

Paper Pattern

A

CMA Inter - June 2026

PAPER – 10: CORPORATE ACCOUNTING AND AUDITING

Section A – MCQs

15 MCQs × 2 = 30 marks

- 7 MCQs × 2 = 14 marks → From Corporate Accounting
- 8 MCQs × 2 = 16 marks → From Auditing

Section B – Descriptive (Q2 to Q8)

8 × 10 marks = 80 Marks

Corporate Accounting (Q2 to Q5 – 4 Questions)

Q2.

- (a) Accounting for Shares and Debentures
- (b) Accounting for Shares and Debentures

Q3.

- Schedule III / Financial Statement

Q4.

- (a) Banking
- (b) Electricity / Insurance

Q5.

- (a) ESOP / IND AS
- (b) Cash Flow Statement

Auditing (Q6 to Q8 – 3 Questions)

Q6.

- (a) Basic Concept of Audit
- (b) Provision relating to Audit under Companies Act, 2013

Q7.

- (a) Provision relating to Audit under Companies Act, 2013
- (b) Provision relating to Audit under Companies Act, 2013

Q8.

- (a) Auditing of Different Types of Undertakings
- (b) Provision relating to Audit under Companies Act, 2013