PART 1 – FUNDAMENTALS OF ACCOUNTING

1. NATURE & IMPORTANCE OF THIS SUBJECT:

- a) In CPT course, Accounts is the subject, with highest weightage of marks.
- **b)** For any reason if you don't write this subject well then you will not get psychological motivation to write the remaining subjects well. So prepare this subject very well. This rule will apply for all the stages of CA course.
- c) For students coming from Commerce background this is the most scoring subject. So don't neglect this subject.
- **d)** If you get expert knowledge in this subject then your chances of qualifying CA course will also increase because Accounts subject will play an important role to make you qualify in CA-IPCC and CA-Final levels too, even in the first attempt.
- e) Weightage of Problems & Theory in Accounts (based on the analysis of past examinations)

Attempts finished till now: Problems – 40%, Theory – 60%

Expected weightage from next attempts: Problems – 60%, Theory – 40%

f) Useful for B.Com 1st year, 2nd year and CMA Foundation also.

2. <u>RECENT TRENDS IN QUESTION PAPERS, CHALLENGES THAT YOU WILL FACE IN THIS SUBJECT</u> <u>AND HOW TO FACE THEM</u>?

		alles alle
	CHALLENGES THAT YOU FACE	HOW TO OVERCOME THEM
a)	 Increase in MCQs on Problems rather than Theory. Few Lengthy or Difficult MCQs Those MCQs will kill lot of time. Students will stuck at those MCQs and they will also get disturbed psychologically. 	
b)	Confusion in Journal entries	 Try to revise entries for number of times in Fast track materials provided by us. Think twice while answering MCQs related to Journal entries. <u>Our advise is to revise the entries every day, atleast for 15 to 30 minutes.</u>
c)	 Calculation mistakes while solving MCQs on Problems 	 Calculator practice. Do complex calculations atleast twice before answering.
d)	• MCQs on Theory – Wrong interpretation of question.	• Read the question atleast twice before coming to a conclusion.
e)	 Few complicated chapters in Book 3 – they are important and have highest weightage in the examination 	 Acquire expert knowledge in those chapters. Refer those chapters for multiple times. Don't ignore even a single concept in

		 those chapters. Try to solve each and every problem on paper. If not possible atleast solve important problems. Also pay more attention on chapters which are not there at Intermediate level.
f)	Huge syllabus	 It is very difficult to become expert in all the chapters. Plan your preparation in the order of priority.

3. HOW TO PREPARE THIS SUBJECT IN THIS LAST FEW DAYS?

- a) In these last few days, you need not focus on Problems. You can directly start your preparation from MCQs on problems and MCQs on Theory.
- **b)** In case of Theory part no need to read question and answers given in the main material. Simply, read FAST TRACK NOTES given for theory in fast track material. Then you prepare MCQs on theory given in the main material.
- c) In the case of Accounts subject, most of the students are not referring to the MATERIAL AND NOTES as if it is a theory subject. If you revise in that way you will definitely feel that you can answer all the questions. But this is not the way to revise this subject. You must solve the MCQs on your own in a separate notebook.

At this moment you have to solve only important ones which you have not striked off earlier. It is impossible to solve all the MCQS at this moment.

d) The most important area to be wince trated in Accounts subject is JOURNAL ENTRIES. If you get thorough with journal entries then you can understand all the chapters very easily.

In every chapter you will learn some new entries. So, concentrate more on entries in each chapter. For your convenience, we have provided all of them in our fast track material.

For your practice, we have also provided some additional entries in the material itself (at the end of 1st chapter). Also practice those entries.

As and when you find some free time, try to memorise the entries given in the fast track material.

- e) Give lot of importance to the chapters of Company Accounts, Capital & Revenue Expenditure, as they got updated.
- f) Chapters to be concentrated more Final Accounts, Partnership Accounts, Company Accounts & Accounting an Introduction

4. <u>BE CAREFUL WITH THE MCQS OF FOLLOWING TYPES</u>:

- Which of the following Statements are True / Not True / False / Not False.
- Items to be Debited / Not to be Debited, Credited / Not to be Credited.
- Which is not a Personal / Real / Nominal Account.
- Which is not an Asset (or) not a Liability?
- Which is not an income (or) not an Expenditure.
- Which shows / does not show debit / credit balance
- Which comes / does not comes in Trading a/c / Profit and Loss account / Balance sheet.
- Which is shown / not shown in which subsidiary journal?

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PART 2 – MERCANTILE LAWS

1. NATURE & IMPORTANCE OF THIS SUBJECT:

- **a)** In this subject conceptual clarity is more important. So reading and understanding theory content is more important than practicing MCQs.
- **b)** As it is a new subject to all the students, try to pay more attention on this subject.
- c) For students coming from any background, this is the most scoring subject of all. The chances of getting difficult question paper in this subject are very less. At maximum you may get MCQs based on Practical Questions which will be time consuming to read.
- **d)** Don't forget that the same syllabus is there at IPCC also. If you prepare well now, then it will be useful even for your IPCC course. The same syllabus will be useful for you even for your B.Com Final year, CMA Foundation & CMA Inter.
- e) On the basis of past examination trends, nearly 35 out of 40 MCQs will be very easy and direct questions.
- f) Don't try to have indepth analysis of MCQs in this subject. If you do so, you may get confused. Examiner is NOT EXPECTING EXPERT KNOWLEDGE from you, in this subject.

Even while answering MCQs if you think deeply or think multiple ways then the chances of picking up wrong answers will be high. Don't think deeply while answering the MCQs.

- **g)** Controversies are quite common in this subject, it you refer more number of text books, you will get confused because of differences in opinions among authors. So, it is always preferable to stick on to our material alone and also to accept the answer told by the faculty. Don't dare to refer multiple text books for this subject.
- h) The chances of getting confused and picking up wrong option are high in this subject. So, think twice before coming to a conclusion.
- i) If the Accounts subject is they they the chances of getting difficult or lengthy questions in M.Law will be more. In step a case, be more careful while answering MCQs in this subject.

2. <u>RECENT TRENDS IN QUESTION PAPERS, CHALLENGES THAT YOU WILL FACE IN THIS SUBJECT</u> <u>AND HOW TO FACE THEM</u>?

a)	•	Increase in number of MCQs on Practical questions & Case studies. Those MCQs will kill lot of time. Students will stuck at those MCQs and they will also get disturbed psychologically.	•	Don't ignore lengthy MCQs while preparing. Case studies in our material will be given as Practical questions in the examination. Think twice before coming to a conclusion.
b)	•	Questions of the type WHICH OF THE FOLLOWING OPTIONS IS CORRECT / INCORRECT will be given which will be very confusing in nature and will kill lot of time.	•	Be more attentive with respect to such type of questions. Read thrice before coming to a conclusion. Either try to pick up right option or try to eliminate wrong options and you will be left with correct option.
c)	•	The question will be exactly same as a question that you might have already read in our material. But there might be	•	You will face this situation if you mug up the MCQs. Correct classification of chapter will solve

	changes in the options. As a result the chances of picking up wrong answer will be high in this subject.	 50% of the issues. Don't jump into conclusion just by reading the question. Read the question as well options twice, before coming to a conclusion.
d)	• Chapters 10 & 11 - they are very important, have highest weightage in the examination and may get complicated questions also.	 Acquire expert knowledge in those chapters. Refer those chapters for multiple times. Don't ignore even in a single concept in those chapters.

3. HOW TO PREPARE THIS SUBJECT IN THIS LAST FEW DAYS?

- a) No need to read question and answers given in the main material. Simply, read FAST TRACK NOTES given for theory in fast track material. Then you prepare MCQs based on that knowledge.
- **b)** Don't prepare this subject like any other theory subject. Just mugging the MCQs or theory content will not serve the purpose. Analytical thinking is very important in this subject.
- c) Give lot of importance to all the areas that got updated recently especially Indian Partnership Act. Partnership Act has got amended due to changes in Company Law. We have also provided Supplementary material for this subject.
- d) Case Laws and Examples will help you to get enough command over the subject. But it is not necessary to memorise all the Section numbers Case studies, Author names and Definitions.

If you can remember them then it is good. But it is advisable to remember only the basic section numbers, case studies, anthor names and definitions.

e) Chapters to be concentrated more Chapter 10 & 11.

Nearly 20 to 25 marks may come from these 2 chapters alone.

4. <u>BE CAREFUL WITH THE MCQS OF FOCOWING TYPES</u>:

- "WHICH OF THE FOLLOWING IS CORRECT / INCORRECT?"
- TRUE OR FALSE STATEMENTS
- MCQs based on case studies
- MCQs based on Practical Questions.
- Many of the questions are asked negatively, rather than directly. Be more careful with such questions.

For example, "One of the following is not a characteristic of partnership firm". To answer such a question, the student must not only know what are the characteristics of a partnership firm but also have knowledge of Other forms of organization, such as, Sole Proprietary, Joint Stock Company, Hindu Undivided Family etc.

• In some questions, one of the options may be either "None of these". In 90% cases this option will not be the answer. Don't be hurry in choosing this option, if given in any question.

PART 3 – MICRO ECONOMICS

1. NATURE & IMPORTANCE OF THIS SUBJECT:

- a) This is a scoring subject for students coming from Commerce background. If MPC students pay some attention on this subject then they can also score good marks in this subject.
- **b)** In majority cases, MPC students are performing well when compared to MEC/CEC students because of over confidence and negligence of MEC/CEC students.
- c) On the basis of previous examination trends, you may get around 25 MCQs from Micro Economics. Out of them nearly 20 MCQs will be very easy and direct questions.
- **d)** In the main exam you must finish answering MCQs of this subject very quickly so that you can find some time to answer MCQs in QT because you will get lengthy MCQs in QT subject.
- e) If you are thorough with this syllabus then you can comfortably attempt your B.Com 1st year also. The same preparation will be useful for CMA Foundation also.
- f) We need to focus on all the chapters You can't find some few chapters having huge weightage in the exam. Even from the most important chapter we will get only 2 to 3 marks.

2. <u>RECENT TRENDS IN QUESTION PAPERS, CHALLENGES THAT YOU WILL FACE IN THIS SUBJECT</u> <u>AND HOW TO FACE THEM</u>?

a)	•	Increase in MCQs based on Problems.	 Don't ignore MCQs based on Problems.
	•	Those MCQs will kill lot of time	• can find lot of such MCQs in our
		Students will stuck at those MCQs and	Smategial. Pay more attention on them.
		they will also get disturbed	
		psychologically.	
b)	•	Calculation mistakes while solving	Calculator practice.
		MCQs on Problems or applying wrong	• Do complex calculations atleast twice
		formula.	before answering.
			• EVERYDAY spend 15 minutes of time to
		A CONTRACTOR	memorise formulae in various chapters of
		Eller -	micro economics, given in our fast track
			material.

3. HOW TO PREPARE THIS SUBJECT IN THIS LAST FEW DAYS?

- a) No need to read question and answers given in the main material. Simply, read FAST TRACK NOTES given for theory in fast track material.
- **b)** Pay more attention on chapters which are not there in Intermediate.
- c) Diagrams are very important in this subject. You may not get direct questions on diagrams. But diagrams help to get command over the subject. So, pay special attention on diagrams given in all the chapters.
- **d)** In some chapters there will be problems. Focus on problems and their related formulae. In the recent examinations, MCQs of that model are increasing. Especially in the chapters of Elasticity of Demand and Cost analysis.
- e) Definitions and Author names are not required from exam point of view. If you can remember them then it is your wish.
- f) Chapters to be concentrated more: Will be covered in Macro Economics.

4. <u>BE CAREFUL WITH THE MCQS OF FOLLOWING TYPES:</u>

- "WHICH OF THE FOLLOWING IS CORRECT / INCORRECT?"
- TRUE OR FALSE STATEMENTS
- MCQs based on case studies & Practical Questions

PART 4 - MACRO ECONOMICS

1. NATURE & IMPORTANCE OF THIS SUBJECT:

- a) This is a scoring subject for students coming from Commerce background. If MPC students pay some attention on this subject then they can also score good marks in this subject.
- **b)** In majority cases, MPC students are performing well when compared to MEC/CEC students because of over confidence and negligence of MEC/CEC students.

c) WEIGHTAGE OF MCQS BASED ON FACTS & FIGURES:

June attempt – 49%, December attempt – 45%

Of course in the recent attempts questions based on facts and figures have decreased a lot which is advantage to all students. We can't assure the same in future. So, don't neglect. (June 2013 attempt – just 4, Dec 2013 attempt – just 3 questions based on facts & figures)

- **d)** In the public exam you must finish answering MCOs of this subject very quickly so that you can find some time to answer MCQs in QA to ause you will get lengthy MCQs in QA subject.
- e) Concentrate more on chapters 2, 4, 6, 9, 10 with special focus on 4, 6, 7 & 9 chapters.
- f) If you are thorough with this syllabus then you can comfortably attempt your B.Com 1st year also. The same preparation will be useful for CNA Foundation also.
- g) We need to focus on all the chapters. You can't find some few chapters having huge weightage in the exam. Even from the most important chapter we will get only 1 to 2 marks.
- h) In majority questions right answer will be directly there in the options itself and we need not do any calculations. But all the options will look to be similar and as a result we will get confused. Have complete command on Facts & Figures in Macro Economics and you can easily come out of this confusion.

On the other hand read all the options carefully and use common sense for identifying the right answer.

- i) First identify the MCQ i.e., whether it is given from Micro Economics or Macro Economics
 - If the MCQ is from MICRO Economics then remind theory to answer,
 - If the MCQ is from MACRO Economics then remind facts & figures or common sense to answer the same, based on Indian Economy.

2. HOW TO PREPARE THIS SUBJECT IN THIS LAST FEW DAYS?

- a) Sufficient to prepare the content given under this heading 'THEORY FOR CLASSROOM DISCUSSION' in our material. At this moment of time it is not required to refer the content given under the heading THEORY FOR SELF STUDY.
- **b)** In every chapter, Facts and figures are very important. Pay special attention on that area. EVERYDAY spend 30 minutes of time to memorise the numerical data given in FAST TRACK NOTES, irrespective of syllabus for each examination.

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c) Out of 50 questions nearly 48 questions can be handled by all the students as they will come from our material itself. But the remaining 2 questions can be either very tough or from current affairs or even out of syllabus. Those 2 questions will be rank deciding questions.

For answering those 2 questions you have to be through with nook and corners of Macro Economics i.e. Facts & figures + Current affairs material + Latest Economics Survey Report.

- d) Concentrate more on 2011 census, most recent data of 2012, 2013, 2014, etc.
- e) Chapters to be concentrated more:

Micro – Chapters 7 & 9 Macro – Chapter 6 & 7 (especially Monetary policy)

You may get around 23 to 25 marks from these 4 chapter alone.

PART 5 - MATHEMATICS

1. NATURE & IMPORTANCE OF THIS SUBJECT:

- a) For students coming from Maths background like MEC / MPC this is a very scoring subject.
 But unfortunately, in majority cases MPC/MEC students are not scoring good marks in this subject because of over confidence and lack of practice.
- **b)** Some chapters are not there in Intermediate Maths supect, even for MEC/MPC students. In case of some chapters, models covered in Intermediate are different from that of models covered in CPT Maths. For example, Derivatives & Integrals. At Intermediate level majority of questions will be trigonometry based, but in CPT well trigonometry is not there in the syllabus. So, students coming from all backgrounds must be alert.
- c) Some CEC students are simply leaving this subject. But that is not a good strategy. Instead of ignoring the entire chapter or subject, students are advised to focus on some important models in each chapter and ignore the unimportant models. As there are subject wise cutoff marks, CEC students should focus on this subject also,, to qualify the CPT exam.
- d) We need to focus on all the chapters You can't find some few chapters having huge weightage in the example on from the most important chapter we will get only 2 to 3 marks.
- e) Majority questions from this subject are very lengthy. Don't depend much on shortcuts.
- **f)** The same preparation will be useful for CMA Foundation & B.Com 1st year also.
- **g)** If the Economics subject is easy then the chances of getting time taking or difficult MCQs in QA subject are more.

2. <u>RECENT TRENDS IN QUESTION PAPERS, CHALLENGES THAT YOU WILL FACE IN THIS SUBJECT</u> <u>AND HOW TO FACE THEM</u>?

a)	•	Few Lengthy or Difficult MCQs. Even there will not be any shortcuts for those MCQs. Those MCQs will kill lot of time. Students will stuck at those MCQs and they will also get disturbed psychologically.	•	Try to answer such lengthy and difficult MCQs at the end. Solve the problem on rough paper atleast twice before coming to a conclusion. Don't depend much on shortcuts. You must save some time in Economics subject and shall spend that time on this subject.
b)	•	Calculation mistakes while solving MCQs on Problems.	•	Calculator practice. Do complex calculations atleast twice before answering.

c)	•	There are few complicated chapters which are important and have highest weightage in the examination (Mathematics of Finance, Permutations & Combinations)	 Acquire expert knowledge in those chapters. Refer those chapters for multiple times. Don't ignore even in a single concept in those chapters. Try to solve each and every problem on paper. If not possible atleast some important models in these chapters.
d)	•	Unable to apply apt formula or applying one formula instead of other, out of confusion (especially Derivatives & Integrations chapters are purely formula based)	 This is due to lack of command on formulae. For your convenience we have provided formulae of each chapter in FAST TRACK NOTES of FAST TRACK MATERIAL, for quick revision. As and when you find some free time, try to memorise the formulae given in the fast track notes, especially this is very much useful for CEC students. Try to spend atleast 15 to 30 minutes every day on revising the formulae. Mossible try to write those formulae on paper atleast once or twice.

3. HOW TO PREPARE THIS SUBJECT IN THIS LAST FEW DAYS?

a) Majority number of students are for referring of the MATERIAL AND NOTES as if it is a theory subject. If you revise in that way you will definitely feel that you can answer all the questions. But this is not the way to revise fors subject. You must solve the MCQs on your own in a separate notebook.

At this moment you have to solve only important ones which you have not striked off earlier. It is impossible to solve all the MCQs at this moment.

b) Chapters to be concentrated more – 5, 6, 9, 10, 11, 13, 14 & 15

You can expect around 17 questions from these chapters.

c) Pay more attention on Theory part also in the chapter of MATHEMATICS OF FINANCE.

4. <u>BE CAREFUL WITH THE MCQS OF FOLLOWING TYPES</u>

- Be careful with the options which are equal in value (For example ½ and 2/4)
- In the chapters of Derivatives & Integrations you may get some MCQs which are linked with the knowledge of Economics (like Marginal Cost, etc.). Pay more attention on such questions. We may need to face a new question in the exam from that area and that question will be rank deciding question.

PART 6 – STATISTICS

1. NATURE & IMPORTANCE OF THIS SUBJECT:

- a) Statistics is a new subject to all students coming from all backgrounds i.e. from MPC/MEC/CEC. So, try to pay more attention on this subject. Try to revise the subject daily.
- b) For students coming from Maths background like MEC / MPC this is a very scoring subject.

But unfortunately, in majority cases MPC/MEC students are not scoring good marks in this subject because of over confidence and lack of command on Formulae.

- c) Students who are poor in Mathematics (including CEC students) must concentrate more on this subject so as to get qualifying marks in the subject of Quantitative Aptitude. This subject is independent of Mathematics.
- **d)** Even in the main exam, majority questions from this subject are very lengthy. Don't depend much on shortcuts.
- e) Weightage of Problems & Theory in Statistics (based on the analysis of past examinations):

June attempt: Problems – 56%, Theory – 44%

Dec attempt: Problems – 52%, Theory – 48%

- f) Don't neglect MCQs on Theory. Pay equal attention, The will save of lot of time in the exam.
- g) If you are thorough with this syllabus the you are comfortably attempt your B.Com 1st year also. The same preparation will be useful for CMA Equidation also.
- 2. <u>RECENT TRENDS IN QUESTION PAPERS, CHARLENGES THAT YOU WILL FACE IN THIS SUBJECT</u> <u>AND HOW TO FACE THEM</u>? – Same as Mathematics.

Most of the questions are direct in some questions a simple twist may be there. Sometimes one or two bits may be given beyond the syllabus. For example, in Dec 2014, two questions were given from the concept of Moments in Theoretical Distribution.

3. HOW TO PREPARE THIS SUBJECT IN THIS LAST FEW DAYS?

a) The most important area to be concentrated in Statistics subject is Formulae in all the chapters. If you are thorough with formulae then you can answer any type of question, in any chapter, very easily. For your convenience we have provided formulae of all chapters in fast track notes of fast track material.

Majority students are not putting enough focus on formulae and they are spending more time on solving problems without getting enough command on formulae. This is not correct. Atleast now put special focus on revising formulae.

b) In case of Statistics subject (Problems), most of the students are just referring to the MATERIAL AND NOTES as if it is a theory subject. If you revise in that way you will definitely feel that you can answer all the questions. But this is not the way to revise this subject. You must solve the MCQs on your own in a separate notebook.

At this moment you have to solve only important ones which you have not striked off earlier. It is impossible for any one to solve all MCQs at this moment.

c) In case of Theory part - no need to read question and answers given in the main material. Simply, read FAST TRACK NOTES given for theory in fast track material. Then you prepare MCQs on theory given in the main material. Similarly underline highlight points in theory part using highlighter or atleast red pen.

- **d)** Probability & Theoretical Distributions chapters are very important from exam point of view and fortunately those chapters are already known to MEC/MPC students in Intermediate itself. But models covered in Intermediate are different from that of models covered in CPT. So, students coming from all backgrounds must be alert with respect to those 2 chapters.
- e) Chapters to be concentrated more Probability, Distributions, Sampling, Statistical distribution of data, Measures of Central Tendency

4. Be careful with the MCQs of following types:

- Calculation of Variance
- True / False statements
- In the options like Both (a) &(b) / Either (a) or (b)
- Inequality conditions like $AM \ge GM \ge HM$ etc.,
- In regression b_{xy} , b_{yx} and r
- In the probability chapter, conditional probability MCQs.
- In the chapter of sampling, choose appropriate formulae based on given information i.e., sample variance, population variance, large population, et as
- In the chapter of Theoretical distributions sign of Z value.

SOME GENERAL POINTS APPLICABLE TO ALL SUBJECTS

- 1. Taking assistance should be the last resort to solve problem. If you seek help needlessly either from a teacher or a classmate you will not gain much benefit. The real learning lies in doing yourself.
- 2. Do not get frustrated if a topic or problem completely puzzles you. If you do not seem to be making much head-way after working on a problem, put it aside, and tackle it later with fresh mind.

3. AREAS / BOOKS TO BE PREPARED:

- a) Supplementary material (Especially M.Law)
- **b)** Master Minds material
- c) Fast Track Material
- d) Previous examination questions (for this you need to refer DISCOVER)
- e) Errata for 9th edition
- **f)** Previous internal exam papers (Weekend / revision exams / mock tests) refer the questions that you have answered wrongly in the examinations conducted earlier.

Atleast do it for Revision Exams and MOCK TESTS.

g) Accounts - Updated material given to the chapters of Company Accounts – 1 & 2, Capital & Revenue Expenditure + Errata for these chapters.

4. SPECIAL CARE TO BE TAKEN TO GET A RANK:

- Special focus on Supplementary material
- Read SM also, especially the theory content given in it. If time does not permit do it atleast for important chapters. If you have not yet done this then better not to start now.

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- Don't leave any question from Study Material.
- Prepare Super Advanced material and then prepare Advanced material
- Don't read any other text books.
- 5. Things to be done everyday (Atleast in the last 1 month)
 - a. 15 min Speed Calculator Practice Sheets,
 - **b.** 15 min Entries in all the chapters of Accounts (Refer Fast Track Notes)
 - c. 15 min Formulae in all chapters of Micro Economics
 - d. 30 min Fast Track Material in Macro Economics
 - e. 15 min All formulae in Maths & Stat. (Fast Track Notes)

Dear students,

1 copy of this document will be given for every 3 students and if students need then they can take Xerox copies of the same. Students can share the same document.



ANALYSIS OF EACH INDIVIDUAL CHAPTER – ACCOUNTS

A Category – 1,5,7,8,9,10,16,18,19,20,21 B – 4,11,12,14,15,17

C – 2, 3, 6, 13

No.	Chapter	Expected Marks	Most repeated models in the exam	Complicated models to be focused more
1.	Journal	3 to 5	<u>T:</u> Introduction, Accounts to be Debited/Credited; Nature of Accounts; Journal Entries	<u>T:</u> Odd one Out , nature of Accounts <u>P:</u> Journal Entries
2.	Ledger	0 to 2	<u>T:</u> Introduction <u>P:</u> Problems on Balances of Accounts	<u>T:</u> Introduction , Accounts and their balances
3.	Subsidiary books	0 to 1	<u>T:</u> Subsidiary Books & Nature Of Transactions, Ledger postings <u>P:</u> Problems on sales tax	<u>T</u> : ledger postings, others(Debit and Credit note, taxes) <u>P:</u> Problems on Slat Tax
4.	Cash Book	0 to 2	<u>T:</u> Introduction; Petty Cash Book, Three column cash book	<u>T:</u> three column Cash Book
5.	BRS	2 to 4	<u>T:</u> Introduction <u>P:</u> Problems on Amount To Be Added/Subtracted	<u>T</u> : Add or less, amended Cash book <u>P:</u> Amount to be added / subtracted
6.	Trial Balance	0 to 1	T: Introduction	Problems on preparation of trial Balance
7.	Final Accounts – 1	6 to 10	Final Accounts - 1 T: Balance Sheet; Trading A/C, P & L a/c P: Problems on Tracing A/C, Bioblems on Tracing A/C, Bioblems on Tracing A/C, Bioblems on P & L A/C, Adjustments, Balance speet	<u>T</u> : Adjustments <u>P:</u> Balance sheet, Adjustments
8.	Final Accounts -2		Final Accounts - 2 <u>T</u> : Direct Andirect Opense's stassification <u>P</u> : Problems on cost of raw materials consumed	<u>T</u> : Prime cost , Factory cost or Production cost, By products <u>P</u> : Problem on Cost of goods manufacture, prime cost, No.of units produced
9	Bills of Exchange	3 to 5	<u>T</u> : Introduction ourmal Entries <u>P</u> : Croblems on Calculation Of Interest/Discount; Problems on Due Date, Accommodation bills	<u>T</u> : introduction <u>P:</u> Problem on Accommodation Bills
10.	Consignment Accounts	2 to 6	<u>T:</u> Introduction <u>P:</u> Problems on Abnormal Loss; Problems on Normal Loss, closing stock, commission	<u>T</u> : Journal Entries <u>P</u> : Problem on Commission, Closing stock, profit on consignment, normal loss
11.	Joint Venture	0 to 2	<u>T:</u> Introduction <u>P:</u> Problems on Profit on Joint Venture; Problems on Final settlement	<u>T</u> : Memorandum J.V method <u>P:</u> Problem on Final settlement
12.	Inventory Valuation	1 to 3	<u>T:</u> Introduction, Techniques of Inventory Valuation <u>P:</u> Problems on Techniques of Inventory Valuation, others	<u>P:</u> Problem on Stock taking, Inventory Valuation Techniques
13.	Goods sent on sale or return basis	0 to 1	<u>T:</u> Ordinary sale method (First Model), Separate Day book method <u>P:</u> Problems on Ordinary sale method (First Model)	<u>T:</u> Ordinary Sale Method
14.	Capital & Revenue Expenditure	1 to 3	<u>T:</u> Introduction (MCQ's on theory)	<u>T:</u> Difference between Capital & Revenue Expenditure
15.	Contingent assets & liabilities	1 to 2	<u>T:</u> Introduction (MCQ's on theory)	

16.	Depreciation	3 to 6	<u>T:</u> Introduction; WDV Method, <u>P:</u> Problems on SLM, WDV, Some of the years; Problems on Profit or loss on sale of assets,	<u>T</u> : Sinking fund method <u>P:</u> Sinking fund method , W.D.V method
17.	Rectification of errors	2 to 3	<u>T:</u> Effect On Trial Balance; Effect On Profit, nature of Errors, Rectification entries	\underline{T} : Effect on Profit , Effect on trial balance
18.	Partnership Accounts	6 to 10	<u>T:</u> Introduction To Partnership Accounts ; Treatment Of Goodwill , Admission of Partner , depth of partner <u>P:</u> Problem on Partnership Introduction , Treatment Of Goodwill ; Admission Of A Partner , Retirement of Partner	<u>T</u> : Journal Entries on Admission / retirement <u>P:</u> Method of Goodwill valuation, Treatment of JLP, Revaluation A/C, Ratio Calculation.
19.	Company Accounts – 1	8 to 11	<u>T:</u> Issue of shares; Forfeiture of shares, Securities premium <u>P:</u> Problems on Issue of shares; Problems on Forfeiture of shares, Re issue of Forfeitures, Disclosure of items relating to issue of shares in final a/c's	<u>P</u> : Forfeiture of shares Re-issues of Forfeiture shares, Calculation of Capital Reserve
20.	Company Accounts – 2	1 to 4	<u>T:</u> Introduction <u>P:</u> Problems on Capital Redemption Reserve; Problems on No. of shares to be issued for Redemption of preference shares, Different types of Debentures.	
21.	Accounting an Introduction	4 to 7	<u>T:</u> Accounting Concepts Principles & Conventions; Meaning & Scope Of Accounting, Accounting standards , Policies	<u>T</u> : Accounting concepts, Conventions.

ANALYSIS OF EACH INDIVIDUAL CHAPTER – MERCANTILE LAWS

	A category – 1, 3, 5, 6 99, 11 B - 2, 4, 9 C – 7, 8					
No.	Chapter	Expected Marks	Most repeated models in the exam	Complicated models to be focused more		
1.	Meaning and Nature of contract	3 to 5	Contract, Agreement, Legal Enforceability; Essentials of Valid Contract; Types of Contracts on the Basis of Validity; Types of Contracts on the Basis of Formation	Classification of Contracts as per English Law		
2.	Offer & Acceptance	1 to 3	Offer & Legal rules for Valid Offer; Specific Offer & General Offer; Cross Offers & Counter Offers; Invitation to Offer, communication of offer and Acceptance	Communication of Offer & Acceptance; Revocation of Offer & Acceptance		
3.	Legal Object & Consideration	2 to 4	Essential Elements or Legal Requirements Regarding Consideration; Doctrine of Consideration & Its Exceptions; Agreements Opposed to Public Policy; Unlawful and Illegal Agreements.	Doctrine of Privity of Contract and Its Exceptions		
4.	Capacity to contract	1 to 3	Legal Provisions relating to Contracts entered into by Minors; Supply of Necessaries to Incapable Persons	Persons of Unsound Mind; Persons specifically Disqualified by Law		
5.	Free Consent	3 to 5	Coercion; Undue Influence; Fraud	Mistake; Bilateral Mistake; Unilateral Mistake		

6.	Void Agreements, Quasi Contracts and Contingent Contracts	2 to 4	Agreements in Restraint of Trade and Its Exceptions; Wagering Agreements; Quasi Contracts; Contingent Contracts	Agreements in restraint of Legal Proceedings and Its Exceptions; Uncertain Agreements; Payment of Lawful Dues by Interested Parties; Obligations of a Person Enjoying the Benefit of Non-Gratuitous Act, Wagering agreements, Contingent Contracts
7.	Performance of Contract	0 to 3	Promisor and Promisee; Effect of failure to perform the contract in time	Rules Regarding Time & Place of Performance of Contract; Appropriation of Payments; Devolution of Joint Rights and Liabilities; Reciprocal Promises
8.	Discharge of Contract	0 to 2	Discharge of Contract through Supervening Impossibility and its Exceptions; Discharge of Contract through Mutual Agreement; Discharge of Contract through Breach of Contract.	Discharge of Contract through Supervening Impossibility and its exceptions, Discharge of Contract through mutual agreement
9.	Remedies for Breach of Contract	1 to 3	Nominal Damages; Vindictive Damages or Exemplary Damages	Special Damages; Liquidated Damages and Penalty; Stipulation for Interest; Suit for Specific Performance; Quantum Meruit and Restitution
10.	Indian Partnership Act, 1932	8 to 12	Partnership & Essential Elements of Partnership; True Test of Partnership; Registration of Partnership Firms; Disabilities of Non Registration of Partnership Firm; Types of Partnership; Types of Partners; Position of a Minor tha Partnership Firm; Rights of Partners; Implied Authority of Partners; Reconstitution of the Firm; Dissolution of Partnership & Firm;	Dissolution of a Firm by Order of Court; Settlement of Accounts on Dissolution; Rights & Liabilities of Partner on Dissolution, Implied Authority of a Partner.
11.	Sale of Goods Act, 1930	6 to 12	Sale & Essentiat Elements of Sale; Agreement to set? Goods implied conditions; Implied Warranties Doctrine of Caveat Emptor and Its Exceptions; Transfer of Property in Goods; NemoDat Quod Non Haber (i.e.,) Sale by Non-Owners and Its Exceptions; Delivery & Modes of Delivery; Rules relating to Delivery of Goods; Rights of Unpaid Seller; Auction Sale.	Destruction of Specific Goods; Document of Title; Ascertainment of Price; Breach of Condition to be Treated as Breach of Warranty; Transfer of Property in case of Specific Goods; Transfer of Property in case of Unascertained / Future Goods; Transfer of Property in case of Goods sent on Approval; Transfer of Property in case of Right of Disposal; Unpaid Seller and Rights of unpaid Seller.

ANALYSIS OF EACH INDIVIDUAL CHAPTER – MICRO ECONOMICS

A category -2, 4, 6, 7, 9, 10

B – 3

C - 1, 5, 8

No.	Chapter	Expected Marks	Most repeated models in the exam	Complicated models to be focused more
1.	Analysis of Demand	0 to 2	Change in quantity demand and change in demand, Exceptions to law of demand	Expansion, Contraction and increase , decrease in demand
2.	Elasticity of Demand	2 to 3	Methods of measurement of Price elasticity of demand; types or Degrees of price elasticity of demand	Determinants of Price elasticity of demand
3.	Supply & Elasticity of Supply	1 to 3	Measurement of Elasticity of Supply	Determination of supply and exceptions to law of supply
4.	Theory of Consumer's Behaviour	0 to 4	Indifference curve analysis especially on MRS and properties of Indifference curves, law of diminishing marginal utility; Theory of consumer's surplus	Assumptions of MU analysis, Properties of I.C Analysis, Consumer's equilibrium diagram.

5.	Production	0 to 1	Functions of an Entrepreneur Capital formation – definition, stages determinants determinants	
6.	Production Analysis	1 to 3	Law of Variable Proportions , Law of Returns to scale	Difference between short-run and long-run, economies of scale.
7.	Cost Analysis	4 to 7	Calculation on ATC, AFC, AVC and MC.; Short run cost curves especially relationship between AC and MC curves; Concepts of costs especially opportunity cost, explicit and implicit costs, economic costs, fixed & variable costs.	Long – run average cost curve (LAC) – reasons for 'U' shape, profit Economic
8.	Markets	0 to 1	Effects of changes in demand and supply on Equilibrium price; Relationship between AR, MR and Elasticity demand	Relationship between AR,MR and Elasticity of demand
9.	Price and Output Determination Under Different Markets	4 to 5	Perfect Competition : features, conditions of equilibrium of firm in short run and long run, shape of AR and MR curves under Monopoly : features and price discrimination in Monopoly; Oligopoly especially kinked demand curve hypothesis; Monopolistic competition especially features and long run equilibrium (excess capacity)	Long run equilibrium of a firm and industry in perfect competition, kinked demand curve
10.	Nature & Scope of Economics	3 to 4		Merits and demerits of Capitalism, Socialism and Mixed Economy; Method of study : especially steps in deductive and inductive methods.

ANALYSIS OF EACH INDIVIDUAL CHAPTER MACRO ECONOMICS A category -2, 3, 4, 5, 6, 7, 11, 22, 13 B - 8, 10

No.	Chapter	Expected Marks	Most repeated models in the exam	Complicated models to be focused more		
1.	Nature of Indian Economy	0 to 2	India An Under Developed Economy; India A Developing Economy	India - A Mixed Economy		
2.	Population	1 to 3	Bemographic trends in India	Growth of Population in India and Its effects on economic development		
3.	Unemployment & Poverty	1 to 3	Meaning & types of Unemployment; Government Programs for Poverty alleviation like, (MGNREGS), (SGSY), (SJSRY) etc.	Measurement of Unemployment and Poverty Estimates - NSSO and Planning Commission		
4.	Infrastructural Challenges	1 to 3	Energy, Transportation like Rail, Road, Water ways and Air ways	Health especially different health schemes; Education especially primary, secondary and higher education		
5.	Role of Different Sectors in Indian Economy	2 to 5	Problems of Agricultural Sector In India; Problems of industrial development in india	Factors Underlying The Service Sector Growth, Reasons for industrial sickness.		
6.	Commercial Banks & RBI	2 to 5	Credit Controlling measures of RBI , Functions of RBI , Monetary policy	Progress of Commercial Banks after nationalization, Monetary policy		
7.	Money & Inflation	2 to 4	Meaning & Types of Inflation; Money Stock In India	Measures to Check Inflation; Price Trends In India		
8.	Basic Understanding of Tax system in India	1 to 2	Tax Structure In India, Difference between Direct and Indirect taxes.	Features of Tax Structure In India; Evaluation of the Indian Tax System		
9.	Budget & Fiscal deficit	0 to 1	Meaning of Budget & Fiscal Deficits	Trends In India's Budget & Fiscal Deficits		

C - 1, 9

10.	Balance of payments and External debt	1 to 2	Trends In Bop of India : Meaning of BOP & BOT	External Debt
11.	Liberalization, Privatization, Disinvestment and Globalization	3 to 4	Main Organisations for facilitating Globalisation (IMF, IBRD & WTO); Meaning of Liberalisation, Privatisation, Disinvestment	Measures towards Globalisation; Effect of Globalisation on Indian Economy
12.	Economic Reforms in India	2 to 3	Reforms in External Sector	Background of Economic Reforms
13.	National Income in India	2 to 3	Basic Concepts in National Income, methods of measuring N.I	Trends In India's National Income Growth & Structure

ANALYSIS OF EACH INDIVIDUAL CHAPTER - MATHS

Category: A – 5, 9, 12, 13, 15

B - 1, 3, 4, 6, 7, 10, 11, 14 C - 2, 8

No.	Chapter	Expected Marks	Most repeated models in the Exam	Complicated models to be focused more
1.	Logarithms	1 to 2	Model – 5, 6, 7 & 12	Model – 11
2.	Theory of Indices and Surds	0 to 1	Model – 2, 3 & 6	Model – 4 & 9
3.	Sets	1 to 2	Model – 12 & 14	Model – 2 & 9
4.	Relations and Functions	1 to 2	Model – 3, 8, 9 8 15	Model – 16 & 18
5.	A.P	2 to 4	Model – 4, 5, 6 & 8	Model – 11 & 15
6.	G.P	1 to 2	Model C4, 5, 7 & 11	Model - 12
7.	Co- ordinate Geometry	1 to 2	Mode – 2, 6, 13, 14, 15 & 16	Model – 18 & 19
8.	Linear In equations		wodel 2 & 2	Model – 3
9.	Equations	Dto 3	Mader – 2, 4, 5 & 6	Model – 9 & 11
10.	Limits	1 to 2	(Model – 2, 8 & 12	Model – 5 & 10
11.	Derivatives	CO to 3	Model – 1, 4, 6 & 15	Model – 5, 7, 9, 10 & 16
12	Integration	2,504	Model – 8, 14 & 17	Model – 7, 11 & 22
13.	Permutations and Combinations	Pio 3	Model – 2, 4, 14, 15 & 23	Model – 5, 11, 12, 18, 20 & 24
14.	Ratios & Proportions	1 to 2	Model – 3 & 6	Model – 9 & 10
15.	Mathematics of Finance	2 to 3	Model – 1, 2, 3 & 6	Model – 8, 11 & 12

HOW TO PREPARE EACH SUBJECT IN THE LAST 30 DAYS OF CPT EXAM? ANALYSIS OF EACH INDIVIDUAL CHAPTER - STATISTICS

A Category	- 6, 7, 9, 10
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B – 1, 2, 4, 5

C – 3, 8

No.	Chapter	Expected Marks	Most repeated models in the Exam	Complicated models to be focused more
1.	Measures of Central Tendency	2 to 3	Problems:CombinedMean;INDIVIDUALSERIES;(Median,GM);CORRECTED AM;RelationshipBetween \overline{x} , M & Z;Mode (EquationModel);Applications of simple &weighted HM	<u>Problems:</u> A.M: (Assumed Mean, Continuous Series); Median: (Discrete & Continuous Series); Other positional Average – Deciles and Percentiles
			<u>Theory:</u> Relationship between x , M & Z ; Relationship Between AM, GM & HM	<u>Theory:</u> Features of Good Average; Median
2.	Measures of Dispersion	1 to 3	<u>Problems</u> : Coefficient of Variation; SD (Equation Model, Combined SD, Properties); MD (Equation Model, Individual series, AP series)	<u>Problems:</u> Range – Equation Model; QD – individual, Discrete and continuous series; MD – Discrete & Continuous series, Properties; SD – Discrete & Continuous series
			Theory: SD; Relationship between QD, MD & SD.	<u>Theory:</u> Mean Deviation
3.	Correlation	1 to 2	Problems: Rank method; Change of origin and scale; Kab Pearson's Method (Deviation, from MM, & Assumed Mean, Using Covariance)	Problems: Karl Pearson's Coefficient By Product Moment (No Deviation Method); Probable Error
			Theory: Rack Method; Types of correlation, Ke method: Probable Error. Properties Of Corelation	<u>Theory</u> : Bivariate Frequency Distribution;
4.	Regression	2 to 4	$\begin{array}{c c} \underline{Problems:} & Fincting & r' & using \\ Regression & Guations; Estimation \\ through & Res, Finding Regression \\ Coefficients using r & SD; Finding \\ (\ensuremath{\overline{x}}, \ensuremath{\overline{y}} \ensuremath{)} & (intersecting point of \\ Regression Lines) \end{array}$	<u>Problems</u> : Finding Regression coefficients without taking any deviations
			<u>Theory:</u> Properties of Regression Coefficients; Regression Equations.	<u>Theory:</u> -
5.	Index Numbers	2 to 3	<u>Problems:</u> Other types of weighted Aggregative Method (Las, Pas, Fisher, Marshal, Bowley); Cost of Living Index numbers; Price & Quantity Relatives.	Problems: Chain Base Index Numbers
	NUMBERS		<u>Theory:</u> Weighted & Unweighted Index Number; CT; FRT; TRT; Unit Test.	<u>Theory:</u> Splicing
6.	Statistical description of data	3 to 4	<u>Problems:</u> Frequency Distribution; Diagrammatic Representation (Pie Chart); Tabulation	Problems: -

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			Theory: DiagrammaticRepresentation ;Ogive curves;Frequency Distribution;Histogram;Collection of data;Classification ofData;Tabulation of Data;Introduction;Frequency Curves;Dimensions of graphs.Problems based on (Theory; Drawing	<u>Theory:</u> Presentation of Data Problems based on (Conditional
7.	Probability	4 to 5	Balls; Addition Theorem; Multiplication Theorem; Independent Events).	Probability; Expected Value Problems like two Dice are rolled what is expected value of their sum?)
8.	Random Variables	-	Problems: Mathematical Expectation; Random Variable Applications Theory: Random Variable Theory	Problems: Theory: -
9.	Theoretical	3 to 4	Problems: Binomial Application; Poisson application; Normal application	Problems: -
5.	Distributions	ons	Theory:NormalTheory;BinomialTheory;PoissonTheory;MiscellaneousImage: Constraint of the output to the outpu	Theory & Applications: Uniform Distribution; moments
10.	Sampling	2 to 3	Problems: Standard Erros Confidence Limits; Sample Size; SRSWR/SRSWOR; t-Distribution <u>Theory:</u> Estimation Simple Random Sampling; Standard Error, Sampling distribution Methods of sampling (Systematic, Random Stratified sampling); Testing of Hypothesis; Population	<u>Problems:</u> - <u>Theory:</u> Laws of Sampling; Cluster & Multistage Sampling; t and chi-square; sampling distribution; Degree of freedom

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