

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

---

THE LEADER IN COMMERCE  
COACHING. SINCE 1983.



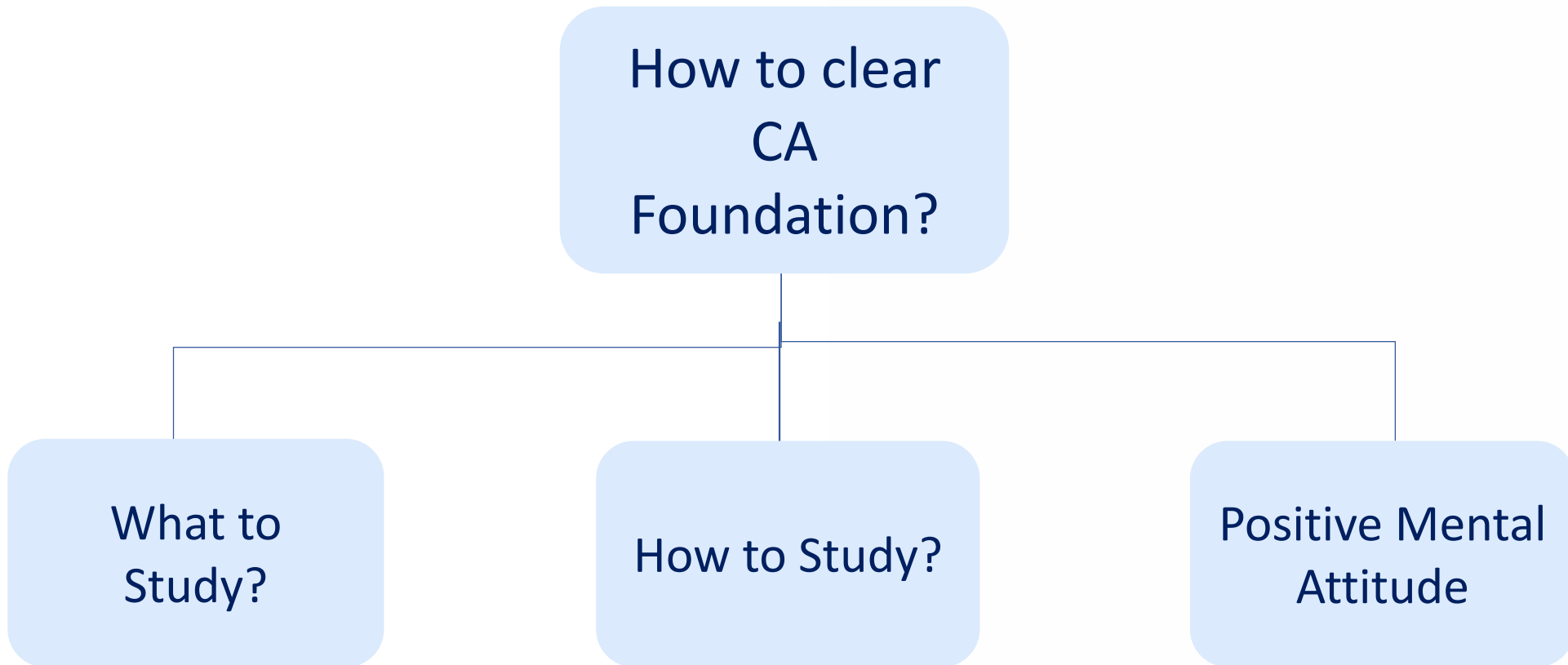
# How to clear CA Foundation May 22?



# ***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	Principals and practice of Accounting	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>
2	Business Laws	✓ <input type="checkbox"/>	✗	✓ <input type="checkbox"/>
3	Business Correspondence and Reporting	✗	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>
4	Business Mathematics*	✓ <input type="checkbox"/>	✗	✓ <input type="checkbox"/>
5	Logical Reasoning*	✓ <input type="checkbox"/>	✗	✓ <input type="checkbox"/>
6	Statistics*	✓ <input type="checkbox"/>	✗	✓ <input type="checkbox"/>
7	Business Economics*	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>
8	Business and Commercial Knowledge*	✗	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>

\*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

\*ABC Analysis for Paper 4 - Nov(Dec) 21 will be updated as soon as the question paper becomes available



**PAPER 1**

**PRINCIPLES  
&  
PRACTICE OF  
ACCOUNTING**



## PREP STRATEGY

- Solve all Practical Questions. Writing practice is necessary.
- Refer ICAI Module only 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
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)		
<b>A</b>	Accounting Process – Part II – Rectification of errors	16	10	6	10	7	10	10	5
	Branch Reconciliation Statement	10	10	10	10	10	4	5	10
	Consignment	10	12	2	10	7	12	10	-
	Final accounts of sole traders + Manufacturing account	20	7	10	20	15	5	15	15
	Company Accounts - shares	12	10	10	15	10	17	17	15
	Financial statement of non-profit organisation	-	12	10	10	10	20	10	10
	<b>TOTAL</b>	<b>68</b>	<b>61</b>	<b>48</b>	<b>75</b>	<b>59</b>	<b>68</b>	<b>67</b>	<b>55</b>

## 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
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)		
<b>B</b>	Theoretical Framework	7	6	6	6	8	8	4	4
	Account Current	7	5	2	5	5	7	-	5
	Average due date	5	5	5	5	5	5	5	5
	Depreciation	-	6	10	4	5	10	4	5
	Sale or Return	5	5	-	5	-	5	7	-
	Partnership - Death	-	-	10	10	-	10	12	-
	<b>TOTAL</b>	<b>24</b>	<b>27</b>	<b>33</b>	<b>35</b>	<b>23</b>	<b>45</b>	<b>32</b>	<b>19</b>

## 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
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)		
<b>C</b>	Inventories	-	-	5	7	10	5	7	4
	Partnership - Introduction	2	-	2	2	-	5	-	5
	Bills of exchange	-	-	7	2	10	-	-	10
	Accounting Process - part I - Journal, ledger, Trial Balance, Subsidiary books	-	-	-	2	4	2	12	10
	Partnership - Retirement	10	-	-	-	10	-	5	-
	Company Accounts - debentures	-	5	5	-	5	-	-	-
	Partnership - Admission	-	15	-	-	2	-		10
	Company Accounts - Introduction	-	-	-	2	2	-	2	-
	Partnership - Goodwill valuation	-	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>12</b>	<b>20</b>	<b>19</b>	<b>15</b>	<b>43</b>	<b>12</b>	<b>26</b>	<b>39</b>

**PAPER 2A**

**BUSINESS LAWS**





## PREP STRATEGY

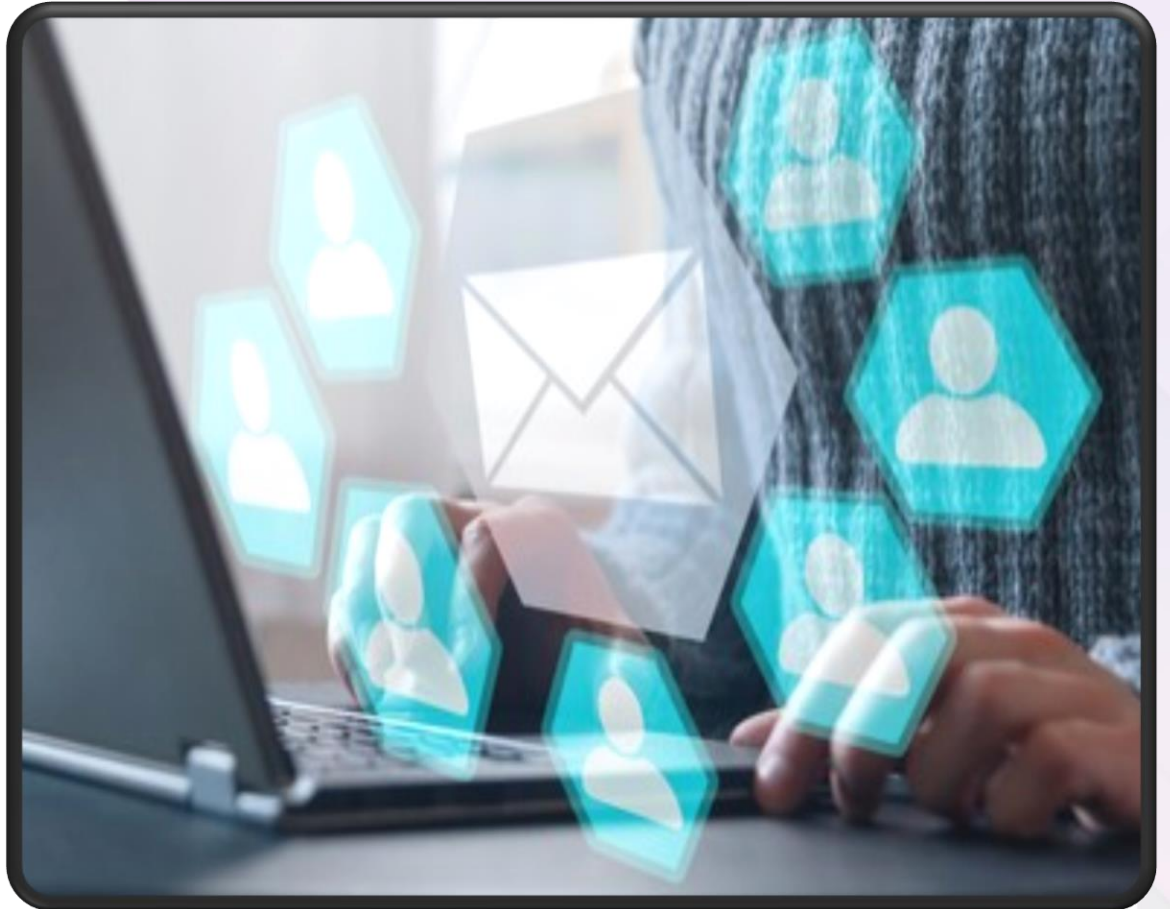
- Study Theory & Questions only from JKSC notes as ICAI Module, RTP and MTP have been incorporated in JKSC notes.
- Theory Questions: Answer in point form.  
Practical Questions: Answer in 3 paragraphs.
- Write legal terms, Latin terms and relevant caselaws wherever required.
- Writing practice of answers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



Grade	Chapter Name	May 18	Nov 18	May 19	Nov 19	Nov 20		July 21	Nov (Dec) 21
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)		
A	Indian Contract Act, 1872	24	22	22	22	22	22	22	22
	Indian Partnership Act,1972	16	18	18	18	18	18	16	16
	Sale of Goods Act, 1930	16	16	16	16	16	16	16	16
	Companies Act,2013	13	13	13	13	13	13	13	13
	TOTAL	69	69	69	69	69	69	67	67
B	Limited Liability Partnership Act,2008	5	5	5	5	5	5	5	5
TOTAL		5	5	5	5	5	5	5	5

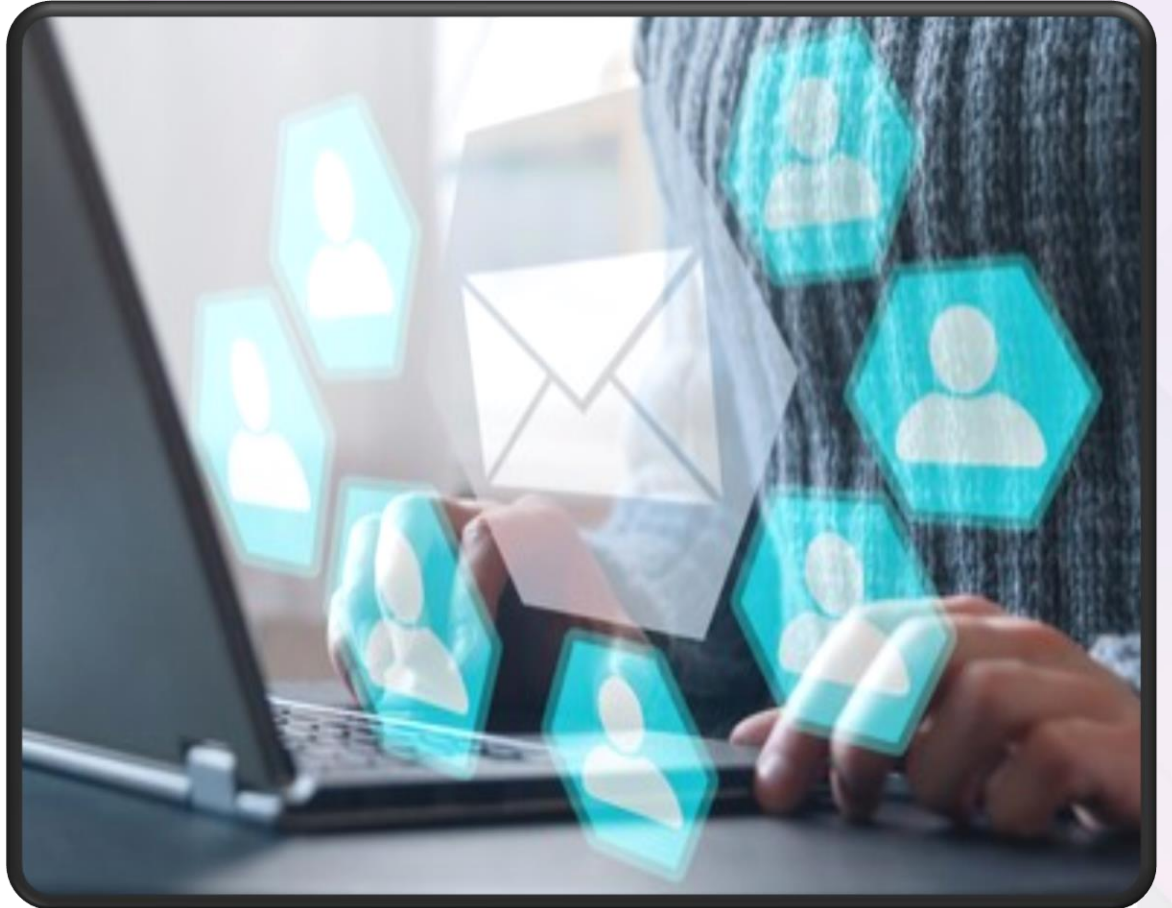
**PAPER 2B**

**BUSINESS  
CORRESPONDENCE  
&  
REPORTING**



## 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.





Grade	Chapter Name	May 18	Nov 18	May 19	Nov 19	Nov 20		July 21	Nov (Dec) 21
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)		
A	Communication	6	6	6	6	6	6	6	6
	Sentences, voices and speeches	5	5	5	5	5	5	5	5
	Vocabulary	5	5	5	5	5	5	5	5
	Comprehension & Summary	5	5	5	5	5	5	5	5
	Note making & Summary	5	5	5	5	5	5	5	5
	TOTAL	26	26	26	26	26	26	26	26

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

	Chapter	May 18	Nov 18	May 19	Nov 19	Nov 20		July 21	Nov (Dec) 21
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)		
<b>B</b>	Precis writing	5	5	5	5	5	5	5	5
	Report Writing	-	5	5	5	5	-	5	5
	letters, circulars and memos	5	5	-	5	5	5	5	3
	Article writing	5	5	-	5	5	5	5	-
	<b>TOTAL</b>	<b>15</b>	<b>20</b>	<b>10</b>	<b>20</b>	<b>20</b>	<b>15</b>	<b>20</b>	<b>13</b>
<b>C</b>	Email writing	-	-	4	-	-	4	-	2
	Resume writing	-	5	-	-	-	-	-	4
	Minutes, Agenda and Action taken report	-	-	-	-	-	-	-	-
	Basics of writing	-	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>5</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>6</b>

**PAPER 3A**

**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
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)		
<b>A</b>	Time Value of Money	6	14	10	14	14	14	14	11
	Equation and Matrices	11	5	4	3	6	6	5	4
	Ratio, Proportion, Indices & log	5	4	5	6	6	5	5	8
	Sequences and Series	4	4	4	4	4	3	3	4
	<b>TOTAL</b>	<b>26</b>	<b>27</b>	<b>23</b>	<b>27</b>	<b>30</b>	<b>28</b>	<b>27</b>	<b>27</b>



## PAPER 3A : BUSINESS MATHEMATICS (40 marks)

Grade	Chapter Name	May 18	Nov 18	May 19	Nov 19	Nov 20		July 21	Nov (Dec) 21
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)		
<b>B</b>	Sets Relations and Function	3	3	5	3	3	2	4	3
	Permutations and Combinations	2	4	4	4	4	7	4	4
	Inqualities	1	1	3	1	0	1	1	2
	Differential and Integral Calculus	4	4	5	5	2	2	4	4
	<b>TOTAL</b>	<b>10</b>	<b>12</b>	<b>17</b>	<b>13</b>	<b>09</b>	<b>12</b>	<b>13</b>	<b>13</b>

**PAPER 3B**

**LOGICAL  
REASONING**



## 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
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)		
<b>A</b>	Number Series, Coding and Decoding	3	5	4	5	4	5	5	5
	Direction Test	6	5	4	6	5	3	4	5
	Seating Arrangement	5	3	4	2	2	4	4	5
	Blood Relations	5	4	4	4	6	4	4	5
	<b>TOTAL</b>	<b>19</b>	<b>17</b>	<b>16</b>	<b>17</b>	<b>17</b>	<b>16</b>	<b>17</b>	<b>20</b>
<b>B</b>	Syllogism	1	3	4	3	2	3	3	0
	<b>TOTAL</b>	<b>1</b>	<b>3</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>0</b>



**PAPER 3C**

**STATISTICS**



## 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.

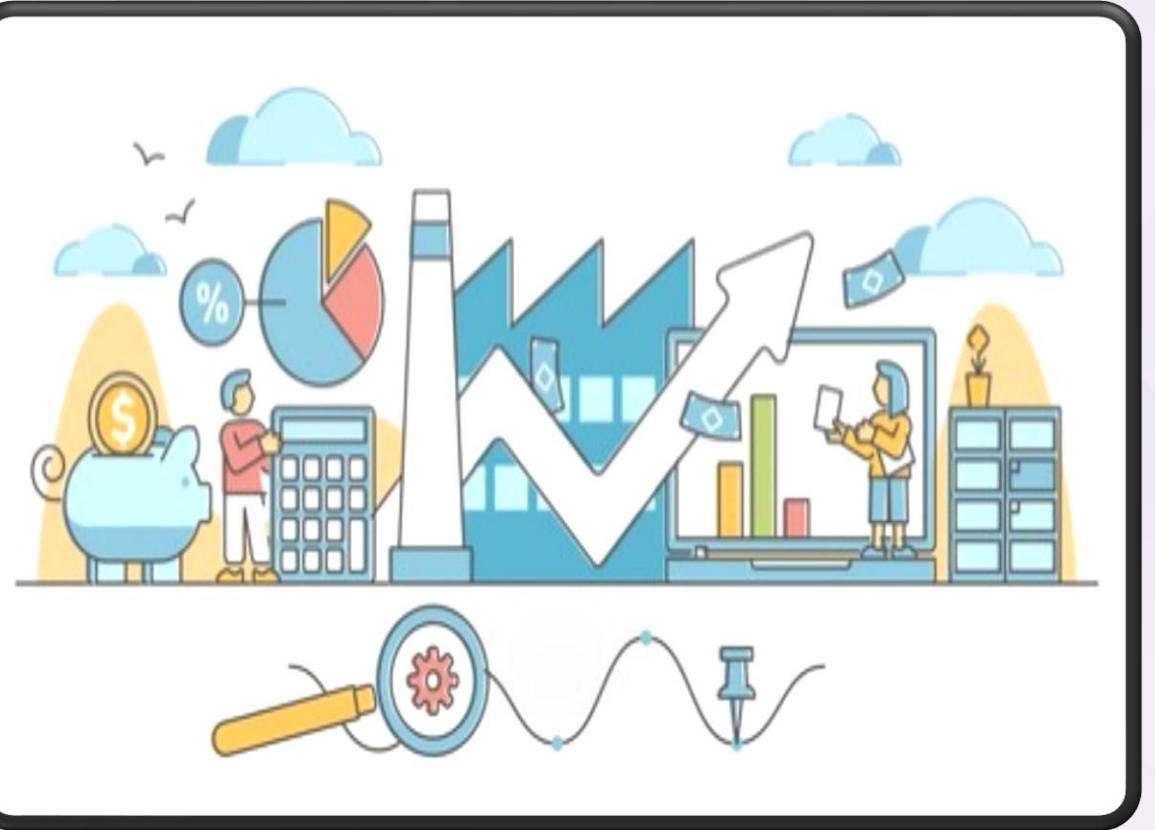


## PAPER 3C : STATISTICS (40 marks)

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

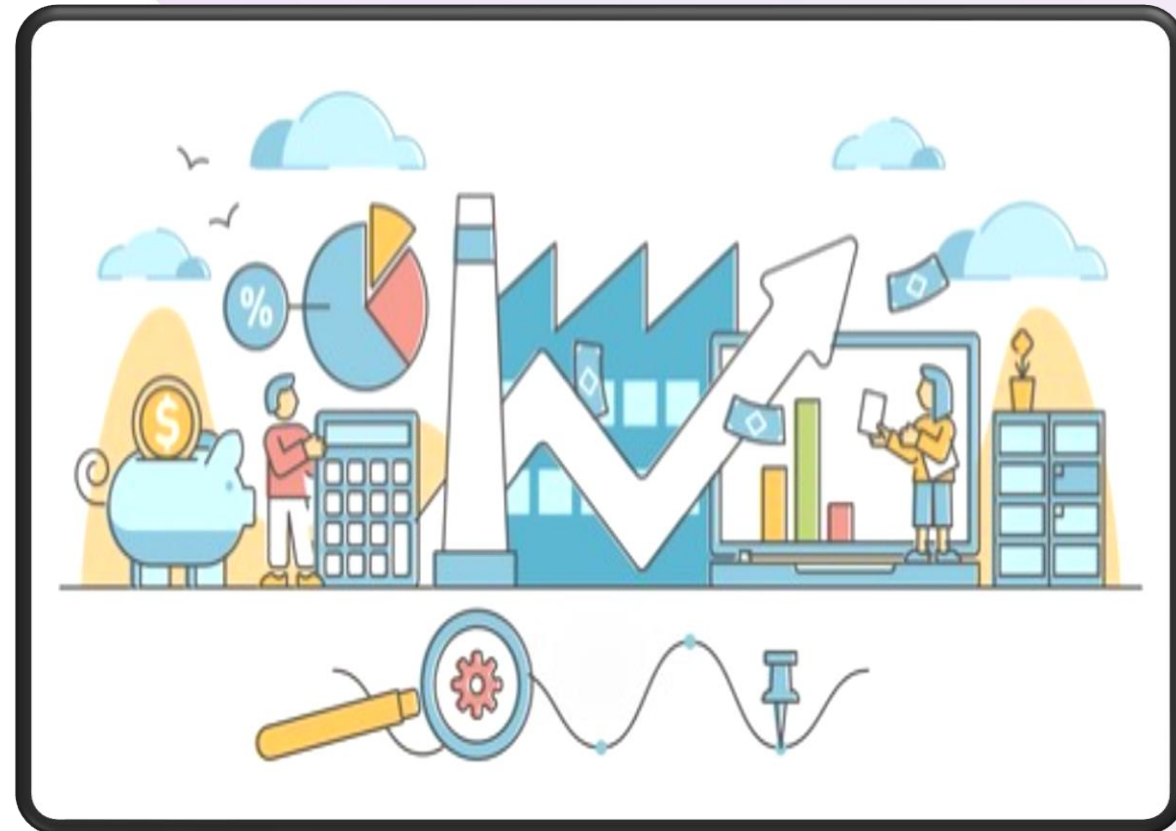
**PAPER 4A**

**BUSINESS  
ECONOMICS**



## 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 question about the material covered.





Grade	Chapter Name	May 18	Nov 18	May 19	Nov 19	Nov 20		July 21
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)	
A	Meaning & Types of market	13	15	12	18	17	15	15
	Theory of Demand and Supply	14	17	15	12	12	13	16
	Nature & Scope of Economics	7	9	8	9	10	11	11
	Theory of production & Cost	18	10	15	9	10	11	7
	Business Cycle	8	9	10	12	11	10	11
	TOTAL	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
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)	
A	Business Organizations	12	7	9	4	5	8	7
	Common Business Terminologies	8	9	5	11	6	8	6
	Organizations Facilitating Business	6	7	8	3	6	4	6
	Introduction to BCK	4	9	7	6	5	7	8
	Government Policies for business Growth	5	4	4	7	7	7	7
	Business Environment	5	5	7	7	6	6	7
	TOTAL	40	41	40	38	35	40	41





**ALL THE BEST**