

J.K. SHAH[®]
C L A S S E S
a Veranda Enterprise

THE LEADER IN COMMERCE
COACHING. SINCE 1983.



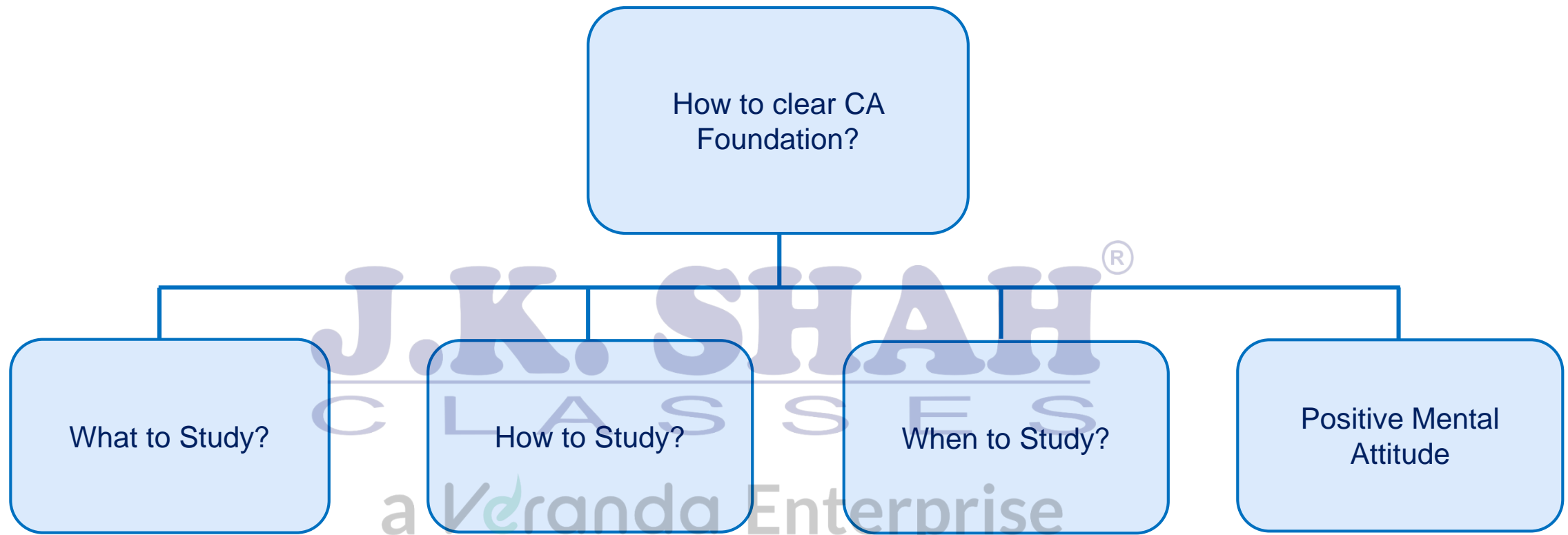
How to clear CA Foundation Dec 2023?



DISCLAIMER



- The ABC Analysis of all papers is solely based on yester years' Question papers. It should only be used as an indicative guide. This analysis may or may not hold good for future examinations.
- For Papers 3 & 4, the analysis (which is near to accurate) is based only on the feedback received from the students (as per the memory of the students) as the question paper is not released officially by ICAI.



WHAT TO STUDY?

Sr. No.	SUBJECT	JKSC Notes	ICAI Module	RTP + ICAI Mock Test Papers + ICAI Past Exam Papers
1	Principles and practice of Accounting	✓	✓	✓
2	Business Laws	✓	x	✓
3	Business Correspondence and Reporting	NA	✓ [®]	✓
4	Business Mathematics*	✓	x	✓
5	Logical Reasoning*	✓	x	✓
6	Statistics*	✓	x	✓
7	Business Economics*	✓	✓	✓
8	Business and Commercial Knowledge*	NA	✓	✓

**ICAI does not release RTP for these papers. Students are advised to solve the Mock Test papers thoroughly.*

HOW TO STUDY?

ABC Analysis[®]
of all papers

PAPER 1

PRINCIPLES & PRACTICE OF ACCOUNTING



PREP STRATEGY

- Solve all Practical Questions. Writing practice is necessary.
- Refer ICAI Module, specially for theory questions which are given in the exercise.
- Focus on conceptual clarity of each topic.
- In every attempt, 1 mark question is asked on capital/revenue expenditure & receipts for **sure**.
- Important units from theory point of view from Theoretical Framework chapter:
 - Accounting Concepts, Principles And Conventions
 - Capital and Revenue Expenditure and Receipts
 - Contingent Assets and Contingent Liabilities

Note : As few topics are not applicable w.e.f Nov'19 exam, they have not been considered for analysis and the totals might not add up to 100.



PAPER 1 : PRINCIPLES & PRACTICE OF ACCOUNTING (100 marks)

Grade	Chapter Name	May 18	Nov 18	May 19	Nov 19	Nov 20		July 21	Nov (Dec) 21	May 22	Nov 22	May 23
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)					
A	Accounting Process – Part II – Rectification of errors	16	10	6	10	7	10	10	5	-	12	7
	Bank Reconciliation Statement	10	10	10	10	10	4	5	10	5	10	5
	Consignment	10	12	2	10	7	12	10	-	10	-	12
	Final accounts of sole traders + Manufacturing account	20	7	10	20	15	5	15	15	20	10	-
	Company Accounts – shares	12	10	10	15	10	17	17	15	15	15	15
	Financial statement of non-profit organisation	-	12	10	10	10	20	10	10	10	12	15
	TOTAL		68	61	48	75	59	68	67	55	60	59

PAPER 1 : PRINCIPLES & PRACTICE OF ACCOUNTING (100 marks)

Grade	Chapter Name	May 18	Nov 18	May 19	Nov 19	Nov 20		July 21	Nov (Dec) 21	May 22	Nov 22	May 23
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)					
B	Theoretical Framework	7	6	6	6	8	8	4	4	9	10	6
	Account Current	7	5	2	5	5	7	-	5	5	5	-
	Average due date	5	5	5	5	5	5	5	5	-	5	5
	Depreciation	-	6	10	4	5	10	4	5	10	9	10
	Sale or Return	5	5	-	5	-	5	7	-	5	-	5
	Partnership - Death	-	-	10	10	-	10	12	-	-	-	20
	TOTAL	24	27	33	35	23	45	32	19	29	29	46

PAPER 1 : PRINCIPLES & PRACTICE OF ACCOUNTING (100 marks)

Grade	Chapter Name	May 18	Nov 18	May 19	Nov 19	Nov 20		July 21	Nov (Dec) 21	May 22	Nov 22	May 23	
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)						
C	Inventories	-	-	5	7	10	5	7	4	5	2	2	
	Partnership - Introduction	2	-	2	2	-	5	-	5	-	-	5	
	Bills of exchange	-	-	7	2	10	-	-	10	-	15	5	
	Accounting Process - Part I - Journal, ledger, Trial Balance, Subsidiary books	-	-	-	2	4	2	12	10	4	5	9	
	Partnership – Retirement	10	-	-	-	10	-	5	-	10	-	-	
	Company Accounts - debentures	-	5	5	-	5	-	-	-	-	-	3	
	Partnership - Admission	-	15	-	-	2	-	-	10	-	10	-	
	Company Accounts - Introduction	-	-	-	2	2	-	2	-	-	-	-	1
	Partnership - Goodwill valuation	-	-	-	-	-	-	-	-	-	5	5	-
	TOTAL		12	20	19	15	43	12	26	39	24	37	25

PAPER 2A

J.K. SHAH[®]
CLASSES
a Veranda Enterprise



PREP STRATEGY

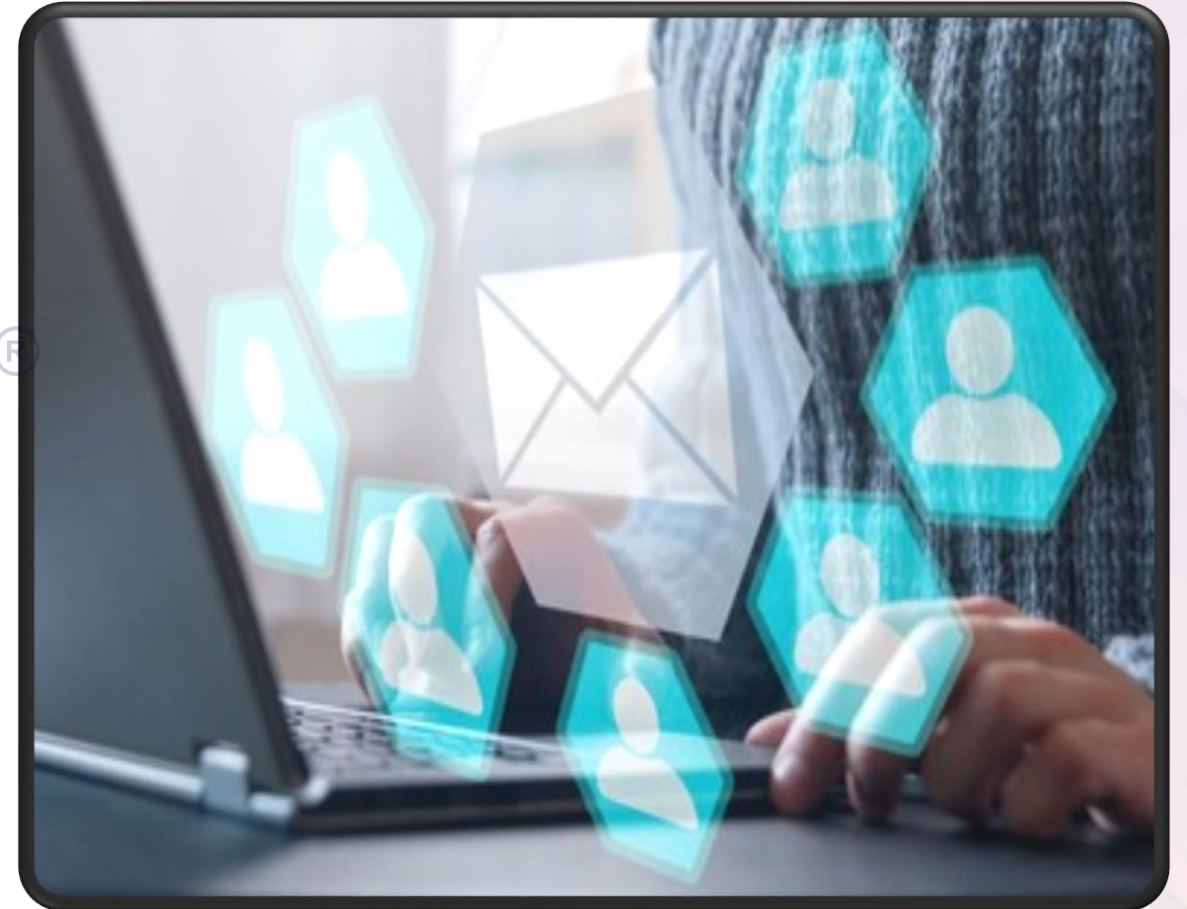
- Study Theory & Questions only from JKSC notes as ICAI Module, RTP and MTP have been incorporated in JKSC notes.
- Theory Questions: Answer in point form.
Practical Questions: Answer in 3 paragraphs.
- Write legal terms, Latin terms and relevant case laws wherever required.
- Writing practice of answers is a must to score your best marks in this subject.
- You are advised to attempt Law first, followed by BCR.



PAPER 2B

BUSINESS CORRESPONDENCE & REPORTING

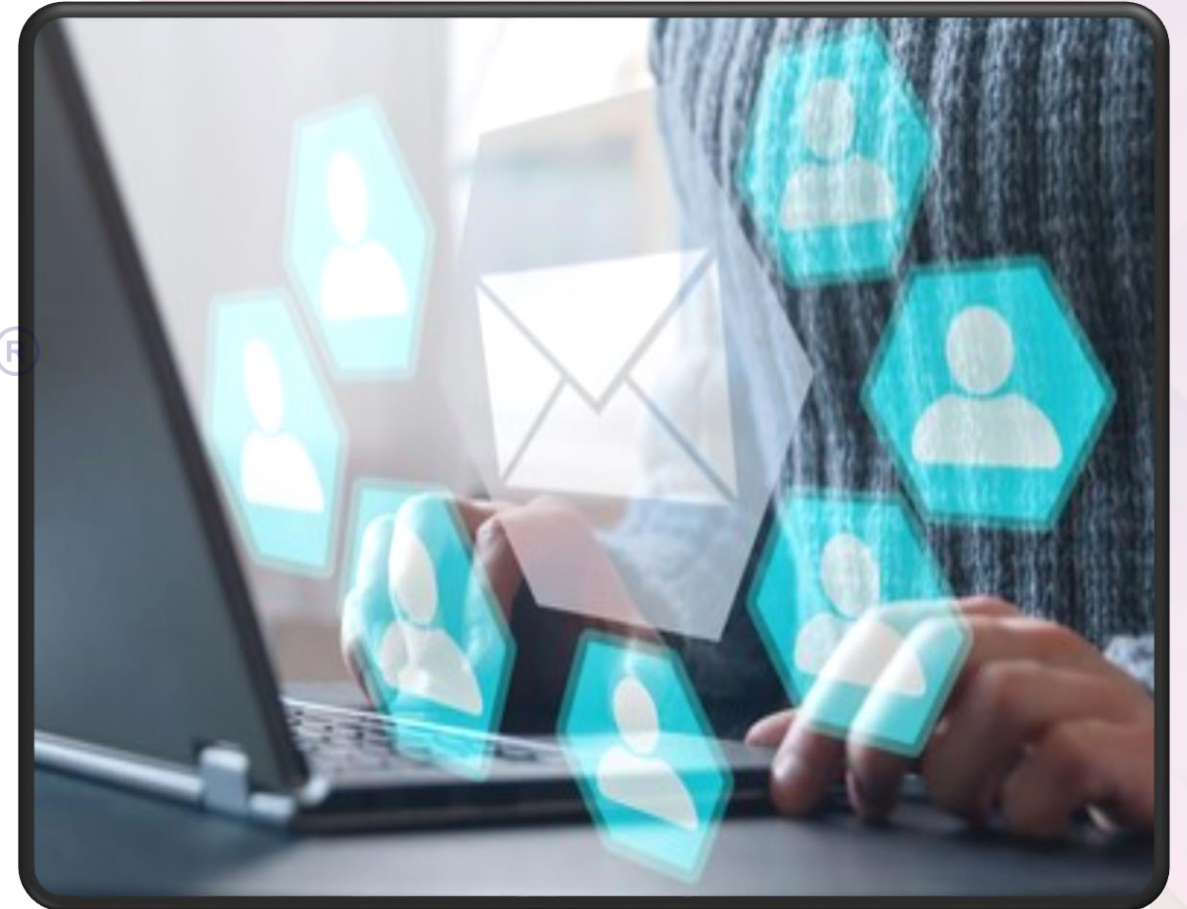
CLASSES
a Veranda Enterprise



PREP STRATEGY

- Usage of good vocabulary is very important for writing skills. Try to learn as many new words as possible before the exam.
- You are advised to strictly adhere to the format for questions on report writing, email writing, letters etc.
- Always focus on quality rather than quantity of writing.

a Veranda Enterprise



PAPER 2B : BUSINESS CORRESPONDENCE & REPORTING (40 marks)

Grade	Chapter Name	May 18	Nov 18	May 19	Nov 19	Nov 20		July 21	Nov (Dec) 21	May 22	Nov 22	May 23
							Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)				
A	Communication	6	6	6	6	6	6	6	6	6	8	8
	Sentences, voices and speeches	5	5	5	5	5	5 [®]	5	5	5	7	6
	Vocabulary	5	5	5	5	5	5	5	5	5	6	6
	Comprehension & Summary	5	5	5	5	5	5	5	5	5	5	5
	Note making & Summary	5	5	5	5	5	5	5	5	5	5	5
	Precis writing	5	5	5	5	5	5	5	5	5	5	5
	TOTAL	31	31	31	31	31	31	31	31	31	31	36

PAPER 2B : BUSINESS CORRESPONDENCE & REPORTING (40 marks)

	Chapter	May 18	Nov 18	May 19	Nov 19	Nov 20		July 21	Nov (Dec) 21	May 22	Nov 22	May 23
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)					
B	Report Writing	-	5	5	5	5	-	5	5	-	-	5
	Letters, circulars and memos	5	5	-	5	5	5	5	3	5	-	5
	Article writing	5	5	-	5	5	5	5	-	5	10	-
	TOTAL	10	15	5	15	15	10	15	8	10	10	10
C	Email writing	-	-	4	-	-	4	-	2	-	4	-
	Resume writing	-	5	-	-	-	-	-	4	4	-	5
	Minutes, Agenda and Action taken report	-	-	-	-	-	-	-	-	-	-	-
	Basics of writing	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	-	5	4	-	-	4	-	6	4	4	5

PAPER 3A

J.K. SHAH[®]
CLASSES
**BUSINESS
MATHEMATICS**
a Veranda Enterprise



HOW TO APPROACH THIS PAPER?

1. Logical Reasoning
2. Statistics
3. Business Mathematics

PAPER 3A : BUSINESS MATHEMATICS (40 marks)

Grade	Chapter Name	May 18	Nov 18	May 19	Nov 19	Nov 20		July 21	Nov (Dec) 21	May 22	Nov 22	May 23
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)					
A	Time Value of Money	6	14	10	14	14	14 [®]	14	11	14	14	14
	Ratio, Proportion, Indices & log	5	4	5	6	6	5	5	8	6	4	4
	Sets, Relations and Function	3	3	5	3	3	2	4	3	3	4	6
	Permutations and Combinations	2	4	4	4	4	7	4	4	7	4	4
	TOTAL	16	25	24	27	27	28	27	26	30	26	28

PAPER 3A : BUSINESS MATHEMATICS (40 marks)

Grade	Chapter Name	May 18	Nov 18	May 19	Nov 19	Nov 20		July 21	Nov (Dec) 21	May 22	Nov 22	May 23
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)					
B	Equation and Matrices	11	5	4	3	6	6 [®]	5	4	4	5	4
	Sequences and Series	4	4	4	4	4	3	3	4	4	3	3
	Inequalities	1	1	3	1	-	1	1	2	-	1	2
	Differential and Integral Calculus	4	4	5	5	2	2	4	4	3	5	4
	TOTAL	20	14	16	13	12	12	13	14	11	14	13

PAPER 3B

J.K. SHAH
CLASSES
**LOGICAL
REASONING**
a Veranda Enterprise



PREP STRATEGY

- Students are advised to attempt Logical reasoning at the beginning of the exam.
- As JKSC notes comprehensively cover the ICAI Module, you are advised to solve all the questions from JKSC notes (Classwork & Homework both).
- Apart from JKSC notes , for extra practice students are advised to solve questions from the scanner.



PAPER 3B : LOGICAL REASONING (20 marks)

Grade	Chapter Name	May 18	Nov 18	May 19	Nov 19	Nov 20		July 21	Nov (Dec) 21	May 22	Nov 22	May 23
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)					
A	Number Series, Coding and Decoding	3	5	4	5	4	5	5	5	5	6	5
	Direction Test	6	5	4	6	5	3	4	5	5	4	5
	Seating Arrangement	5	3	4	2	2	4	4	5	4	3	3
	Blood Relations	5	4	4	4	6	4	4	5	5	7	7
	TOTAL	19	17	16	17	17	16	17	20	20	20	20
B	Syllogism	1	3	4	3	2	3	3	-	-	-	-
	TOTAL	1	3	4	3	2	3	3	-	-	-	-

PAPER 3C

J.K. SHAH[®]
CLASSES

STATISTICS

a Veranda Enterprise



PREP STRATEGY

- Solve questions from Set A and Set B from the ICAI[®] module and if time permits refer additional question bank for Theory questions.
- Apart from JKSC notes , for extra practice students are advised to solve questions from the scanner.

a Veranda Enterprise



PAPER 3C : STATISTICS (40 marks)

Grade	Chapter Name	May 18	Nov 18	May 19	Nov 19	Nov 20		July 21	Nov (Dec) 21	May 22	Nov 22	May 23
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)					
A	Measure of Central Tendency and Dispersion	7	12	13	15	12	9	11	11	11	14	14
	Statistical Description of Data	2	6	5	4	7	10	8	7	7	4	5
	Index Number and Time Series	7	5	10	6	7	5	5	5	5	5	6
	TOTAL	16	23	28	25	26	24	24	23	23	23	25
B	Correlation and Regression	8	5	5	3	3	5	5	4	5	5	4
	Probability and Random Variable	7	6	5	3	3	6	7	8	6	8	7
	Theoretical Distribution	6	5	4	7	7	4	4	5	5	4	4
	Total	21	16	14	13	13	15	16	17	16	17	15

PAPER 4A

BUSINESS ECONOMICS

a Veranda Enterprise



**ABC Analysis for Nov(Dec)'21 is not available.*

PREP STRATEGY

- Create a synopsis for each topic and review your assignments and class notes .
- Before you start any new topic, you are advised to revise the old topics for at least 10 minutes.
- Refer past exam question papers to get yourself acquainted with the pattern of questions.
- Avoid mugging up the topics. Try to ask yourself broad open-ended questions about the material covered.



PAPER 4A : BUSINESS ECONOMICS (60 marks)

Grade	Chapter Name	May	Nov	May	Nov	Nov		July	Nov	May	Nov	May
		18	18	19	19	20		21	(Dec) 21	22	22	23
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)					
A	Meaning & Types of market	13	15	12	18	17	15 [®]	15	-	15	15	10
	Theory of Demand and Supply	14	17	15	12	12	13	16	-	18	15	18
	Nature & Scope of Economics	7	9	8	9	10	11	11	-	12	10	11
	Theory of Production & Cost	18	10	15	9	10	11	7	-	5	9	11
	Business Cycle	8	9	10	12	11	10	11	-	10	11	10
	TOTAL		60	60	60	60	60	60	60	-	60	60

PREP STRATEGY

- You must do a thorough reading of the module and avoid mugging up.
- Go a little slow in the first reading and highlight the important points and then in the subsequent revision focus on the highlights.



PAPER 4B : BUSINESS & COMMERCIAL KNOWLEDGE (40 marks)

Grade	Chapter Name	May 18	Nov 18	May 19	Nov 19	Nov 20		July 21	Nov (Dec) 21	May 22	Nov 22	May 23
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)					
A	Business Organizations	12	7	9	4	5	8	7	-	7	8	7
	Common Business Terminologies	8	9	5	11	6	8 [®]	6	-	7	6	8
	Organizations Facilitating Business	6	7	8	3	6	4	6	-	10	7	7
	Introduction to BCK	4	9	7	6	5	7	8	-	6	6	6
	Government Policies for business Growth	5	4	4	7	7	7	7	-	5	6	7
	Business Environment	5	5	7	7	6	6	7	-	7	7	5
	TOTAL		40	41	40	38	35	40	41	-	42	40



THANK YOU