



CA FOUNDATION PAPER - 1 ACCOUNTING

ABC ANALYSIS AND SURE SUCCESS STRATEGY

ACCURACY OF MCC		
CATEGORY	ABC Analysis & Sure Success Strategy provided by MCC for CA Foundation September 2025 {Uploaded on Telegram Channel on 25/07/2025 https://t.me/mittalcommerceclasses	ICAI Exam SEP 2025
CATEGORY - A	84	86
CATEGORY - B	28	27
TOTAL (A + B)	112	113
CATEGORY - C	13	12
	125	125

ABC ANALYSIS FOR CA FOUNDATION JANUARY 2026 ONWARDS PAPER - 1 ACCOUNTING

CATEGORY A		AVERAGE MARKS
Chapter - 11	Company Accounts	
	Unit 1 : Introduction to Company Accounts	0
	Unit 2 : Issue, Forfeiture and Re-Issue of Shares	9
	Unit 3 : Issue of Debentures	1
	Unit 4 : Accounting for Bonus Issue and Right Issue	3
	Unit 5 : Redemption of Preference Shares	6
Chapter - 3	Bank Reconciliation Statement	8
Chapter - 7	Preparation of Final Accounts of Sole Properties	
	Unit 1 : Final Accounts of Non-Manufacturing Entities	6
	Unit 2 : Final Accounts of Manufacturing Entities	4
Chapter - 1	Theoretical Framework	
	Unit 1 : Meaning and Scope of Accounting	2
	Unit 2 : Accounting Concepts, Principles And Conventions	2
	Unit 3 : Capital and Revenue Expenditure and Receipts	1
	Unit 4 : Contingent Assets and Contingent Liabilities	1
	Unit 5 : Accounting Policies	1
	Unit 6 : Accounting as a Measurement Discipline – Valuation Principles, Accounting Estimates	1
	Unit 7 : Accounting Standards	1
Chapter - 5	Depreciation and Amortisation	7
Chapter - 2	Accounting Process	
	Unit 1 : Basic Accounting Procedures - Journal Entries	3
	Unit 2 : Ledgers	1
	Unit 3 : Trial Balance	1
	Unit 4 : Subsidiary Books	2
	Unit 5 : Cash Book	1
	Unit 6: Rectification of Errors	7

Chapter - 6	Bill of Exchange and Promissory Notes	6
Chapter - 8	Financial Statements of Not-for-Profit Organisations	10
	TOTAL OF A CATEGORY	84
CATEGORY B		
Chapter - 4	Inventories	6
Chapter - 10	Partnership and LLP Accounts	
	Unit 1 : Introduction to Partnership Accounts	2
	Unit 2 : Treatment of Goodwill in Partnership Accounts	0
	Unit 3 : Admission of a New Partner	7
	Unit 4 : Retirement of a Partner	4
	Unit 5 : Death of a Partner	5
	Unit 6 : Dissolution of Partnership Firms and LLPs	4
	TOTAL OF B CATEGORY	28
CATEGORY C		
Chapter - 11	Company Accounts	
	Unit 6 : Redemption of Debentures	5
Chapter - 9	Accounts from Incomplete Records	8
	TOTAL OF C CATEGORY	13
	GRAND TOTAL OF (A + B + C) CATEGORY	125

Disclaimer: Above given marks are only estimated marks. So we are not responsible for any deviation in main exams.

PAST EXAM ANALYSIS FOR CA FOUNDATION JANUARY 2026 ONWARDS

PAPER - 1 ACCOUNTING

MODULE – 1		June 2024	Sep 2024	Jan 2025	May 2025	Sep 2025
Chapter 1	Theoretical Framework					
	Unit 1: Meaning and Scope of Accounting	0	0	8	0	0
	Unit 2: Accounting Concepts, Principles And Conventions	2	2	2	2	4
	Unit 3: Capital And Revenue Expenditures and Receipts	0	2	0	0	0
	Unit 4: Contingent Assets and Contingent Liabilities	0	0	0	2	0
	Unit 5: Accounting Policies	2	0	0	2	0
	Unit 6: Accounting as a Measurement Discipline – Valuation Principles, Accounting Estimates	0	0	0	5	4
	Unit 7: Accounting Standards	2	0	0	2	0
Chapter 2	Accounting Process					
	Unit 1: Basic Accounting Procedures - Journal Entries	4	4	5	0	0
	Unit 2: Ledgers	0	2	2	0	0
	Unit 3: Trial Balance	0	0	0	0	0
	Unit 4: Subsidiary Books	5	0	4	5	4
	Unit 5: Cash Book	0	0	0	2	0
	Unit 6: Rectification of Errors	16	4	0	10	12
Chapter 3	Bank Reconciliation Statement	5	10	10	10	5
Chapter 4	Inventories	5	10	7	4	5
Chapter 5	Depreciation and Amortisation	8	5	10	5	10
Chapter 6	Bills of Exchange and Promissory Notes	2	12	5	5	5
Chapter 7	Preparation of Final Accounts of Sole Proprietors					
	Unit 1: Final Accounts of Non-Manufacturing Entities	2	10	15	10	0
	Unit 2: Final Accounts of Manufacturing Entities	5	0	0	0	5
MODULE – 2						
Chapter 8	Financial Statements of Not- for-Profit Organizations	12	12	10	14	10
Chapter 9	Accounts from Incomplete Records	8	5	5	0	12
Chapter 10	Partnership and LLP Accounts					
	Unit 1: Introduction to Partnership Accounts	0	0	5	4	2

	Unit 2: Treatment of Goodwill in Partnership Accounts	0	0	0	0	0
	Unit 3: Admission of a New Partner	14	10	0	8	12
	Unit 4: Retirement of a Partner	0	10	0	10	8
	Unit 5: Death of a Partner	0	2	15	0	0
	Unit 6: Dissolution of Partnership Firms and LLPs	8	0	0	0	0
Chapter 11	Company Accounts					
	Unit 1: Introduction to Company Accounts	0	0	0	0	0
	Unit 2: Issue, Forfeiture and Re-Issue of Shares	10	15	15	15	17
	Unit 3: Issue of Debentures	0	0	0	0	0
	Unit 4: Accounting for Bonus Issue and Right Issue	0	0	0	10	0
	Unit 5: Redemption of Preference Share	15	0	2	0	10
	Unit 6: Redemption of Debentures	0	10	5	0	0
	Total of All Chapters Applicable	125	125	125	125	125
	Consignment, Sale of Goods on Approval Or Return Basis, Average Due Date, Account Current, Ratio Analysis, Joint Venture & Royalty have been removed (Not Applicable Now)	0	0	0	0	0
	Total of All Chapters	125	125	125	125	125

CA FOUNDATION PAPER - 1 ACCOUNTING ICAI MARKS WEIGHTAGE

Chapter No. & Name		Estimation	Section	Weightage by ICAI	Avg. Marks
Chapter 1	Theoretical Framework	9	I	5-10%	6-12
		9			
Chapter 2	Accounting Process	15	II	30-35%	37-44
Chapter 3	Bank Reconciliation Statement	8			
Chapter 4	Inventories	6			
Chapter 5	Depreciation and Amortisation	7			
Chapter 6	Bill of Exchange and Promissory Notes	6			
		42			
Chapter 7	Preparation of Final Accounts of Sole Properties	10	III	20-25%	25-31
Chapter 8	Financial Statements of Not-for-Profit Organisations	10			
Chapter 9	Accounts from Incomplete Records	8			
		28			
Chapter 10	Partnership and LLP Accounts	22	IV	15-20%	19-25
		22			
Chapter 11	Company Accounts	24	V	15-25%	19-31
Unit 1 :	Introduction to Company Accounts				
Unit 2 :	Issue, Forfeiture and Re-Issue of Shares				
Unit 3 :	Issue of Debentures				
Unit 4 :	Accounting for Bonus Issue and Right Issue				
Unit 5 :	Redemption of Preference Shares				
Unit 6 :	Redemption of Debentures				
		24			
		125			

CA Foundation Accounting - September 2025

Paper Pattern

Question No. 1 are compulsory

Candidates are required to answer any four questions from the remaining five questions.

Questions		Theory/Practical	Marks	Chapter Name
Question 1	(a) (i)	Theory	2 M	Chapter 1 Unit 2: Accounting Concepts, Principles and Conventions
	(ii)	Theory	2 M	Chapter 8: Financial Statements of Not-for-Profit Organisations
	(iii)	Theory	2 M	Chapter 10 Unit 1: Introduction to Partnership Accounts
	(iv)	Theory	2 M	Chapter 5: Depreciation and Amortisation
	(v)	Theory	2 M	Chapter 1 Unit 2: Accounting Concepts, Principles and Conventions
	(vi)	Theory	2 M	Chapter 11 Unit 2: Issue, Forfeiture and Re-Issue of Shares
	(b)	Theory	4 M	Chapter 1 Unit 6: Accounting as a Measurement Discipline – Valuation Principles, Accounting Estimates
	(c)	Practical	4 M	Chapter 2 Unit 4: Subsidiary Books
Question 2	(a)	Practical	8 M	Chapter 5: Depreciation and Amortisation
	(b)	Practical	12 M	Chapter 2 Unit 6: Rectification of Errors
Question 3	(a)	Practical	12 M	Chapter 9: Accounts from Incomplete Records
	(b)	Practical	8 M	Chapter 10 Unit 4: Retirement of a Partner
Question 4	(a)	Practical	12 M	Chapter 10 Unit 3: Admission of a New Partner
	(b)	Practical	8 M	Chapter 8: Financial Statements of Not-for-Profit Organisations
Question 5	(a) (i)	Practical	5 M	Chapter 3: Bank Reconciliation Statement
	OR			
	(a) (ii)	Practical	5 M	Chapter 6: Bills of Exchange and Promissory Notes
	(b)	Practical	5 M	Chapter 7 Unit 2: Final Accounts of Manufacturing Entities
	(c)	Practical	10 M	Chapter 11 Unit 5: Redemption of Preference Shares
Question 6	(a)	Practical	15 M	Chapter 11 Unit 2: Issue, Forfeiture and Re-Issue of Shares
	(b)	Practical	5 M	Chapter 4: Inventories
			125	

CA Foundation Accounting - May 2025

Paper Pattern

Question No. 1 are compulsory

Candidates are required to answer any four questions from the remaining five questions.

Questions		Theory/Practical	Marks	Chapter Name
Question 1	(a) (i)	Theory	2 M	Chapter 2 Unit 5: Cash Book
	(ii)	Theory	2 M	Chapter 1 Unit 2: Accounting Concepts, Principles and Conventions
	(iii)	Theory	2 M	Chapter 8: Financial Statements of Not-for-Profit Organisations
	(iv)	Theory	2 M	Chapter 1 Unit 1: Meaning and Scope of Accounting
	(v)	Theory	2 M	Chapter 1 Unit 1: Meaning and Scope of Accounting
	(vi)	Theory	2 M	Chapter 8: Financial Statements of Not-for-Profit Organisations
	(b) (i)	Theory	2 M	Chapter 1 Unit 7: Accounting Standards
	(b) (ii)	Theory	2 M	Chapter 1 Unit 4: Contingent Assets and Contingent Liabilities
	(c)	Practical	4 M	Chapter 4: Inventories
Question 2	(a)	Practical	10 M	Chapter 2 Unit 6: Rectification of Errors
	(b)	Practical	10 M	Chapter 3: Bank Reconciliation Statement
Question 3	(a)	Practical	12 M	Chapter 8: Financial Statements of Not-for-Profit Organisations
	(b)	Practical	8 M	Chapter 10 Unit 3: Admission of a New Partner
Question 4	(a)	Practical	10 M	Chapter 10 Unit 4: Retirement of a Partner
	(b)	Practical	10 M	Chapter 7 Unit 1: Final Accounts of Non-Manufacturing Entities
Question 5	(a) (i)	Practical	5 M	Chapter 5: Depreciation and Amortisation
Attempt any one of the two sub parts	(b) (i)	Practical	5 M	Chapter 6: Bills of Exchange and Promissory Notes
	(b) (ii)	Practical	5 M	Chapter 2 Unit 4: Subsidiary Books
	(c)	Practical	10 M	Chapter 11 Unit 4: Accounting for Bonus Issue and Right Issue
Question 6	(a)	Practical	15 M	Chapter 11 Unit 2: Issue, Forfeiture and Re-Issue of Shares
	(b)	Theory	5 M	Chapter 1 Unit 6: Accounting as a Measurement Discipline – Valuation Principles, Accounting Estimates
			125	

CA Foundation Accounting - Jan 2025

Paper Pattern

Question No. 1 are compulsory

Candidates are required to answer any four questions from the remaining five questions.

Questions		Theory/Practical	Marks	Chapter Name
Question 1	(a) (i)	Theory	2 M	Chapter 1 Unit 2: Accounting Concepts, Principles and Conventions
	(ii)	Theory	2 M	Chapter 1 Unit 1: Meaning and Scope of Accounting
	(iii)	Theory	2 M	Chapter 4: Inventories
	(iv)	Theory	2 M	Chapter 11 Unit 5: Redemption of Preference Shares
	(v)	Theory	2 M	Chapter 1 Unit 1: Meaning and Scope of Accounting
	(vi)	Theory	2 M	Chapter 1 Unit 2: Accounting Concepts, Principles and Conventions
	(b)	Theory	4 M	Chapter 1 Unit 1: Meaning and Scope of Accounting
	(c)	Practical	4 M	Chapter 2 Unit 4: Subsidiary Books
Question 2	(a)	Practical	10 M	Chapter 5: Depreciation and Amortisation
	(b)	Practical	10 M	Chapter 3: Bank Reconciliation Statement
Question 3	(a)	Practical	15 M	Chapter 7 Unit 1: Final Accounts of Non-Manufacturing Entities
	(b)	Practical	5 M	Chapter 10 Unit 1: Introduction to Partnership Accounts
Question 4	(a)	Practical	15 M	Chapter 10 Unit 5: Death of a Partner
	(b)	Practical	5 M	Chapter 9: Accounts from Incomplete Records
Question 5	(a)	Practical	10 M	Chapter 8: Financial Statements of Not-for-Profit Organisations
	(b) (i)	Practical	5 M	Chapter 6: Bills of Exchange and Promissory Notes
	OR			
	(b) (ii)	Practical	5 M	Chapter 4: Inventories
	(c)	Practical	5 M	Chapter 11 Unit 6: Redemption of Debentures
Question 6	(a)	Practical	15 M	Chapter 11 Unit 2: Issue, Forfeiture and Re-Issue of Shares
	(b)	Theory	5 M	Chapter 2 Unit 1: Basic Accounting Procedures – Journal entries
			125	

CA Foundation Accounting - Sep 2024

Paper Pattern

Question No. 1 are compulsory

Candidates are required to answer any four questions from the remaining five questions.

Questions		Theory/Practical	Marks	Chapter Name
Question 1	(a) (i)	Theory	2 M	Chapter 2 Unit 2: Ledgers
	(ii)	Theory	2 M	Chapter 1 Unit 3: Capital and Revenue Expenditures and Receipts
	(iii)	Theory	2 M	Chapter 1 Unit 1: Meaning and Scope of Accounting
	(iv)	Theory	2 M	Chapter 6: Bills of Exchange and Promissory Notes
	(v)	Theory	2 M	Chapter 8: Financial Statements of Not-for-Profit Organisations
	(vi)	Theory	2 M	Chapter 10 Unit 5: Death of a Partner
	(b)	Theory	4 M	Chapter 1 Unit 1: Meaning and Scope of Accounting
	(c)	Practical	4 M	Chapter 2 Unit 6: Rectification of Errors
Question 2	(a)	Practical	10 M	Chapter 3: Bank Reconciliation Statement
	(b)	Practical	10 M	Chapter 6: Bills of Exchange and Promissory Notes
Question 3	(a)	Practical	10 M	Chapter 7 Unit 1: Final Accounts of Non-Manufacturing Entities
	(b)	Practical	10 M	Chapter 10 Unit 3: Admission of a New Partner
Question 4	(a)	Practical	10 M	Chapter 10 Unit 4: Retirement of a Partner
	(b)	Practical	10 M	Chapter 8: Financial Statements of Not-for-Profit Organisations
Question 5	(a)	Practical	5 M	Chapter 4: Inventories
	(b) (i)	Practical	5 M	Chapter 5: Depreciation and Amortisation
	OR			
	(b) (ii)	Practical	5 M	Chapter 9: Accounts from Incomplete Records
	(c)	Practical	10 M	Chapter 11 Unit 2: Issue, Forfeiture and Re-Issue of Shares
Question 6	(a)	Practical	15 M	Chapter 11 Unit 2: Issue, Forfeiture and Re-Issue of Shares
	(b)	Theory	5 M	Chapter 4: Inventories
			125	

CA Foundation Accounting - June 2024

Paper Pattern

Question No. 1 are compulsory

Candidates are required to answer any four questions from the remaining five questions.

Questions		Theory/Practical	Marks	Chapter Name
Question 1	(a) (i)	Theory	2 M	Chapter 2 Unit 3: Trial Balance
	(ii)	Theory	2 M	Chapter 2 Unit 6: Rectification of Errors
	(iii)	Theory	2 M	Chapter 1 Unit 7: Accounting Standards
	(iv)	Theory	2 M	Chapter 6: Bills of Exchange and Promissory Notes
	(v)	Theory	2 M	Chapter 1 Unit 6: Accounting as a Measurement Discipline – Valuation Principles, Accounting Estimates
	(vi)	Theory	2 M	Chapter 10 Unit 3: Admission of a New Partner
	(b) (i)	Theory	2 M	Chapter 1 Unit 5: Accounting Policies
	(b) (ii)	Theory	2 M	Chapter 1 Unit 2: Accounting Concepts, Principles and Conventions
	(c)	Practical	4 M	Chapter 2 Unit 1: Basic Accounting Procedures – Journal entries
Question 2	(a)	Practical	12 M	Chapter 2 Unit 6: Rectification of Errors
	(b)	Practical	8 M	Chapter 5: Depreciation and Amortisation
Question 3	(a)	Practical	12 M	Chapter 8: Financial Statements of Not-for-Profit Organisations
	(b)	Practical	8 M	Chapter 10 Unit 6: Dissolution of Partnership Firms and LLPs
Question 4	(a)	Practical	12 M	Chapter 10 Unit 3: Admission of a New Partner
	(b)	Practical	8 M	Chapter 9: Accounts from Incomplete Records
Question 5	(a)	Practical	5 M	Chapter 4: Inventories
	(b) (i)	Practical	5 M	Chapter 7 Unit 2: Final Accounts of Manufacturing Entities
	OR			
	(b) (ii)	Practical	5 M	Chapter 3: Bank Reconciliation Statement
	(c)	Practical	10 M	Chapter 11 Unit 4: Accounting for Bonus Issue and Right Issue
Question 6	(a)	Practical	15 M	Chapter 11 Unit 5: Redemption of Preference Shares
	(b)	Theory	5 M	Chapter 2 Unit 4: Subsidiary Books
			125	