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Paper 5 Business Laws And Ethics

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Introduction to Law and Legal System in India
	Chapter 2	Indian Contracts Act, 1872
	Chapter 3	Sale of Goods Act, 1930
Test 2	Chapter 4	Negotiable Instruments Act, 1932
	Chapter 5	Indian Partnership Act, 1932
	Chapter 6	Limited Liability Partnership Act, 2008
Test 3	Chapter 7	Factories Act, 1948
	Chapter 8	Payment of Gratuity Act, 1972

	Chapter 9	Employees Provident Fund and Miscellaneous Provisions Act, 1952
	Chapter 10	Employees State Insurance Act, 1948
Test 4	Chapter 11	The Code on Wages, 2019
	Chapter 12	Companies Act, 2013
	Chapter 13	Business Ethics and Emotional Intelligence
Test 5	Full Syllabus 1	
Test 6	Full Syllabus 2	

Paper 6 Financial Accounting

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Accounting Fundamentals
	Chapter 2	Unit 2.1 Bills of Exchange
	Chapter 3	Preparation of Final Accounts of Commercial Organisations, Not-for-Profit Organisations and from Incomplete Records
	Chapter 9	Unit 9.1 Introduction to Accounting Standards
		Disclosure of Accounting Policies (AS 1)
		Accounting for Government Grants (AS 12)
Test 2	Chapter 4	Partnership Accounting
	Chapter 5	Lease Accounting
	Chapter 6	Unit 6.1 Branch (including Foreign Branch)
	Chapter 9	Property Plant and Equipment (AS 10)
		Accounting for Taxes on Income (AS 22)
Test 3	Chapter 6	Unit 6.2 Departmental Accounts
	Chapter 7	Insurance Claim for Loss of Stock and Loss of Profit
	Chapter 9	The Effects of Changes in Foreign Exchange Rate (AS 11)
		Borrowing Costs (AS 16)
Test 4	Chapter 8	Hire Purchase and Installment Sale Transactions
	Chapter 2	Unit 2.2 Consignment

		Unit 2.3 Joint Venture
Test 5	Full Syllabus 1	
Test 6	Full Syllabus 2	
Paper 7 Direct And Indirect Taxation		
TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Basics of Income Tax Act
	Chapter 6	Customs Act & Rules
Test 2	Chapter 3	Total Income and Tax Liability of Individuals & HUF
Test 3	Chapter 2	Heads of Income
Test 4	Chapter 4	Concept of Indirect Taxes
	Chapter 5	Goods and Services Tax (GST) Laws
Test 5	Full Syllabus 1	
Test 6	Full Syllabus 2	
Paper 8 Cost Accounting (CA)		
TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Introduction to Cost Accounting
	Chapter 2	Cost Ascertainment – Elements of Cost
Test 2	Chapter 3	Cost Accounting Standards (CAS 1 to CAS 24)
	Chapter 4	Cost Book Keeping
Test 3	Chapter 5	Methods of Costing
Test 4	Chapter 6	Cost Accounting Techniques
Test 5	Full Syllabus 1	
Test 6	Full Syllabus 2	
Paper 9 Operations Management And Strategic Management		
TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Introduction

	Chapter 2	Operations Planning
	Chapter 3	Designing of Operational Systems and Control
Test 2	Chapter 4	Application of Operation Research - Production Planning and Control
	Chapter 5	Productivity Management and Quality Management
	Chapter 6	Project Management, Monitoring and Control
Test 3	Chapter 7	Economics of Maintenance and Spares Management
	Chapter 8	Introduction
Test 4	Chapter 9	Strategic Analysis and Strategic Planning
	Chapter 10	Formulation and Implementation of Strategy
	Chapter 11	Digital Strategy
Test 5	Full Syllabus 1	
Test 6	Full Syllabus 2	

Paper 10 Corporate Accounting And Auditing

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Accounting for Shares and Debentures
	Chapter 2	Preparation of the Statement of Profit and Loss and Balance Sheet
Test 2	Chapter 3	Cash Flow Statement
	Chapter 4	Accounts of Banking, Electricity and Insurance Companies
Test 3	Chapter 5	Accounting Standards
	Chapter 6	Basic Concepts of Auditing
Test 4	Chapter 7	Provisions Relating to Audit under Companies Act, 2013
	Chapter 8	Auditing of Different Types of Undertakings
Test 5	Full Syllabus 1	
Test 6	Full Syllabus 2	

Paper 11 Financial Management and Business Data Analytics

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Fundamentals of Financial Management

	Chapter 2	Institutions and Instruments in Financial Markets
	Chapter 3	Tools for Financial Analyses
Test 2	Chapter 4	Sources of Finance and Cost of Capital
	Chapter 5	Capital Budgeting
Test 3	Chapter 6	Working Capital Management
	Chapter 7	Financing Decisions of a Firm
Test 4	Chapter 8	Introduction to Data Science for Business Decision-making
	Chapter 9	Data Processing, Organisation, Cleaning and Validation
	Chapter 10	Data Presentation: Visualisation and Graphical Presentation
	Chapter 11	Data Analysis and Modelling
Test 5	Full Syllabus 1	
Test 6	Full Syllabus 2	

Paper 12 Management Accounting

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Introduction to Management Accounting
	Chapter 2	Activity Based Costing
	Chapter 3	Marginal Costing
Test 2	Chapter 4	Applications of Marginal Costing in Short Term Decision Making
	Chapter 5	Transfer Pricing
Test 3	Chapter 6	Standard Costing and Variance Analysis
	Chapter 7	Forecasting, Budgeting and Budgetary Control
Test 4	Chapter 8	Divisional Performance Measurement
	Chapter 9	Responsibility Accounting
	Chapter 10	Decision Theory
Test 5	Full Syllabus 1	
Test 6	Full Syllabus 2	

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1. Chapters numbers are as per ICMAI Study Material.
2. Test Series is Valid up to June 27.
3. Evaluation by Qualified Chartered Accountants along with proper remarks.

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Sample Checked sheets :

2. Complete the following table of the salary of the employee as per the following details:

Particulars	Amount	Remarks
Basic (Rs. 10,000)	10,000	
DA (10% of Basic)	1,000	
Gratuity (15% of Basic)	1,500	
RPF by employee (Rs. 10,000)	10,000	
Interest on RPF (Rs. 10,000)	1,000	
Self-insurance premium	2,000	
Medical insurance	1,000	
Medical allowance (Rs. 10,000)	1,000	
Less: exempted (Rs. 10,000)	(10,000)	
Standard deduction (Rs. 50,000)	(50,000)	
Net taxable income	16,11,400	

You need to add all the required systematic adjustment accurately. Refer suggested answer and rectify your mistakes for better scoring in future.

Interest on RPF can claim exemption.

Salary for the purpose of Rent free accommodation:
 Salary = Basic + DA + Bonus + Commission + All taxable allowance
 = 7,20,000 + 3,00,000 + 1,20,000 + 20,00,000 + 7,500 + 30,000
 = 13,77,800

Question 3

Objectives of Operations Management: There are two main objectives that operations management concerns with:

- 1) Customer Service
- 2) Resource Utilization

1) Customer Service: Every company focuses on the providing better service to the customer which ensures better recognition in the market. This leads to long term growth.

2) Resource Utilization: It is the key objective it concerns with optimum utilization of available resources & limited resources to create maximum possible output.

Operations management is concerned essentially with the utilization of resources, i.e., obtaining maximum effect from resources or minimizing cost. The extent of the utilization of the resources might be expressed in terms of the proportion of resources used or occupied, space utilization, levels of activity, etc.

- 1) Product Design
- 2) Layout Design
- 3) Quality Control
- 4) Production and Management Control
- 5) Material Management
- 6) Product Layout
- 7) Maintenance Management

Although your concept are clear but you have to add more content in these points to make your answer more elaborative.

Content of the answer is not enough to fulfil the question requirement, work for it.

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POSITIVE
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★★★★★ Edited 4 days ago

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22 Pinka
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