

CA - IPCC

COURSE MATERIAL

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ABC ANALYSIS FOR MAY 2016 EXAMS OF IPCC

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ABC ANALYSIS FOR MAY 2016 EXAMS OF IPCC

ACCOUNTING

MM Material to be referred: 34th edition, ICAI Study Material to be referred: July 2015 edition, ICAI Practice Manual to be referred: July 2015 edition

		A Category	B Category	C Category	Ignore
Average Due Date	MM - Class Room	5, 6, 10, 11	8, 9	4, 7, 12, 13	1, 2, 3
	MM - Assignment	2, 7, 8, 11, 12	3, 4, 5, 6, 9, 10, 14	13	1
	ICAI – PM (Questions)	1, 2, 8, 11, 12	3, 4, 5, 6, 10	9	7
	ICAI – PM (Exercise)	3	2	-	1
	ICAI – SM (Illustrations)	2, 3, 4, 11	6, 7, 8	5	1, 10
	ICAI – SM (Examples)	-	-	-	-
Account Current	MM - Class Room	2, 3	1, 4	5	-
	MM - Assignment	1, 2, 5, 6, 7	3, 4, 8	-	-
	ICAI – PM (Questions)	1, 3, 4	2	-	-
	ICAI – PM (Exercise)	2	1	-	-
	ICAI – SM (Illustrations)	5	1, 2, 3, 4	6	-
	ICAI – SM (Examples)	-	Pg-7.22-Example	-	-
Accounting for Business Acquisition	MM - Class Room	-	1, 2	3	-
	MM - Assignment	-	1, 2	-	-
	ICAI – PM (Questions)	-	-	-	-
	ICAI – PM (Exercise)	-	-	-	-
	ICAI – SM (Illustrations)	-	-	-	-
	ICAI – SM (Examples)	-	-	-	-
Profit or Loss Prior to incorporation	MM - Class Room	2, 7	3, 4, 5, 8	1, 6	-
	MM - Assignment	2, 3, 4, 5, 6, 7	-	1	-
	ICAI – PM (Questions)	2, 3, 4, 6	5	-	1
	ICAI – PM (Exercise)	-	-	-	-
	ICAI – SM (Example)	Pg.3.3- Example	-	-	-
	ICAI – SM (Illustrations)	4	3, 5	1, 2, 6	-
Insurance Claims	MM - Class Room	2, 8, 10, 12, 13,	1, 3, 4, 5, 9, 11	6, 7, 14, 15	-
	MM - Assignment	2, 4, 7, 9, 11, 13	1, 3, 6, 10, 12	5, 8	-
	ICAI – PM (Questions)	1, 4, 5, 8, 10, 11, 13, 14	2, 3, 6, 7	9, 12, 15	-
	ICAI – PM (Exercise)	-	1, 2, 3	-	-
	ICAI – SM (Illustrations)	2, 4	1, 3, 6	5, 7	-
	ICAI – SM (Examples)	-	-	-	-
Investment Accounts	MM - Class Room	2, 5, 7	3, 4, 6, 8, 9	1	-
	MM - Assignment	2, 3, 4, 5, 6, 7	1, 8, 9	-	-
	ICAI – PM (Questions)	1, 2, 4, 6	3, 7	5	-
	ICAI – PM (Exercise)	-	-	-	-
	ICAI – SM (Illustrations)	1, 4, 5, 6	2, 3	-	-
	ICAI – SM (Examples)	-	-	-	-
Self Balancing Ledger	MM - Class Room	3, 6	1, 2, 7	4, 5	-
	MM - Assignment	1, 6, 7	3, 5, 9	2, 4, 8, 10	-
	MM-Theory Questions	2	3	-	1
	ICAI – PM (Questions)	1, 4, 5, 9, 10, 11	3, 6, 7, 8, 10, 12	13, 14	2
	ICAI – PM (Exercise)	1, 2	3, 4	-	5
	ICAI – SM (Illustrations)	1, 5	2, 3, 7, 8, 9	4, 6	-
	ICAI – SM (Examples)	-	-	-	-
Amalgamation-I	MM - Class Room	1, 3, 4, 6, 7, 8, 9, 10, 11	2, 5	-	-
	MM - Assignment	1	2, 3, 5	4, 6	-
	MM-Theory Questions	2, 3, 6	1	5	4
	ICAI – PM (Questions)	1, 4, 7, 9, 10, 11, 15	2, 3, 5, 6, 14	8, 12, 13	-
	ICAI – PM (Exercise)	-	-	-	-

	ICAI – SM (Illustrations)	2, 3, 4, 5, 7	1, 8, 9, 10	6	-
	ICAI – SM (Examples)	Pg-6.14- Example	-	-	-
Internal Reconstruction-I	MM - Class Room	3, 4	1, 2	-	-
	MM - Assignment	3	2, 4	1	-
	ICAI – PM (Questions)	1, 3, 6, 7	2, 5	4	-
	ICAI – PM (Exercise)	-	1	-	-
	ICAI – SM (Illustrations)	3, 4, 7	1, 2, 5, 6	-	-
	ICAI – SM (Examples)	-	-	-	-
Financial statements of Not-for-profit Organisations	MM - Class Room	1, 4, 8	2, 5, 7, 9, 10, 13	3, 6, 11, 12, 14, 15	-
	MM - Assignment	1, 3, 4, 5, 6, 8, 9	2, 7	-	-
	ICAI – PM (Questions)	2, 3, 6, 9, 10, 11, 12, 14, 15	4, 5, 7, 8, 13	-	1
	ICAI – PM (Exercise)	4	2	1, 3	-
	ICAI – SM (Illustrations)	2, 3, 4, 5, 8	6, 7, 9, 12	10, 11, 13	1
	ICAI – SM (Examples)	-	-	-	-
Accounts from Incomplete Records	MM - Class Room	3, 5, 6, 9, 11, 14, 15, 17	1, 8	2, 4, 7, 10, 12, 13, 16	-
	MM - Assignment	1, 2, 3, 6, 8, 11	5, 7, 9, 12	4, 10	-
	ICAI – PM (Questions)	2, 3, 4, 7, 10, 14	8, 12, 15, 17	1, 5, 6, 9, 11, 16	13
	ICAI – PM (Exercise)	-	-	1	-
	ICAI – SM (Illustrations)	3, 5, 6, 10	1, 2, 7, 8, 11	9	-
	ICAI – SM (Examples)	-	-	-	-
Partnership Accounts-I	MM - Class Room	2, 3, 4, 6, 8, 10, 11, 13, 14, 15	1, 5, 7, 12, 16	-	-
	MM - Assignment	5, 7, 14	1, 2, 3, 10, 11, 12, 13, 16, 17, 18	4, 6, 8, 9	15
	ICAI – PM (Questions)	2, 3, 7, 14, 15, 16, 17	4, 5, 8, 9, 10, 11, 12, 13	1, 6	-
	ICAI – PM (Exercise)	-	-	1, 2	-
	ICAI – SM (Illustrations)	3, 4, 5, 10, 14	2, 6, 7, 8, 9, 11, 12	13	1
	ICAI – SM (Examples)	-	4, 5, Pg-14.33- Example	-	1, 2, 3, 6
Hire Purchase System	MM - Class Room	3, 4, 6, 9, 12	2, 7, 8	1, 10, 11	5
	MM - Assignment	2, 3, 12, 13	1, 4, 5, 11	6, 7, 8, 9, 10	-
	ICAI – PM (Questions)	1, 2, 3	-	-	-
	ICAI – PM (Exercise)	-	-	-	-
	ICAI – SM (Illustrations)	1, 2, 4, 7, 10	3, 5, 6, 9	8	-
	ICAI – SM (Examples)	-	-	-	-
Cash Flow Statement	MM - Class Room	1, 4, 6, 9, 12	2, 3, 7, 10, 11	5, 8, 13	-
	MM - Assignment	4, 6, 7, 8, 9, 10, 11	1, 2, 3	5	-
	MM-Theory Questions	1, 2, 3	-	-	-
	ICAI – PM (Questions)	1, 3, 6, 9, 10, 14, 16, 15	2, 7, 8, 11, 13	4, 5	12
	ICAI – PM (Exercise)	3	-	2	1
	ICAI – SM (Illustrations)	6, 8, 9	3, 5, 7	4	1, 2
	ICAI – SM (Examples)	-	-	-	-
Accounting For Bonus Shares	MM - Class Room	1, 2, 3	-	-	-
	MM - Assignment	2	3	1, 4	-
	MM-Theory Questions	1	-	-	-
	ICAI – PM (Questions)	1, 5	2, 3, 4	-	-
	ICAI – PM (Exercise)	-	-	1, 2	-
	ICAI – SM (Illustrations)	2	1	-	-
	ICAI – SM (Examples)	-	-	-	-
Company Final Accounts	MM-Example	Pg-260-Example	2	-	1
	MM - Class Room	1, 3, 4, 5, 6, 7, 11	2, 9, 10, 12, 13, 14	8	-
	MM - Assignment	3, 4, 8	1, 2, 5, 6, 9	7	-
	ICAI – PM (Questions)	1, 5	2, 3, 4	-	-

	ICAI – PM (Exercise)	-	-	-	-
	ICAI – SM (Examples)	3, 4, 5	2	Pg-2.27- Example	1
	ICAI – SM (Illustrations)	-	1, 3, 4, 5, 6	2	-
Accounts in Computerised Environment	MM-Theory Questions	4, 6, 7, 8, 9, 10	2, 3, 5	-	1
	ICAI – PM (Questions)	1, 4, 7	2, 3, 5	6	-
	ICAI – PM (Exercise)	-	-	-	-
	ICAI – SM (Illustrations)	-	-	-	-
	ICAI – SM (Examples)	-	-	-	-
Accounting Standards	ICAI – PM (Questions)	2, 3, 7, 8, 11, 13, 14, 17, 19, 20, 21, 24, 25, 27, 31, 33, 36, 37, 39, 41, 43, 49, 51	4, 6, 10, 15, 30, 34, 40, 42, 48, 52	9, 12, 23, 26, 28, 32, 35, 44, 45, 47, 50	1, 5, 16, 18, 22, 29, 38, 46
	ICAI – PM (Exercise)	-	1, 2, 3, 4	-	-
	ICAI-SM(Examples)				
	AS-1	-	-	-	1, 2, 3
	AS-2	2, 3	1, 4, 5	-	-
	AS-3	1	-	-	-
	AS-6	2, 3, 4	-	-	1, 5
	AS-7	1, 2, 3	4	-	-
	AS-9	-	1	-	-
	AS-10	1, 2	-	-	-
	AS-13	-	-	1	-
AS-14	Illustration	-	-	Example	
	Miscellaneous Illustrations	1, 3, 5, 6, 7, 12, 13, 15	4, 9	2, 8, 11	10, 14

COSTING

MM Material to be referred: 34th edition, ICAI Study Material to be referred: July 2015 edition, ICAI Practice Manual to be referred: July 2015 edition

		A Category	B Category	C Category	Ignore
Cost Sheet	MM - Class Room	1, 3, 4, 5, 7	6	2	-
	MM - Assignment	-	-	-	-
	ICAI – PM (Questions)	-	-	-	-
	ICAI – SM (Illustrations)	-	-	-	-
Materials	MM - Class Room	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 19, 21, 22, 24, 25, 28, 30	18, 26, 27, 31, 32	20, 33, 34	23
	MM - Assignment	1, 3, 6, 8, 9, 11, 12, 14, 15, 16, 19, 20, 23, 25	13, 18	17, 22, 24	2, 4, 5, 7, 10, 21, 26, 27
	ICAI – PM (Questions)	1, 2, 3, 5 to 10, 12, 14 to 20	4, 26, 27	11, 13, 21, 22 to 25	
	ICAI – SM (Illustrations)	3 to 7, 9 to 12, 16 to 19	8, 13, 14,	1, 2, 15, 20, 21	
Operating Costing	MM - Class Room	3, 5, 6, 10, 13, 15, 16, 18, 22	2, 4, 7, 8, 9, 11, 17, 23	1, 12, 14, 19, 20	-
	MM - Assignment	3, 4, 8, 11	2, 5, 7, 9	1, 6, 10, 12	-
	ICAI – PM (Questions)	2, 3, 7, 8, 11, 13	4, 5, 6, 9, 10, 12	1	-
	ICAI – SM (Illustrations)	1, 2, 6	3, 4, 5, 7	-	-
Labour-I	MM - Class Room	1, 2, 5, 6, 7, 12, 13, 15, 16, 17, 18, 20, 22, 23, 25	9, 10, 11, 19, 21, 24	3, 4, 8, 14	-
	MM - Assignment	6, 8, 10, 11, 13, 16	2, 3, 9, 12, 14	1, 4, 5, 7, 15	-
	ICAI – PM (Questions)	4, 6, 7, 8, 10, 11, 13, 14, 15, 16, 18, 19, 21, 22,	5, 9, 12, 20, 23	17	-

		24			
	ICAI – SM (Illustrations)	2, 3, 4, 9, 10, 11, 13, 18, 20, 27, 28, 29	12, 16, 17, 21, 24	7, 8, 14, 15, 19	-
Labour-II	MM - Class Room	2, 4, 5, 7, 9, 11, 12	1, 3, 8	6, 10, 13	-
	MM - Assignment	4, 8	3, 5, 6, 7, 9	1, 2	-
	ICAI – PM (Questions)	1, 2	-	3	-
	ICAI – SM (Illustrations)	23, 25, 26,	5, 6	22	-
	MM - Class Room	2, 3, 4, 5, 6, 9	1, 8, 10	7	-
Overheads-I	MM - Assignment	1, 5, 6, 8	3, 4	2, 7	-
	ICAI – PM (Questions)	7, 8, 9, 11, 12, 14, 16, 17, 18, 20	13, 19	10, 15, 21	-
	ICAI – SM (Illustrations)	3 to 8	9	1, 2	-
Overheads-II	MM - Class Room	1, 5, 6, 8, 10, 13, 14, 15, 16, 17	3, 7, 12, 18	2, 4, 9, 11	-
	MM - Assignment	2, 5, 9	4, 6, 8	1, 3, 7, 10	-
	ICAI – PM (Questions)	1, 2, 3, 5, 6	4	-	-
	ICAI – SM (Illustrations)	11, 12, 17, 19, 20	13, 14, 15, 21	10, 16, 18	-
Reconciliation of cost & Financial statements	MM - Class Room	7, 11, 12, 13	2, 5, 8, 10	1, 3, 4, 6, 9	-
	MM - Assignment	5, 7	1, 3, 6	2, 4	-
	ICAI – PM (Questions)	9, 10, 11, 14, 16, 18	13, 17	12, 15	-
	ICAI – SM (Illustrations)	16, 17	-	13, 14, 15	-
Job Costing	MM - Class Room	1, 3, 7, 10, 12, 13	2, 6, 11	4, 5, 8, 9	-
	MM - Assignment	-	3, 4, 5, 7	1, 2, 6, 9	-
	ICAI – PM (Questions)	1	-	2	-
	ICAI – SM (Illustrations)	3	2, 7	1, 4, 5, 6	-
Batch Costing	MM - Class Room	2, 6	1, 7	3, 4, 5	-
	MM - Assignment	-	2, 3	1, 4, 5	-
	ICAI – PM (Questions)	-	-	-	-
	ICAI – SM (Illustrations)	-	-	-	-
Bookkeeping in Costing	MM - Class Room	1, 3, 6, 8, 11	2, 4, 9, 10	5, 7, 13, 14	-
	MM - Assignment	-	3, 5, 6	1, 2, 4	-
	ICAI – PM (Questions)	2, 7, 8	3, 4, 13	1, 5, 6, 12	-
	ICAI – SM (Illustrations)	1, 6, 10	3, 4, 5, 7, 11, 12	2, 8, 9	-
Joint Products and By-Products	MM - Class Room	6, 7, 9, 10, 11, 12, 15, 17	8, 13, 14, 16	1 to 5, 18	-
	MM - Assignment	3, 4	5, 7, 8	1, 2, 6, 9, 10, 11	-
	ICAI – PM (Questions)	3 to 7	1, 2	8	-
	ICAI – SM (Illustrations)	5	4	1, 2, 3	-
Process Costing	MM - Class Room	1, 2, 4, 6, 8, 10, 11, 14, 15, 17, 19, 21	3, 13, 16, 18	5, 7, 9, 12, 20	-
	MM - Assignment	1, 4, 5, 9	2, 3, 6	7, 8	-
	ICAI – PM (Questions)	1, 3, 5 to 11, 13, 14, 15	2, 4, 16	12, 17	-
	ICAI – SM (Illustrations)	2, 4, 6, 8, 10	3, 7, 9	1, 5	-
Operation Costing	MM - Class Room	5	-	1 to 4	-
	MM - Assignment	-	-	-	-
	ICAI – PM (Questions)	2, 3, 7, 8, 11, 13	4, 5, 6, 9, 10, 12	1	-
	ICAI – SM (Illustrations)	-	-	-	-
Contract Costing	MM - Class Room	3, 4, 5, 6, 11, 15, 16, 19, 21, 24	2, 7, 9, 12, 14, 17, 20, 23	1, 8, 10, 13, 18, 22	-
	MM - Assignment	5, 6, 8, 9	7	1 to 4	-
	ICAI – PM (Questions)	1, 2, 4, 5 to 10, 13	3, 12, 14	11	-
	ICAI – SM (Illustrations)	1, 2, 4, 5, 6, 8, 9	3, 7, 10, 11	-	-
Marginal Costing	MM - Class Room	3, 4, 5, 7, 8, 10 to 14, 18, 22, 25, 26, 33, 35, 37, 40, 41	2, 9, 16, 19, 23, 24, 28, 29, 30, 32, 34, 38, 39, 43, 45	1, 6, 15, 17, 20, 21, 27, 31, 36, 42, 44, 46	-
	MM - Assignment	1, 5, 6, 7, 9 to 11, 13, 14, 16, 18, 20, 21, 24	8, 12, 15, 17, 19, 23, 25	2, 3, 4, 22	-

	ICAI – PM (Questions)	1 to 8, 13, 16	9, 10, 11, 15, 17	12, 14	-
	ICAI – SM (Illustrations)	2, 3, 4, 5 to 8, 10 to 13, 16, 17, 18, 20, 22, 24	14, 21, 23, 25	1, 9, 15, 19	-
Standard Costing	MM - Class Room	4, 5, 7, 9, 10, 12, 13, 15, 16, 18, 19, 20, 23, 25, 26, 29	2, 3, 6, 8, 11, 17, 21, 22, 28	1, 14, 24, 27, 30	-
	MM - Assignment	3, 4, 5, 7, 10, 13, 14	6, 8, 11	1, 2, 9, 12	-
	ICAI – PM (Questions)	4, 6, 7, 9, 10, 11, 14	2, 3, 5, 8, 12	1, 13	-
	ICAI – SM (Illustrations)	3, 4, 7, 8, 11, 12, 13, 17, 18	14, 15	1, 2, 5, 6, 9, 10, 16	-
Budgetary Control	MM - Class Room	4, 5, 9, 10	1, 2, 3, 7, 11, 14	6, 8, 12, 13	-
	MM - Assignment	2, 4, 8, 9	1, 3, 5, 10, 11	6, 7	-
	ICAI – PM (Questions)	2, 5, 6, 8, 9, 10	1, 3, 4	7, 11	-
	ICAI – SM (Illustrations)	2, 4, 5	3, 6 to 9	1	-

FINANCIAL MANAGEMENT

MM Material to be referred: 34th edition, ICAI Study Material to be referred: July 2015 edition, ICAI Practice Manual to be referred: July 2015 edition

		A Category	B Category	C Category	Ignore
Time Value of Money	MM - Class Room	11, 12, 26, 28, 31, 32	1, 2, 4 to 10, 13 to 24, 27, 29, 30	3, 25	-
	MM - Assignment	2, 3, 4, 5, 6, 7, 8	1	-	-
	ICAI – PM (Questions)	1 to 6	-	-	-
	ICAI – PM (Exercise)	3, 4, 5	1, 2	-	-
	ICAI – SM (Illustrations)	5, 6, 7, 17, 18, 20 to 24	8, 9 to 11, 13, 14, 16	1 to 4, 12, 25	15
Capital Budgeting	MM - Class Room	3, 6, 14, 20, 22, 27, 29, 31, 32, 37, 38, 40, 41, 47, 50, 52	2, 4, 5, 7 to 13, 24, 25, 28, 30, 42	1, 15 to 19, 21, 23, 26, 33 to 36, 43 to 46, 48, 49, 51, 53	-
	MM - Assignment	2, 3, 5, 9, 13, 14, 15, 16, 18, 22	-	6, 7, 8, 10, 20, 21	1, 4, 11, 12, 17, 19
	ICAI – PM (Questions)	2, 3, 5, 6, 7, 8, 10, 11 to 19, 21 to 28, 30 to 38	1	4, 9, 20, 29	-
	ICAI – PM (Exercise)	2 to 8	-	1	-
	ICAI – SM (Examples)	Pg.No.6.16	-	-	Pg.No-6.14, 6.38
	ICAI – SM (Illustrations)	1, 8, 9, 12 to 15, 17 to 20	4, 7, 10, 11	2, 16	3, 5, 6
Advanced Concepts in Capital Budgeting	MM - Class Room	4 to 7, 10, 11, 12	9, 13	8, 14	1, 2, 3
	MM - Assignment	1, 2, 4	3, 6, 7	5	-
	ICAI – PM (Questions)	-	-	-	-
	ICAI – PM (Exercise)	-	-	-	-
	ICAI – SM (Illustrations)	-	-	-	-
Cost of Capital	MM - Class Room	1, 4 to 7, 9 to 11, 15, 17, 19, 22, 27 to 32, 34, 35, 37, 38, 41 to 47, 49	2, 3, 8, 12 to 14, 16, 18, 20, 21, 24, 25, 39, 48, 50	23, 26, 33, 40	-
	MM - Assignment	6, 10, 11, 13	1-5, 7-9	12	-
	ICAI – PM (Questions)	1, 2, 4, 5, 6, 8 to 11, 14 to 18, 20, 21	7, 12, 13, 19, 22	3	-
	ICAI – PM (Exercise)	-	-	-	-
	ICAI – SM (Illustrations)	1, 4, 5, 7, 8, 10 to 18	3, 6, 9	2	-
Capital Structure	MM - Class Room	2, 3, 5, 9 to 12, 14, 20, 22, 27, 28, 30	1, 4, 6, 7, 8, 13, 15, 16, 17, 21, 23 to 26, 29	19, 31	18
	MM - Assignment	4, 6, 9, 11, 14, 15, 16	1, 8, 12, 13	2, 3, 5, 7, 10	-
	ICAI – PM (Questions)	1 to 4, 6, 8, 9, 11, 13, 15 to 17, 19 to 22	-	5, 7, 10, 18	-

	ICAI – PM (Exercise)	-	-	-	-
	ICAI – SM (Illustrations)	19, 21, 22, 25 to 30	-	20, 23, 24, 31	-
Leverages	MM - Class Room	2, 3, 5, 8 to 10, 12, 14, 16 to 18, 20, 21, 24, 27 to 29	1, 4, 13, 15, 19	6, 7, 11, 22, 23, 25, 26	-
	MM - Assignment	1, 3, 4, 5, 6, 9, 10, 11	2, 7, 8	-	-
	ICAI – PM (Questions)	1 to 3, 5, 6 to 10, 12, 13, 14 to 26	-	4, 11	-
	ICAI – PM (Exercise)	3, 5, 6, 9 to 15	4	1, 2, 7, 8	-
	ICAI – SM (Illustrations)	32, 35 to 38	33	34	-
		MM - Class Room	1, 2 to 6, 8, 11, 13, 19, 20, 22, 23, 27, 29, 30, 32, 34 to 37, 46, 51, 52	9, 10, 12, 14 to 18, 28, 33, 38 to 45, 47 to 50	7, 21, 24, 25, 26, 31, 53
Working Capital Management	MM - Assignment	3 to 5, 8, 18, 21 to 23, 26, 28, 29	1, 2, 9 to 12, 16, 17, 20, 27, 30	6, 7, 13 to 15, 19, 24, 25	-
	ICAI – PM (Illustrations)				
	Unit-I	1 to 11, 13, 14, 16 to 20	-	12, 15	-
	Unit-II	1 to 4, 6, 7, 9, 10, 11, 13, 14	12	5, 8	-
	Unit-III	2, 3	-	1	-
	Unit-IV	1 to 5, 7, 8, 11 to 16, 19, 20	10, 17	6, 9, 18	-
	Unit-V	-	1	-	-
	Unit-VI				
	ICAI – PM (Questions)	1 to 3	-	-	-
	ICAI – PM (Exercise)	1 to 8, 11 to 13	9, 10, 14 to 16	-	-
	ICAI – SM (Illustrations)				
	Unit-I	1 to 9	-	-	-
	Unit-II	10	12 to 18	11	-
	Unit-III	21	19, 20	-	-
	Unit-IV	23 to 29	22	30	-
	Unit-V	-	31	-	-
	Unit-VI	-	-	-	-
	Ratio Analysis	MM - Class Room	1, 2, 4, 6, 7, 10, 12, 14 to 19	-	3, 5, 8, 9, 11, 13, 20, 21
MM - Assignment		2, 4, 6 to 11, 15	17	1, 3, 5, 12 to 14, 16, 18, 19	-
ICAI – PM (Questions)		2 to 5, 9 to 16, 18 to 20, 21 to 27	6 to 8	1, 17	-
ICAI – PM (Exercise)		-	-	-	-
ICAI – SM (Illustrations)		2 to 7, 9	1	8	-
Funds Flow Statement	MM - Class Room	1 to 6, 8, 9	-	7	-
	MM - Assignment	7	1 to 5	6	-
	ICAI – PM (Questions)	1 to 4, 6, 7, 9 to 22	8	5	-
	ICAI – PM (Exercise)	4, 5, 7, 8	-	1 to 3, 6, 9	-
	ICAI – SM (Examples)	-	-	-	All Examples
	ICAI – SM (Illustrations)	11 to 14	10	-	-
Scope and objectives of Financial Management	ICAI – PM (Questions)	1 to 3, 5, 6, 7, 8, 10, 11	-	4, 9	-
Types of Financing	ICAI – PM (Questions)	2 to 5, 9 to 11, 13 to 16, 19 to 22	-	1, 6 to 8, 12, 17, 18	-

TAXATION **DIRECT TAXES**

MM Material to be referred: 34th edition, ICAI Study Material to be referred: September 2015 edition, ICAI Practice Manual to be referred: October 2015 edition

THEORY

Chapter Name	A Category	B Category
Introduction to Tax	Charging Section (Sec.4), Rebate u/s 87A, Special Tax Rates, Surcharge, Computation of Marginal Relief.	Average Rate of Tax (Sec.2(10)), Maximum Marginal Rate(MMR), Assessee (Sec.2(7)), Concepts relating to Income
Residential Status	Residential Status for Individuals, Explanations/Exceptions, Scope of Total Income-Sec.5	Significance of Residential Status, Some Common sense points, Residential Status of HUF, Residential Status of Company
Income from Salaries	Charging Section-15, Foregoing & Surrender of Salary, Computation of income under the head Salary, Value of rent free accomodation-Sec.17(2)(i), Value of concessional accomodation-Sec.17(2)(ii), Perquisite in respect of Motor Car, Perquisite in respect of Medical facility, Movable Asset, Gratuity, Pension, Treatment of leave Salary, VRS, Tax treatment relating to Provident funds, Special allowances which are exempt to the extent of amount specified, Children Education allowance, Children hostel expenditure allowance, Running allowance, Transport allowance, HRA, Sec.16-Deductions, How to compute salary in the Grade System, Salary definitions in different situations.	Perquisites and valuation of Perquisites, Specified Employees, Perquisite in respect of Domestic Servant, Perquisite on respect of Gas, Electricity & Water Supply, Perquisite in respect of Education facilities, Interest on loans, Value of free meals, tea and snacks, Gifts, Retrenchment Compensation, Fully taxable components and allowances, Special allowances which are exempt to the extent of amount spent.
Income from House Property	Charging Sec.22, Computation of Gross & Net Annual Value, Computation of NAV, Deductions u/s 24, Annual Value of Self-occupied House Property, Types of House Properties	Exceptions to Sec.22, Discussion on Ownership, Taxability of Recovery of Unrealised rent & Arrears of rent received, Co-ownership-Sec.26, Taxation of Income from Properties situated outside India
Capital Gains	Sec.45 (1)- Charging, What is a Transfer-Sec.2(47), Capital Asset – Sec.2(14), Types of Capital Assets, Computation of Capital Gains [Sec.48], Sec.48 - Proviso's, Cost of Acquisition, If Asset Acquired Before 1.4.1981, Cost of Improvement, Indexed cost of Acquisition, Indexed cost of Improvement, Capital Gains Exempt From Tax - U/S 10, Sec.111 A - Tax on Short Term Capital Gains, Sec.50C - Special Provisions For Computation of Consideration, Sec.54, 54EC, 54F, 54GB, Some Clarifications for sec 54 series, Buy Back of Shares [Sec.46 A], Sec.51 - Forfeiture of Advance (Not Applicable from 01.04.2014), Sec.112 - Tax On Long Term Capital Gains, Distribution of assets by company in liquidation, Reverse Mortgage, Sale of land and buildings purchased separately.	Sec.47 - Exceptions To Transfer, Period of Holding, Transfer Expenses, Sec.45 –Series, Sec.50 - Computation of C.G's In Case of Depreciable Asset's, Sec.50A - Sale of Assets By Power Sector Co's, Sec.50B - Slump Sale.
PGBP-I	Method of Accounting - Sec.145, Depreciation - Sec.32, Depreciation Rates (Appendix 1 To Income Tax Rules), Additional Depreciation on New Plant & Machinery, Investment In New Plant or Machinery (Sec.32AC), Expenditure on Scientific Research - Sec.35, Deduction of Capital Exp. of Specified Business – Sec.35AD, weighted deduction of 150% for expenditure incurred on Agricultural extension project – sec.35CCC, weighted deduction of 150% for expenditure incurred by a company on skill development - sec.35CCD, Other Deductions – Sec .36(1), Sec.37 - Residuary Section	Charging - Sec.28, Expenses Relating to Building - Sec.30, Expenses Relating To P & M, Furniture - Sec.31

PGBP-II	Disallowances in the Case of all the Assessee's - Sec.40(A), Disallowance under section 40 (a) (i), Disallowance under section 40 (a) (ia), Assessment of Firms, Sec.40A (2) - Expenditure Found To Be Excessive, Cash Payments > 20,000 - Sec.40A(3), Deduction Based on Actual Payment - Sec.43B, determination of consideration in the case of transfer of Immovable property (Sec 43CA), Tax Audit - Sec.44AB, Assessee engaged In eligible Business - Sec.44AD, Assessee engaged In Goods Transport Business - SEC.44AE	Bad Debts - Sec.41 (4)
Income from other Sources	Income chargeable u/sec. 56(2), Concept of Gift, Sec. 49 (4)-Cost of Acquisition, Firm or Closely Held Company Receives Shares of another closely held Company Sec.56 (2) (vii), Share premium in excess of the fair market value to be treated as income [sec.56(2)(vii)] [w.e.f. a.y. 2013-14], Expenses deductible under this head (Sec.57),	Income Subject To TDS – Grossing Up, Comparison Between Section - 112 and Section – 115BB, Exemption of Interest Income - Sec.10(15), Exemption of allowances to MPS and MLA's - 10(17)
Clubbing Provisions	Income of Minor Child - Sec.64(1A)	Remuneration to spouse - Sec.64 (1)(ii), Gift to Spouse - Sec.64 (1)(iv), Gift or transfer to Son's Wife - Sec.64(1)(vi),
Set off and carry forward of losses	Inter Source Set off/ Intra Head Set off - (Sec.70), Inter head Adjustment– Sec.71, Loss Under "PGBP" - Sec.72, Loss returns - Sec.80	Carry Forward of Loss From House Property - Sec.71B, C/F & Set off of losses by Specified Business - Sec.73A, Losses under the Head Capital Gains - Sec.74
Deductions	Deduction In Respect of Certain Payments - Sec.80C, Contribution to Certain Pension Funds (Section 80CCC), Contribution to Pension Scheme of Central Government (Section 80CCD), Deduction In respect of Investment made Under an Equity Savings Scheme [Section 80CCG], Deduction In respect of Health Insurance Premia (Section 80D), Repayment of loan taken For higher education - Sec.80E, Deductions In Respect of Donations - Sec.80G, Deduction in respect of interest on deposits in savings accounts, Deduction in case of a person with disability - sec.80U	Maintenance & medical treat. of handicapped dependent - sec.80DD, Medical treatment for certain Specified diseases - Sec.80DDB, Contributions by Companies to Political Parties - Sec.80GGB, Contributions By any Person to Political Parties - Sec.80GGC
Return of Income	Voluntary Return - Sec.139(1), Loss Return - Sec.139(3), Belated Return - Sec.139(4), Revised Return - Sec.139(5), Returns By Certain Associations/Institutions - Sec.139(4c), Return of Income - Sec.139(4e), Return to Be Signed By whom - Sec.140	-
Advance tax and Interest	Sec.209 – Manner of computation, Sec.234A - Non/late filing of return, Sec.234B - For default in payment of advance tax, For deferment of advance tax [sec.234C], Short payment of advance tax in case of Capital gains	-
Exempted Incomes	Sec-10(1), 10(2), 10(2A), 10(10D), 10(23C), 10(23DA), 10(23EC), 10(23ED), 10(23FC), 10(47), 10(48), 10AA	Sec-13A, Sec-13B
Tax Deducted at Source	Sec-192, Sec-194A, Sec-194C, Sec-194DA, 194H, 194-I, 194-IA, 194J, 194LA, Sec-200, 201, 206C	Sec.203
Miscellaneous	Agricultural Income - Sec.2(1A), Computation of Tax Payable on Non Agricultural Income, other Points/Issues, Relief	-

Note: Concepts which are not covered either in 'A' category or in 'B' category shall be treated as 'C' category.

PROBLEMS

		A Category	B Category	C Category	Ignore
Introduction	MM - Class Room	2	1, 3, 4, 5	-	-
	MM - Assignment	-	-	-	-
	ICAI – PM (Questions)	-	-	-	1 to 5
	ICAI – SM (Illustrations)	-	Pg. No. 1.28- Examples	-	Pg.No.1.25- Illustration
Residential Status-I	MM - Class Room	1, 2, 3, 4, 8	5, 7	6	-
	MM - Assignment	1	3	-	2
	ICAI – PM (Questions)	1, 2, 15, 16, 17	4, 5, 6, 8, 10, 14	3, 9, 11, 12, 13, 18	7
	ICAI – SM (Illustrations)	1 to 4, 6	5	-	-
Residential Status-II	MM-Illustrations	-	1, 2	-	-
Income from salaries	MM - Class Room	3, 4, 6, 9, 14, 20, 21, 23, 24, 26, 27, 29	10, 11, 12, 15, 16, 18, 19, 22, 25	1, 2, 5, 7, 8, 13, 17, 28	-
	MM - Assignment	11	4 to 7, 10, 12, 13, 14	1, 2, 3, 8, 9, 15, 16	-
	ICAI – PM (Questions)	1, 2, 3, 6, 7, 9, 11, 14, 24	4, 5, 10, 12, 13, 16 to 20	8, 15, 21, 22, 23	-
	ICAI – SM (Illustrations)	1, 2, 3	4 to 7, 8, 10, 12, 13	9, 11	-
Income from House Property	MM-Illustration	-	-	1	-
	MM - Class Room	6, 7, 8, 9, 12, 14, 15, 17	1, 11, 13, 16	3, 4, 5, 10	2
	MM - Assignment	2	3, 4, 6	5	1
	ICAI – PM (Questions)	2, 4, 5, 9	1, 6, 7, 8, 11, 17	3, 12 to 16	10
	ICAI – SM (Illustrations)	4, 6, 7, 8	1	2, 3, 5	-
PGBP	PGBP-I				
	MM - Class Room	1, 3 to 8, 10 to 13, 15	2, 9	14	-
	MM - Assignment	5, 9, 10, 11	1, 2, 4, 6, 7, 8, 12, 13	3	-
	PGBP-II				
	MM - Class Room	16, 17, 21, 26 to 34	18, 19, 22, 23, 24	20, 25	-
	MM - Assignment	1, 10, 11, 19	2, 5 to 9, 12, 13, 14, 16, 17, 18	3, 4, 15	-
	ICAI – PM (Questions)	1, 4, 5, 11 to 14, 16, 17, 28, 36 to 39, 41, 42, 43, 47	2, 3, 6, 7, 10, 15, 18 to 23, 25, 26, 29 to 34, 44, 45	8, 24, 27, 35, 40, 46, 48	9
ICAI – SM (Illustrations)	3, 4, 6 to 10, 12, 13, 14, 16, Example (Pg. No.168)	1, 2, 5, 11, 17, 18	15, 19(4.177), 19(4.182)	-	
Capital Gains	MM - Class Room	6, 9, 10, 14, 15, 20, 25, 26, 31, 33, 34, 36, 38, 39, 40, 41	8, 11, 12, 16, 17, 18, 23, 24, 29, 30, 37	1, 2, 3, 4, 5, 7, 13, 19, 21, 22, 27, 28, 32, 35	-
	MM - Assignment	3, 10, 11, 20, 25	1, 2, 4, 5, 8, 13, 16, 17, 19, 22, 23, 28	18, 21, 24	6, 7, 9, 12, 14, 15, 26, 27
	ICAI – PM (Questions)	5, 6, 13, 14, 22, 27, 29, 34, 40	1 to 4, 7, 8, 9, 11, 12, 16, 18, 19, 20, 23, 24, 26, 32, 36 to 39	10, 17, 21, 25, 30, 31, 33, 35	15, 28
	ICAI – SM (Illustrations)	1, 2, 8, 9, 11, 13, 18, 19	3, 4, 5, 7, 10, 12, 14, 15, Pg. No. 234- Example	6, 17	16
Income from Other sources	MM - Class Room	1, 2, 4, 8, 9, 11	3, 5, 6, 7, 10	-	-
	MM - Assignment	2	1, 3 to 7	-	-
	ICAI – PM (Questions)	5, 8	1 to 4, 6, 7	9, 10, 11	-
	ICAI – SM (Illustrations)	1, 3, 4	2, 5	-	-
Clubbing Provisions	MM - Class Room	2, 3, 4, 5	1, 6	-	-
	MM - Assignment	2	1	3 to 6	-
	ICAI – PM (Questions)	2, 3, 12, 14, 15	1, 9	4 to 8, 10, 11, 13, 16	-

	ICAI – SM (Illustrations)	-	1 to 4	-	-
Set off and Carry forward of losses	MM - Class Room	1, 2, 3	4, 5, 6	-	-
	MM - Assignment	1	2	3 to 6	-
	ICAI – PM (Questions)	4, 5, 7, 9	2, 3, 6, 8, 10, 11	1	-
	ICAI – SM (Illustrations)	-	2, 5, 6	1, 3, 4	-
Deductions	MM-Illustrations	Pg-182-Illustration	-	-	-
	MM - Class Room	3, 6, 7, 8, 14, 20	1, 2, 4, 5, 9, 13, 15, 17	10, 11, 16, 18, 19	12
	MM - Assignment	2, 3, 5	1, 4, 8	6, 7	9
	ICAI – PM (Questions)	2, 3, 7, 13	4, 8, 12	1, 5, 6, 11	9, 10
	ICAI – SM (Illustrations)	4, 5, 6, 7, 13, 14, Example	1, 2, 3, 8, 12	9, 10, 11	-
Total income	MM - Class Room	2 to 8, 10 to 26	1, 9	-	-
	MM - Assignment	-	4 to 7	1, 2, 3	-
	ICAI – PM (Questions)	2, 3, 5 to 11, 15, 17, 19, 20, 21, 25, 29, 30, 33, 34, 35	1, 12, 14, 18, 22, 23, 24, 26, 27, 28, 31, 32, 36, 38, 39	4, 13, 16, 37	-
	ICAI – SM (Illustrations)	-	-	-	-
Return of income	MM - Class Room	1, 3, 4, 5	2	-	-
	MM - Assignment	1, 2	3, 4	-	-
	ICAI – PM (Questions)	2, 4, 5	1, 6, 8, 10 to 13	3, 7, 9	-
	ICAI – SM (Illustrations)	-	-	-	-
Advance tax and interest	MM - Class Room	-	1,2	-	-
	MM - Assignment	-	-	-	-
	ICAI – PM (Questions)	13	12	-	-
	ICAI – SM (Illustrations)	-	-	-	-
Exempted Incomes	MM - Class Room	3, 4	1, 2	-	-
	MM - Assignment	-	1	-	-
	ICAI – PM (Questions)	6, 8, 9	1, 2, 3, 4, 7	5, 10, 11	-
	ICAI – SM (Illustrations)	6	2, 7, 8, 10, 11, 13 to 21	1, 3, 4, 5, 9, 12	-
TDS	MM-Illustration	Pg.No.284-Illustration	-	-	-
	MM - Class Room	2, 4 to 8	1, 3	-	-
	MM - Assignment	3	1, 2, 4, 5	-	-
	ICAI – PM (Questions)	1, 3, 4, 7, 9, 11	2, 5, 6, 8, 10	-	-
	ICAI – SM (Illustrations)	1, 3 to 6	2	-	-
Miscellaneous Topics	MM - Class Room	1, 2, 3, Ex-(307)	-	-	-
	MM - Assignment	-	-	-	-
	ICAI – PM (Questions)	-	-	-	-
	ICAI – SM (Illustrations)	-	-	-	-

INDIRECT TAXES

		A Category	B Category	C Category	Ignore
Introduction to Indirect Taxes	MM-Illustrations	1, 2, 3	4	-	-
	ICAI – PM (Questions)	1, 2, 3	4	-	-
EXCISE DUTY					
Basic concepts in central Excise	MM - Illustrations	2, 3, 4, 7	1, 5, 6, 8	9	-
	ICAI – PM (Questions)	2, 3	1, 4, 5	6	-
	ICAI – SM (Illustrations)	1, 2	3	-	-
Valuation of goods	MM - Illustrations	1, 3, 4, 5, 6, 7, 8, 9	2, 10, 11	12	-
	ICAI – PM (Questions)	7, 8, 9, 11, 17 to 20	10, 14, 15, 16	12	-
	ICAI – SM (Illustrations)	5, 9, 10, 6	4, 7, 8	-	-
SSI Exemption	MM - Illustrations	1	2	-	-
	ICAI – PM (Questions)	-	13	-	-

	ICAI – SM (Illustrations)	-	-	-	-
CUSTOMS DUTY					
Types of Customs Duty	MM - Illustrations	1, 2, 6, 7, 9	4, 5, 8, 10, 11	3	-
	ICAI – PM (Questions)	4, 5, 7, 9, 11	2, 3, 6, 8, 10	1	-
	ICAI – SM (Illustrations)	1, 2	-	-	-
VAT					
Introduction of VAT	MM - Illustrations	1, 4, 5	2, 3, 6, 7	-	-
	ICAI – PM (Questions)	2	1, 3	-	-
	ICAI – SM (Illustrations)	-	-	-	-
Concepts of Input tax credit	MM - Illustrations	2, 3, 4, 5, 9, 10, 12, 14, 16, 17, 18, 20, 21, 22	7, 8, 11, 15, 19	1, 13	6
	ICAI – PM (Questions)	4, 5, 6, 8, 9, 10, 11, 12,	7	-	-
	ICAI – SM (Illustrations)	5	4	1, 2, 3	-
VAT procedures	MM - Illustrations	1, 2, 4	3, 5	-	-
	ICAI – PM (Questions)	13, 14, 17, 18	15, 16	-	-
	ICAI – SM (Illustrations)	6	-	-	-
CENTRAL SALES TAX ACT, 1956					
Central Sales Tax Act, 1956	MM - Problems	Illustration (72), 2, 3, 4, 5, 7, 8, 9, 10, 11, 12	6, 13, 14	-	15, 16
	ICAI – PM (Questions)	3 to 7, 10	1, 2, 8, 9, 11	-	-
	ICAI – SM (Illustrations)	1 to 4, illustration (1.106)	-	-	-
CENVAT CREDIT					
CENVAT Credit	MM - Problems	2, 3, 4, 5, 7, 9, 10, 12, 14, 15, 16, 19, 20, 24, 27,	1, 6, 8, 11, 13, 17, 18, 21, 22, 23, 26,	25	-
	ICAI – PM (Questions)	1 to 4, 6, 8, 9, 12, 13, 14, 17, 19, 23, 25	5, 7, 10, 11, 15, 16, 18, 20, 21, 22, 24	-	-
	ICAI – SM (Illustrations)	-	-	1	-
SERVICE TAX					
Introduction to service tax	MM - Illustrations	1, 2, 4, 7	3, 5, 8	6	-
	ICAI – PM (Questions)	3, 5, 7, 8, 9, 12, 14	2, 4, 6, 10, 11, 13	1	-
	ICAI – SM (Illustrations)	-	-	-	-
Point of Taxation Rules	MM - Illustrations	1, 2, 3, 4, 5, 6, 7, 12, 13, 15	8, 9, 10, 11	14	-
	ICAI – PM (Questions)	4, 5, 8	1, 2, 3, 6, 9, 10	7	-
	ICAI – SM (Illustrations)	-	-	-	-
Valuation of Service tax and its rules	MM - Illustrations	1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 12, 13	10, 14, 15, 16, 17	-	-
	ICAI – PM (Questions)	4, 5, 10, 11, 12, 14, 15, 16	1, 2, 3, 6 to 9, 13	-	-
	ICAI – SM (Illustrations)	-	-	-	-
General Procedure	MM - Illustrations	1, 2, 4, 5, 6, 8, 12, 13, 14, 20, 22, 23, 24, 25, 26, 27, 28, 30	3, 7, 9, 10, 11, 15, 16, 17, 18, 21, 31	19, 29	-
	ICAI – PM (Questions)	4, 5, 6, 9, 11, 14, 16, 17, 18, 20, 22, 23, 24, 26, 28	1, 2, 3, 7, 10, 12, 15, 19, 21, 25, 29	8, 13, 27	-
Negative list & SSP	MM - Illustrations	1, 2, 3, 4, 5, 6, 7, 8, 10, 11	9	-	-
	ICAI – PM (Questions)	-	-	-	-

	ICAI – SM (Illustrations)	-	-	-	-
Exemptions and Abatements	MM - Illustrations	1, 2, 3, 5, 6, 7, 8, 9, 10	4	-	-
	ICAI – PM (Questions)	1, 2, 3, 5, 7, 8, 10, 11, 12	4, 6, 9	-	-
	ICAI – SM (Illustrations)	-	-	-	-

ADVANCED ACCOUNTING

MM Material to be referred: 34th edition, ICAI Study Material to be referred: July 2015 edition, ICAI Practice Manual to be referred: July 2015 edition

		A Category	B Category	C Category	Ignore
Underwriting	MM - Class Room	2, 3, 5	1, 8 to 11	4, 6, 7, 12	-
	MM - Assignment	4, 6, 8, 10, 11	1 to 3, 5, 7, 9, 12	-	-
	ICAI – PM (Questions)	2, 6, 7, 9	1, 4, 5, 8, 10	3	-
	ICAI – PM (Exercise)	1	-	-	-
	ICAI – SM (Illustrations)	4, 5	1, 2, 3	-	-
Issue and Redemption of Debentures	MM - Class Room	6, 10 to 15	1, 2, 4, 7, 8, 17	5, 9, 16	3
	MM - Assignment	3, 7, 8	2, 4, 5	6	1
	MM-Theory Questions	-	1, 2	-	-
	ICAI – PM (Questions)	2, 3, 7, 8, 9	1, 4, 5, 6	-	-
	ICAI – PM (Exercise)	-	-	-	-
Liquidation of Companies	MM - Class Room	4, 5, 7 to 9	3, 6	1, 2, 10	-
	MM - Assignment	1, 2, 5, 6, 9, 10	3, 11	4, 7, 8	-
	ICAI – PM (Questions)	1, 3, 4, 6 to 8, 11	2, 5	9, 10, 12	-
	ICAI – PM (Exercise)	2	1	-	-
	ICAI – SM (Illustrations)	3, 6, 8	2, 4	1, 5, 7	-
Accounting for Employee share based payments	MM - Class Room	1 to 4	-	5, 6	-
	MM - Assignment	2, 4	-	1, 3	-
	MM-Theory Questions	1	-	-	-
	ICAI – PM (Questions)	1, 2, 6	3, 4	5	-
	ICAI – PM (Exercise)	-	-	-	-
Accounting for buy back of shares	MM - Class Room	2	3	1, 4	-
	MM - Assignment	1	2	-	-
	MM-Theory Questions	1	-	-	-
	ICAI – PM (Questions)	7, 8	10	9	-
	ICAI – PM (Exercise)	-	-	-	-
Departmental Accounts	MM - Class Room	2, 5, 6, 8, 9	1	3, 4, 7	-
	MM - Assignment	1, 2, 4, 7	-	3, 5, 6, 8, 9, 10	-
	MM-Theory Questions	3	1, 2	-	-
	ICAI – PM (Questions)	1 to 3, 7, 8, 12	4, 6	5, 9 to 11	-
	ICAI – PM (Exercise)	-	-	-	-
Amalgamation-II	MM - Class Room	1, 2, 3, 7, 9	4, 10, 11	5, 6, 8	-
	MM - Assignment	1, 3, 6, 7, 9, 10, 12, 13	2, 8, 11	4, 5	-
	ICAI – PM (Questions)	2, 4	3, 5	1	-
	ICAI – PM (Exercise)	-	-	-	-
	ICAI – SM (Illustrations)	3, 4, 6, 7	1, 5, 8	2	-
Internal Reconstruction-II	MM - Class Room	1 to 3	-	4, 5	-
	MM - Assignment	1	3	2	-
	ICAI – PM (Questions)	6 to 9, 11	10	1	-
	ICAI – PM (Exercise)	-	-	-	-
	ICAI – SM (Illustrations)	10, 11, 12, 14	9, 13	-	-
Partnership Accounts-II	MM - Class Room	1, 4, 6, 7, 9, 11, 12, 14 to 17, 19	2, 5, 10, 18, 20, 21	3, 8, 13	-

	MM - Assignment	7 to 9, 11	1 to 3, 5, 6	4, 10, 12	-	
	MM-Theory Questions	1	2	-	-	
	Unit-I					
	ICAI – PM (Questions)	3, 4, 6, 7, 11, 12, 13	1, 2, 5, 8, 9, 10	-	-	
	ICAI – PM (Exercise)	-	2, 3	1	-	
	ICAI – SM (Illustrations)	1, 2, 5 to 7, 9	Pg.No.3.3- Example, 3, 4, 8	-	-	
	Unit-II					
	ICAI – PM (Questions)	2, 3, 4	-	1	-	
	ICAI – SM (Illustrations)	4, 9	2, 3, 6, 8	1, 5, 7	-	
Insurance Company Accounts	MM - Class Room	1, 5, 6, 8	3	2, 4, 7	-	
	MM - Assignment	2, 4, 7, 8	1, 5, 6	3	-	
	MM-Theory Questions	3	4, 5	-	1, 2	
	ICAI – PM (Questions)	1, 2, 5, 8 to 12, 15	7, 4, 13, 14	6	3	
	ICAI – PM (Exercise)	-	-	-	-	
	ICAI – SM (Illustrations)					
	Unit-I	1	-	-	-	
	Unit-II	Pg.No.5.28-1, Pg.No.5.31-1	-	-	-	
Unit-III	3, 5, 6	2, 4	1	-		
Bank Accounts	MM - Class Room	1, 2, 3, 6, 7, 9, 10 to 15, 18	4, 5, 8, 17	16	-	
	MM - Assignment	2, 3, 5, 7, 9	1	4, 6, 8	-	
	MM-Theory Questions	2, 4, 5, 6	1, 7	3	-	
	ICAI – PM (Questions)	2, 4, 5, 6, 8, 9, 11 to 14, 16, 18, 20 to 22, 24 to 28, 32	1, 7, 10, 15, 17, 19	3, 23, 29 to 31, 33, 34	-	
	ICAI – PM (Exercise)	-	2	1	-	
	ICAI – SM (Illustrations)					
	Unit-I	-	-	-	-	
	Unit-II	-	-	-	-	
	Unit-III					
	Illustrations-4.1(Income Recognition)	1	-	-	-	
	Illustrations-4.3 (Provisions)	2 to 7	-	-	1	
	Unit-IV	1, 3	2	Pg.No.6.42 Example	-	
	Unit-V	1, 3, 5 to 7	4	2	-	
Unit-VI	2	4	1	-		
Branch Accounts	MM - Class Room	4 to 9, 11, 14, 16 to 18, 22, 23	1, 2, 3, 12, 13, 15	10, 19, 20, 21	-	
	MM - Assignment	1, 3, 4, 5, 7, 8, 9	2, 6	-	-	
	MM-Theory Questions	-	1	-	-	
	ICAI – PM (Questions)	4 to 6, 8, 10, 11, 12, 14, 15, 18, 20, 23, 24	7, 17, 22	9, 13, 16, 19, 21	1, 2, 3	
	ICAI – PM (Exercise)	-	1, 2, 3	-	-	
	ICAI – SM (Illustrations)	1, 2, 3, 5, 6, 8, 11 to 14, 16, 17, 19, 20	4, 7, 9, 10, 18	15	-	
Problems on Schedule-III	MM - Class Room	1, 4, 5, 8, 9	3, 6, 7	2	-	
	MM - Assignment	2	3	-	1	
	MM-Theory Questions	-	-	-	1 to 4	
	ICAI – PM (Questions)	-	-	-	-	

	ICAI – PM (Exercise)	-	-	-	-
	ICAI – SM (Illustrations)	-	-	-	-
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