

IBS

Case Study Analysis

ALL SUBJECTS MARKS SUMMARY				
Subject	Digest (New & Old)	Past Papers	RTP & MTP	Total
FR	267	186	101	554 (22%)
AFM	20	68	–	88 (3.5%)
AUDIT	118	80	41	239 (9.5%)
DT	415	157	114	686 (27%)
IDT	260	78	60	398 (16%)
LAW	148	145	74	367 (15%)
SCPM	72	61	35	168 (7%)
	1300 Marks (52 Case Studies)	775 Marks (31 Case Studies)	425 Marks (17 Case Studies)	2500 Marks (100 Case Studies)

IBS - FR

Case Study Analysis

OVERALL SUMMARY

Section I & II: New & Old Course Digest		
Chapter	No. of CS	Marks
Ind AS 103 (Business Combination)	7	52
Ind AS 115	6	30
Schedule III	3	25
Ind AS 21	3	16
Ind AS 1	2	12
Ind AS 8	4	14
Ind AS 20	3	14
CFS (Ind AS 28, 110)	2	11
Ind AS 36	2	11
Ind AS 41	2	10
Ind AS 101	1	10
Ind AS 12	2	8
Ind AS 2	1	8
Basics	2	7
Ind AS 7	2	7
Ind AS 24	1	7
Ind AS 40	1	7
Ind AS 19, 23, 37, 38, 109	6	18
		267

Section III: Past Papers		
Chapter	No. of CS	Marks
Ind AS 101	2	23
Schedule III	5	19
Ind AS 16	4	19
Ind AS 37	4	18
CFS (Ind AS 28, 110)	3	10
Ind AS 2	3	9
Ind AS 115	2	9
Ind AS 12	2	9
Ind AS 23	2	9
Conceptual Framework for FR under Ind AS	1	9
Ind AS 113	1	7

Ind AS 33	1	6
Ind AS 116	1	6
Ind AS 24	2	5
Ind AS 7	1	5
Ind AS 41	1	5
Ind AS 8	2	4
Ind AS 10	2	4
Ind AS 19, 38, 40, 102	4	10
		186

Section IV & V: RTP & MTP		
Chapter	No. of CS	Marks
Ind AS 16	1	14
Ind AS 115	2	11
CFS (Ind AS 28, 111)	2	10
Ind AS 19	2	9
Ind AS 116	1	9
Ind AS 109 (Financial Instruments)	2	8
Conceptual Framework for FR under Ind AS	1	6
Ind AS 8	1	5
Ind AS 10 & 37	1	5
Ind AS 12	1	5
Ind AS 20	1	5
Introduction to Ind AS (Applicability of Ind AS)	1	4
Ind AS 113	1	4
Ind AS 21, 38, 40	3	6
		101

Summary of Content - Case Study Wise

Section I: New Course Digest		
CS 5	Ind AS 21 – Intra group transaction (Foreign operation)	5 Marks
CS 6	Ind AS 20 – Grants related to asset, income and its presentation	5 Marks
CS 7	Ind AS 41 – Basics	5 Marks
CS 8	Ind AS 115 – Step 5 (Cost of Major Component not Installed)	(2 + 5) Marks
CS 9	Ind AS 103 – Step 2 (Date of Acquisition), Step 5 (NCI)	4 Marks MCQ
	Ind AS 103 – Step 1 (Identifying the Acquirer), Step 2 (Date of Acquisition)	5 Marks
	Ind AS 115 – Modification Accounting	5 Marks
CS 10	Ind AS 36 – Impairment Loss on CGU	2 Marks MCQ
	Ind AS 36 – Reversal of Impairment Loss (Theory)	6 Marks
CS 12	Ind AS 103 – Step 3 (ESOP)	10 Marks
CS 13	Ind AS 103 – Common Control Transactions	2 Marks MCQ
	Ind AS 103 – Demerger	10 Marks
CS 16	Ind AS 41 – Basics, Accounting of Agricultural Produce	5 Marks

Section II: Old Course Digest		
CS 1	Ind AS 103 – Step 6 (Goodwill or GBP)	4 Marks MCQ
CS 2	Ind AS 1 – Accrual Basis	5 Marks
	Basics – Working Capital	5 Marks
CS 3	Ind AS 103 – Step 5 (NCI), Step 6 (Goodwill or GBP), Step 7 (Journal Entry)	5 Marks
	Ind AS 103 – Step 1 (Identifying the Acquirer), Step 2 (Date of Acquisition)	2 Marks MCQ
CS 4	Ind AS 21 – Impairment Loss in foreign currency, Intra group transaction (FO)	4 Marks MCQ
	Ind AS 21 – Functional Currency	5 Marks
CS 8	Ind AS 12 – Current Tax Basics	2 Marks MCQ
	Ind AS 20 – Grant related to income	2 Marks MCQ
	Ind AS 40 – Subsequent recognition of IP	2 Marks MCQ
	Ind AS 40 – Disclosure regarding IP	5 Marks
CS 9	Ind AS 19 – Defined Benefit Plan	2 Marks MCQ
	Ind AS 1 & 8 – Reclassification (Prior Period Error)	5 Marks
	Ind AS 109 – ACM (Financial Asset – Security Deposit)	5 Marks
CS 10	Ind AS 103 – Step 3 (ESOP)	5 Marks
CS 12	Ind AS 20 – Grant related to income, asset	(2 + 5) Marks
CS 13	Ind AS 21 – Accounting for foreign currency transaction	2 Marks MCQ
CS 14	Basics – Prepaid expense	2 Marks MCQ
CS 15	Ind AS 12 – DTL calculation	2 Marks MCQ
	Ind AS 12 – Journal entries TDS	4 Marks
CS 16	Ind AS 115 – Step 2 (Performance Obligation)	2 Marks MCQ
	Ind AS 115 – Step 5 (Revenue Recognition)	2 Marks MCQ

CS 17	Ind AS 8 – Change in Accounting Policy	5 Marks
CS 18	Ind AS 28 – Accounting for investment in associate	(4 + 5) Marks
CS 19	Ind AS 23 – Capitalisation of borrowing costs	5 Marks
CS 22	Ind AS 101 – Accounting for transition to Ind AS	10 Marks
CS 23	Ind AS 7 – Cash Flow from Investing Activities	2 Marks MCQ
CS 24	Ind AS 7 – Cash Flow from All Activities	5 Marks
CS 25	Ind AS 115 – Step 3 (Non Cash Consideration)	2 Marks MCQ
	Ind AS 115 – Step 5 (Cost of Major Component not Installed)	5 Marks
CS 26	Ind AS 115 – Step 3 (Variable Consideration)	2 Marks MCQ
	Schedule III – Correction	(2 + 8) Marks
CS 27	Ind AS 110 – Basics	2 Marks MCQ
	Schedule III – Balance Sheet Correction	10 Marks
	Ind AS 103 – Step 5 (NCI)	5 Marks
CS 29	Ind AS 1 – Disclosure of Accounting Policy	2 Marks MCQ
	Ind AS 8 – Disclosure of Change in Accounting Estimate	2 Marks MCQ
	Ind AS 38 – Meaning & Recognition	2 Marks MCQ
	Ind AS 1 – Disclosure related to deviation from Ind AS	5 Marks
CS 30	Schedule III – Correction	5 Marks
	Ind AS 36 – Impairment Loss on individual asset	3 Marks
	Ind AS 37 – Recognition of provision	2 Marks
CS 31	Ind AS 2 – Cost of inventories, Cost measurement techniques	8 Marks MCQ
	Ind AS 8 – Prior period errors	2 Marks MCQ
CS 32	Ind AS 24 – Related Party & its disclosure	2 Marks MCQ
	Ind AS 24 – Related Party & its disclosure	5 Marks
CS 33	Ind AS 37 – Recognition of provision	2 Marks MCQ
	Ind AS 115 – Step 3 (Significant financing component)	5 Marks

Section III: Past Papers

CS 1	Ind AS 19 – Bonus (Profit Sharing Plan)	4 Marks MCQ
CS 2	Ind AS 37 – Recognition of provision	2 Marks MCQ
CS 3	Schedule III – Correction	5 Marks
	Ind AS 16 – Accounting for revaluation	5 Marks
CS 6	Ind AS 16 – Accounting for revaluation	7 Marks
CS 7	Ind AS 10 – Adjusting event	2 Marks MCQ
CS 8	Ind AS 12 – Condition for recognising DTA	2 Marks MCQ
	Ind AS 41 – Government grants on Biological Assets	5 Marks
CS 9	Ind AS 1 & 8 – Reclassification (Prior period error)	2 Marks MCQ
	Schedule III – Correction	4 Marks
CS 10	Schedule III – Correction	2 Marks MCQ
	Ind AS 16 – Component accounting	5 Marks

CS 13	Ind AS 101 – Transition to Ind AS	15 Marks
CS 14	Ind AS 28 – Basics	2 Marks MCQ
	Ind AS 16 – Recognition of PPE	2 Marks MCQ
	Ind AS 24 – Related party disclosures	3 Marks
CS 15	Ind AS 38 – Recognition of IA	2 Marks MCQ
	Ind AS 37 - Provision	2 Marks MCQ
	Ind AS 2 – Meaning and cost of inventories	5 Marks
CS 16	Ind AS 2 – Measurement of Inventories	2 Marks MCQ
	Conceptual Framework for FR under Ind AS – Elements of FS	9 Marks
CS 17	Ind AS 10 – Adjusting event	2 Marks MCQ
CS 18	Schedule III – Correction	2 Marks MCQ
	Ind AS 23 – Period of capitalisation	(2 + 5) Marks
	Ind AS 115 – Step 3 (Variable consideration)	7 Marks
CS 19	Ind AS 113 – Fair Value	(2 + 5) Marks
CS 20	Ind AS 116 – Lessee Accounting	2 Marks MCQ
	Ind AS 116 – Lease Definition	4 Marks
CS 21	Ind AS 110 – Basics	4 Marks MCQ
	Ind AS 101 – Goodwill amortisation	8 Marks
CS 22	Ind AS 37 – Basics	2 Marks MCQ
	Ind AS 37 – Provision	2 Marks MCQ
	Ind AS 37 – Onerous Contract	6 Marks
CS 23	Schedule III – Correction	6 Marks
CS 24	Ind AS 2 – Measurement of inventories	2 Marks MCQ
	Ind AS 12 – Deferred Tax calculation	2 Marks MCQ
	Ind AS 12 – Temporary differences	5 Marks
	Ind AS 7 – Non cash transaction	5 Marks
CS 26	Ind AS 24 – Related parties	2 Marks MCQ
CS 27	Ind AS 102 – SBP to Other Parties (Purchase of Machinery)	2 Marks MCQ
CS 28	Ind AS 8 – Prior Period Error	2 Marks MCQ
	Ind AS 37 – Onerous Contract	4 Marks
CS 29	Ind AS 23 – Capitalisation of Borrowing Costs	2 Marks MCQ
	Ind AS 33 – Basic EPS	6 Marks
CS 30	Ind AS 115 – Step 4 (Allocation of Transaction Price in Performance Obligations)	2 Marks MCQ
	Ind AS 40 – Transfer of PPE to Investment Property	2 Marks MCQ
CS 31	Ind AS 110 – Sale of Stake in Subsidiary	4 Marks

Section IV: RTP

CS 1	Ind AS 115 – Step 3 (Transaction Price)	3 Marks
CS 2	Ind AS 20 – Grants related to asset and its presentation	5 Marks

Section V: MTP		
CS 1	Ind AS 38 – Meaning & Recognition	2 Marks MCQ
	Ind AS 16 – Cost of PPE	4 Marks MCQ
	Ind AS 21 – Accounting for foreign currency transaction	2 Marks MCQ
	Ind AS 16 – Cost of PPE	5 Marks
	Ind AS 16 – Disclosure requirements	5 Marks
CS 3	Introduction to Ind AS – Applicability of Ind AS	4 Marks
CS 4	Ind AS 28 – Accounting for investment in associate	(2 + 6) Marks
	Ind AS 111 – Accounting for sale of asset to Joint Operation	2 Marks
CS 6	Ind AS 12 – Accounting for Deferred Tax and Tax reconciliation disclosures	5 Marks
CS 7	Ind AS 113 – Determining price for Fair Value Measurement	4 Marks
CS 9	Ind AS 40 – Meaning of Investment Property	2 Marks MCQ
	Ind AS 116 – Accounting of finance lease by dealer lessor	9 Marks
CS 10	Ind AS 19 – Defined Benefit Plan	4 Marks MCQ
CS 11	Ind AS 10 & 37 – Adjusting Event & Contingent Asset	5 Marks
	Ind AS 19 – Profit sharing plan, Paid leaves, Defined contribution plan	5 Marks
CS 13	Ind AS 8 – Change in Accounting Estimate	5 Marks
	Ind AS 109 – Derivative Financial Liability Definition	5 Marks
CS 14	Ind AS 115 – Step 2 (Performance Obligation)	3 Marks
	Ind AS 115 – Step 3 (Variable Consideration)	5 Marks
	Ind AS 109 – ACM (Financial Asset: Security Deposit)	3 Marks
CS 15	Conceptual Framework for FR under Ind AS – Other Points (Ind AS 105)	6 Marks

IBS - AFM

Case Study Analysis

OVERALL SUMMARY

Section I: New Course Digest		
Chapter	No. of CS	Marks
Startup Finance	1	7
Forex	1	5
Mutual Funds	1	4
Business Valuation	1	2
Interest Rate Risk Management (IRRM)	1	2
		20

Section III: Past Papers		
Chapter	No. of CS	Marks
Mergers	4	23
Business Valuation	2	14
Security Valuation	1	8
Advanced Capital Budgeting Decisions	1	7
Securitization	1	5
Startup Finance	1	5
Portfolio Management, Interest Rate Risk Management (IRRM), Forex	3	6
		68

Summary of Content - Case Study Wise

Section I: New Course Digest		
CS 1	Mutual Funds – Basics, NAV	4 Marks MCQ
CS 2	Startup Finance – Bootstrapping	2 Marks MCQ
	Business Valuation – Valuation of Startup	2 Marks MCQ
	Startup Finance – Venture Capital Investment Process (Due Diligence)	5 Marks
CS 18	Interest Rate Risk Management – Interest Rate Swap	2 Marks MCQ
	Forex – Leading & Lagging	5 Marks

Section III: Past Papers		
CS 1	Interest Rate Risk Management – Swaption	2 Marks MCQ
	Securitization – Securitization Instruments	5 Marks
CS 7	ACB Decisions – Replacement of Existing Machine	7 Marks
	Mergers – M&A through Shares Offer	8 Marks
CS 9	Business Valuation – Incremental Value of Strategy	8 Marks
CS 10	Startup Finance – Ways to Finance Startup	5 Marks
CS 11	Mergers – M&A through Shares Offer	8 Marks
CS 20	Mergers – Exchange Ratio	2 Marks MCQ
	Portfolio Management – Portfolio Beta	2 Marks MCQ
CS 25	Business Valuation – Chop Shop method	2 Marks MCQ
	Business Valuation – Enterprise Value	4 Marks
	Mergers – Reverse Merger	5 Marks
CS 30	Forex – Fate of Forward Contract	2 Marks MCQ
	Security Valuation – Bond Pricing, Bond Yield	8 Marks

IBS - AUDIT

Case Study Analysis

OVERALL SUMMARY

Section I & II: New & Old Course Digest		
Chapter	No. of CS	Marks
Auditing Standards (SQC 1, SA 300, 315, 330, 540, 550, 600, 701, 706)	11	56
Professional Ethics	7	29
Due Diligence & Forensic Accounting	3	14
Reporting (CARO)	3	10
Internal Audit, Group Audit	3	9
		118

Section III: Past Papers		
Chapter	No. of CS	Marks
Auditing Standards (SA 240, 250, 299, 300, 505, 550, 560)	8	34
Professional Ethics	5	23
Internal Audit, Group Audit, Investigation	3	14
Basics & Reporting	3	9
		80

Section IV & V: RTP & MTP		
Chapter	No. of CS	Marks
Auditing Standards (SA 320, 402, 540)	3	15
Professional Ethics	4	10
Reporting	2	10
Internal Audit, Risk Assessment	2	6
		41

Summary of Content - Case Study Wise

Section I: New Course Digest		
CS 5	SA 300 – Audit Strategy	2 Marks MCQ
	Reporting – CARO 2020 (Clause (xv): Non-cash Transaction)	5 Marks
CS 7	SA 300 – Formulation of Audit Strategy (Factors for Online Shopping)	5 Marks
CS 11	Professional Ethics – UDIN	2 Marks MCQ
	Reporting – CARO 2020 (Clause (xviii): Resignation of Auditor)	2 Marks MCQ
	SA 706 – Circumstances to include EOM Para	5 Marks
CS 14	Internal Audit – Applicability	2 Marks MCQ
	SQC 1 – EQCR Description	2 Marks MCQ
	SQC 1 – Issues for EQCR Appointment, Contents of Review Policy & Procedures	5 Marks
CS 16	SA 540 – Inquiries of Management about Changes in Circumstances	5 Marks

Section II: Old Course Digest		
CS 1	Group Audit – Applicability for Preparation of CFS	2 Marks
	SA 330 – Planning to use Audit Evidence from Previous Audit, Re-test of Controls	3 Marks
CS 3	SA 315 – Assertions, Misstatement Indicators	4 Marks MCQ
	SA 315 – Assess ROMM at 2 Levels, Validity of Account Balances	5 Marks
CS 5	Professional Ethics – Website, Teaching Hours	4 Marks MCQ
CS 7	Internal Control – Procedure to claim Expense Reimbursement to strengthen Controls	3 Marks
	Reporting – CARO 2020 (Clause (vii): Statutory Dues)	3 Marks
CS 8	SA 701 – Key Audit Matter	2 Marks MCQ
CS 9	SA 600 – Division of Responsibility	5 Marks
CS 16	Professional Ethics – Working Papers, Disclosure of Information to Third Party	4 Marks MCQ
CS 19	Due Diligence – Contents of Due Diligence Report	5 Marks
CS 20	Professional Ethics – Self-Interest Threats, Use of Name-board, Maintenance of Books	6 Marks MCQ
CS 24	Due Diligence – Type of Due Diligence	4 Marks MCQ
CS 29	Professional Ethics – Second Schedule	5 Marks
CS 30	Professional Ethics – Tax Audit Assignments	4 Marks MCQ
CS 31	Internal Audit - Difference between Internal and External Audit	5 Marks
CS 32	SA 550 – Related Party	10 Marks
CS 33	Forensic Accounting - Difference between Forensic and Other Audit	5 Marks
CS 34	Professional Ethics – Basics, Disclosure of Information to Third Party	4 Marks MCQ

Section III: Past Papers		
CS 4	SA 505 – Factors to be considered for using Negative Confirmation Requests	5 Marks
	SA 560 – Specific Enquiry to Evaluate Subsequent Events	5 Marks
	Basics – Material Misstatement	5 Marks
CS 7	Professional Ethics – Basics and Website	6 Marks MCQ

CS 8	Investigation – Inventory Frauds	5 Marks
CS 9	SA – SA 505, SA 550 Professional Ethics – Communication with Previous Auditor	4 Marks MCQ 3 Marks
CS 14	Professional Ethics – Basics, Communication with Previous Auditor	4 Marks MCQ
CS 17	SA 300 – Formulation of Audit Strategy (Factors for Online Shopping) Internal Audit – Applicability	5 Marks 5 Marks
CS 18	Reporting – Fraud	2 Marks MCQ
CS 20	Professional Ethics – Communication with Previous Auditor	(2 + 4) Marks
CS 21	Group Audit – Basics	4 Marks MCQ
CS 25	SA 240 – Basics, No Representation by Management	(2 + 6) Marks
CS 28	Professional Ethics – Other Misconduct	4 Marks
CS 30	Reporting – Basics	2 Marks MCQ
CS 31	SA 250 – Audit Procedures when Non-Compliance is Identified or Suspected SA 299 – Difference of Opinion Among Joint Auditors	3 Marks 4 Marks

Section IV: RTP

CS 1	Risk Assessment – Inherent Risk Professional Ethics – Gross Negligence	2 Marks MCQ 2 Marks MCQ
CS 2	SA 320 – Required to Lower Materiality SA 540 – Evaluation of Accounting Estimates that give Rise to Significant Risks	5 Marks 5 Marks

Section V: MTP

CS 3	Internal Audit – Applicability Professional Ethics – Council Decisions	4 Marks MCQ 3 Marks
CS 4	Reporting – Audit Report	5 Marks
CS 6	Professional Ethics – Council Decisions	2 Marks MCQ
CS 11	SA 402 – Controls at Sub-Service Organization	5 Marks
CS 12	Professional Ethics – Fails to keep Money of Client in Separate Bank Account	3 Marks
CS 13	Reporting – Audit Report	5 Marks

IBS - DT

Case Study Analysis

OVERALL SUMMARY

Section I: New & Old Course Digest		
Chapter	No. of CS	Marks
PGBP (Basics, PGBP Income)	21	140
TDS & TCS (194C/H/I/J, 195)	14	64
Capital Gains (Basics, Slump Sales)	7	46
NR Taxation (Residential Status, POEM, Section 9)	5	39
Basics & Tax Rates	4	24
Tax Audit	5	21
IFOS	6	20
Double Tax Relief & Equalisation Levy	2	20
Charitable Trust	1	19
Deductions	3	8
Other Topics (Transfer Pricing, Return Filing etc.)	5	14
		415

Section III: Past Papers		
Chapter	No. of CS	Marks
PGBP (Basics, PGBP Income)	10	53
Tax Audit	5	17
NR Taxation (Residential Status, Section 9)	3	17
TDS & TCS (194C/IA/J)	4	14
Various Entities (MAT)	2	12
Assessment Procedure, Revision	2	10
IFOS & Set-off	2	9
Penalty & Miscellaneous	3	6
Transfer Pricing	1	6
Other Topics (Basics, Capital Gains etc.)	4	13
		157

Section IV & V: RTP & MTP		
Chapter	No. of CS	Marks
TDS & TCS (194C/H/I)	2	26
PGBP (Basics)	2	18
Return Filing & Assessment Procedure	2	17
Various Entities (Buyback, Business Trust)	2	14
Equalisation Levy	1	10
Double Tax Relief	1	10
Transfer Pricing	2	9
Tax Audit, Charitable Trust	2	10
		114

Summary of Content - Case Study Wise

Section I: New Course Digest		
CS 1	TDS – Section 195	2 Marks MCQ
	Return Filing – Section 139	2 Marks MCQ
	Capital Gains – Section 50AA, 111A, 112A, 112	10 Marks
CS 2	Deductions – Section 80IAC (Eligible Startup)	4 Marks MCQ
	IFOS – Section 56(2)(viib)	10 Marks
CS 3	TDS – Section 194C, 194I	6 Marks MCQ
	NR Taxation – Section 172 (Occasional Shipping Business)	8 Marks
CS 4	TDS – Section 194C	2 Marks MCQ
	Tax Rates – Section 115BAB (Domestic New Manufacturing Company)	8 Marks
CS 6	TDS – Section 194J	2 Marks MCQ
CS 7	Basics – Application v/s Diversion	2 Marks MCQ
	PGBP – Section 33AB (Tea Business)	2 Marks MCQ
	PGBP – Section 33AB (Tea Business)	5 Marks
CS 8	IFOS – Section 56(2)(x) (Gift)	2 Marks MCQ
	PGBP – Total Income & Tax Liability	10 Marks
CS 9	IFOS – Deemed Dividend	2 Marks MCQ
	PGBP – MSME Deduction	2 Marks MCQ
CS 10	PGBP – Depreciation	2 Marks MCQ
	TDS – Section 195	2 Marks MCQ
CS 11	Capital Gains – Sale of Land	2 Marks MCQ
	TCS – Overseas Remittance	2 Marks MCQ
CS 12	Tax Audit – Clause 30B (Section 94B)	2 Marks MCQ
CS 13	NR Taxation – Residential Status, Section 115BBA (NR Sportsman)	6 Marks MCQ
	NR Taxation – Scope of Total Income	5 Marks
CS 14	IFOS – Section 94 (Bonus Stripping)	2 Marks MCQ
	TDS – Section 194C	3 Marks
CS 15	TDS – Section 194C	2 Marks MCQ
	PGBP – Interest Deduction	2 Marks MCQ
	PGBP – Actual Cost of Asset, Depreciation	5 Marks

Section II: Old Course Digest		
CS 1	IFOS & Setoff – Section 56(2)(viib) & 79	2 Marks MCQ
	PGBP – Actual Cost of Asset	2 Marks MCQ
CS 2	PGBP – Loss of Stock Deduction	2 Marks MCQ
	PGBP – Depreciation	5 Marks
CS 3	PGBP – PGBP Income	5 Marks
CS 4	NR Taxation – Residential Status	2 Marks MCQ
	NR Taxation – POEM	5 Marks

CS 5	Capital Gains – Slump Sales	(2 + 8) Marks
CS 6	PGBP – Non deduction of TDS, Interest Payable to GST Department PGBP – Sales Commission to Overseas Agent, Secret Commission	4 Marks MCQ 5 Marks
CS 7	PGBP – PGBP Income Deductions – Section 80G Tax Audit – Clause 31 (Section 269SS/269ST)	2 Marks MCQ 2 Marks MCQ 2 Marks MCQ
CS 8	Penalty – Failure to furnish Tax Audit Report PGBP – Total Income & Tax Liability Advance Tax – Advance Tax Liability and Due Date	2 Marks MCQ 7 Marks 3 Marks
CS 9	Basics – Total Income of Individual Return Filing – ITR Form	4 Marks MCQ 2 Marks MCQ
CS 11	Tax Audit – Errors/Observations in Form 3CD	10 Marks
CS 12	PGBP – Section 44AD (Presumptive Taxation) TDS – Section 192, 19C, 194H, 194J Tax Audit – Applicability	4 Marks MCQ (4 + 5) Marks 5 Marks
CS 13	TCS – Section 206C(1H) (Sale of Goods)	(4 + 5) Marks
CS 14	PGBP – Depreciation, Section 40(b)	6 Marks MCQ
CS 15	Capital Gains – STCG on Sale of Property TDS – Section 194H, Fees for Delay in Filing of TDS Return TDS – Section 194A, 194C, 194H, 194I, 194J	2 Marks MCQ 4 Marks MCQ 8 Marks MCQ
CS 16	PGBP – Allowability of Items	5 Marks
CS 17	Capital Gains – Basics and Slump Sales	(4 + 5) Marks
CS 18	PGBP – Section 35 (Scientific Research) PGBP – PGBP Income	2 Marks MCQ 10 Marks
CS 19	Transfer Pricing – Associated Enterprise NR Taxation – Residential Status NR Taxation – POEM	6 Marks MCQ 4 Marks MCQ 5 Marks
CS 20	PGBP – Glow Sign Boards, Interest Payable to GST Department PGBP – Total Income	4 Marks MCQ 10 Marks
CS 21	Advance Rulings - Basics NR Taxation – NRI, Section 173 Double Tax Relief – Section 90 (DTAA)	2 Marks MCQ 4 Marks MCQ 10 Marks
CS 22	Capital Gains – Depreciable Asset TDS – Section 194IA	2 Marks MCQ 6 Marks MCQ
CS 23	TDS – Certificate from AO, PAN IFOS – Basics Basics – Total Income of Individual	4 Marks MCQ 2 Marks MCQ 10 Marks
CS 24	Capital Gains – Basics & Section 54G	(6 + 5) Marks
CS 25	PGBP – Basics & Section 35ABB (Telecom Licence) PGBP – PGBP Income	4 Marks MCQ 10 Marks
CS 26	PGBP – Bank Guarantee, Sales Commission to Overseas Agent	4 Marks MCQ

CS 28	Equalisation Levy – Action Plan 1 Equalisation Levy – Specified Service	2 Marks MCQ 8 Marks
CS 29	PGBP – ICDS PGBP – Pre-payment Premium, Emergency Spares	4 Marks MCQ 5 Marks
CS 31	PGBP – Total Income	10 Marks
CS 32	Tax Audit – Clause 23 (Payment to Relative)	2 Marks MCQ
CS 33	Deductions – Section 80JJAA	2 Marks MCQ
CS 34	PGBP – Deduction u/s 30 Charitable Trust – Section 11 Charitable Trust –Section 12A, Exit Tax	2 Marks MCQ 4 Marks MCQ 15 Marks

Section III: Past Papers

CS 1	PGBP – Basics, Allowability of Certain Expenses	(2 + 6) Marks
CS 3	Assessment Procedure – Section 147 to 149	5 Marks
CS 4	PGBP – Non-deduction of TDS	2 Marks MCQ
CS 5	TDS – Section 194J	2 Marks MCQ
CS 6	PGBP – Depreciation, Section 37 NR Taxation – Section 9 (Interest)	6 Marks MCQ 5 Marks
CS 8	Set-off – Merger	2 Marks MCQ
CS 9	PGBP – Depreciation, Section 37	4 Marks MCQ
CS 10	Tax Audit – Change in Method of Accounting Revision – Section 263 & 264 (Partial & Total Merger)	2 Marks MCQ 5 Marks
CS 11	PGBP – Dis-allowability of Expenses	4 Marks MCQ
CS 13	TDS – Section 194C, 194J	6 Marks MCQ
CS 14	PGBP – Depreciation	(2 + 5) Marks
CS 15	PGBP – LLP NR Taxation – Section 9 (Royalty & FTS)	6 Marks MCQ 5 Marks
CS 16	Tax Audit – Clause 31 (Section 269ST) Penalty – Cash Advance	2 Marks MCQ 2 Marks MCQ
CS 22	Various Entities – MAT PGBP – ICDS X	(6 + 4) Marks 5 Marks
CS 23	PGBP – Deductions Tax Audit – Clause 20(b) (Employee Contribution)	6 Marks MCQ 9 Marks
CS 24	Miscellaneous – SFT TCS – Section 206C(1H) (Sale of Goods) Equalisation Levy – Specified Service	2 Marks MCQ 2 Marks MCQ 2 Marks MCQ
CS 25	Tax Audit – Clause 21(d) (Cash Payment)	2 Marks MCQ
CS 26	Tax Audit – Basics NR Taxation – Residential Status Capital Gains – Sale of Property	2 Marks MCQ (2 + 5) Marks 5 Marks

CS 27	PGBP – PGBP Income	5 Marks
CS 28	Various Entities – MAT	2 Marks MCQ
	Miscellaneous – SFT	2 Marks MCQ
CS 29	Deductions – Section 80M	2 Marks MCQ
	Transfer Pricing – Associated Enterprise, Most Appropriate Method	(2 + 4) Marks
CS 30	IFOS – Section 115BBH (Virtual Digital Asset)	7 Marks
CS 31	TDS – Section 194, 194IA, 194M	4 Marks MCQ
	Basics – Total Income of Individual	4 Marks

Section IV: RTP

CS 2	Transfer Pricing – Secondary Adjustment	2 Marks MCQ
------	---	-------------

Section V: MTP

CS 2	PGBP – Section 40(a)(ia), 41, 43B	8 Marks MCQ
CS 3	Return Filing – Verification of Return	6 Marks MCQ
	Assessment Procedure – Special Audit	4 Marks
CS 4	Various Entities – Buyback	4 Marks MCQ
CS 6	Charitable Trust – Total Income	5 Marks
CS 7	Transfer Pricing – Rollback	(2 + 5) Marks
	Double Tax Relief – Calculation of Relief u/s 91	10 Marks
CS 8	Equalisation Levy – E-commerce Supply	(2 + 8) Marks
CS 9	TDS – Basics, Section 194I	4 Marks MCQ
	TDS – Section 194DA	8 Marks
CS 10	Assessment Procedure – Section 132 (Search)	7 Marks
CS 12	TCS – Section 206C(1H) (Sale of Goods), Overseas Tour Package	10 Marks MCQ
	TDS – Section 194C, 194H	4 Marks
	Tax Audit – Clause 21(h), Clause 22, Clause 29A	5 Marks
CS 13	Various Entities – Business Trust	10 Marks MCQ
CS 15	PGBP/Capital Gains/IFOS – Section 43CA, Section 50C, Section 56(2)(x)	10 Marks MCQ

IBS - IDT

Case Study Analysis

OVERALL SUMMARY

Section I: New Course Digest		
Chapter	No. of CS	Marks
Input Tax Credit (Basics, Blocked Credit, Job Work)	13	60
Supply under GST (Schedules)	8	40
Value of Supply (Section 15, Rules)	10	30
Account & Records, E-way Bill (Basics, Validity)	6	25
Place of Supply	6	22
Import & Export under GST	3	16
Refund under GST	2	13
Charge under GST (RCM)	5	10
Tax Invoice	3	9
Time of Supply	3	8
Customs Valuation	1	6
Other Topics (Basics, Registration, TDS, Appeals etc.)	7	21
		260

Section III: Past Papers		
Chapter	No. of CS	Marks
Value of Supply (Section 15, Rules)	3	18
Import & Export under GST	2	12
Input Tax Credit (Basics, Job Work)	4	11
Charge under GST (Composition)	1	9
Refund under GST	1	7
Custom Valuation	1	7
Place of Supply	3	6
Other Topics (Basics, Tax Invoice etc.)	4	8
		78

Section IV: RTP		
Chapter	No. of CS	Marks
Value of Supply (Section 15, Rules)	4	16
Input Tax Credit (Basics, Blocked Credit)	3	13
Registration under GST	2	8
Exemption under GST	1	7
Charge under GST (RCM)	2	6
Other Topics (Supply, TCS etc.)	4	10
		60

Summary of Content - Case Study Wise

Section I: New Course Digest		
CS 3	Input Tax Credit – Blocked Credit (Section 17(5)) Charge under GST – RCM (Security Service) Input Tax Credit – Rule- 42/43	2 Marks MCQ 2 Marks MCQ 7 Marks
CS 4	Import & Export – Basics Value of Supply – Exchange Rate (Rule 34) Input Tax Credit – Blocked Credit (Section 17(5)) Refund Under GST & Import & Export Under GST	2 Marks MCQ 2 Marks MCQ 1 Marks MCQ 8 Marks
CS 5	Foreign Trade Policy – IEC Code Supply Under GST – Negative List Import & Export under GST – Basics and Deemed Export	2 Marks MCQ 4 Marks MCQ 5 Marks
CS 6	Place of Supply – Immovable Property, Tickets Charge under GST – RCM (Sitting fees) Supply Under GST – Schedule-I & Place of Supply & RCM	4 Marks MCQ 2 Marks MCQ 5 Marks
CS 7	GST Basics Job work – ITC-04	2 Marks MCQ 2 Marks MCQ
CS 8	Custom Valuation – Assessable Value & Duty Payable	6 Marks MCQ
CS 10	Input Tax Credit – Basics (Time limit to avail ITC)	3 Marks
CS 12	Value of Supply – Rule 32(2)(a) Foreign currency conversion Supply under GST – Schedule-III & RCM (Sitting fees)	2 Marks MCQ 7 Marks
CS 14	Input Tax Credit – Blocked Credit (Section 17(5)) Time of Supply – Change in Rate of tax Charge under GST – RCM (Transport)	2 Marks MCQ 2 Marks MCQ 2 Marks
CS 15	Input Tax Credit – Basic eligibility & Blocked Credit (Section 17(5))	(2 + 5) Marks
CS 17	Place of Supply – Immovable Property & ITC Basic Exemption under GST– Agricultural produce	2 Marks MCQ 2 Marks MCQ

Section II: Old Course Digest		
CS 2	Input Tax Credit – Basics & Blocked Credit (Section 17(5)) Job work – Basics & ITC-04 E-Way Bill – Basics	4 Marks MCQ 2 Marks MCQ 2 Marks MCQ
CS 3	Value of Supply – Rule 32(6) Coupons Input Tax Credit – Blocked Credit (Section 17(5))	2 Marks MCQ 2 Marks MCQ
CS 5	E-Way Bill – Consignment Value Refund under GST – Time limit, Unutilized ITC (Rule 89(4) & 89(5))	2 Marks MCQ (2 + 7) Marks
CS 6	Charge under GST – RCM (Sponsorship services) Value of Supply – Pre-Supply Discount Supply under GST – Schedule-III & Customs-Basics	2 Marks MCQ 2 Marks MCQ 5 Marks
CS 7	Place of Supply – Immovable Property	2 Marks MCQ

	Tax Invoice – Bill of supply Computation of GST liability	2 Marks MCQ 9 Marks
CS 10	E-Way Bill – Validity TDS under GST & Interest thereon Time and Place of Supply – In case of goods Value of Supply - Section 15	2 Marks MCQ 4 Marks MCQ 3 Marks 2 Marks
CS 11	GST Liability – Basics Place of Supply – In case of goods Tax Invoice – Format	4 Marks MCQ 2 Marks MCQ 5 Marks
CS 13	E-Way Bill – Basics & Editing of E-way Bill E-Way Bill – Consignment Value, Penalty for non-issuance	2 Marks MCQ 5 Marks
CS 14	Value of Supply – Rule 32 (3) Air Travel	2 Marks MCQ
CS 15	Tax Invoice – Bill of supply GST Liability – Basics & TDS under GST	2 Marks MCQ 3 Marks
CS 16	Value of Supply – Rule 28 (Transaction with Related person) Appeals – Cross empowerment, Appeal to Appellate Authority, Pre-deposit	2 Marks MCQ 5 Marks
CS 17	Place of Supply – Immovable Property, Training Value of Supply – Rule 27 (Consideration not wholly in money) Value of Supply - Section 15	4 Marks MCQ 2 Marks MCQ 5 Marks
CS 20	Value of Supply – Rule 27 (Consideration not wholly in money) Time of Supply – Change in Rate of tax	2 Marks 3 Marks
CS 21	Place of Supply – Immovable Property, General Input Tax Credit – ITC on returned, expired goods	4 Marks MCQ 5 Marks
CS 22	Supply under GST – Schedule-III Supply under GST – Schedule-I	2 Marks MCQ 5 Marks
CS 23	Registration – Requirement of Registration	2 Marks MCQ
CS 24	Accounts and Records – BOA & documents to be maintained	5 Marks
CS 25	Supply under GST – Schedule-I & Schedule-II	4 Marks MCQ
CS 26	GST Liability – Basics	7 Marks
CS 27	Aggregate turnover	2 Marks MCQ
CS 28	Supply under GST – Schedule-III Place of Supply – In case of goods Place of Supply – In case of goods & Import-Export under GST	2 Marks MCQ 2 Marks MCQ 7 Marks
CS 30	E-Way Bill – Basics & Validity- Bill to ship to model E-Way Bill – Basics & Validity- Bill to ship to model	2 Marks MCQ 5 Marks
CS 32	Supply under GST – Basics & Schedule-I	6 Marks MCQ
CS 33	Return under GST – GSTR 9C Value of Supply – Discount Value of Supply – Discount & Section 15	4 Marks MCQ 2 Marks MCQ 5 Marks

Section III: Past Papers		
CS 5	GST Basics	2 Marks MCQ
	Place of Supply – Intra v/s Inter in case of SEZ	2 Marks MCQ
	Input Tax Credit – Basics	2 Marks MCQ
	Return – Basics	2 Marks MCQ
	Value of Supply – Section 15	8 Marks
	Custom valuation & Duty Payable	7 Marks
CS 12	Tax Invoice – Credit Note	2 Marks MCQ
	Liability in case of retiring Partner	2 Marks MCQ
	Refund under GST – Time limit	2 Marks MCQ
	Refund under GST – Unjust Enrichment & Allowable refunds	5 Marks
CS 13	Place of Supply – General	2 Marks MCQ
CS 15	Import Export under GST – Basics and taxability of OIDAR services	5 Marks
CS 16	Job Work	2 Marks MCQ
	Value of Supply – OEM	8 Marks
CS 20	Charge under GST – Composition levy	(2 + 7) Marks
CS 23	Place of Supply – Training	2 Marks MCQ
	Input Tax Credit – Basics	2 Marks MCQ
CS 27	Import & Export under GST – Merchant Exporter	(2 + 5) Marks
CS 28	Job Work – Basics	(2 + 3) Marks
CS 31	Value of Supply – Rule 32(2) & Rule 32(3) foreign exchange and air travel booking	2 Marks MCQ

Section IV: RTP		
CS 1	Value of Supply – Rule 33 (Pure Agent)- Airlines PSF/UDF	2 Marks
CS 2	Input Tax Credit – Basics & Utilization of ITC & rule 86B	2 Marks MCQ
	Value of Supply – Section 15	2 Marks MCQ

Section V: MTP		
CS 2	ITC – Basics	2 Marks MCQ
CS 3	Registration- Basics	4 Marks
CS 4	Supply under GST – Circular related to joint venture	2 Marks
CS 5	Input Tax Credit – Blocked Credit (Section 17(5))	2 Marks MCQ
	Input Tax Credit – Basics & Blocked Credit (Section 17(5))	7 Marks
CS 6	Import Export under GST – Basics and taxability of OIDAR services	2 Marks MCQ
	Exemption under GST – Charitable Activities and Import of service	5 Marks
CS 8	Electronic commerce operator (Section 9(5)) & TCS (Section 52)	6 Marks MCQ
CS 10	Value of Supply – Rule 32 (3) Air Travel	2 Marks MCQ
	Value of Supply – Rule 32(2)(a) Foreign currency conversion	8 Marks
CS 11	Charge under GST – RCM (Sitting fees & OIDAR Services)	4 Marks MCQ

CS 14	Registration – Basics and ITC – Basics	4 Marks MCQ
	E-Way Bill – Exceptions	2 Marks MCQ
	Value of Supply – Rule 33 (Pure Agent)	2 Marks MCQ
	Exemption under GST	2 Marks MCQ

IBS - Law

Case Study Analysis

OVERALL SUMMARY

Section I & II: New & Old Course Digest		
Chapter	No. of CS	Marks
Meeting of Board and its Powers (173, 174, 177, 180, 185, 190, 192)	11	35
FEMA (Schedules, Residential Status, Section 6)	6	30
Appointment and Qualifications of Directors (149, 151, 152, 161)	7	27
Appointment & Remuneration of Managerial Personnel (197, 198, 202, 203, Sch V)	3	14
SEBI LODR (17A, 18, 21)	3	11
The Insolvency and Bankruptcy Code, 2016 (Sec. 31, 53)	2	9
Compromises, Arrangements and Amalgamations (230, 232, 233)	2	7
FCRA (Sec. 3)	1	5
Other Topics (Basics)	5	10
		148

Section III: Past Papers		
Chapter	No. of CS	Marks
Meeting of Board and its Powers (174, 177, 180, 182, 186, 188)	8	31
Appointment & Remuneration of Managerial Personnel (196, 197, 202, 203, Sch V)	7	30
Compromises, Arrangements and Amalgamations (230, 233, 235, 236)	4	23
FEMA (Section 6, OI & Other Regulations)	5	19
SEBI LODR (17, 18, 21, 29)	5	15
Appointment and Qualifications of Directors (149, 161, 165)	3	10
The Insolvency and Bankruptcy Code, 2016 (Sec. 4, 8, 9, 21)	3	9
Other Topics (Miscellaneous, FCRA etc.)	4	8
		145

Section IV & V: RTP & MTP		
Chapter	No. of CS	Marks
Appointment & Remuneration of Managerial Personnel (196 to 198, 201, 202, Sch V)	4	32
Meeting of Board and its Powers (180, 181, 186, 188)	5	15
Appointment and Qualifications of Directors (151, 152, 161)	3	9
FEMA (Residential Status, Section 13)	2	8
FCRA (Sec. 3, 16)	2	4
Other Topics (LODR etc.)	2	6
		74

Summary of Content - Case Study Wise

Section I: New Course Digest		
CS 1	FEMA – Schedule III FEMA – Section 6	2 Marks MCQ 5 Marks
CS 2	Compromises, Arrangements and Amalgamations – Section 233	2 Marks MCQ
CS 4	Books of Accounts (Basics)	2 Marks MCQ
CS 5	Meeting of Board and its Powers – Section 192	2 Marks MCQ
CS 6	Meeting of Board and its Powers – Section 180 Appointment and Qualifications of Directors – Section 152	2 Marks MCQ 5 Marks
CS 7	Meeting of Board and its Powers – Section 180	2 Marks MCQ
CS 9	Appointment and Qualifications of Directors – Section 161 Meeting of Board and its Powers – Section 185	2 Marks MCQ 5 Marks
CS 10	Meeting of Board and its Powers – Section 190 Appointment and Qualifications of Directors – Section 161 Appointment and Qualifications of Directors – Sec. 149 + Meeting of Board – Sec.177	2 Marks MCQ 2 Marks MCQ 6 Marks
CS 11	e-Filing – CSR-2 FEMA – Schedule III (LRS)	2 Marks MCQ 5 Marks
CS 12	SEBI LODR – Regulation 17A, 18 Appointment and Qualifications of Directors – Section 149 + Section 168	2 Marks MCQ 2 Marks MCQ
CS 13	Appointment and Qualifications of Directors – Section 149	2 Marks MCQ
CS 14	FCRA – Section 3	5 Marks
CS 15	Appointment and Qualifications of Directors – Section 149 Appointment and Qualifications of Directors – Section 151	2 Marks MCQ (2 + 5) Marks
CS 17	FEMA – Schedule I (Prohibition for drawal of Foreign Exchange)	2 Marks MCQ
CS 18	FEMA – Schedule I of Foreign Exchange Management (OI) Rules, 2022	2 Marks MCQ

Section II: Old Course Digest		
CS 1	Appointment and Remuneration of Managerial Personnel – Section 203 Meeting of Board and its Powers – Section 192 Auditor not to render certain services (Section 144)	(2 + 3) Marks 5 Marks 2 Marks
CS 4	FEMA – Residential Status, Schedule I & II FEMA – Import of Goods and Services	4 Marks MCQ 5 Marks
CS 6	Auditor not to render certain services (Section 144) SEBI LODR – Regulation 21	2 Marks MCQ 5 Marks
CS 9	Meeting of Board and its Powers – Section 180	2 Marks MCQ
CS 10	Meeting of Board and its Powers – Section 173, 174 Compromises, Arrangements and Amalgamations – Section 230, 232 Appointment and Remuneration of Managerial Personnel – Section 202	2 Marks MCQ (2 + 3) Marks 2 Marks
CS 11	Appointment and Qualifications of Directors – Section 149	2 Marks MCQ

	Meeting of Board and its Powers – Section 173	2 Marks MCQ
CS 13	Appointment and Remuneration of Managerial Personnel – Section 197	2 Marks MCQ
	Appointment and Remuneration of Managerial Personnel – Section 198, Schedule V	5 Marks
CS 16	The Insolvency and Bankruptcy Code, 2016 – Section 53	5 Marks
CS 18	Meeting of Board and its Powers – Section 177	4 Marks MCQ
CS 23	FEMA – Schedule III	5 Marks
CS 26	Auditor not to render certain services (Section 144)	2 Marks MCQ
CS 27	Meeting of Board and its Powers – Section 173, 174	4 Marks MCQ
CS 28	SEBI LODR – Regulation 18	4 Marks MCQ
CS 30	The Insolvency and Bankruptcy Code, 2016 – Regulation 3	2 Marks MCQ
	The Insolvency and Bankruptcy Code, 2016 – Section 31	2 Marks MCQ

Section III: Past Papers		
CS 2	Meeting of Board and its Powers – Section 174, 182	4 Marks MCQ
CS 3	Appointment and Qualifications of Directors – Section 149, 165	6 Marks MCQ
	Appointment and Remuneration of Managerial Personnel – Section 203	4 Marks MCQ
CS 4	Miscellaneous Provisions – Section 247 (Registered Valuer)	2 Marks MCQ
	SEBI LODR – Regulation 17	2 Marks MCQ
CS 6	Appointment and Remuneration of Managerial Personnel – Section 196 + Schedule V	(2 + 5) Marks
CS 7	FCRA – Section 2(1)(h) + Rule 6A	2 Marks MCQ
CS 8	FEMA – Section 6	2 Marks MCQ
	Compromises, Arrangements and Amalgamations – Section 230 + Section 202	2 Marks MCQ
	Miscellaneous – Section 439	2 Marks MCQ
	The Insolvency and Bankruptcy Code, 2016 – Section 8, 9	5 Marks
CS 10	FEMA – Section 6	4 Marks MCQ
	The Insolvency and Bankruptcy Code, 2016 – Section 4	2 Marks MCQ
CS 11	Compromises, Arrangements and Amalgamations – Section 233	2 Marks MCQ
	Prevention Of Oppression and Mismanagement – Section 241, 244	2 Marks MCQ
CS 12	Compromises, Arrangements and Amalgamations – Section 235, 236	(4 + 10) Marks
CS 13	Meeting of Board and its Powers – Section 182	2 Marks MCQ
CS 14	Meeting of Board and its Powers – Section 188	(2 + 5) Marks
CS 17	Appointment and Qualifications of Directors – Section 161	2 Marks MCQ
	Appointment and Remuneration of Managerial Personnel – Schedule V	2 Marks MCQ
	The Insolvency and Bankruptcy Code, 2016 – Section 21	2 Marks MCQ
CS 19	SEBI LODR – Regulation 18, 21	2 Marks MCQ
	Appointment and Remuneration of Managerial Personnel – Section 203	4 Marks MCQ
	Meeting of Board and its Powers – Section 177	(2 + 5) Marks
	Compromises, Arrangements and Amalgamations – Section 230	5 Marks
CS 21	FEMA – Foreign Exchange Management (OI) Regulations, 2022 + LRS	2 Marks MCQ
	FEMA – Schedule I of Foreign Exchange Management (OI) Rules, 2022	7 Marks

CS 24	Meeting of Board and its Powers – Section 177 + SEBI LODR – Regulation 18	5 Marks
CS 25	Meeting of Board and its Powers – Section 180 SEBI LODR – Regulation 29	2 Marks MCQ 2 Marks MCQ
CS 26	Appointment and Qualifications of Directors – Section 149 Appointment and Remuneration of Managerial Personnel – Section 202	2 Marks MCQ (2 + 5) Marks
CS 27	Meeting of Board and its Powers – Section 186 FEMA – Export of Goods and Services Regulations	2 Marks MCQ 2 Marks MCQ
CS 28	Appointment and Remuneration of Managerial Personnel – Section 197 + Rule 4	(2 + 4) Marks
CS 29	SEBI LODR – Regulation 6, 29, 31 and 32	(2 + 5) Marks
CS 30	Meeting of Board and its Powers – Section 180	2 Marks MCQ
CS 31	SEBI LODR – Regulation 17 FEMA – Section 2(j)	2 Marks MCQ 2 Marks MCQ

Section IV: RTP

CS 1	SEBI – Regulation 17A Appointment and Qualifications of Directors – Section 161	2 Marks MCQ 5 Marks
CS 2	Meeting of Board and its Powers – Section 188 FCRA – Section 16	2 Marks MCQ 2 Marks MCQ

Section V: MTP

CS 4	Meeting of Board and its Powers – Section 180, 186	4 Marks MCQ
CS 5	Appointment and Remuneration of Managerial Personnel – Section 196, 201 Appointment and Remuneration of Managerial Personnel – Section 198 + Schedule V	4 Marks MCQ 8 Marks
CS 6	Meeting of Board and its Powers – Section 181 FCRA – Section 2(1)(h) + Section 3	4 Marks MCQ 2 Marks MCQ
CS 7	Inspection, Inquiry and Investigation – Section 210	4 Marks MCQ
CS 8	Appointment and Remuneration of Managerial Personnel – Section 203 Appointment and Remuneration of Managerial Personnel – Section 202	2 Marks MCQ 7 Marks
CS 9	Appointment and Qualifications of Directors – Section 152 + Section 169	2 Marks MCQ
CS 10	FEMA – General Guidelines for Imports, Section 13	4 Marks MCQ
CS 11	Appointment and Remuneration of Managerial Personnel – Section 197 Meeting of Board and its Powers – Section 180 Appointment and Qualifications of Directors – Section 151	2 Marks MCQ 2 Marks MCQ 2 Marks MCQ
CS 12	Meeting of Board and its Powers – Section 181	3 Marks
CS 14	FEMA – Residential Status	4 Marks
CS15	Appointment and Remuneration of Managerial Personnel – Section 197	9 Marks

IBS - SCPM

Case Study Analysis

OVERALL SUMMARY

Section I & II: New & Old Course Digest		
Chapter	No. of CS	Marks
Strategic Revenue Management (Decision Making & Pricing)	4	24
Introduction to SCM	2	24
Strategic Profit Management (Customer Profitability)	2	15
Other Topics (JIT, Target Costing)	2	9
		72

Section III: Past Papers		
Chapter	No. of CS	Marks
Standard Costing	4	25
Strategic Revenue Management (Decision Making & Pricing)	4	20
Other Topics (Target Costing, Profit Sharing Plan)	4	16
		61

Section IV & V: RTP & MTP		
Chapter	No. of CS	Marks
Strategic Revenue Management (Decision Making & Pricing)	3	21
Strategic Profit Management (Customer Profitability)	1	5
Balanced Scorecard	1	5
Introduction to SCM	1	4
		35

Summary of Content - Case Study Wise

Section I: New Course Digest		
CS 11	Decision Making (Minimum Price)	5 Marks
CS 16	Horizontal Integration, Mendelow's Matrix, Value Proposition	6 Marks MCQ
	Theory of Constraints	2 Marks MCQ
	Transfer Pricing	2 Marks MCQ
	Porter's Five Forces	5 Marks
CS 17	Target Costing	2 Marks MCQ
	Pricing Strategy	2 Marks MCQ
	JIT	5 Marks
	Customer Profitability Analysis	10 Marks
CS 18	Forward Integration	2 Marks MCQ
	Distribution Channel	(4 + 5) Marks
	Customer Profitability Analysis	5 Marks

Section II: Old Course Digest		
CS 14	Basics Calculation (Revenue and Commission)	15 Marks
CS 27	Decision Making (Minimum Price)	2 Marks MCQ

Section III: Past Papers		
CS 1	Customer Lifetime Value (CLV)	2 Marks MCQ
	Outsourcing	4 Marks
CS 2	Budget Slack	2 Marks MCQ
	Process Innovation	2 Marks MCQ
	Standard Costing	15 Marks
CS 4	Budget Slack, Standard Setting Approach	4 Marks MCQ
CS 11	Decision Making (Changes to Inspection Process)	4 Marks
	Target Costing	5 Marks
CS 17	Budget Slack	2 Marks MCQ
	Pricing	5 Marks
CS 18	Profit Sharing Plan	(4 + 3) Marks
CS 27	Pricing	(2 + 5) Marks
CS 29	Standard Costing	2 Marks MCQ

Section IV: RTP		
CS 1	Kano Model	2 Marks MCQ
	Porter's Five Forces Model	2 Marks MCQ
	Balanced Scorecard	5 Marks

Section V: MTP		
CS 1	Basics	2 Marks MCQ
	Breakeven Point	5 Marks
CS 2	Make or Buy Decision	5 Marks
	Outsourcing	5 Marks
	Customer Profitability Analysis	5 Marks
CS 5	Outsourcing	2 Marks MCQ
	Activity Based CVP Analysis	2 Marks MCQ