



**J.K. SHAH<sup>®</sup>**  
**C L A S S E S**

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# SEMINAR

“HOW TO PREPARE FOR CAFC / CPT EXAM NOV’18?”

## Disclaimer

“ May’18 was the first exam under revised syllabus of CA Foundation. In absence of any other past papers, it is not possible to do ABC analysis / trend analysis with reasonable degree of confidence. Hence this analysis may / may not represent future pattern of Exam.”

# Subject Wise Analysis

# **CPT & CA FOUNDATION**

## **ACCOUNTANCY**

**IMPORTANT TIPS &  
CHAPTER WISE  
DISTRIBUTION OF MARKS**



- CA **must** be a master in accountancy.
- No comparison between CPT and CAFC, both being equally important and tricky.
- Thorough knowledge of theory and conceptual clarity of each chapter of utmost importance.

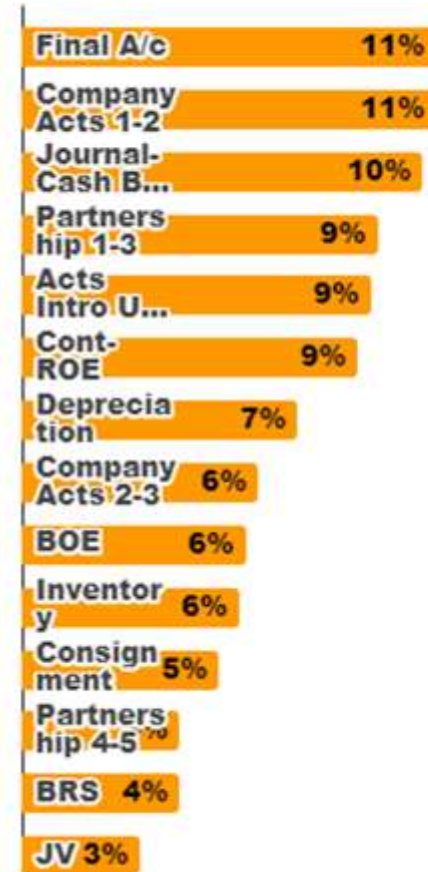


# CPT Topic wise importance

<p style="font-size: 48pt; color: red; text-align: center;"><b>A</b></p> <p style="color: red; text-align: center;">Most important</p>	<ul style="list-style-type: none"> <li>•FINAL ACCOUNTS</li> <li>•COMPANY ACCOUNTS</li> <li>•JOURNAL ENTRY &amp; CASHBOOK</li> <li>•PARTNERSHIP (UNIT 1 TO 3)</li> <li>•INTRODUCTION CH. (UNIT 1 TO 5)</li> </ul>
<p style="font-size: 48pt; color: red; text-align: center;"><b>B</b></p> <p style="color: red; text-align: center;">Moderately important</p>	<ul style="list-style-type: none"> <li>•RECTIFICATION OF ERRORS</li> <li>•DEPRECIATION</li> <li>•COMPANY ACCOUNTS ( REDEMPTION &amp; DEBENTURES )</li> <li>•BILLS OF EXCHANGE</li> <li>•INVENTORY</li> </ul>
<p style="font-size: 48pt; color: red; text-align: center;"><b>C</b></p> <p style="color: red; text-align: center;">Less important</p>	<ul style="list-style-type: none"> <li>•CONSIGNMENT</li> <li>•PARTNERSHIP (RETIREMENT AND DEATH)</li> <li>•BRS</li> <li>•JV</li> <li>•SALE OR RETURN</li> </ul>

## PAST 5 YEARS TREND :

CPT Exam Marks distribution accounts



# Must study all chapters for CA foundation

For **CPT** as well.

\*As trend is not yet set.  
Lets be on a safer side.

Regular Accounts  
practice. (JKSC and  
ICAI material )

Clear understanding  
of important theory  
part in each chapter.

Writing practice  
increases speed,  
Very critical in CAFC  
subjective papers.

**JKSC Test series will be the BOOSTER and THE GAME CHANGER!**



# MERCANTILE LAW-CPT

BUSINESS LAW-  
CA FOUNDATION





# MERCANTILE LAW

## GROUP I (PAPER 2)

<b>Maximum Marks</b>	<b>40 marks</b>
Maximum Time	1 hour
Time Required	30-45 mins (max)
Marks Expectancy	30 +

MAXIMUM BENEFITS WITH M  
HARDWORK .....



# BUSINESS LAW

- GROUP 1(PAPER 2)

<b>MAXIMUM MARKS</b>	<b>60 marks</b>
MAXIMUM TIME	90 MINS
TIME REQUIRED	90 MINS
Marks Expectancy	40+



CPT	CAFC
Indian Contract Act, 1872	Indian Contract Act, 1872
Sale Of Goods Act, 1930	Sale Of Goods Act, 1930
Partnership Act, 1932	Partnership Act, 1932
	Companies Act, 2013
	LLP Act, 2008



# CHAPTERWISE WEIGHTAGE- MARKS (AS PER ICAI TREND)

	CPT	CAFC
Indian Contract Act, 1872	20 Marks	20 Marks
Sale Of Goods Act, 1930	10 Marks	10 Marks
Partnership Act, 1932	10 Marks	10 Marks
Companies Act, 2013	-	15 Marks
LLP Act, 2008	-	5 Marks
Total	40 Marks	60 Marks



# TOTAL HOURS

	CPT	CAFC
Indian Contract Act,1872	20 Hrs	20 Hrs
Sale Of Goods Act,1930	10 Hrs	10 Hrs
Partnership Act, 1932	10 Hrs	10 Hrs
Companies Act, 2013	-	8 Hrs
LLP Act, 2008	-	2 Hrs
Total	40 Hrs	50 Hrs



## MATERIAL TO BE USED

	CPT	CAFC
ICAI Module (Theory + MCQ)	YES	Only MCQ
JKSC Supplementary Material (Theory)	YES	YES
Scanner (MCQ)	YES	



# INDIAN CONTRACT ACT, 1872

- TOPICS TO BE COVERED :-
  - I. What Is Contract
  - II. Types Of Contract
  - III. How To Form A Contract
  - IV. How To Perform A Contract
  - V. How To Discharge A Contract



# INDIAN CONTRACT ACT, 1872

- IMPORTANT TOPICS:-
  - a) Definitions
  - b) Types Of Contracts
  - c) Capacity Of Party To Enter Into A Contract
  - d) Free Consent
  - e) Consideration With 2 Rules
  - f) Wagering V/S Contingent
  - g) Performance Of Contract
  - h) Breach Of Contract And Damages





# SALE OF GOODS ACT, 1930

- Topics To Be Covered:-
  - I. COSOG
  - II. Goods And Types Of Goods
  - III. Conditions And Warranties
  - IV. Transfer Of Ownership
  - V. Delivery Of Goods
  - VI. Unpaid Seller



# SALE OF GOODS ACT, 1930

- Important Topics:-
  - i. Definitions
  - ii. Types Of Goods
  - iii. Implied Conditions And Warranties
  - iv. Doctrine Of Caveat Emptor
  - v. Transfer Of Ownership
  - vi. Sale By Non Owner And Exceptions
  - vii. Delivery Of Goods
  - viii. Unpaid Seller And Its Rights



# PARTNERSHIP ACT, 1932

- Topics To Be Covered:-
  - I. What Is Partnership
  - II. Types Of Partnership And Partners
  - III. How To Form Partnership
  - IV. How To Perform Partnership
  - V. How To Dissolve Partnership



# PARTNERSHIP ACT, 1932

- Important Topics:-
  - i. Definitions
  - ii. Mutual Agency
  - iii. Registration Of Firm And Cosequences Of Non Registration
  - iv. Minor Partner
  - v. Rights And Duties Of Partner
  - vi. Implied Authority Of Partner
  - vii. Reconstitution Of Firm
  - viii. Dissolution Of Firm



# Companies Act,2013

- Important Topics
  - 1. Characteristics of Co
  - 2. Lifting of Corporate Veil
  - 3. Types Of Co
  - 4. Incorporation of Co



# LLP Act, 2008

- Important Topics
  - 1. Characteristics of LLP
  - 2. Process of forming LLP
  - 3. Distinguish between LLP and various business forms





Thank you!