

### SEMINAR ON

"HOW TO PREPARE FOR IPCC EXAM – Nov'17"

# ABC Analysis CA EXAM.

By Prof. J K Shah

#### Disclaimer:

The analysis and the advice are based on past CA examinations and they may or may not be relevant for future examinations...

# IPCC

## GROUP-1

#### What to Study? .... Paper 1 - Accounting **JKSC** Practice Sr. Chapter name **RTP** No. Notes Manual Accounting Standards- 1,2,6,7,9,10,13,14 1 2 **Company Final Accounts** Cash Flow statement 3 Internal Reconstruction and PPI 4 Amalgamation, Absorption & Reconstruction 5 Average Due date 6 **Account Current** 7 8 Self Balancing Ledger V 9 Non profit Organization 10 Single Entry 11 Hire purchase & Installment sale transaction 12 **Accounting for Investments**

V

Insurance claims for loss of stock & loss of profit

Accounting in computerized environment (Theory)

Partnership Account

13

14

15

#### What to Study? .... Paper 1 - Accounting

#### **ICAI Study Module:**

Refer to ICAI Study Module only for Few Questions. List of such Questions will be uploaded on our website within a week's time..

Paper 1 – Accounting (I	Marks 100)
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Chapter name	Nov. 09	May 10	Nov. 10	May 11	Nov. 11	May 12	Nov. 12	May 13	Nov. 13	May 14	Nov. 14	May 15	Nov. 15	May 16	Nov 16
Accounting Standards- 1,2,6,7,9,10,13,14	4	16	13	4	21	19	12	16	20	24	24	23	20	20	20
Amalgamation & Reconstructions (AS-14)	26	16	15	21	26	21	16	24	0	16	12	16	20	20	16
Non Profit Organization	12	8	16	16	16	16	5	10	16	4	16	4	6	8	16
Partnership Accounts	22	4	21	25	5	12	21	16	16	16	16	16	16	16	20
Single Entry	2	16	0	16	0	8	0	16	8	16	0	16	4	8	0
Cash Flow statement (AS-3)	0	8	16	16	10	0	0	8	8	4	6	5	8	4	8
Total	66	68	81	98	78	76	54	90	84	84	74	80	74	76	80
Average Due date	8	2	4	4	8	4	4	0	4	4	4	4	12	4	4
Fire Insurance claims - loss of stock & loss of profit	8	2	4	5	10	16	8	5	16	0	8	6	8	8	8
Company Final Accounts	12	0	0	0	5	4	8	0	4	12	10	0	0	0	0
Accounting in Computerized environment	8	4	4	4	6	4	4	4	4	0	4	4	4	4	4
Hire purchase & Installment sale transactions	0	4	0	0	0	0	5	6	0	8	4	8	0	8	8
Accounting for Investments	6	10	5	5	0	8	8	5	4	8	8	8	10	8	4
Total	42	22	17	18	29	36	37	20	32	32	38	30	34	32	28
Internal reconstruction & PPI	0	0	12	0	8	0	0	0	0	8	0	10	8	0	4
Account Current	0	0	0	0	0	0	0	0	0	0	4	0	0	8	0
Self Balancing Ledger	0	0	4	4	0	0	5	5	4	0	4	0	4	4	8
Miscellaneous	0	0	0	5	0	5	0	0	0	0	0	0	0	0	0
Total	0	0	16	9	8	5	5	5	5	8	4	10	12	12	12

#### What to Study? .... Paper 2 (A) – Business Law

Sr. No.	Chapter name	JKSC Notes	Practice Manual	Module	RTP
1	Indian Contract Act, 1872	<b>~</b>	<b>&gt;</b>	<b>&gt;</b>	<b>~</b>
2	Negotiable Instruments Act, 1881	>	<b>&gt;</b>	<b>&gt;</b>	<b>~</b>
3	Payment of Bonus Act, 1965	>	<b>&gt;</b>	<b>&gt;</b>	<b>~</b>
4	Employee Provident Fund Act, 1952	<b>&gt;</b>	<b>~</b>	<b>~</b>	<b>,</b>
5	Payment of Gratuity Act, 1972	<b>&gt;</b>	<b>&gt;</b>	<b>&gt;</b>	<b>~</b>

Read only Practical
Questions from
Module.

	Pa	ape	r 2 (	(A) ·	- <i>B</i>	usi	nes	s L	aw							
Grade	Chapter Name	Nov. 09	May 10	Nov. 10	May 11	Nov. 11	_	Nov. 12	May 13	Nov. 13	May 14		May 15	Nov. 15	May 16	Nov 16
	Indian Contract Act, 1872	9	8	9	9	15	15	14	13	15	15	15	15	13	16	15
	Negotiable Instruments Act, 1881	6	6	9	9	8	8	9	8	8	8	8	8	10	8	8
Λ	Payment of Bonus Act, 1965	5	6	8	8	4	4	4	5	4	4	4	4	4	4	4
A	Employees Provident Fund Act, 1952	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4
	Payment of Gratuity Act, 1972	5	5	8	8	4	4	4	4	4	4	4	4	4	4	4
	Total	30	30	38	38	35	35	35	34	35	35	35	35	35	36	35

#### What to study? Paper 2 (B) – Company Law

Sr. No.	Chapter name	JKSC Notes	Practice Manual	Module	RTP
1	Company Basic Concepts	<b>✓</b>	<b>✓</b>	<b>✓</b>	<b>✓</b>
2	MOA and AOA	~	<b>✓</b>	<b>✓</b>	<b>✓</b>
3	Preliminary and Provisional Contracts	<b>✓</b>	<b>✓</b>	<b>✓</b>	<b>~</b>
4	Promoters and Company Law Administration	<b>✓</b>	<b>✓</b>	<b>✓</b>	<b>~</b>
5	Prospectus	<b>✓</b>	<b>✓</b>	<b>✓</b>	<b>~</b>
6	Allotment of Shares	<b>✓</b>	<b>✓</b>	<b>✓</b>	<b>~</b>
7	Membership, Contracts etc	<b>✓</b>	<b>✓</b>	<b>✓</b>	<b>~</b>
8	Share Capital	<b>✓</b>	<b>✓</b>	<b>✓</b>	<b>~</b>
9	Share Certificate and Share warrants	<b>✓</b>	<b>✓</b>	<b>✓</b>	<b>~</b>
10	Transfer and Transmission of Shares	<b>✓</b>	<b>✓</b>	<b>✓</b>	<b>✓</b>
11	Forfeiture of Shares	<b>✓</b>	<b>✓</b>	<b>✓</b>	<b>✓</b>
12	Bonus Shares and Debentures	<b>✓</b>	<b>✓</b>	<b>✓</b>	<b>✓</b>
13	Registration of a Charge	<b>✓</b>	<b>✓</b>	<b>✓</b>	<b>~</b>
14	Meetings	<b>✓</b>	<b>✓</b>	<b>✓</b>	<b>✓</b>
15	Company Law in a Computerized environment	<b>✓</b>	<b>✓</b>	<b>✓</b>	•

	Paper .	2 (I	B) -	<b>- C</b>	or	np	any	y L	aw	,						
Grade	Chapter name	Nov -09	May 10	Nov. 10	May 11	Nov. 11	May 12	Nov. 12	May 13	Nov. 13	May 14	Nov. 14	May 15	Nov. 15	May 16	Nov 16
	MOA and AOA	1	5	4	0	8	16	8	4	9	8	0	5	8	5	4
	Prospectus	6	0	0	4	4	0	8	4	4	8	8	0	4	4	4
Λ	Membership, Contracts etc	0	0	6	0	8	4	5	0	0	0	0	0	0	8	0
A	Share Certificate and Share warrants	0	5	0	8	5	1	4	0	0	0	0	0	0	0	0
	Meetings	1	7	10	0	0	5	5	4	9	4	5	8	10	5.5	9
	Total	8	17	20	12	25	26	30	12	22	20	13	13	22	22.5	17
	Company Basic Concepts	10	0	0	22	6	0	0	0	0	5	5	4	1	11.5	0
	Preliminary and Provisional Contracts	1	1	0	4	0	0	0	8	4	1	0	0	0	0	0
	Promoters and Company Law Administration	0	0	0	0	0	0	0	0	0	0	4	0	0	0	0
B	Allotment of Shares	0	1	14	0	0	0	5	0	5	4	8	8	8	0	0
_	Share Capital	5	0	0	0	0	5	0	4	8	0	1	1	4	0	4
+	Transfer and Transmission of Shares	6	5	0	0	0	0	4	0	0	0	0	0	4	0	5
	Forfeiture of Shares	0	0	0	0	0	0	0	0	0	5	0	0	0	0	0
	Bonus Shares and Debentures	0	1	0	0	0	0	0	2	0	0	0	9	0	0	5
	Registration of Charges	0	0	0	0	0	4	0	3	0	0	4	0	0	0	4
	Company Law in a Computerized Environment	0	5	0	0	0	0	0	8	0	0	0	0	0	0	0
	Total	22	13	14	26	6	9	9	25	17	15	22	22	17	11.5	18

#### Paper 2 (C) – Ethics

Sr. No.	Chapter name	JKSC Notes	Practice Manual	RTP
1	Principles of Business Ethics	<b>~</b>	<b>&gt;</b>	•
2	Corporate Governance & Corporate Social Responsibility	<b>~</b>	<b>&gt;</b>	•
3	Ethics in Workplace	<b>~</b>	<b>~</b>	•
4	Environment Issues	<b>~</b>	<b>~</b>	•
5	Ethics in Marketing & Consumer Protection	<b>~</b>	<b>&gt;</b>	•
6	Ethics in Accounting & Finance	<b>&gt;</b>	<b>&gt;</b>	•

		P	apo	er 2	2 (C	;) –	Et	hic	S							
Grade	Chapter name	Nov 09	May 10	Nov 10	May 11	Nov 11		Nov 12	May 13	Nov 13	May 14			Nov . 15		Nov 16
^	Corporate Governance & Corporate Social Responsibility	5	8	4	2	8	4	14. 5	4	4	2	8	4	0	13	12
	Ethics in Workplace	8	0	8	12	4	9	4	8	2	8	4	4	4	4	4
	Total	13	8	12	14	12	13	18. 5	12	6	10	12	8	4	17	16
В	Environment Issues	0	8	2	4	3	4	2.5	0	5	4	7	6	4	0	5
	Ethics in Marketing & Consumer Protection	5	0	4	0	4	4	8	4	4	7	0	0	4	4	4
	Total	5	8	6	4	7	8	10. 5	4	9	11	7	6	8	4	9
C	Principles of Business Ethics	3	0	6	0	7	0	0	8	11	0	2	3	9	0	0
	Ethics in Accounting & Finance	0	5	4	10	0	4	0	0	4	4	4	4	0	4	0
	Total	3	5	10	10	7	4	0	8	15	4	6	7	9	4	0

#### Paper 2 (D) – Communication

Sr. No.	Chapter name	JKSC Notes	Practice Manual	RTP
1	Essentials of Communication	<b>~</b>	<b>&gt;</b>	•
2	Interpersonal Communication Skills	•	<b>&gt;</b>	•
3	Group Dynamics	<b>~</b>	<b>&gt;</b>	•
4	Communication Ethics	<b>~</b>	<b>~</b>	•
5	Communicating Corporate Culture	<b>~</b>	<b>~</b>	•
6	Communication in Business Environment	~	<b>~</b>	•
7	Legal Deeds and Documents	~	>	<b>~</b>

#### Paper 2 (D) – Communication (Marks 20)

Grade	Chapter name	Nov .09	May 10	Nov .10	May 11	Nov .11		Nov .12	May 13	Nov 13				Nov . 15		Nov .16
	Essentials of Communication	5	0	8	12	12	13	8	4	8	9	13	5	13	8	12
A	Legal Deeds and Documents	5	10	8	0	0	4	8	8	0	4	4	0	0	13	4
	Total	10	10	16	12	12	17	16	12	8	13	17	5	13	21	16
В	Interpersonal Communication Skills	0	5	4	8	4	4	0	4	0	4	0	4	8	4	4
	Total	0	5	4	8	4	4	0	4	0	4	0	4	8	4	4
	Group Dynamics	0	0	0	8	4	0	0	0	4	0	4	4	4	0	5
	Communication Ethics	0	0	0	0	5	4	0	5	0	0	0	4	0	0	0
C	Communicating Corporate Culture	0	0	4	0	0	0	5	4	0	4	4	4	0	0	0
	Communication in Business Environment	10	5	4	0	0	0	0	0	0	4	0	4	0	0	0
	Total	10	5	8	8	9	4	5	9	4	8	8	16	4	0	5

#### Paper 3 (A) – Costing

Sr. No.	Chapter name	JKSC Notes	Practice Manual	RTP
1	Cost Sheet	<b>✓</b>	<b>~</b>	<b>~</b>
2	Material Cost	<b>&gt;</b>	<b>&gt;</b>	<b>✓</b>
3	Labour Cost	<b>~</b>	<b>&gt;</b>	<b>~</b>
4	Overheads / Absorption	<b>&gt;</b>	<	<b>&gt;</b>
5	Integral & Non Integral Accounts	>	>	<b>~</b>
6	Reconciliation	>	>	<b>~</b>
7	Contract Costing	>	>	<b>&gt;</b>
8	Operating Costing	>	>	<b>~</b>
9	Process Costing	>	>	<b>~</b>
10	Joint Products & By Products	<b>&gt;</b>	<	<b>&gt;</b>
11	Standard Costing	<b>&gt;</b>	<	<b>&gt;</b>
12	Marginal Costing	>	>	<b>~</b>
13	Budgetary Control	>	>	<b>~</b>
14	Theory	<b>~</b>	<b>~</b>	<b>~</b>

	Paper 3	(A)		Co	sti	ng	(M	lari	ks	<b>50</b>	)					
Grade	Chapter name	Nov. 09	May -10	Nov. 10	May 11	Nov. 11	May 12	Nov. 12	May -13	Nov. 13	May 14	Nov. 14	May 15	Nov. 15	May 16	Nov. 16
	Cost Sheet & Basic Concept	2	2	4	4	4	4	0	0	0	10	4	8	6	8	0
	Standard Costing	8	15	5	0	8	8	6	5	8	8	0	8	4	8	8
	Marginal Costing	17	5	8	0	5	6	8	5	8	5	5	5	5	5	13
	Budgetary Control	5	0	0	0	6	5	4	7	4	4	8	5	8	0	0
Λ	Material Cost	3	2	5	5	4	4	5	4	5	8	5	0	0	4	5
H	Labour Cost	3	3	4	9	5	8	5	6	8	0	4	0	5	0	0
	Overheads / Absorption	0	5	8	12	8	5	8	4	8	4	4	8	16	5	0
	Contract Costing	2	0	8	4	4	8	4	0	2	8	8	4	8	4	0
	Process Costing	8	8	8	0	8	8	4	10	4	8	8	0	8	8	0
	Total	48	40	50	34	52	56	44	41	47	55	42	30	60	42	26
D	Integral & Non Integral	0	2	0	12	8	4	0	0	5	0	8	4	0	8	0
D	Reconciliation Statement	4	0	8	0	0	0	8	4	0	5	0	0	0	0	8
&	Operating Costing	2	8	0	0	0	0	4	0	8	0	0	8	0	0	8
	Joint Products & By Products	0	0	4	0	0	0	0	8	0	0	0	8	0	8	0
	Total	8	12	16	16	12	8	16	16	13	15	12	28	0	16	16

#### What to Study? - Paper 3 (B) -Financial Management

Sr. No.	Chapter name	JKSC Notes	Practice Manual	RTP
1	Financial Analysis & Planning	<b>✓</b>	*	<b>~</b>
2	Ratio Analysis	<b>✓</b>	<	<b>~</b>
3	Cash Flow Statement	<b>✓</b>	<	<b>✓</b>
4	Funds Flow Statement	•	<	<b>✓</b>
5	Cost of capital & Capital Structure	<b>✓</b>	<	<b>✓</b>
6	Leverage	•	<	<b>✓</b>
7	Capital Budgeting	•	<	<b>✓</b>
8	Working Capital Management	<b>✓</b>	<	<b>✓</b>
9	Cash Budget	•	<	<b>✓</b>
10	Management of Inventory	<b>✓</b>	>	<b>~</b>
11	Receivable Management	<b>✓</b>	<b>~</b>	<b>~</b>
12	Types of Financing (Theory)	×	•	<b>~</b>

Paper 3 (B) –FM (Marks 50)																
Grade	Chapter name	Nov . 09	,	Nov . 10	May 11	Nov 11	May 12	Nov 12	May 13	Nov 13	May 14	Nov .14	May 15	Nov . 15	May 16	Nov .16
	<u>Financial Analysis</u> <u>&amp; Planning</u>															
	Ratio Analysis															
	Cash Flow statement	19	18	13	24	8	12	20	15	12	17	16	8	16	12	8
A	Funds Flow statement															
	Cost of capital & Capital structure	8	5	9	12	5	9	8	5	13	5	10	8	13	12	21
	Leverage	10	0	4	5	8	8	9	10	5	8	12	5	5	5	5
	Capital Budgeting	10	9	8	0	12	8	15	9	8	8	8	12	4	13	0
	Total	47	32	34	41	33	37	52	39	38	59	46	33	38	42	34
	Working Capital Management	2	2	8	16	8	8	0	8	4	8	0	8	12	0	0
D	Receivable Management	0	2	8	13	5	5	0	0	8	0	8	5	0	8	0
D	Types of financing	1.5	2	0	4	6	6	4	12	8	6	8	8	6	8	12
	Total	3.5	6	16	33	19	19	4	20	20	14	16	21	18	42	12
	Cash Budget	0	7	0	4	0	0	0	4	0	4	4	4	4	0	8
C	Management of Inventory	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0
	Total	0	7	0	4	0	2	0	4	0	4	4	4	4	0	8

#### What to Study ? - Paper 4 - Taxation

Sr. No.	Chapter name	JKSC Notes	Practice Manual	RTP
1	Definition	<b>✓</b>	<b>~</b>	<b>~</b>
2	Basic Concepts	<b>✓</b>	•	<b>&gt;</b>
3	Incomes which do not form part of total Income	<b>✓</b>	<b>&gt;</b>	<b>&gt;</b>
4	Income from Salaries	<b>✓</b>	>	<b>&gt;</b>
5	Income from House Property	<b>✓</b>	>	<b>&gt;</b>
6	Profit & Gains from Business & Profession	<b>✓</b>	<b>&gt;</b>	<b>&gt;</b>
7	Capital Gains	<b>✓</b>	<b>~</b>	<b>~</b>
8	Income from Other Sources	<b>✓</b>	<b>&gt;</b>	>
9	Clubbing Provisions	<b>✓</b>	<b>&gt;</b>	>
10	Set off & Carry forward of losses	<b>✓</b>	<b>~</b>	<b>&gt;</b>
11	Deduction	<b>✓</b>	<b>~</b>	<b>&gt;</b>
12	Computation of total Income	<b>✓</b>	<b>~</b>	<b>~</b>
13	Advance Tax & TDS	<b>✓</b>	<b>✓</b>	~
14	Assessment procedures	<b>✓</b>	<b>✓</b>	~
15	Value Added Tax (VAT)	<b>✓</b>	<b>✓</b>	~
16	Service Tax	<b>✓</b>	<b>~</b>	<b>~</b>

	Paper 4 – Taxation	(Ma	arks	10	0)	
Grad e	Chapter name	Nov . 14	May 15	Nov . 15	May 16	Nov .16
	Service Tax	28	32	23	34	25
	Cenvat Credit	0	0	0	8	9
_	Excise	15	16	16	4	6
	Profits & Gains from Bus & Pro	12	0	8	8	0
, ,	Capital Gains	0	8	8	0	8
	Computation of Total Income	10	18	18	10	10
	Total	65	74	73	74	58
	Income from Salaries	8	0	0	0	4
	Income from House Property	0	0	8	0	0
	Assessment Procedures	8	4	4	0	6
	Advance Tax & TDS	4	8	8	8	8
В	Set off & Carry forward of loss	0	0	0	8	0
D	Customs	4	3	4	4	8
	Value Added Tax (VAT)	4	3	7	4	4
	Central Sales Tax (CST)	7	4	8	4	6
	Total	35	22	39	24	36
	Definition	0	0	0	4	0
	Basic Concepts	8	0	8	10	4
	Exempt Income	4	8	0	4	2
	Income from other Sources	0	0	0	10	6
7	Deductions	4	4	0	0	4
	Clubbing of Income	4	4	0	0	0
	Residence of Assessee	0	0	0	4	6
	Total	20	16	8	22	22

From Nov'14
attempt onwards,
the entire syllabus of
Taxation Paper is
revamped. Hence,
the analysis of
papers prior to
Nov.14 is irrelevant.

# **GROUP-2**

#### Paper 5 – Advanced Accounting

Sr. No.	Chapter name	JKSC Notes	Practice Manual	RTP
1	Accounting Standards – 4,5,,11,12,16,19,20,26,29	<b>✓</b>	•	<b>~</b>
2	Company Accounts	<b>✓</b>	•	<b>~</b>
3	Underwriter's Liability	•	•	<b>~</b>
4	Amalgamation & Reconstruction	<b>✓</b>	<b>✓</b>	<b>~</b>
5	Redemption of Debentures	<b>✓</b>	<b>✓</b>	<b>~</b>
6	Liquidation	<b>✓</b>	<b>✓</b>	<b>~</b>
7	Bnking Companies	<b>✓</b>	<b>✓</b>	<b>~</b>
8	Insurance Companies	<b>✓</b>	<b>✓</b>	<b>~</b>
9	Electricity Companies	<b>✓</b>	<b>✓</b>	<b>~</b>
10	Department Accounts	<b>✓</b>	•	<b>~</b>
11	Branch Accounts & Foreign Branches	<b>✓</b>	<b>✓</b>	<b>~</b>
12	Dissolution of Partnership Firms	<b>✓</b>	<b>✓</b>	<b>~</b>
13	Amalgamation & Conversion of Partnership Firms	<b>✓</b>	<b>✓</b>	<b>~</b>

#### Paper 5 – Advanced Accounting

#### ICAI Study Module:

Refer to ICAI Study Module only for Few Questions. List of such Questions will be uploaded on our website within a week's time..

	Paper 5 – A	dva	anc	ed	Ac	co	unt	ting	y <b>-</b> (	Ma	rks	: 10	00)			
Grade	Chapter name	Nov. 09	May 10	Nov . 10	_	Nov .11	May 12	Nov . 12		Nov . 13	May 14	Nov . 14	May 15	Nov , 15	May 16	Nov .16
	Accounting Standards - 4,5,11,12,16,19,20,26,29	24	10	22	25	22	31	21	32	32	24	40	28	24	24	32
	Amalgamation & Reconstruction	16	16	16	16	16	16	16	16	0	16	16	16	16	0	0
	Banking Companies	8	14	13	16	8	13	13	8	4	4	12	16	8	14	10
Λ	Insurance Companies	0	10	8	8	8	0	8	8	4	8	8	4	12	6	6
	Electricity Companies	0	4	8	0	16	8	0	0	16	8	4	0	0	0	0
	Dissolution of Partnership Firms	6	2	16	0	16	16	0	4	0	20	0	20	0	0	20
	Liquidation	0	8	4	8	8	0	0	0	16	0	0	4	8	16	16
	Total	54	64	87	73	94	84	58	68	72	80	80	88	68	60	84
	Company Accounts (including ESOP & Buy Back)	10	0	16	5	4	12	12	4	8	4	8	0	8	12	6
	Redemption of Debentures	18	2	5	4	5	8	8	0	8	8	8	16	0	4	10
D	Departmental Accounts	2	0	8	5	8	0	8	4	16	8	8	8	4	12	8
D	Branch Accounts & Foreign Branches	16	10	4	12	5	16	5	16	0	8	12	8	16	8	8
	Amalgamation & Conversion of Partnership Firms	0	16	0	16	0	0	16	16	16	0	16	0	16	16	0
	Total	46	28	33	42	22	36	49	40	48	28	52	32	44	52	32
	Underwriter's liability	0	)	4	0	5	0 (	) 5	5 12	2 0	8	0	0	8	0	0
		0		4	0	5	0 (		5 12		8	0	0			

#### Paper 6 – Auditing (Marks 100)

Sr. No.	Chapter name	JKSC Notes	Practice Manual	Module	RTP
1	Introduction to Auditing	<b>✓</b>	<b>~</b>	<b>~</b>	<b>~</b>
2	Basic Concept in Auditing	<b>✓</b>	<b>&gt;</b>	<b>&gt;</b>	<b>✓</b>
3	Preparation for an Audit	<b>✓</b>	>	<b>&gt;</b>	<b>~</b>
4	Internal Controls	•	>	×	<b>~</b>
5	Vouching & Verification	•	>	×	<b>~</b>
6	Company Audit 1 & 2	<b>✓</b>	>	×	<b>~</b>
7	Specialized Audit	•	>	×	<b>~</b>
8	AAS, AS & Guidance Notes	<b>✓</b>	>	×	•

Paper 6 – A	uditina	(Mari	ks 100)
i diper o i		Indiani	13 - 100

Grade	Chapter name	Nov. 09	May 10	Nov 10	Ma y 11	Nov1 1	May 12	Nov 12	May 13	Nov 13	May 14	Nov 14	May 15	Nov. 15	May 16	Nov. 16
	Company Audit 1 & 2	26	45	27	20	34	28	33	22	32	28	16	14	36	16	24
	Vouching & Verification	39	17	20	28	18	23	21	24	18	35	20	16	36	16	16
A	Specialized Audit	12	7	12	20	16	17	18	16	12	16	8	10	0	12	5
	SA, AS & Other Accounting aspects	7	5	29	20	8	25	26	20	24	21	52	40	23	35	51
	Total	84	74	88	88	76	93	98	82	86	100	96	80	95	79	96
	Preparation for an Audit	26	5	12	4	13	12	4	8	5	14	8	12	15	15	0
В	Internal Controls	2	10	10	4	16	16	4	8	14	6	2	8	4	16	15
	Total	28	15	22	8	29	28	8	16	19	20	10	20	19	31	15
	Introduction to Auditing	12	4	4	16	5	8	18	8	5	2	8	15	0	8	0
C	Basic Concepts in Auditing	0	7	6	8	10	0	6	10	8	2	6	11	10	2	5
	Total	12	11	10	24	15	8	24	18	13	4	14	26	10	10	5

#### Paper 7(A) -Information Technology (Marks 50)

Grade	Chapter Name	JKSC Notes	Practice Manual	Module	RTP
	Business process management	<b>~</b>	•	<b>~</b>	•
	Information system and it fundamentals	<b>~</b>	•	<b>~</b>	•
A	Telecommunication network	>	•	<b>~</b>	•
	Business information system	>	•	<b>~</b>	•
	Business process automation	<b>&gt;</b>	•	<b>~</b>	•

From Nov'14 attempt onwards, the entire syllabus of IT is revamped. Hence, the analysis of papers prior to Nov.14 is irrelevant.

#### Paper 7(A) -Information Technology (Marks 50)

Grade	Chapter Name	Nov. 14	May 15	Nov. 15	May 16	Nov.16
	Business process management	10	10	12	8	12
	Information system and it fundamentals	12	16	12	14	18
<b>A</b>	Telecommunication network	12	10	14	12	8
A	Business information system	10	12	10	16	12
	Business process automation	12	10	12	8	10
	Total	56	58	60	58	60

From Nov'14 attempt onwards, the entire syllabus of IT is revamped. Hence, the analysis of papers prior to Nov.14 is irrelevant.

#### Paper 7 (B) – Strategic Management

Sr. No.	Chapter name	JKSC Notes	Practice Manual	RTP
1	Business Environment	<b>~</b>	<b>✓</b>	<b>~</b>
2	Business Policy & Strategic Management	<b>&gt;</b>	<b>✓</b>	<b>~</b>
3	Strategic Analysis	<b>~</b>	<b>~</b>	<b>~</b>
4	Strategic Planning	<b>~</b>	<b>~</b>	<b>~</b>
5	Formulation of Functional Strategy	<b>✓</b>	<b>✓</b>	<b>~</b>
6	Strategy implementation & Control	<b>&gt;</b>	<b>~</b>	<b>~</b>
7	Reaching Strategic Edge	<b>&gt;</b>	•	<b>~</b>

#### Paper 7 (B) – Strategic Management (Marks 50)

Grade	Chapter name	Nov. 09	May 10	Nov 10	May 11	Nov. 11	May 12	Nov. 12	May 13	Nov. 13	May 14	Nov. 14	May 15	Nov. 15	May 16	Nov. 16
A	Business Environment	12	2	0	2	10	9	9	10	7	7	7	9	10	10	10
	Business Policy & Strategic Management	2	36	5	6	6	8	3	6	3	13	8	6	10	3	5
	Strategic Analysis	2	4	23	16	10	7	7	9	13	3	12	10	12	11	10
	Strategic Planning	20	4	14	5	4	6	14	6	3	6	10	13	3	8	12
	Formulation of Functional Strategy	0	2	4	9	15	3	8	7	13	9	6	8	6	7	9
	Strategy Implementation & Control	4	0	4	10	4	11	10	11	13	13	10	11	10	10	7
	Reaching Strategic Edge	10	2	7	9	8	13	9	11	8	7	7	3	9	8	7
	Total	50	50	57	57	57	57	60	60	60	58	60	60	60	57	60

