepts.

Exam Tips

Allocate time per question based on marks distribution.

Ensure working notes are clear for numerical problems.

General Exam Preparation Tips

1. Time Management:

- o Allocate 1.8 minutes per mark in practice sessions to improve speed.

2. Revision Notes:

- o Use sticky notes or highlighters to mark critical areas in materials.

3. Mock Tests:

- o Analyze performance in mocks and revise weak chapters based on trends.

4. Health and Rest:

- o Maintain a balanced study schedule to avoid burnout and ensure focus.