

PAPER 1 - FINANCIAL REPORTING PAST EXAM WEIGHTAGE

Particulars	Nov-20	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24
Introduction to Ind AS	-	-	-	-	-	-	-	-	4
Conceptual Framework for financial reporting	-	-	-	-	6	6	6	12	4
Ind AS 1: Presentation of financial statements	-	5	4	-	5	-	5	-	4
Ind AS 34: Interim Financial reporting	6	-	5	4	-	-	-	-	4
Ind AS 7: Cash flow statements	-	5	-	6	-	-	-	-	-
Ind AS 8: Accounting Policies, Changes in accounting estimates and errors	-	-	-	5	-	5	-	5	-
Ind AS 10: Events after the reporting period	-	8	-	-	-	-	5	-	-
Ind AS 113: Fair Value measurement	-	-	-	4	5	5	-	-	-
Ind AS 115: Revenue from contracts with customers	18	12	12	10	14	20	12	12	5
Schedule III	-	-	-	-	-	-	-	-	-
Ind AS 2: Inventories	-	-	-	5	-	-	5	-	-
Ind AS 16: Property, Plant and equipment	-	-	8	-	-	-	8	5	-
Ind AS 23: Borrowing costs	-	-	-	-	7	-	-	-	-
Ind AS 36: Impairment of assets	8	-	6	-	-	8	-	-	-
Ind AS 38: Intangible assets	-	10	-	-	-	-	-	4	-
Ind AS 40: Investment property	-	5	-	-	5	-	-	-	-
Ind AS 105: Non current assets held for sale and discontinued operations	-	-	-	-	8	-	8	8	5
Ind AS 116: Leases	8	6	4	10	-	8	-	8	8
Ind AS 41: Agriculture	-	4	9	-	-	6	8	-	-
Ind AS 20: Accounting for government grants and disclosure of government assistance	-	-	6	-	8	-	-	-	6
Ind AS 102: Share based payments	5	12	5	6	-	6	-	8	-
Ind AS 19: Employee benefit expenses	6	-	-	-	7	-	-	-	8
Ind AS 37: Provisions, contingent liabilities and contingent assets	-	-	-	-	-	-	4	-	-
Ind AS 12: Income taxes	6	4	-	5	-	6	-	-	-
Ind AS 21: The effects of changes in foreign exchange rates	-	-	5	5	6	-	-	4	-
Ind AS 24: Related Party disclosures	-	-	-	-	-	-	4	-	-
Ind AS 33: Earnings per share	8	-	8	8	4	8	-	-	-
Ind AS 108: Operating segments	6	4	8	-	-	5	16	8	-
Ind AS 32, 107 & 109: Financial instruments	22	19	19	17	19	17	19	19	16
Ind AS 103: Business Combination	8	-	5	14	5	-	20	-	-
Ind AS 110, 111, 28 & 27: Consolidation and accounting for associates & JVs	18	20	16	17	15	20	-	25	14
Ind AS 101: First time adoption	-	-	-	8	-	-	-	-	5
Analysis of Financial Statements	-	-	-	-	-	-	-	-	-
Professional and Ethical Duty of a CA	-	-	-	-	-	-	-	-	-
Accounting and Technology	-	-	-	-	-	-	-	-	5

PAPER 2 - ADVANCED FINANCIAL MANAGEMENT PAST EXAM WEIGHTAGE

Particulars	Nov-20	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24
Financial Policy and Corporate Strategy	8	4	4	-	4	8	4	4	4
Risk Management	4	4	4	4	4	4	8	-	-
Advanced Capital Budgeting Decisions	-	-	-	-	-	-	-	-	8
Security Analysis	4	8	-	4	12	-	10	8	6
Security Valuation	15	10	24	24	24	24	17	8	12
Portfolio Management	8	14	24	12	16	32	8	24	8
Securitization	4	8	4	4	4	4	4	4	4
Mutual Funds	14	8	8	8	16	8	12	8	8
Derivative Analysis and Valuation	8	8	8	8	8	-	20	12	6
Foreign Exchange Exposure and risk management	12	24	8	20	8	16	13	16	-
International Financial Management	16	8	8	16	-	8	-	-	8
Interest Rate risk management	8	-	8	-	12	4	12	14	10
Business Valuation	4	8	8	8	-	-	-	8	-
Mergers, Acquisitions and Corporate restructuring	12	12	8	8	8	8	8	10	10
Startup Finance	7	8	8	8	8	8	8	8	4

PAPER 3 - ADVANCED AUDITING, ASSURANCE AND PROFESSIONAL ETHICS PAST EXAM WEIGHTAGE

Particulars	Nov-20	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24
Quality Control									10
General Auditing Principles & Auditors Responsibilities	19	14	30	9	19	20	24	24	5
Audit Evidence									-
Completion and Review									5
Reporting									14
Auditing Planning, Strategy and Execution	-	-	-	-	-	4	-	-	-
Materiality, Risk Assessment and Internal Control	-	10	10	5	5	4	-	-	-
Specialised Areas	-	-	-	-	-	-	-	-	4
Related Services	-	-	-	-	-	-	-	-	5
Review of Financial Information	-	-	-	-	-	-	-	-	5
Prospective Financial Information & Other Assurance Services	-	-	-	-	-	-	-	-	-
Digital Auditing and Assurance	-	-	-	5	4	5	5	4	5
Group Audits	5	5	-	5	5	5	-	5	5
Special Features of Audit of Banks & Non-Banking Financial Companies	10	5	9	9	5	10	5	9	4
Overview of Audit of Public sector Undertakings	-	5	-	5	-	-	-	5	-
Internal Audit	-	-	-	-	-	-	5	4	-
Due diligence, Investigation and Forensic Accounting	4	5	9	5	5	8	4	5	5
Emerging Areas: SDG & ESG Assurance									4
Professional Ethics & Liabilities of Auditors	12	17	8	12	12	13	14	8	17

PT TAX AND INTERNATIONAL TAXATION PAST EXAM WEIGHTAGE

Particulars	Nov-20	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24
Basic Concepts	-	-	-	-	-	-	-	-	-
Incomes which do not form part of Total Income	-	-	-	-	-	-	-	-	-
Profits and Gains of Business or Profession	26	22	18	14	14	14	14	22	14
Capital Gains	-	-	-	4	-	-	4	3	4
Income from other sources	-	-	-	-	4	-	4	-	4
Income of Other persons included in assessee's total income	6	-	-	-	-	-	-	-	-
Aggregation of Income, Set off and Carry forward of losses	-	-	-	4	-	-	-	-	-
Deductions from Gross Total Income	-	6	-	-	-	8	6	-	-
Assessment of Various entities	-	-	-	-	8	-	-	-	-
Assessment of Trusts and institutions, political parties and other special entities	10	8	8	8	8	8	8	8	8
Tax Planning, Tax Avoidance & Tax Evasion	-	-	-	-	4	-	4	-	4
Taxation of Digital Transactions	-	-	-	4	6	-	6	6	-
Deduction, Collection and recovery of tax	4	14	8	8	8	8	8	8	8
Income tax authorities	4	-	-	-	-	7	-	4	-
Assessment Procedures	2	8	8	12	4	4	4	6	4
Appeals and revision	-	-	-	-	-	-	4	-	4
Dispute resolution	-	4	-	-	-	-	-	-	-
Miscellaneous Provisions	4	4	12	4	8	4	8	-	-
Provisions to Counteract unethical tax practices	4	4	-	-	-	-	-	4	4
Tax Audit and Ethical Compliances	-	-	-	-	-	-	-	-	6
Non resident taxation	13	6	18	18	6	5	6	3	6
Double Taxation relief	6	-	-	2	6	12	-	6	6
Advance Rulings	-	-	-	-	-	-	-	-	4
Transfer Pricing	5	12	6	10	6	6	6	6	6
Fundamentals of Base erosion and profit shifting	-	-	4	-	-	4	-	9	-
Application and Interpretation of tax treaties	4	-	6	-	-	6	3	-	-
Overview of Model taxconventions	-	-	-	-	6	2	3	-	6
Latest Developments in IT	-	-	-	-	-	-	-	-	2

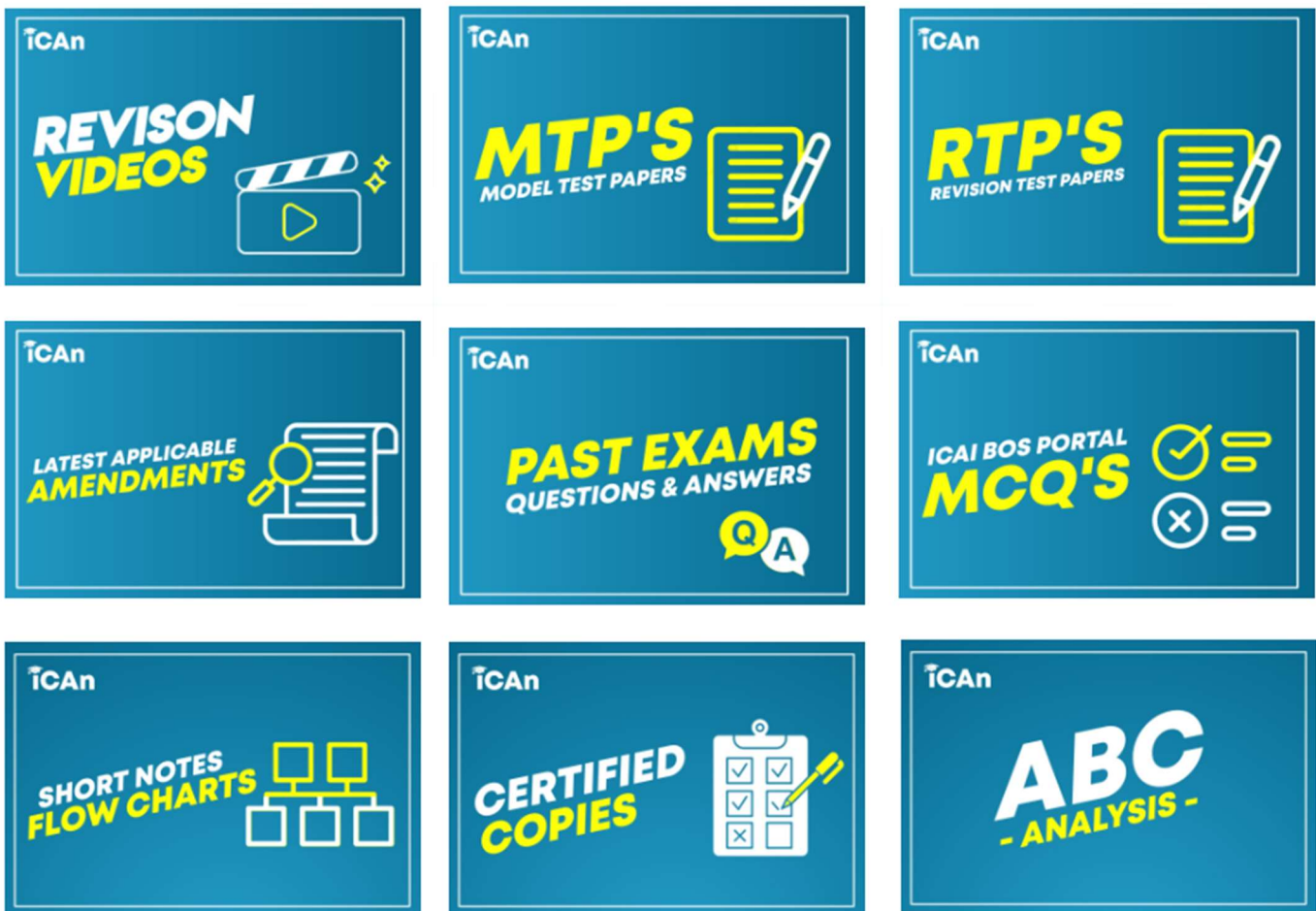
PAPER 5 - INDIRECT TAX LAWS PAST EXAM WEIGHTAGE

Particulars	Nov-20	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24
Supply under GST	3	-	-	-	-	-	9	2	5
Charge of GST	5	5	13	4	9	8	8	6	-
Place of Supply	3	9	-	4	1	5	-	4	5
Exemptions from GST	2	-	-	5	4	6	9	9	-
Time of Supply	7	-	5	-	-	-	-	5	-
Value of Supply	6	5	-	9	6	-	-	3	5
Input Tax Credit	7	10	10	6	14	9	4	7	19
Registration	4	-	5	4	2	8	-	-	-
Tax Invoice, Credit and Debit Notes	-	-	-	-	-	-	-	-	-
Accounts and Records, E-way Bill	-	7	4	4	6	-	4	4	-
Payment of Tax	4	8	4	4	7	7	2	5	-
E-Commerce transactions under GST	-	-	-	-	-	-	-	-	5
Returns	-	-	-	-	-	-	-	-	-
Import and Export under GST	-	5	-	-	-	2	-	-	-
Refunds	-	-	4	9	-	-	5	-	5
Job Work	-	-	-	-	-	-	-	-	-
Assessment and Audit	4	-	5	-	-	5	5	5	-
Inspection, Search, Seizure and Arrest	-	-	-	-	5	-	-	-	8
Demand and Recovery	5	-	-	-	-	-	-	4	-
Liability to Pay in certain cases	-	-	4	-	4	-	-	4	-
Offences & Penalties & Ethical aspects under GST	-	4	5	5	-	9	9	5	5
Appeals and Revisions	5	4	4	4	5	-	4	-	6
Advance Ruling	-	-	-	-	-	4	4	-	-
Miscellaneous Provisions	-	-	-	5	-	-	-	-	-
Levy and Exemptions from Custom Duty	-	5	-	-	-	-	-	-	-
Types of Duty	-	-	-	-	-	-	-	-	-
Classification of Imported and Export goods	4	-	5	-	-	5	-	-	4
Valuation under the Customs Act, 1962	5	5	5	10	12	10	15	10	5
Importation and Exportation of Goods	10	5	-	5	8	5	5	5	4
Warehousing	-	-	-	-	-	-	-	5	4
Refund	-	5	-	5	-	5	-	-	-
Foreign Trade Policy	5	-	-	-	5	-	-	-	4

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