



## CA INTERMEDIATE (NEW COURSE)

### ACCOUNTING

| CH No | Chapter Name                    | WEIGHATED MARKS | FREQU-ENCY    | CATEGORY |
|-------|---------------------------------|-----------------|---------------|----------|
| 1     | Introduction to Accounting Std  |                 | RARELY        | C        |
| 2     | Framework for FS                | 5               | EVERY ATTEMPT | B        |
| 3     | Applicability of AS             | 20              | EVERY ATTEMPT | A        |
| 4     | FS of Companies                 |                 |               | B        |
|       | Unit 1 :<br>Preparation of FS   | 5               | EVERY ATTEMPT |          |
|       | Unit 2 : Cash Flow Statements   | 5               | ALTERNATIVELY |          |
| 5     | Pre Post Incorporation          | 10              | EVERY ATTEMPT | A        |
| 6     | Bonus Issue & Right Issues      | 5               | ALTERNATIVELY | B        |
| 7     | Redemption of Preference Shares | 8               | EVERY ATTEMPT | A        |
| 8     | Redemption of Debentures        | 8               | EVERY ATTEMPT | A        |
| 9     | Investment Accounts             | 10              | EVERY ATTEMPT | A        |
| 10    | Insurance Claims                | 10              | EVERY ATTEMPT | A        |
| 11    | Hire Purchase &                 |                 | ALTERNATIVELY |          |

|    |                                  |    |               |   |
|----|----------------------------------|----|---------------|---|
|    | Installment System               | 5  |               | C |
| 12 | Department Accounts              | 10 | EVERY ATTEMPT | B |
| 13 | Accounting for Branches          | 10 | ALTERNATIVELY | C |
| 14 | Accounts from Incomplete Records | 10 | EVERY ATTEMPT | C |

### Companies Act

| CH No | Chapter Name                          | WEIGHATED MARKS | FREQU-ENCY    | CATEGORY |
|-------|---------------------------------------|-----------------|---------------|----------|
| 1     | Basic Concepts- Including Definitions |                 | RARELY        | C        |
| 2     | Incorporation of Companies            | 7               | EVERY ATTEMPT | A        |
| 3     | Prospectus and Allotment              | 6               | EVERY ATTEMPT | B        |
| 4     | Share Capital and Debentures          | 8               | EVERY ATTEMPT |          |
| 5     | Acceptance of Deposits                | 6               | EVERY ATTEMPT | A        |
| 6     | Registration of Charge                | 4               | EVERY ATTEMPT |          |

|    |                               |   |               |   |
|----|-------------------------------|---|---------------|---|
| 7  | Management and Administration | 6 | ALTERNATIVELY | B |
| 8  | Dividend                      | 6 | ALTERNATIVELY |   |
| 9  | Accounts                      | 7 | EVERY ATTEMPT | A |
| 10 | Audit                         | 6 |               |   |

### Other Laws

| CH No | Chapter Name   | WEIGHATED MARKS | FREQU-ENCY    | CATEGORY |
|-------|--|-----------------|---------------|----------|
| 1     | The Indian Contract Act                                      | 12              | EVERY ATTEMPT | A        |
|       | Unit 1 : contract of Indemnity & Guarantee Bailment & Pledge |                 |               |          |
|       | Unit 3 : Contract of Agency                                  |                 |               |          |
| 2     | The Negotiable Instrument Act, 1881                          | 6               | EVERY ATTEMPT | C        |
| 3     | The General Clauses Act                                      | 7               | EVERY ATTEMPT | A        |
| 4     | Interpretation of Statute                                    | 8               | EVERY ATTEMPT | C        |

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## **Cost and Management Accounting**

| CH<br>No | Chapter Name                             | WEIGHATED MARKS | FREQU-ENCY    | CATEGORY |
|----------|--|-----------------|---------------|----------|
| 1        | Introduction<br>Theory                   | 10              |               | B        |
| 2        | Material Cost                            | 10              | EVERY ATTEMPT | A        |
| 3        | Employee Cost                            | 10              | EVERY ATTEMPT |          |
| 4        | Overhead Cost :<br>Absorption<br>Costing | 5               | EVERY ATTEMPT |          |
| 5        | Activitiy Based<br>Costing               | 10              | EVERY ATTEMPT |          |
| 6        | Cost Sheet                               | 10              |               |          |
| 7        | Cost Accounting<br>System                | 5               |               | B        |
| 8        | Job and Batch<br>Costing                 | 5               | RERELY        | c        |
| 9        | Contract Costing                         | 5               |               |          |

|    |  |    |                                     |   |
|----|--|----|-------------------------------------|---|
|    |  |    | E<br>V<br>E<br>R<br>Y<br><br>A<br>T | A |
| 10 | Process Costing                          | 10 |                                     |   |
| 11 | Joint Product & By Product               | 5  |                                     | B |
| 12 | Service Costing                          | 10 |                                     |   |
| 13 | Standard Costing                         | 10 |                                     | c |
| 14 | Marginal Costing                         | 10 |                                     |   |
| 15 | Budget and Budgetary Control             | 10 |                                     | A |
|    | Contains Theory Question of 5 Marks each |    |                                     |   |

### Income Tax

| CH No | Chapter Name              | WEIGHATED MARKS | FREQU-ENCY       | CATEGORY |
|-------|---------------------------|-----------------|------------------|----------|
| 1     | Introduction              |                 |                  |          |
| 2     | Residential Status        | 3               | A<br>L<br>T      | C        |
| 3     | Exemption and Agri Income | 3               | E<br>R<br>N<br>A |          |
| 4     | Salary Income             | 4               | T<br>I           |          |

|    |                         |   |   |   |
|----|-------------------------|---|---|---|
| 5  | House Property Income   | 4 | V<br>E<br>L<br>Y  | A |
| 6  | PGBP                    | 2 |   |   |
| 7  | Capital Gain            | 6 | E<br>V<br>E<br>R<br>Y<br>A<br>T<br>T<br>E<br>M<br>P<br>T      |   |
|    |                         |   | T<br>E<br>M<br>P<br>T   |   |
| 8  | Other Sources           | 4 |   |   |
| 9  | Clubbing of Income      | 3 | A<br>L<br>T<br>E<br>R<br>N<br>A<br>T<br>I<br>V<br>E<br>L<br>Y | B |
| 10 | Set off & c/f of Losses | 3 |   |   |
| 11 | Deduction               |   | E<br>V<br>E<br>R  |   |
| 12 | TDS                     | 8 |   |   |

|    |                            |    |  |   |
|----|----------------------------|----|--|---|
| 13 | Advance Tax                |    | Y<br><br>A<br>T<br>T<br>E<br>M<br>P<br>T |   |
| 14 | Total Income of Individual | 14 |  | A |
| 15 | AMT Provision              |    |  | B |
| 16 | Return of Income           | 6  |  |   |

### GST

| CH No | Chapter Name             | WEIGHATED MARKS | FREQU-ENCY   | CATEGORY |
|-------|--------------------------|-----------------|--|----------|
| 1     | Basics                   | 1               | RARELY   | C        |
| 2     | Supply                   | 1               |  |          |
| 3     | Charge                   | 5               | EVERY ATTEMPT  | A        |
| 4     | Exemptions               | 5               | ALTERNATIVELY  |          |
| 5     | Time and Value of Supply | 6               | E<br>V<br>E<br>R<br>Y<br><br>A<br>T<br>T<br>E<br>M<br>P<br>T |          |
| 6     | Input Tax Credit         | 10              |  |          |
| 7     | Registration             | 5               |  |          |
| 8     | Invoice                  | 5               |  | B        |
| 9     | Payment of Tax           | 2               | ALTERNATIVELY  | C        |
| 10    | Return                   | 3               | EVERY ATTEMPT  | B        |

### ADVANCED ACCOUNTING

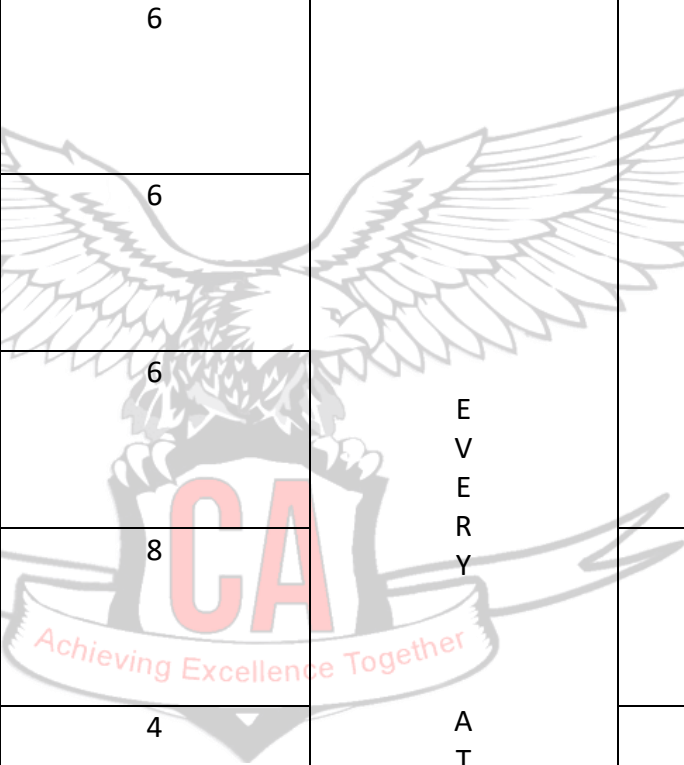
| CH No | Chapter Name         | WEIGHATED MARKS | FREQU-ENCY                | CATEGORY |
|-------|----------------------|-----------------|---------------------------|----------|
| 1     | Accounting Standards | 25              | EVERY ATTEMPT             | A        |
|       | AS4                  |                 |                           |          |
|       | AS5                  |                 |                           |          |
|       | AS7                  |                 |                           |          |
|       | AS9                  |                 |                           |          |
|       | AS14                 |                 |                           |          |
|       | AS17                 |                 |                           |          |
|       | AS18                 |                 |                           |          |
|       | AS19                 |                 |                           |          |
|       | AS20                 |                 |                           |          |
|       | AS22                 |                 |                           |          |
|       | AS24                 |                 |                           |          |
|       | AS26                 |                 |                           |          |
|       | AS29                 |                 |                           |          |
| 2     | Partnership          |                 | ALTERNATIVE OF BOTH UNITS |          |



|    |   |   |                  |   |   |
|----|---|---|------------------|---|---|
|    | Unit 1 :<br>Dissolution &<br>Piecemeal        | 15  |                  | C |   |
|    | Unit 2 :<br>Amalgamation,<br>Sale, Conversion | 10  |                  |   |   |
| 3  | Buy Back                                      | 5   | EVERY<br>ATTEMPT | A |   |
| 4  | ESOP  | 10  |                  | B |   |
| 5  | Amalgamation &<br>Absorptions                 | 15  |                  |   |   |
| 6  | Internal<br>Reconstructions                   | 5   |                  | A |   |
| 7  | Liquidation of<br>Companies                   | 10  |                  |   |   |
| 8  | Banking<br>Companies                          | 10  |                  |   |   |
| 9  | Non Banking<br>Finance<br>Companies           | 5   |                  |   |   |
| 10 | Consolidated<br>Financial<br>Statements       | 15  |                  |   | B |
| 11 | Underwriters                                  | Ch 11 to 15 Removed from Syllabus from Nov 20 Onwards |                  |   |   |
| 12 | Mutual Funds                                  |   |                  |   |   |
| 13 | Insurance<br>Companies                        |   |                  |   |   |
| 14 | Goodwill                                      |   |                  |   |   |

|           |                               |  |
|-----------|-------------------------------|--|
|           | <b>Valuation</b>              |  |
| <b>15</b> | <b>Schedule III FS Format</b> |  |

### **Audit**

| <b>CH No</b> | <b><u>Chapter Name</u></b>                      | <b>WEIGHATED MARKS</b> | <b>FREQU-ENCY</b>   | <b>CATEGORY</b> |
|--------------|---|------------------------|---|-----------------|
| <b>1</b>     | <b>Nature, Objectives and Scope of Audit</b>    | <b>6</b>               | <br>E<br>V<br>E<br>R<br>Y<br><br>A<br>T<br>T<br>E<br>M<br>P<br>T | <b>A</b>        |
| <b>2</b>     | <b>Audit Strategy, Planning &amp; Programme</b> | <b>6</b>               |   |                 |
| <b>3</b>     | <b>Audit Documentation &amp; Evidences</b>      | <b>6</b>               |   |                 |
| <b>4</b>     | <b>Risk Assessment and Internal Control</b>     | <b>8</b>               |   | <b>B</b>        |
| <b>5</b>     | <b>Fraud &amp; Responsibility of Auditor</b>    | <b>4</b>               |   | <b>A</b>        |
| <b>6</b>     | <b>Audit in Automated Environment</b>           | <b>6</b>               |   |                 |
| <b>7</b>     | <b>Audit Sampling</b>                           | <b>3</b>               |   |                 |
| <b>8</b>     | <b>Analytical Procedures</b>                    | <b>3</b>               |   |                 |

|    |                               |    |  |   |
|----|-------------------------------|----|--|---|
| 9  | Audit of Financial Statements | 10 |  | C |
| 10 | Company Audit                 | 14 |  | A |
| 11 | Audit Report [Including CARO  | 5  |  | B |
| 12 | Audit of Banks                | 7  |  |   |
| 13 | Audit of Different Entities   | 10 |  | C |
| 14 | True / False                  | 14 |  |   |

### EIS

| CH No | <u>Chapter Name</u>                     | WEIGHATED MARKS |
|-------|---|-----------------|
| 1     | Automated Business Process              | 9.1             |
|       | Flow Chart                              | 1.8             |
| 2     | Financial and Accounting System         | 9.7             |
| 3     | Information System and its Components   | 8.8             |
| 4     | E-Commerce, M-Commerce and Technologies | 9.1             |
| 5     | Core Banking Systems                    | 11.6            |

## SM

| CH No | <u>Chapter Name</u>                 | WEIGHATED MARKS |
|-------|-------------------------------------|-----------------|
| 1     | Introduction to SM                  | 5.4             |
|       | Dynamics of Competitive Strategy    | 6.5             |
| 2     | Strategic Management Process        | 6.6             |
| 3     | Corporate Level Strategy            | 6.5             |
| 4     | Business Level Strategy             | 6.9             |
| 5     | Functional Level Strategy           | 6.6             |
| 6     | Organization & Strategic Leadership | 7.4             |
| 7     | Strategic Implementation & Control  | 8.2             |

## Financial Management

| CH No | <u>Chapter Name</u>                 | WEIGHATED MARKS | FREQU-ENCY            | CATEGORY |
|-------|-------------------------------------|-----------------|-----------------------|----------|
| 1     | Basics FM (Theory)                  | 4               | E<br>V<br>E<br>R<br>Y | C        |
| 2     | Sources / Types of Finance (Theory) | 4               |                       |          |
| 3     | Ratio Analysis                      | 5               |                       |          |
| 4     | Cost of Capital                     | 10              |                       | A        |
| 5     | Capital Structure                   | 10              |                       |          |

|    |  |                                |                                 |   |
|----|--|--------------------------------|---------------------------------|---|
|    |  |                                | A<br>T<br>T<br>E<br>M<br>P<br>T |   |
| 6  | Risk & Leverages                               | 10                             |                                 |   |
| 7  | Investment<br>Decisions - Capital<br>Budgeting | 8                              |                                 | B |
| 8  | Risk Analysis in<br>Capital Budgeting          | 6                              |                                 |   |
| 9  | Dividend Policy                                | 5                              |                                 | A |
| 10 | Working Capital                                | 10                             |                                 |   |
|    | Unit 1 : Working<br>Capital<br>Requirement     | ALTERNATIVELY                  |                                 | A |
|    | Unit 2 : Treasury &<br>Cash Management         |                                |                                 |   |
|    | Unit 3 : Inventory<br>Management               | RARELY                         |                                 | C |
|    | Unit 4 : Receivable<br>Management              | ALTERNATIVELY                  |                                 | A |
|    | Unit 5 : Creditors<br>Management               | RARELY                         |                                 | C |
|    | Unit 6 : Working<br>Capital Finance            |                                |                                 |   |
| 11 | Leasing  | [Excluded from Nov 20 Onwards] |                                 |   |

## Economics

| CH No | Chapter Name                          | WEIGHATED MARKS | FREQU-ENCY  | CATEGORY |
|-------|---------------------------------------|-----------------|---|----------|
| 1     | Determination of National Income      |                 |   |          |
|       | Unit 1 : National Income              | 10              | E<br>V<br>E<br>R<br>Y<br>A<br>T<br>T<br>E<br>M<br>P<br>T      | A        |
|       | Unit 2 : The Keynesian Theory of NI   | 4               |   |          |
| 2     | Public Finance                        |                 |   |          |
|       | Unit 1 : Fiscal Functions             | 3               | A<br>L<br>T<br>E<br>R<br>N<br>A<br>T<br>I<br>V<br>E<br>L<br>Y | B        |
|       | Unit 2 : Market Failure               | 2               |   |          |
|       | Unit 3 : Government Interventions     | 2               |   |          |
|       | Unit 4 : Fiscal Policy                | 4               |   |          |
| 3     | Money Market                          |                 |   |          |
|       | Unit 1 : The Concept of Money Demands | 3               | E<br>V<br>E<br>R<br>Y<br>A<br>T<br>T<br>E<br>M                | A        |
|       | Unit 2 : Concepts of Money Supply     | 5               |   |          |
|       | Unit 3 : Monetary Policy              | 4               |   |          |

|   |   |   |  |   |
|---|---|---|--|---|
|   |   |   | P<br>T   |   |
| 4 | International Trade                           |   |  |   |
|   | Unit 1 : Theories of International Trade      | 3 | E<br>V<br>E<br>R<br>Y<br>A<br>T<br>T<br>E<br>M<br>P<br>T | C |
|   | Unit 2 : Instruments of Trade Policy          | 2 |  |   |
|   | Unit 3 : Trade Negotiations                   | 2 | ALTERNATIVELY  |   |
|   | Unit 4 : Exchange Rates and Economics Effects | 5 | EVERY ATTEMPT  |   |
|   | International Capital Movements               | 3 |  |   |