



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:

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

2. Cash Flow Statements:

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

3. Accounting for Financial Statements of Companies:

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

4. Investments (AS 13):

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

Student Expectations

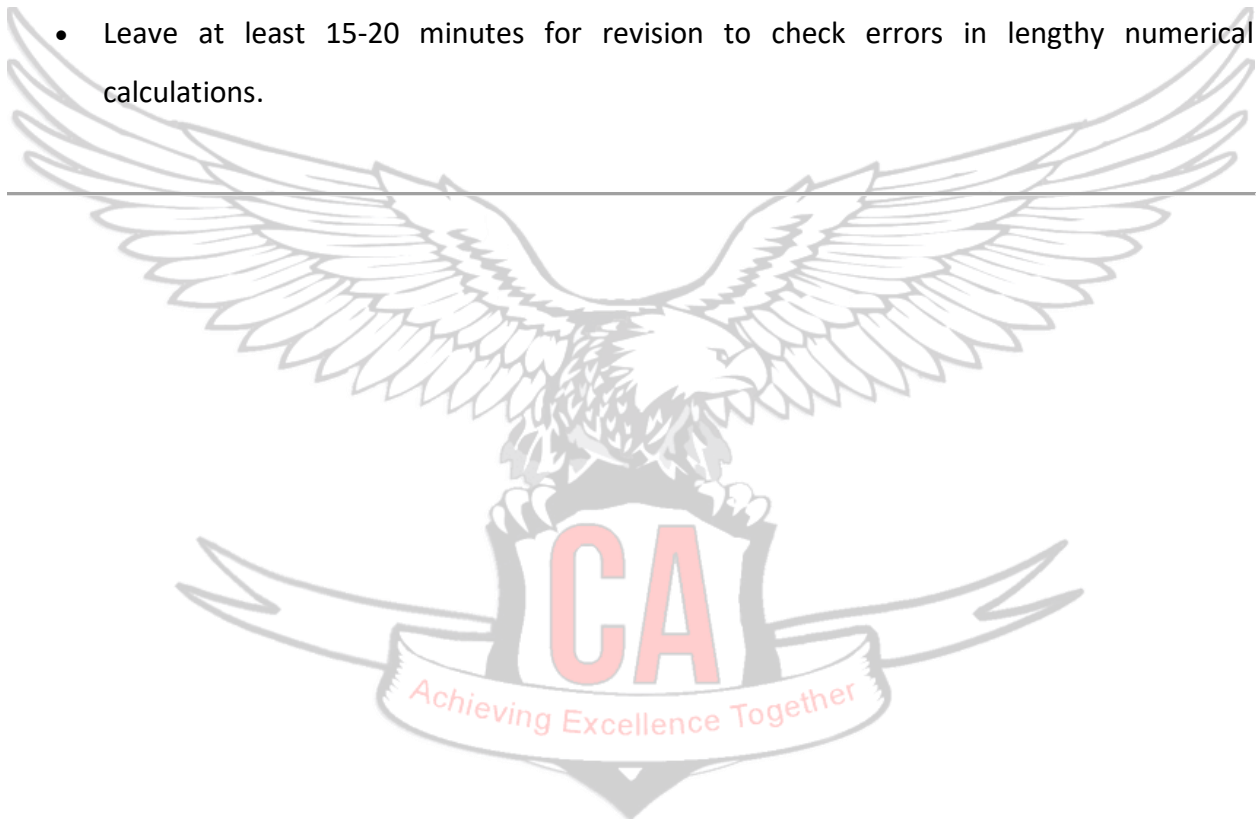
- Numerical accuracy and conceptual clarity.
- Ability to connect accounting standards with practical applications.

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:

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

2. Management and Administration:

- 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 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

Trend Analysis

1. **Profits and Gains of Business/Profession:**
 - Covers deductions, disallowed expenses, and practical computation.
2. **Capital Gains:**
 - Commonly tests exemptions under Section 54 to 54F and computation of STCG/LTCG.
3. **GST: Input Tax Credit and Registration:**
 - 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:

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

2. Activity-Based Costing (ABC):

- 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)	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

Trend Analysis

- Risk Assessment and Internal Control:**
 - Detailed questions on identifying and mitigating risks.
- Audit Evidence and Reporting:**
 - Focuses on practical auditing scenarios and formulating opinions.
- Ethics and Professional Conduct:**
 - Theoretical but significant, with case-based application testing student understanding.

Student Expectations

- Ability to frame answers in audit-specific terminology.

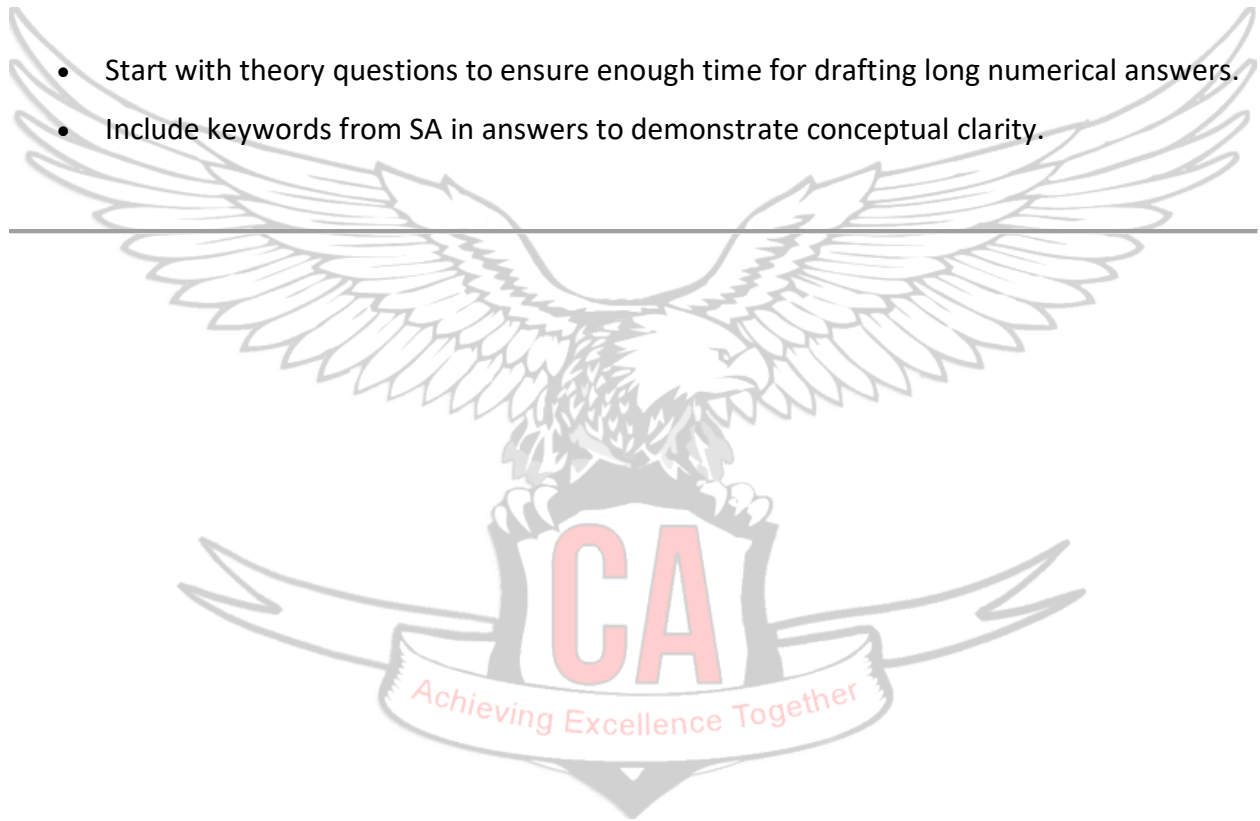
- Memorization of standard formats for audit reporting.

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:**
 - Allocate 1.8 minutes per mark in practice sessions to improve speed.
2. **Revision Notes:**
 - Use sticky notes or highlighters to mark critical areas in materials.
3. **Mock Tests:**
 - Analyze performance in mocks and revise weak chapters based on trends.
4. **Health and Rest:**
 - Maintain a balanced study schedule to avoid burnout and ensure focus.