

CA INTER TREND ANALYSIS

CA HIMANI KHURANA TUTEJA

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CA INTER**Previous Exam Marks Analysis****PAPER 1: ADVANCED ACCOUNTING****BY CA HIMANI KHURANA TUTEJA**

No.	Chapter Name	May-22	Nov-22	May-23	Nov-23	May-24	Sep-24	May-25	Sep-25
1	Introduction to AS	-	10	5	-	-	-	4	
2	FW for Preparation & Presentation of F.S.	New Chapter in New Syllabus			-	-	-	-	
3	Applicability of AS	New Chapter in New Syllabus			-	-	-	-	
	<u>AS on Presentation & Disclosure:-</u>								
4	AS 1: Disclosure of Acc. Policies	-	-	5	5	-	-	-	-
5	AS 3: Cash Flow Statements	5	5	10	-	7	13	7	7
6	AS 17: Segment Reporting	5	-	5	5	-	-	-	8
7	AS 18: Related Party Disclosures	-	-	5	-	-	2	-	-
8	As 20: Earnings Per Share	5	5	-	5	4	-	-	-
9	AS 24: Discontinuing Operations	-	-	-	5	-	-	2	-
10	AS 25: Interim Financial Reporting					-	-	7	-
	<u>AS on Assets:-</u>								
11	AS 2: Inventories	5	5	-	5	7	6	-	7
12	AS 10: Property, Plant and Equipment	5	-	5	-	3	2	7	2
13	AS 13: Investment	5	15	10	10	-	6	9	-
14	AS 16: Borrowing Costs	5	-	5	5	4	2	-	2
15	AS 19: Leases	5	-	-	-	4	2	2	-

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16	AS 26: Intangible Assets	-	-	-	5	-	4	2	2
17	AS 28: Impairment of Assets	-	-	-	-	-	-	6	7
	<u>AS on Liabilities:-</u>								
18	AS 15: Employee Benefits						5	-	2
19	AS 29: Prov., Cont. Liab. & Cont. Assets	5	5	-	-	-	2	-	-
	<u>AS on Items Impacting Fin St.:-</u>								
20	AS 4: Conting. & events occurring after B/S date	-	5	-	-	-	2	-	-
21	AS 5: Net P/L for the period, Prior period items	5	5	-	5	-	-	-	4
22	AS 11: The effects of changes in forex rates	-	5	5	5	-	-	2	-
23	AS 22: Accounting for taxes on income	-	5	-	5	-	5	-	5
	<u>AS on Revenue:-</u>								
24	AS 7: Construction contracts	5	-	5	-	7	-	6	-
25	AS 9: Revenue recognition	-	5	5	-	-	2	2	9
	<u>Other AS:-</u>								
26	AS 12: Accounting for Govt. grants	5	-	5	5	-	-	-	4
27	AS 14: Accounting for Amalgamations	20	5	20	5	14	14	14	14
27	AS for Consolidated Fin. Stat.	15	15	30	15	14	14	14	14
28	Financial statements of companies	10	25	10	25	4	16	20	18
28	Buyback of securities	15	5	15	5	-	9	6	8
29	Accounting for Reconstruction of Cos.	-	20	5	20	14	6	2	4

30	Accounting for Branches incl. Foreign Branches	10	10	5	10	6	6	6	6
	MCQs					30			

Most Important Chapters that covers atleast 50% :-

Scoring and New Chapters should not be missed
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Amalgamation Accounting

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
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Branch Accounting Employee Benefits

Cash Flow Statement

Investment

CA INTER**Previous Exam Marks Analysis****PAPER 2: Corporate and Other Laws****BY CA HIMANI KHURANA TUTEJA**

No.	Chapter Name	May-22	Nov-22	May-23	Nov-23	May-24	Sep-24	May-25	Sep-25
1	Preliminary	6	5	5	14	-	-	-	-
2	Incorporation of Co.	6	5	-	-	-	5	7	-
3	Prospectus and allotment of securities	5	5	5	-	2	5	7	7
4	Share capital and debentures	8	12	11	10	15	7	7	12
5	Acceptance of deposits by Companies	2	4	5	4	2	11	5	7
6	Registration of charges	4	5	5	1	-	5	-	-
7	Management and Administration	7	4	8	12	13	10	10	19
8	Declaration and Payment of dividend	2	6	6	-	5	5	5	-
9	Accounts of Companies	7	5	9	12	10	8	13	15
10	Audit and Auditors	10	6	3	6	8	2	11	5
11	Companies Incorporated Outside India	New Chapter in New Syllabus				-	11	5	6
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	8	8	12	10	14
14	Interpretation of Statutes	6	6	6	6	8	8	8	8

15	The Foreign Exchange Management Act, 1999	New Chapter in New Syllabus	8	14	14	14
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Most Important Chapters that covers atleast 50% :-
Sureshot Chapters for exam in New Syllabus :-
Share capital & Debentures
Companies Incorporated Outside India
Management and Administration
LLP
Accounts of Companies
Audit and Auditors
The General Clauses Act, 1897
Interpretation of Statutes
FEMA

CA INTER**Previous Exam Marks Analysis****PAPER 3: Taxation****BY CA HIMANI KHURANA TUTEJA**

No.	Chapter Name	May -22	Nov- 22	May -23	Nov- 23	May -24	Sep- 24	May -25	Sep- 25
	<u>Income Tax Law:-</u>								
1	Basic Concepts	2	3	-	-	-	-	4	-
2	Residence and Scope of total income	4	6	7	7	6	4	6	8
3	Incomes not form part of Total Income	-	6	-	-	-	-	-	-
4	Salaries	-	8	7	6	-	6	-	4
5	Income from House Property	-	-	4	-	2	6	2	4
6	Profits and Gains of Business or profession	10	8	8	10	11	-	-	-
7	Capital Gains	8	-	-	6	8	4	2	2
8	Income from other sources	8	-	-	7	2	1	4	-
9	Clubbing	4	4	6	1	-	6	-	4
10	Set-off and carry forward of losses	4	4	-	3	6	2	12	-
11	Deductions	4	3	6	5	2	2	-	2
12	Computation of Total income, Tax Payable	-	-	7	-	-	8	21	21
13	Advance Tax, TDS ,TCS	6	10	7	11	4	17	6	6
14	Prov. for filling ROI & Self Assessm.	10	8	8	4	8	4	4	4

Indirect Taxes:-									
15	GST in India - An Introduction	5	-	-	-	-	5	3	-
16	Supply under GST	4	2	15	5	5	7	7	-
17	Charge of GST	2	3	5	3	5	7	4	5
18	Place of Supply	New Chapter in New Syllabus				6	5	-	5
19	Exemptions from GST	-	2	4	4	5	6	10	-
20	Time of Supply	10	-	-	2	-	-	-	2
21	Value of Supply	-	-	-	-	8	2	-	4
22	Input Tax Credit	9	10	2	8	9	12	15	24
23	Registration	5	9	3	5	-	2	2	7
24	Tax Invoice; Credit and Debit Notes	3	7	2	7	-	2	11	-
25	E-way Bill	-	-	-	-	-	2	7	5
26	Accounts and Records	New Chapter in New Syllabus					10	-	-
27	Payment of Tax	2	2	12	4	7	-	5	-
28	TDS, TCS	New Chapter in New Syllabus				5	5	-	4
29	Returns	3	8	-	5	-	2	5	-

Most Important Chapters that covers atleast 50% :-

New Chapters Very Important:-

Residence and Scope of total income

Place of Supply

Accounts and Records

Profits and Gains of Business or profession

Capital Gains

Advance Tax, TDS ,TCS

Prov. for filling ROI &Self Assessment

Supply under GST
Input Tax Credit
Registration

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CA INTER**Previous Exam Marks Analysis****PAPER 4: Cost and Management Accounting****BY CA HIMANI KHURANA TUTEJA**

o.	Chapter Name	May - 22	Nov- 22	May - 23	Nov- 23	May - 24	Sep- 24	May - 25	Sep- 25
1	Introduction	10	-	5	5	5	5	-	5
2	Material Cost	10	10	15	10	5	16	10	16
3	Employee Cost & Direct Exp.	10	6	10	10	14	10	11	9
4	Overheads: Absorption Costing	10	-	10	10	-	7	-	9
5	Activity based costing	10	19	10	15	8	8	13	8
6	Cost sheet	10	10	10	10	-	8	7	10
7	Cost Accounting System	5	10	5	4	12	5	10	5
8	Unit and Batch costing	-	-	-	-	4	5	3	5
9	Job costing	5	10	10	10	-	4	-	5
10	Process and Operation Costing	10	10	15	5	8	12	6	2
11	Joint Product & By Product	5	15	5	5	5	4	-	2
12	Service costing	5	10	5	10	6	5	8	10
13	Standard Costing	15	10	10	10	6	9	6	7
14	Marginal Costing	10	10	5	11	11	9	7	16
15	Budget and Budgetary Control	10	5	10	10	4	11	19	9

<u>Most Important Chapters that covers atleast 50% :-</u>
Material Cost
Employee Cost
Activity based costing
Cost sheet
Process and Operation Costing
Service costing
Standard Costing
Marginal Costing
Budget

CA INTER**Previous Exam Marks Analysis**

PAPER 5: AUDITING AND ETHICS FOR JAN 2025

BY CA HIMANI KHURANA TUTEJA

No.	Chapter Name	May - 22	Nov- 22	May - 23	Nov- 23	May - 24	Sep- 24	May - 25	Sep- 25
1	Nature, Obj. & Scope of Audit	4	6	-	8	7	5	5	6
2	Audit Strat., Audit Plann. & Audit Progr.	2	-	2	-	8	13	9	12
3	Risk Assess. & Internal Control	23	24	28	21	10	14	5	13
4	Audit Evidence	10	9	10	9	22	13	10	16
5	Audit of Items of financial Statements	10	6	12	13	18	15	13	16
6	Audit Documentation	-	-	-	-	3	6	4	5
7	Completion and Review	-	-	-	-	3	14	10	9
8	Audit Report	6	6	5	9	6	12	14	10
9	Audit of Diff. Types of Entities	6	4	13	14	4	8	5	9
10	Audit of Banks	8	4	3	-	4	7	4	8
11	Ethics & Terms of Audit engagement	-	-	-	-	3	11	9	14

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

Risk Assess. & Internal Control

Audit Evidence

Audit of Items of financial Statements

Audit Report

Audit of Diff. Types of Entities

CA INTER**Previous Exam Marks Analysis****PAPER 6: FINANCIAL MANAGEMENT & STRATEGIC MANAGEMENT FOR JAN 2025****BY CA HIMANI KHURANA TUTEJA**

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

Most Important Chapters that covers atleast 50% :-

Cost of Capital

Leverage

Investment Decisions

Management of W.C.

Strategic Analysis: External Env.

Strategic Choices
Strategy Implem. & Evaluation

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