

ABC Analysis for CA Foundation New Course

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The CA Foundation New Course for Sept 2025 is a critical stepping stone for aspiring Chartered Accountants, covering essential subjects like Accounting, Business Laws, Business Economics, and Quantitative Aptitude. An effective ABC analysis helps students prioritize their study efforts by categorizing topics into high (A), medium (B), and low (C) importance based on weightage and exam frequency. Mastering these subjects requires not only hard work but also smart preparation strategies, especially when presenting answers or concepts during exams or viva sessions.

Tips for Effective Presentation

1. **Structure Your Answer:** Use headings, bullet points, and numbering to organize content clearly, making it easy for examiners to follow.
2. **Be Concise:** Avoid lengthy explanations; stick to the point while covering all key aspects.
3. **Use Diagrams:** Incorporate charts or tables (e.g., for Accounting or Economics) to visually represent data where applicable.
4. **Practice Handwriting:** Ensure legible writing to avoid losing marks due to poor readability.
5. **Time Management:** Allocate time wisely during practice to simulate exam conditions and avoid rushing.

Common Presentation Mistakes to Avoid

1. **Overloading Information:** Including irrelevant details can confuse examiners and waste time.
2. **Poor Formatting:** Writing in paragraphs without structure makes it hard to identify key points.

3. Ignoring Instructions: Not adhering to word limits or question requirements (e.g., "explain briefly").
4. Untidy Work: Crossed-out sections or illegible handwriting can create a negative impression.
5. Skipping Steps: In numerical problems, omitting working steps can lead to mark deductions.
6. Over-Reliance on Jargon: Using complex terms without explanation (e.g., "amortization" without context) can alienate examiners, who expect simplicity over showiness.

By focusing on these tips and avoiding common pitfalls, students can enhance their presentation skills and improve their exam performance.

1. Accounting

Topic	Approx. Weightage (%)	Category	Rationale
Theoretical Framework	15%	A	Foundational concept, frequently tested.
Accounting Procedures (Journal Entries, Ledgers, Trial Balance)	20%	A	Core topic with high question frequency.
Bank Reconciliation Statement	10%	B	Important but less frequent than core procedures.
Preparation of Final Accounts of Sole Proprietors	15%	A	Commonly tested, requires detailed practice.
Depreciation and Amortisation	10%	B	Moderate importance, occasionally emphasized.
Inventories	10%	B	Relevant but not as heavily weighted as final accounts.
Financial Statements of Not for	8%	C	Less frequent, niche area.

Profit Organizations			
Bills of Exchange and Promissory Notes	7%	C	Rarely tested, lower priority.
Company Accounts	5%	C	Limited scope in Foundation level, minor focus.
Summary Revision	-	-	Revision, not a separate topic (included in above).

2. Business Laws

Topic	Approx. Weightage (%)	Category	Rationale
Indian Contract Act, 1872	25%	A	Core law topic, heavily tested.
Companies Act, 2013	20%	A	Significant portion, frequent questions.
Indian Partnership Act, 1932	15%	B	Important but secondary to Contract and Companies Act.
The Limited Liability Partnership Act, 2008	10%	B	Moderate relevance, occasionally tested.
The Negotiable Instruments Act, 1881	10%	B	Relevant but less emphasized than core laws.
Sale of Goods Act, 1930	10%	B	Moderate importance, periodic testing.
Indian Regulatory Framework	10%	C	Broad and less specific, lower priority.

3. Business Economics

Topic	Approx. Weightage (%)	Category	Rationale
Scope of Business Economy (Demand and Supply)	20%	A	Fundamental topic, frequently tested.
Theory of Production and Cost	15%	A	Core economic concept, high question frequency.
Price Determination of Different Market	15%	A	Critical for understanding markets, often tested.
Determination of National Income	10%	B	Important but less frequent than core topics.
Business Cycles	10%	B	Moderate relevance, occasional questions.
Public Finance	10%	B	Relevant but not a primary focus.
Money Market	8%	C	Niche area, less emphasis.
Indian Economy	7%	C	Broad topic, rarely tested in depth.
International Trade	5%	C	Minor focus at Foundation level.

4. Quantitative Aptitude

Topic	Approx.	Category	Rationale
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	Weightage (%)		
Proportion, Indices, Logarithms	15%	A	Foundational, frequently tested.
Permutations and Combinations	15%	A	Core topic, high question frequency.
Sequence and Series (Arithmetic and Geometric Progressions)	15%	A	Essential, commonly tested.
Time Value of Money	10%	B	Important but secondary to core topics.
Odd Man Out and Decoding	10%	B	Moderate relevance, occasional questions.
Seating Arrangements	10%	B	Relevant but not a primary focus.
Central Tendency & Dispersion	10%	B	Useful but less emphasized.
Differential and Integral Calculus	5%	C	Complex, rarely tested at Foundation level.
Relation and Regression	5%	C	Niche, lower priority.
Index Number	5%	C	Minor focus, rarely emphasized.
Equations	5%	C	Basic, infrequently tested.
Probability	5%	C	Limited scope at this level.
Theoretical Distributions	5%	C	Advanced, rarely tested.
Blood Relations	5%	C	Minor topic, low priority.

Total Weightage Check: ~100%

Summary of ABC Categories

Subject	Category A (High Priority)	Category B (Medium Priority)	Category C (Low Priority)
Accounting	Theoretical Framework, Accounting Procedures, Final Accounts	Bank Reconciliation, Depreciation, Inventories	Not for Profit, Billing, Company Accounts
Business Laws	Indian Contract Act, Companies Act	Partnership Act, LLP Act, Negotiable Instruments, Sale of Goods	Regulatory Framework
Business Economics	Demand & Supply, Production & Cost, Price Determination	National Income, Business Cycles, Public Finance	Money Market, Indian Economy, International Trade
Quantitative Aptitude	Proportion, Permutations, Sequence & Series	Time Value, Odd Man Out, Seating, Central Tendency	Calculus, Regression, Index, Equations, Probability, Distributions, Blood Relations

Recommendations

- Focus on Category A (60-70% of study time): Prioritize these topics for in-depth understanding and practice, as they are likely to constitute the majority of the exam.
- Moderate Effort on Category B (20-30% of study time): Ensure conceptual clarity and solve past papers for these topics.
- Light Revision for Category C (5-10% of study time): Skim through key points and practice a few questions to cover basics.