

ABC Analysis CA Intermediate Jan - 26

FINANCIAL MANAGEMENT

| Q | Sept-25 | | May-25 | | Jan-25 | | Sept-24 | | May-24 | | | | | | |
|--------|---------------------|-------------------------------------|--------|---------------------|----------------------|---|---------------------|-------------------------------------|----------|--------------------|------------------------------|-------|---------------------|----------------------|---|
| Q 1(a) | COC | Equity, pref, wacc | 5 | RATIO | B/S | 5 | CASH BUDGET | 5 | LEVERAGE | | 5 | RATIO | | 5 | |
| Q 1(b) | RATIO | BASIC | 5 | DIVIDEND | GORDON | 5 | LEVERAGE | | 5 | MANAGEMENT OF WC | WC REQ. | 5 | LEVERAGE | | 5 |
| Q 1(c) | INVESTMENT DECISION | | 5 | LEVERAGE | | 5 | DIVIDEND | WALTER | 5 | RATIO | B/S | 5 | MANAGEMENT OF WC | FACTORING | 5 |
| Q 2(a) | LEVERAGE | MISSING FIG. | 5 | COC | | 8 | COC | | 7 | COC | WACC | 8 | COC | | 6 |
| Q 2(b) | COC | DEBT | 3 | DIVIDEND | WALTER | 2 | MANAGEMENT OF WC | OPERATING CYCLE APPROACH | 3 | SCOPE OF FM | ANGEL FINANCING | 2 | CAPITAL STRUCTURE | ARBITRAGE PROCESS | 4 |
| Q 3(a) | CAPITAL STRUCTURE | EBIT-EPS | 7 | INVESTMENT DECISION | | 6 | INVESTMENT DECISION | | 6 | MANAGEMENT OF WC | CREDIT POLICY-TOTAL APPROACH | 5 | INVESTMENT DECISION | | 7 |
| Q 3(b) | DIVIDEND | | 3 | CAPITAL STRUCTURE | MM HYPOTHESIS | 4 | RATIO | B/S | 4 | CAPITAL STRUCTURE | | 5 | DIVIDEND | DIVIDEND DISCOUT | 3 |
| Q 4(a) | DIVIDEND | Stock split | 4 | TYPES OF FINANCING | AGENCY COST | 4 | TYPES OF FINANCING | BOND | 4 | TYPES OF FINANCING | DEBENTURE | 4 | TRUE & FALSE | WEALTH MAX..... | 4 |
| Q 4(b) | TYPES OF FINANCING | Types of bond | 4 | TYPES OF FINANCING | BRIDGE FINANCING | 4 | SCOPE OF FM | WEALTH MAX. | 4 | DIVIDEND DECISION | GORDON | 4 | TYPES OF FINANCING | FORMS OF BANK CREDIT | 4 |
| Q 4(c) | SCOPE OF FM | FUNCTION OF FM | 2 | COC | PECKING ORDER THEORY | 2 | MANAGEMENT OF WC | CASH MANAGEMENT | 2 | TYPES OF FINANCING | LEVERAGED LEASE | 2 | INVESTMENT DECISION | CAPITAL BUDGETING | 2 |
| Q 4(c) | SCOPE OF FM | LIMITATION OF PROFIT MAX. OBJECTIVE | 2 | LEVERAGE | | 2 | INVESTMENT DECISION | EXCLUSION OF FINANCE COST PRINCIPLE | 2 | CAPITAL STRUCTURE | | 2 | TYPES OF FINANCING | CROWD FUNDING | 2 |

MCQ ANALYSIS

| SEP-25 | MARKS | MAY-25 | | JAN-25 | | SEP-24 | |
|---------------------|-------|---------------------|----|-------------------|----|---------------------|----|
| RATIO | 1 | COC | 1 | CAPITAL STRUCTURE | 10 | INVESTMENT DECISION | 10 |
| WORKING CAPITAL | 10 | LEVERAGE | 2 | WORKING CAPITAL | 5 | CAPITAL STRUCTURE | 2 |
| CAPITAL STRUCTURE | 2 | INVESTMENT DECISION | 2 | | | COST OF CAPITAL | 2 |
| INVESTMENT DECISION | 2 | WORKING CAPITAL | 10 | | | RATIO | 1 |

ALL MCQs are mandatory and no Negative Marking.

Q.1 is Mandatory in Descriptive and out of remaining five question any 3 needs to be attempted only.

Q.4=THEORY

ICAI HAD NOT SHARED MCQ BOOKLET FOR MAY-24 ATTEMPT

EVERY CHAPTER COMES IN EXAMS WEIGHTAGE 6-10 MARKS FOR ALL PRACTICAL CHAPTERS