

**CAINTER****Previous Exam Marks Analysis****PAPER 3: TAXATION FOR JAN 2025****BY CA HIMANIKHURANA TUTEJA**

No.	Chapter Name	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24	Sep-24	Jan 25	May-25	
	<b>Income Tax Law:-</b>												
1	Basic Concepts	2	2	2	2	3	-	-	-	-	6	4	
2	Residence and Scope of total income	6	6	-	4	6	7	7	6	4	-	6	
3	Incomes not form part of Total Income	3	-	7	-	6	-	-	-	-	-		
4	Salaries	4	-	6	-	8	7	6	-	6	-		
5	Income from House Property	6	6	6	-	-	4	-	2	6	6	2	
6	Profits and Gains of Business or Profession	12	8	5	10	8	8	10	11	-	6	-	
7	Capital Gains	2	10	12	8	-	-	6	8	4	6	2	
8	Income from other sources	7	-	-	8	-	-	7	2	1	2	4	
9	Clubbing	-	9	4	4	4	6	1	-	6	-	-	
10	Set-off and carry forward of losses	3	5	-	4	4	-	3	6	2	6	12	
11	Deductions	2	2	2	4	3	6	5	2	2	-	-	
12	Computation of Total income, Tax Payable	-	-	-	-	-	7	-	-	8	20	21	
13	Advance Tax, TDS, TCS	8	8	8	6	10	7	11	4	17	4	6	
14	Prov. for filling ROI & Self Assessm.	4	4	8	10	8	8	4	8	4	8	4	
	<b>Indirect Taxes:-</b>												
15	GST in India - An Introduction	-	-	-	5	-	-	-	-	5	3	3	
16	Supply under GST	-	6	2	4	2	15	5	5	7	5	7	
17	Charge of GST	5	-	2	2	3	5	3	5	7	5	4	
		New Chapter in New Syllabus										7	-
18	Place of Supply								6	5			
19	Exemptions from GST	5	5	3	-	2	4	4	5	6	7	10	





20	Time of Supply	7	2	8	10	-	-	2	-	-	5	-	
21	Value of Supply	-	-	-	-	-	-	-	8	2	2	-	
22	Input Tax Credit	4	8	4	9	10	2	8	9	12	4	15	
23	Registration	10	10	9	5	9	3	5	-	2	5	2	
24	Tax Invoice; Credit and Debit Notes	7	-	8	3	7	2	7	-	2	1	11	
25	E-way Bill	-	-	-	-	-	-	-	-	2	2	7	
26	Accounts and Records	New Chapter in New Syllabus								10	2	-	
27	Payment of Tax	2	2	2	2	2	12	4	7	-	10	5	
28	TDS, TCS	New Chapter in New Syllabus								5	5	2	-
29	Returns	3	10	5	3	8	-	5	-	2	5	5	

Most Important Chapters that covers at least 50%:- New Chapters Very Important:-  
 Residence and Scope of total income      Place of Supply  
 Profits and Gains of Business or profession      Accounts and Records  
 Capital Gains      TDS, TCS  
 Advance Tax, TDS, TCS  
 Prov. for filling ROI & Self Assessment      Supply under GST  
 Input Tax Credit      Registration



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**Previous Exam Marks Analysis**  
**PAPER 2: CORPORATE AND OTHER LAWS FOR JAN 2025**  
**BY CA HIMANI KHURANA TUTEJA**

No.	Chapter Name	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24	Sep-24	Jan-25	May-25	
1	Preliminary	5	2	2	6	5	5	14	-	-			
2	Incorporation of Co.	-	10	3	5	5	-	-	-	5	7	7	
3	Prospectus and allotment of securities	6	8	8	5	5	5	-	2	5	7	7	
4	Share capital and debentures	12	3	7	8	12	11	10	15	7	7	7	
5	Acceptance of deposits by Companies	9	4	5	2	4	5	4	2	11	5	5	
6	Registration of charges	3	-	-	4	5	5	1	-	5			
7	Management and Administration	8	9	15	7	4	8	12	13	10	10	10	
8	Declaration and Payment of dividend	5	3	2	2	6	6	-	5	5	5	5	
9	Accounts of Companies	6	10	6	7	5	9	12	10	8	13	13	
10	Audit and Auditors	3	8	9	10	6	3	6	8	2	11	11	
11	Companies incorporated Outside India	New Chapter in New Syllabus							-	11		5	5
12	The Limited Liability Partnership Act, 2008	New Chapter in New Syllabus							10	16		12	12
13	The General Clauses Act, 1897	7	7	7	7	7	7	8	8	12	10	10	
14	Interpretation of Statutes	6	6	6	6	6	6	6	8	8	8	8	
15	The Foreign Exchange Management Act, 1999	New Chapter in New Syllabus							8	14		14	14

**Most Important Chapter that covers at least 50%:- Sureshot Chapters for exam in New Syllabus:-**

Share capital & Debentures      Companies Incorporated Outside India  
Management and Administration      LLP  
Accounts of Companies      FEMA  
Audit and Auditors  
The General Clauses Act, 1897





Interpretation of Statutes

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**Previous Exam Marks Analysis**  
**PAPER 1: ADVANCED ACCOUNTING FOR JAN 2025**  
BY CA HIMANI KHURANA TUTEJA

No.	Chapter Name	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24	Sep-24	JAN 25	May-25	
1	Introduction to AS	10	5	15	-	10	5	-	-	-	-	4	
2	FW for Preparation & Presentation of F.S.				New Chapter in New Syllabus							4	-
3	Applicability of AS			New Chapter in New Syllabus							-	-	
	<b>AS on Presentation &amp; Disclosure:-</b>												
4	AS1: Disclosure of Accounting Policies	-	-	5	-	-	5	5	-	-	-	-	
5	AS3: Cash Flow Statement	12	5	5	5	5	10	-	7	13	15	7	
6	AS17: Segment Reporting	5	-	-	5	-	5	5	-	-	-	-	
7	AS18: Related Party Disclosures	-	5	-	-	-	5	-	-	2	4	-	
8	AS20: Earnings Per Share	-	-	5	5	5	-	5	4	-	5	-	
9	AS24: Discontinuing Operations	-	5	-	-	-	-	5	-	-	-	2	
10	AS25: Interim Financial Reporting			New Chapter in New Syllabus							-	7	
	<b>AS on Assets:-</b>												
11	AS2: Inventories	5	5	-	5	5	-	5	7	6	-	-	
12	AS10: Property, Plant and Equipment	5	5	-	5	-	5	-	3	2	6	7	
13	AS13: Investment	15	20	15	5	15	10	10	-	6	-	9	
14	AS16: Borrowing Costs	-	-	-	5	-	5	5	4	2	2	-	
15	AS19: Leases	5	-	5	5	-	-	-	4	2	5	2	
16	AS26: Intangible Assets	5	-	5	-	-	-	5	-	4	-	2	





17	AS28: Impairment of Assets	New Chapter in New Syllabus								-	-	2	6
	<b>AS on Liabilities:-</b>												
18	AS15: Employee Benefits	New Chapter in New Syllabus								5		4	
19	AS29: Prov., Cont. Liab. & Cont. Assets	-	-	-	5	5	-	-	-	2	7		
	<b>AS on Items Impacting:-</b>												
20	AS4: Conting. & events occurring after B/S date	-	5	5	-	5	-	-	-	2	-		
21	AS5: Net P/L for the period, Prior period items	5	-	-	5	5	-	5	-	-	-		
22	AS 11: The effects of changes in foreign exchange rates	5	-	5	-	5	5	5	-	-	-	2	
23	AS22: Accounting for taxes on income	5	5	-	-	5	-	5	-	5	8		
	<b>AS on Revenue:-</b>												
24	AS7: Construction contracts	-	5	-	5	-	5	-	7	-	2	6	
25	AS9: Revenue recognition	-	5	5	-	5	5	-	-	2	-	2	
	<b>Other AS:-</b>												
26	AS12: Accounting for Govt. grants	-	5	-	5	-	5	5	-	-	-		
27	AS14: Accounting for Amalgamations	25	10	20	20	5	20	5	14	14	14	14	
27	AS for Consolidated Fin. Stat.	20	20	15	15	15	30	15	14	14	14	14	
28	Financial statements of companies	5	25	20	10	25	10	25	4	16	2	20	
28	Buyback of securities	10	20	15	15	5	15	5	-	9	4	6	
29	Accounting for Reconstruction of Cos.	-	5	-	-	20	5	20	14	6	14	2	
30	Accounting for Branches incl. Foreign Branches	5	10	10	10	10	5	10	6	6	6	6	
	MCQs								30	30	30	30	

**Most Important Chapters that covers atleast 50% :-**

**Scoring and New Chapters should not be missed** Amalgamation

Accounting (**Very much Chance to see questions from these too**):- Consolidation

FW for Preparation &

Presentation of F.S.

Financial statements of companies      Applicability of AS

Buyback of securities      Interim Financial Reporting





Internal Reconstruction    Impairment of Assets  
Branch Accounting        Employee Benefits  
Cash Flow Statement  
Investment

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**CAINTER****Previous Exam Marks Analysis****PAPER 6: FINANCIAL MANAGEMENT & STRATEGIC MANAGEMENT FOR JAN 2025****BY CA HIMANIKHURANA TUTEJA**

No.	Chapter Name	Jan- 21	Jul- 21	Dec- 21	May- 22	Nov- 22	May- 23	Nov- 23	May- 24	Sep- 24	Jan- 25	May- 25
	<b>Financial Management-</b>											
1	Scope & Obj. of Fin. Manag.	4	2	2	2	-	-	4	4	2	4	4
2	Types of financing	2	4	4	2	4	8	8	6	6	4	4
3	Ratio Analysis	5	10	10	5	5	10	5	5	6	8	5
4	Cost of Capital	10	10	5	10	11	10	20	6	10	7	12
5	Capital Structure	10	5	10	10	8	10	-	4	7	10	0
6	Leverage	10	10	10	10	10	5	5	5	7	5	7
7	Investment Decisions	17	17	16	19	25	15	15	9	10	8	8
8	Dividend Decisions	5	5	5	4	-	5	10	3	4	5	8
9	Management of W.C.	9	9	10	10	9	9	5	5	10	9	10
	<b>Strategic Management-</b>											
10	Introduction to SM	10	5	5	5	10	5	10	10	9	12	14
11	Strategic Analysis: External Env.	10	10	10	10	15	10	5	10	16	13	15
12	Strategic Analysis: Internal Env.	5	5	10	10	5	5	-	10	10	14	9
13	Strategic Choices	5	5	10	10	5	5	15	10	14	14	12
14	Strategy Implem. & Evaluation	15	20	10	15	10	20	5	10	18	12	16

**Most Important Chapters that covers at least 50%:-**

Cost of Capital Leverage

Investment Decisions

Management of W.C.

Strategic Analysis: External Env. Strategic

Choices

Strategy Implem. &amp; Evaluation



**CAINTER****Previous Exam Marks Analysis****PAPER 5: AUDITING AND ETHICS FOR JAN 2025****BY CA HIMANI KHURANA TUTEJA**

No.	Chapter Name	Jan- 21	Jul- 21	Dec- 21	May- 22	Nov- 22	May- 23	Nov- 23	May- 24	Sep- 24	Jan 25	May- 25
1	Nature, Obj. & Scope of Audit	4	6	4	4	6	-	8	7	5	7	5
2	Ethics & Terms of Audit engagement	-	-	-	-	-	-	-	3	11	11	9
3	Audit Strat., Audit Plann. & Audit Progr.	-	-	4	2	-	2	-	8	13	12	9
4	Risk Assess. & Internal Control	23	17	19	23	24	28	21	10	14	10	5
5	Audit Evidence	13	17	11	10	9	10	9	22	13	21	10
6	Audit Documentation	-	-	-	-	-	-	-	3	6		4
7	Completion and Review	-	-	-	-	-	-	-	3	14	14	10
8	Audit of Items of financial Statements	15	9	13	10	6	12	13	18	15	11	13
9	Audit Report	6	5	6	6	6	5	9	6	12	13	14
10	Audit of Diff. Types of Entities	8	17	10	6	4	13	14	4	8	11	5
11	Audit of Banks	4	7	4	8	4	3	-	4	7	8	4

**Most Important Chapter that covers at least 50%:-**

Risk Assess. &amp; Internal Control Audit

Evidence

Audit of Items of financial Statements Audit

Report

Audit of Diff. Types of Entities



**CAINTER****Previous Exam Marks Analysis****PAPER 4: COST AND MANAGEMENT ACCOUNTING FOR JAN 2025****BY CA HIMANIKHURANA TUTEJA**

No.	Chapter Name	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24	Sep-24	Jan25	May-25
1	Introduction	5	-	10	10	-	5	5	5	5	5	-
2	Material Cost	10	10	5	10	10	15	10	5	16	6	10
3	Employee Cost & Direct Exp.	10	10	10	10	6	10	10	14	10	7	11
4	Overheads: Absorption Costing	10	5	10	10	-	10	10	-	7	14	
5	Activity based costing	10	15	10	10	19	10	15	8	8	10	13
6	Cost sheet	10	10	10	10	10	10	10	-	8	9	7
7	Cost Accounting System	-	10	5	5	10	5	4	12	5	9	10
8	Unit and Batch Costing	-	-	-	-	-	-	-	4	5	5	3
9	Job Costing	-	5	10	5	10	10	10	-	4	4	-
10	Process and Operation Costing	5	10	5	10	10	15	5	8	12	8	6
11	Joint Product & By Product	10	5	10	5	15	5	5	5	4	2	-
12	Service Costing	15	10	10	5	10	5	10	6	5	8	8
13	Standard Costing	10	10	10	15	10	10	10	6	9	10	6
14	Marginal Costing	15	15	10	10	10	5	11	11	9	11	7
15	Budget and Budgetary Control	15	10	10	10	5	10	10	4	11	10	19

Most Important Chapter that covers at least 50%:-

Material Cost Employee Cost Activity based costing Cost sheet

Process and Operation Costing Service costing

Standard Costing Marginal Costing Budget

