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THE LEADER IN COMMERCE
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How to clear CA Foundation December’22?

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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.

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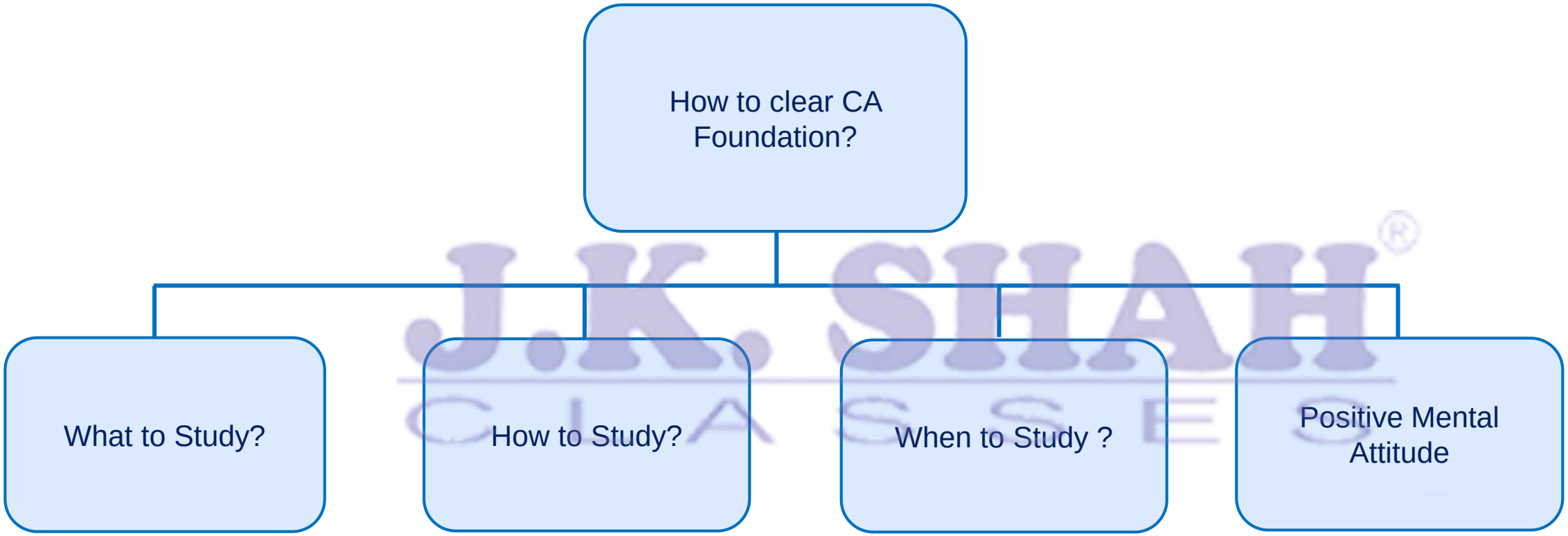

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WHAT TO STUDY?

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	✔	✖	✔
3	Business Correspondence and Reporting	NA	✔	✔
4	Business Mathematics*	✔	✖	✔
5	Logical Reasoning*	✔	✖	✔
6	Statistics*	✔	✖	✔
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.*

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HOW TO STUDY?

ABC Analysis of all papers

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PAPER 1

PRINCIPLES & PRACTICE OF ACCOUNTING

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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 to100.

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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	June 22
						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	-
	Bank Reconciliation Statement	10	10	10	10	10	4	5	10	5
	Consignment	10	12	2	10	7	12	10	-	10
	Final accounts of sole traders + Manufacturing account	20	7	10	20	15	5	15	15	20
	Company Accounts – shares	12	10	10	15	10	17	17	15	15
	Financial statement of non- profit organisation	-	12	10	10	10	20	10	10	10
	TOTAL	**68**	**61**	**48**	**75**	**59**	**68**	**67**	**55**	**60**

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

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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	June 22
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)			
C	Inventories	-	-	5	7	10	5	7	4	5
	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	4
	Partnership – Retirement	10	-	-	-	10	-	5	-	10
	Company Accounts – debentures	-	5	5	-	5	-	-	-	-
	Partnership – Admission	-	15	-	-	2	-		10	-
	Company Accounts – Introduction	-	-	-	2	2	-	2	-	-
	Partnership - Goodwill valuation	-	-	-	-	-	-	-	-	5
	TOTAL	12	20	19	15	43	12	26	39	24

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PAPER 2A

BUSINESS LAWS

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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.

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PAPER 2A : BUSINESS LAWS (60 marks)

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

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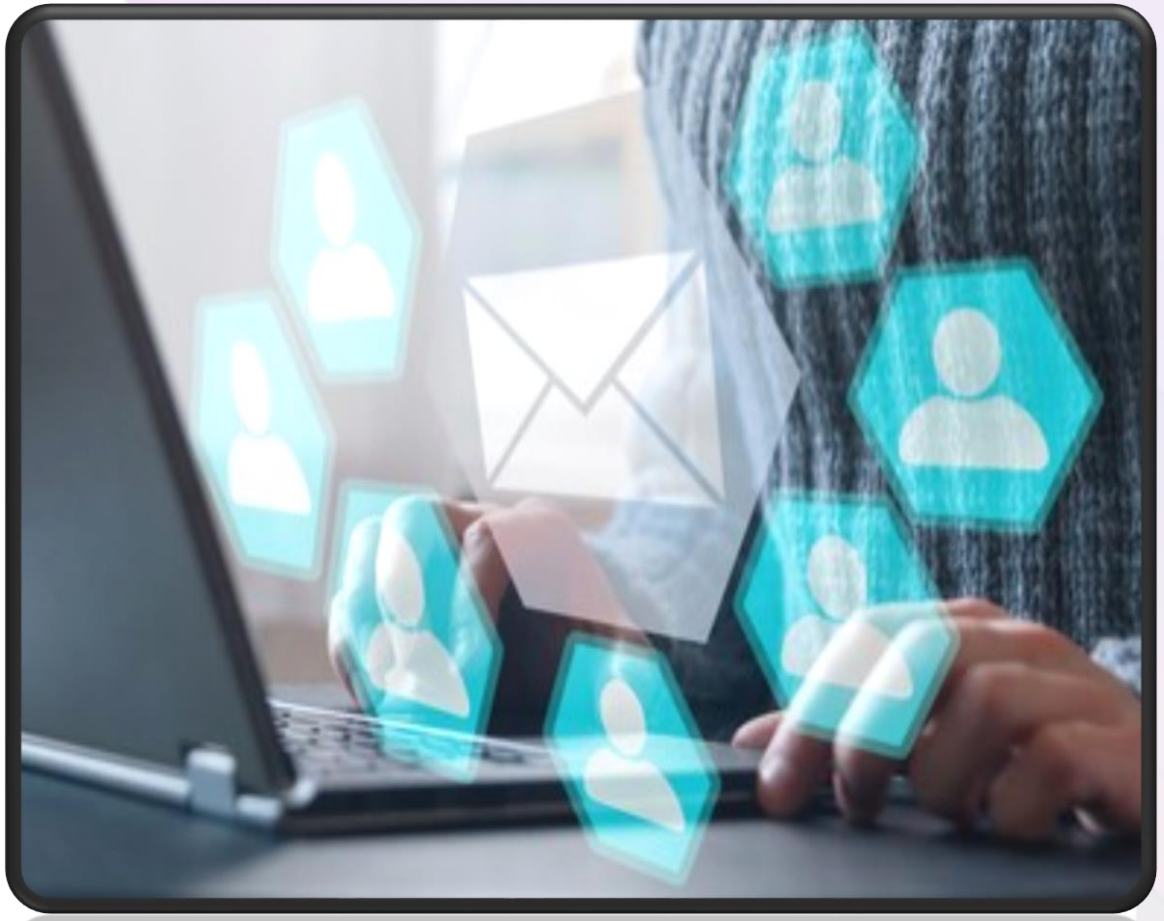
PAPER 2B

BUSINESS CORRESPONDENCE & REPORTING



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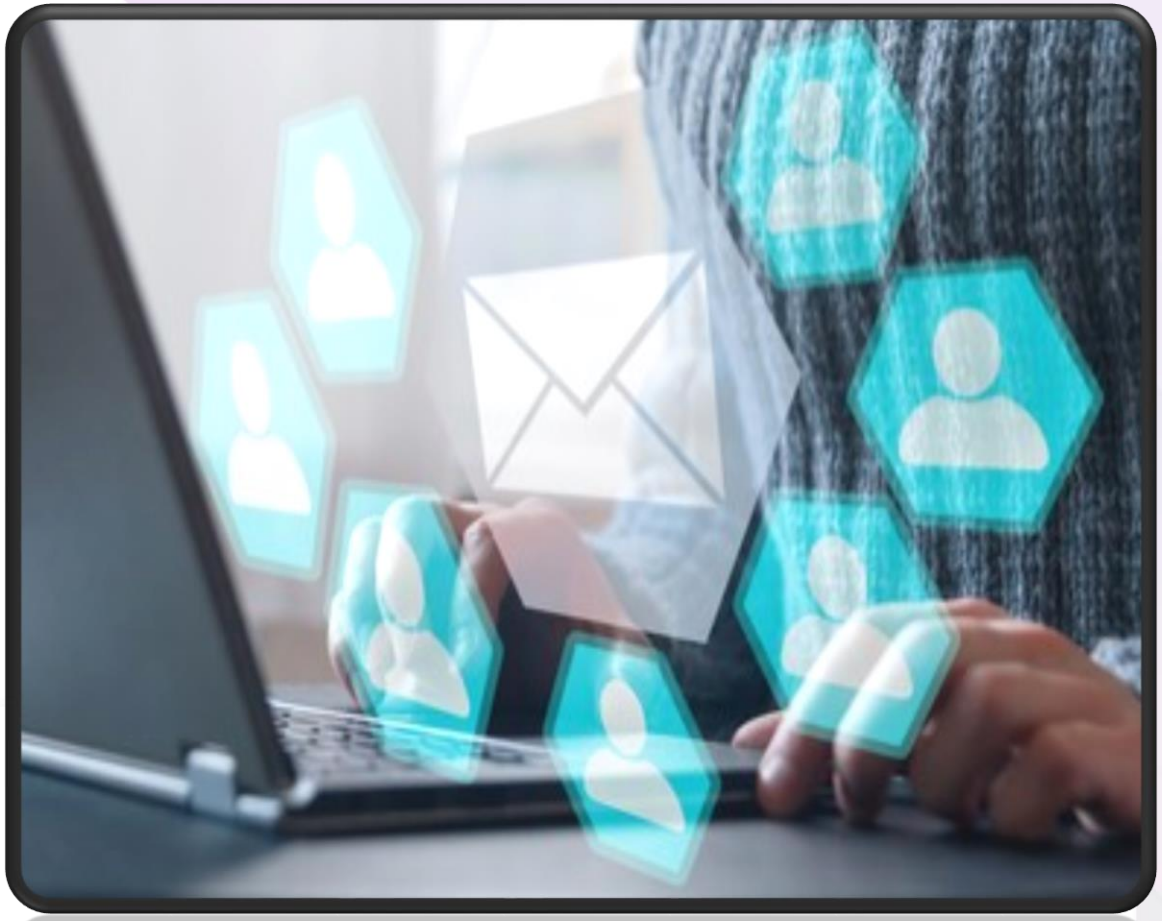
PREP STRATEGY

- 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.



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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	June 22
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)			
A	Communication	6	6	6	6	6	6	6	6	6
	Sentences, voices and speeches	5	5	5	5	5	5	5	5	5
	Vocabulary	5	5	5	5	5	5	5	5	5
	Comprehension & Summary	5	5	5	5	5	5	5	5	5
	Note making & Summary	5	5	5	5	5	5	5	5	5
	Precis writing	5	5	5	5	5	5	5	5	5
	TOTAL	**31**	**31**	**31**	**31**	**31**	**31**	**31**	**31**	**31**

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

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

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PAPER 3A

BUSINESS MATHEMATICS

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HOW TO APPROACH THIS PAPER?

1. Logical Reasoning
2. Statistics
3. Business Mathematics

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PAPER 3A : BUSINESS MATHEMATICS (40 marks)

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

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PAPER 3A : BUSINESS MATHEMATICS (40 marks)

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

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PAPER 3B

LOGICAL REASONING

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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.

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PAPER 3B : LOGICAL REASONING (20 marks)

Grade	Chapter Name	May 18	Nov 18	May 19	Nov 19	Nov 20		July 21	Nov (Dec) 21	June 22
						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
	Direction Test	6	5	4	6	5	3	4	5	5
	Seating Arrangement	5	3	4	2	2	4	4	5	4
	Blood Relations	5	4	4	4	6	4	4	5	5
	TOTAL	**19**	**17**	**16**	**17**	**17**	**16**	**17**	**20**	**20**
B	**Syllogism**	1	3	4	3	2	3	3	-	-
	TOTAL	**1**	**3**	**4**	**3**	**2**	**3**	**3**	**-**	**-**

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PAPER 3C

STATISTICS

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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.

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PAPER 3C : STATISTICS (40 marks)

Grade	Chapter Name	May 18	Nov 18	May 19	Nov 19	Nov 20		July 21	Nov (Dec) 21	June 22
						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
	Statistical Description of Data	2	6	5	4	7	10	8	7	7
	Index Number and Time Series	7	5	10	6	7	5	5	5	5
	TOTAL	**16**	**23**	**28**	**25**	**26**	**24**	**24**	**23**	**23**
B	Correlation and Regression	8	5	5	3	3	5	5	4	5
	Probability and Random Variable	7	6	5	3	3	6	7	8	6
	Theoretical Distribution	6	5	4	7	7	4	4	5	5
	Total	**21**	**16**	**14**	**13**	**13**	**15**	**16**	**17**	**16**

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PAPER 4A

BUSINESS ECONOMICS

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**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.

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PAPER 4A : BUSINESS ECONOMICS (60 marks)

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

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PAPER 4B

BUSINESS & COMMERCIAL KNOWLEDGE

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

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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.

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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	June 22
						Cycle 1 (Nov/Dec 20)	Cycle 2 (Jan/Feb 21)			
A	Business Organizations	12	7	9	4	5	8	7	-	7
	Common Business Terminologies	8	9	5	11	6	8	6	-	7
	Organizations Facilitating Business	6	7	8	3	6	4	6	-	10
	Introduction to BCK	4	9	7	6	5	7	8	-	6
	Government Policies for business Growth	5	4	4	7	7	7	7	-	5
	Business Environment	5	5	7	7	6	6	7	-	7
	TOTAL	**40**	**41**	**40**	**38**	**35**	**40**	**41**	**-**	**42**

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WHEN TO STUDY?

TEST SERIES SCHEDULE

	Test date	Day	Paper	Subject	Topics
CYCLE 1	26-08-2022	Friday	1	Accounts	Full course
	04-09-2022	Sunday	2	Law and BCR	Full course
	13-09-2022	Tuesday	3	Maths, Stats and LR	Full course
	20-09-2022	Tuesday	4	Eco and BCK	Full course

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WHEN TO STUDY?

TEST SERIES SCHEDULE

	Test date	Day	Paper	Subject	Topics
CYCLE 2	28-09-2022	Wednesday	1	Accounts	Full course
	05-10-2022	Wednesday	2	Law and BCR	Full course
	12-10-2022	Wednesday	3	Maths, Stats and LR	Full course
	19-10-2022	Wednesday	4	Eco and BCK	Full course

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WHEN TO STUDY?

TEST SERIES SCHEDULE

	Test date	Day	Paper	Subject	Topics
CYCLE 3	27-10-2022	Thursday	1	Accounts	Full course
	31-10-2022	Monday	2	Law and BCR	Full course
	04-11-2022	Friday	3	Maths, Stats and LR	Full course
	08-11-2022	Tuesday	4	Eco and BCK	Full course

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WHEN TO STUDY?

TEST SERIES SCHEDULE

	Test date	Day	Paper	Subject	Topics
CYCLE 4	10-11-2022	Thursday	1	Accounts	Full course
	12-11-2022	Saturday	2	Law and BCR	Full course
	14-11-2022	Monday	3	Maths, Stats and LR	Full course
	16-11-2022	Wednesday	4	Eco and BCK	Full course

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THANK YOU