



By CA Riddhi Parekh

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ABC Analysis & Marks Allocation Sheet **for**
all Subjects of CA Inter

Paper 1: Advanced Accounting (100 Marks)		
Name of Chapters	Marks Allocation (As per ICAI)	ABC Analysis
Introduction to Accounting Standards	55-65 Marks	A
Framework for Preparation & Presentation of Financial Statements		
Application of Accounting Standards		
All Accounting Standards (1 to 29) (Including Amalgamation & Consolidation)		
Financial Statements of Companies & Annexures	30 -35 Marks	B
Buyback of Securities		
Accounting for reconstruction of Companies		
Accounting for Branches including Foreign Branches	5-10 Marks	C

Paper 2: Corporate & Other Laws (100 Marks)

Name of Chapters	Marks Allocation (As per ICAI)	Category
Corporate Law & LLP Law (70 Marks)		
Preliminary	14-21 Marks	C
Incorporation of Companies & Matters Incidental Thereto		B
Prospectus & Allotment of Securities		B
Share Capital & Debentures		B
Acceptance of Deposits by Companies	14-21 Marks	B
Registration of Charges		
Management & Administration		
Declaration and Payment of Dividend	21-25 Marks	A
Accounts of Companies		
Audit and Auditors		
Companies Incorporated Outside India		
The Limited Liability Partnership Act, 2008 including important Rules	10-14 Marks	A
Other Laws (30 Marks)		
The General Clauses Act, 1897	11-14 Marks	A
The Foreign Exchange Management Act, 1999	9-14 Marks	A
Interpretation of Statutes	7-9 marks	C

Paper 3 : Taxation (100 Marks)

Name of Chapters	Marks Allocation (As per ICAI)	Category
Income Tax (50 Marks)		
Basic Concepts	5-10 Marks	C
Residential status and scope of total income		
Heads of income (All 5 heads included)	12 -15 Marks	A
Provisions relating to clubbing of income, set-off or carry forward and set-off of losses, deductions from gross total income.	7-10 Marks	A
Computation of total income and income-tax payable by an individual under the alternative tax regimes under the Income-tax Act, 1961 to optimise tax liability.	10-13 Marks	A
Advance Tax, TDS, TCS, Provisions for filing return of income and self-assessment	7-10 Marks	B
Goods & Services Tax (50 Marks)		
GST Laws: An introduction including Constitutional aspects	0-3 Marks	C
Supply Under GST	25-40 Marks	A
Charge of GST		
Place of Supply		
Exemption of GST		
Time of Supply		
Value of Supply		
Input Tax Credit		
Registration	10-22 Marks	B
Tax invoice; Credit and Debit Notes; Electronic Returns		
Accounts and Records		
Payment of tax, TDS & TCS		

Paper 4: Cost And Management Accounting (100 Marks)

Name of Chapters	Marks Allocation (As per ICAI)	Category
Introduction to Cost and Management Accounting	10-15 Marks	B
Material Cost	35-40 Marks	A
Employee Cost & Direct Exp.		A
Overheads : Absorption Costing Method		A
Activity Based Costing		A
Cost Sheet		A
Cost Accounting System		B
Unit & Batch Costing		20-25 Marks
Job Costing	A	
Process & Operation Costing	A	
Joint Products & By Products	B	
Service Costing	B	
Marginal Costing	25-30 Marks	A
Standard Costing		C
Budget & Budgetary Control		A

Paper 5: Auditing And Ethics (100 Marks)

Name of Chapters	Marks Allocation (As per ICAI)	Category
Nature, Objective & Scope of Audit	4-6 Marks	A
Audit Strategy, Audit Planning and Audit Programme	8-12 Marks	A
Risk Assessment & Internal Control	8-12 Marks	A
Audit Evidence	12-18 Marks	A
Audit Documentation		
Completion & Review	8-12 Marks	A
Ethics & Terms of Audit Engagements	8-10 Marks	A
Audit Report	8-12 marks	B
Audit of Banks	12-18 Marks	B
Special Features of Audit of different Types of Entities		C
Audit of Items of Financial Statements		C

Paper 6: Financial Management And Strategic Management (100 Marks)

Name of Chapters	Marks Allocation (As per ICAI)	Category
Financial Management (Marks: 50)		
Scope & Objectives of Financial Management	5-7 Marks	C
Types of Financing		C
Financial Analysis & Planning – Ratio Analysis		A
Cost of Capital	23-25 Marks	A
Financing Decisions- Capital Structure		
Financing Decisions- Leverages		
Investment Decisions	10-12 Marks	B
Dividend Decision		B
Management of Working Capital (Unit 1-4)	8-10 Marks	A
Management of Working Capital (Unit 5-6)		B
Strategic Management (Marks: 50)		
Introduction to Strategic Management	8-12 Marks	A
Strategic Analysis: External Environment	8-12 Marks	A
Strategic Analysis: Internal Environment	8-12 Marks	A
Strategic Choices	8-12 Marks	A
Strategy Implementation and Evaluation	8-12 Marks	C