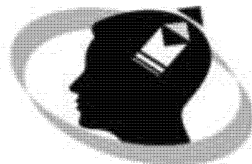


# **CMA INTER\_GUESS QUESTIONS\_GROUP - II APPLICABLE FOR DECEMBER 2020 EXAMS**

## **INDEX**

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1.	OPERATIONS MANAGEMENT & STRATEGIC MANAGEMENT	1 - 4
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**OPERATIONS MANAGEMENT & STRATEGIC MANAGEMENT**

**OPERATIONS MANAGEMENT (PROBLEMS)**

No.	ALTERNATE 1 - IF YOU DON'T HAVE MM MATERIALS THEN PREPARE IN BELOW STATED ICAI SOURCES	ALTERNATE 2 - IF YOU HAVE ANY ONE OF THE BELOW STATED EDITIONS OF MM MATERIAL THEN PREPARE BELOW STATED PROBLEMS					REMARKS
<b>JOB ALLOCATION-ASSIGNMENT TECHNIQUE</b>							
	ICAI SOURCE	PG.NO.	PR.NO.	14E PR. No.	13E PR. No.	10E PR. No.	
1.	SM-AUG19	62	1	CRD 5	CRD 5	CRD 1	
2.	SM-AUG19	75	5	CRD 6	CRD 6	CRD 5	
3.	-	-	-	CRD 7	CRD 7	CRD 6	
4.	-	-	-	CRD 10	CRD 10	CRD 9	
<b>FACILITY LAYOUT</b>							
1.	SM-AUG19	30	9	-	CRD 1	CRD 1	
2.	SM-AUG19	32	10	-	CRD 3	CRD 3	
3.	QP DEC 11	-	4(b)	-	CRD 5	CRD 4	
<b>DEMAND FORECASTING</b>							
1.	SM-AUG19	12	2	-	CRD 1	CRD 1	
2.	QP-JUN 14	3	5(a)	-	CRD 2	CRD 3	
3.	RTP-DEC14	9	6(a)	-	CRD 6	CRD 4	
<b>CAPACITY PLANNING &amp; REQUIREMENT</b>							
1.	SM-AUG19	20	7	-	CRD 2	CRD 3	
2.	SM-AUG19	20	8	-	CRD 3	CRD 4	
3.	RTP-JUN18	10	7(b)	-	CRD 8	CRD 7	
4.	MTP-DEC16	2	4(a)	-	CRD 9	-	
5.	MTP-JUN16	-	-	-	CRD 10	CRD 11	
6.	QP DEC-11	-	-	-	CRD 17	-	
<b>TRANSPORTATION MODEL</b>							
1.	RTP-JUN15	12	10(a)	CRD 1	CRD 1	CRD 1	
2.	SM-AUG19	117	24	CRD 2	CRD 2	CRD 5	
3.	MTP-DEC16	4	3(a)	CRD 6	CRD 6	-	
<b>PRODUCTION PLANNING - WORK STUDY</b>							
1.	QP-DEC14	2	2(c(ii))	-	CRD 1	CRD 1	
2.	QP-DEC15	2	2(d(ii))	-	CRD 3	CRD 3	
<b>LINEAR PROGRAMMING</b>							
1.	SM-AUG19	140	40	-	CRD 1	CRD 2	
2.	-	-	-	-	CRD 2	CRD 6	
3.	-	-	-	-	CRD 5	CRD 10	
4.	-	-	-	-	CRD 7	CRD 11	
5.	MTP-DEC 15	5	2(d(i))	-	CRD 14	CRD 18	
<b>SIMULATION</b>							
1.	SM-AUG19	97	15	-	CRD 2	CRD 2	
2.	-	-	-	-	CRD 4	CRD 6	

3.	RTP-DEC 15	-	-	-	CRD 5	CRD 10	
<b>LINE BALANCING</b>							
1.	SM-AUG19	108	21	-	CRD 1	CRD 2	
2.	SM-AUG19	109	22	-	CRD 2	CRD 3	
<b>ECONOMIC BATCH QUANTITY</b>							
1.	SM-AUG19	40	12	-	CRD 1	CRD 1	
2.	RTP JUNE18	25	5(b)	-	CRD 4	CRD 4	
<b>PROJECT MANAGEMENT</b>							
1.	SM-AUG19	175	1	CRD 6	CRD 2	CRD 3	
2.	RTP-JUN18	25	17	CRD 7	CRD 3	CRD 5	
3.	QP-DEC10	-	-	CRD 2	CRD 4	CRD 7	
4.	-	-	-	CRD 8	CRD 6	-	
<b>MAINTENANCE AND MANAGEMENT</b>							
1.	SM-AUG19	199	1	-	CRD 1	CRD 1	
2.	SM-AUG19	199	2	-	CRD 2	CRD 2	
3.	SM-AUG19	200	3	-	CRD 6	CRD 3	
4.	SM-AUG19	204	9	-	CRD 15	CRD 9	
5.	QP-JUN 17	4	5(b)	-	CRD 16	CRD 20	

## **OPERATIONS MANAGEMENT (THEORY)**

### **OPERATION MANAGEMENT - INTRODUCTION**

- 1) Explain the concept of Operating system in order to have a clear idea of Operations Management?
- 2) What are the objectives of Operations Management?
- 3) What are the aspects (or) principal dimensions of customer service?
- 4) What is the scope of operations Management?
- 5) What are the characteristics of modern operation functions?

### **PRODUCTION PLANNING - INTRODUCTION**

- 1) What are the objectives of production planning and control?
- 2) What is the scope of production planning & Control? (or) Functions of Production Planning and Control.

### **PROJECT MANAGEMENT**

- 1) What is meant by critical path?
- 2) What is the difference between PERT and CPM?

### **QUEUING MODELS**

- 1) Write a short note on queuing structure?

### **FACILITY LAYOUT**

- 1) What are the principles of layout?
- 2) What are the objectives of a good plant layout?

### **MATERIAL & MANUFACTURING**

- 1) What is meant by Material Requirement Planning and Write its objectives?
- 2) What are the advantages and disadvantages of MRP?

**ENTERPRISE RESOURCE PLANNING**

- 1) Write a short note on enterprise resource planning (ERP)?

**RESOURCE AGGREGATE PLANNING**

- 1) What is aggregate planning and write its strategies?

**JUST IN TIME**

- 1) What are the objectives of JIT manufacturing?
- 2) Explain the concept of Push Versus Pull System.

**DESIGNING OF OPERATIONAL SYSTEMS & CONTROL**

- 1) What is the importance of product design?
- 2) What are the objectives of product design?
- 3) What are the characteristics of good product design?
- 4) What does product design do?
- 5) What is meant by process design and selection?
- 6) What are the major process decisions?
- 7) Write a short on "product life cycle (PLC)"?

**LEAN OPERATION**

- 1) Write a short note on lean operations?

**MAINTENANCE AND MANAGEMENT**

- 1) What are the objectives of maintenance?
- 2) What requirements need to be fulfilled in order to ensure that the full benefits of effective maintenance are achieved?
- 3) What are the advantages of preventive maintenance?

**PRODUCTIVITY MANAGEMENT AND QUALITY MANAGEMENT**

- 1) What is the importance of productivity?
- 2) What are the well-known indices of productivity?
- 3) List the advantages of KAIZEN.
- 4) What are the factors that affects the industrial productivity?
- 5) State Deming's 14 points for quality management.

**TIME STUDY AND WORK STUDY**

- 1) Describe the objective of Time Study?

**STRATEGIC MANAGEMENT****STRATEGIC MANAGEMENT INTRODUCTION**

- 1) Discuss in brief the strategic management process.
- 2) Discuss in brief Advantages and Disadvantages of strategic management process.
- 3) What is the guideline in formation of Mission statement?
- 4) Discuss the various Strategic Level in Organization.
- 5) What are the difference between vision and mission?

**STRATEGIC ANALYSIS AND STRATEGIC PLANNING**

- 1) What is the purpose of SWOT analysis? Why is it necessary to do SWOT analysis before selecting a particular strategy for a business organization?
- 2) Explain about the BCG matrix.
- 3) Describe product life cycle with market share/ market growth classification?
- 4) Explain the growth strategies under Ansoff Product Market Growth matrix.
- 5) Discuss the various stages and steps in strategic planning.
- 6) State some contingency plans commonly established by firms.
- 7) Discuss contingency planning and its seven steps process.

**FORMULATION AND IMPLEMENTATION OF STRATEGY**

- 1) Need of production strategy? And steps involved in formulation of production strategy?
- 2) Discuss McKinney's 7-s frame work?
- 3) List down various types of organizational structures?
- 4) Define business process Re-engineering? And state 3 R's of Re-engineering?
- 5) State methodologies of BPR project implementation.
- 6) State few key actions need to be taken while implementation of BPR to an enterprise.
- 7) What are the different types of firms? Organizations that BPR can be applied.

**THE END**

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**COST AND MANAGEMENT ACCOUNTING & FINANCIAL MANAGEMENT**

**COST AND MANAGEMENT ACCOUNTING**

No.	ALTERNATE 1 - IF YOU DON'T HAVE MM MATERIALS THEN PREPARE IN BELOW STATED ICAI SOURCES	ALTERNATE 2 – IF YOU HAVE ANY ONE OF THE BELOW STATED EDITIONS OF MM MATERIAL THEN PREPARE BELOW STATED PROBLEMS				REMARKS
<b>MARGINAL COSTING</b>						
	ICMAI SOURCE	PG.NO.	PR.NO.	14E	10E	
				PR. No.	PR. No.	
1.	SM-AUG 19	31	8	CRD 6	CRD 6	
2.	QP-JUN 17	3	2 (a)	CRD 9	CRD 9	
3.	RTP-JUN18	4	2	ASSIGN 10	CRD 11	
4.	RTP-JUN18	5	3	CRD 10	CRD 12	
5.	QP-DEC18	3,4	2(a, b)	-	-	
<b>STANDARD COSTING</b>						
1.	SM-AUG 19	146	15	CRD 8	CRD 8	
2.	SM-AUG 19	148	17	CRD 10	CRD 10	
3.	SM-AUG 19	150	19	CRD 12	CRD 12	
4.	SM-AUG 19	155	23	CRD 14	CRD 15	
5.	QP-DEC13	1	1(c)	-	CRD 16	
6.	QP-JUN18	5	3(a)	-	-	
<b>LEARNING CURVE</b>						
1.	SM-AUG 19	167	1	CRD 1	CRD 1	
2.	SM-AUG 19	170	4	CRD 4	CRD 4	
3.	QP-JUN08	-	-	CRD 5	CRD 5	
4.	QP-DEC09	-	-	CRD 6	CRD 6	
<b>UNIFORM COSTING</b>						
1	SM-AUG 19	131	1	CRD 1	CRD 1	
<b>TRANSFER PRICING</b>						
1.	SM-AUG 19	37	10	CRD 1	CRD 1	
2.	SM-AUG 19	38	13	CRD 3	CRD 3	
3.	SM-AUG 19	40	15	CRD 5	CRD 5	
4.	SM-AUG 19	37	11	CRD 8	CRD 8	
5.	QP-JUN17	6	4(b)	CRD 13	CRD 14	

**FINANCIAL MANAGEMENT**

No.	ALTERNATE 1 - IF YOU DON'T HAVE MM MATERIALS THEN PREPARE IN BELOW STATED ICMAI SOURCES	ALTERNATE 2 – IF YOU HAVE ANY ONE OF THE BELOW STATED EDITIONS OF MM MATERIAL THEN PREPARE BELOW STATED PROBLEMS			REMARKS
<b>TIME VALUE OF MONEY</b>					
	ICMAI SOURCE	PG.NO.	PR.NO.	13E PR. No.	10E PR. No.
1.	-	-	-	CRD 3	CRD 3
2.	-	-	-	CRD 7	CRD 7
3.	-	-	-	CRD 8	CRD 8
4.	-	-	-	CRD 11	CRD 11
5.	-	-	-	CRD 12	CRD 12
<b>CAPITAL BUDGETING</b>					
1.	MTP-DEC16	5	7 (b)	CRD 3	CRD 4
2.	-	-	-	CRD 5	CRD 7
3.	SM-AUG 19	381	3	CRD 8	CRD 10
4.	SM-AUG 19	388	7	CRD 13	CRD 22
5.	-	-	-	CRD 19	-
6.	SM-AUG 19	390	9	CRD 21	ASG 22
7.	SM-AUG 19	396	3	ASG 14	ASG 13
8.	SM-AUG 19	387	6	ASG 19	ASG 23
9.	SM-AUG 19	392	10	-	-
<b>COST OF CAPITAL</b>					
1.	-	-	-	CRD 8	-
2.	CA INTER SM -JUL19	4.16	8	CRD 9	-
3.	-	-	-	CRD 16	-
4.	-	-	-	CRD 17	CRD 17
5.	SM-AUG 19	317	8	CRD 19	CRD 15
6.	SM-AUG 19	315	6	CRD 21	-
7.	SM-AUG 19	312	3	ASG 12	-
8.	SM-AUG 19	317	7	ASG 16	ASG 16
<b>CAPITAL STRUCTURE</b>					
1.	SM-AUG 19	330	12	CRD 4	CRD 3
2.	SM-AUG 19	332	14	CRD 5	ASG 3
3.	-	-	-	CRD 8	CRD 12
4.	SM-AUG 19	333	15	CRD 9	ASG 8
5.	-	-	-	CRD 13	-
6.	-	-	-	CRD 14	-
<b>LEVERAGES</b>					
1.	-	-	-	CRD 3	ASG 8
2.	SM-AUG 19	355	28	CRD 6	CRD 12
3.	SM-AUG 19	356	30	CRD 8	CRD 8
4.	SM-AUG 19	365	21	CRD 9	CRD 15
5.	-	-	-	CRD 11	CRD 17
6.	SM-AUG 19	359	32	CRD 14	CRD 26
7.	SM-AUG 19	362	35	CRD 16	CRD 19

8.	MTP-JUN15	14	3(ii)	CRD 20	CRD 7	
9.	-	-	-	ASG 12	CRD 27	
<b>WORKING CAPITAL MANAGEMENT</b>						
1.	SM-AUG 19	272	1	CRD 4	ASG 12	
2.	SM-AUG 19	274	2	CRD 5	-	
3.	SM-AUG 19	302	4	CRD 13	ASG 2	
4.	SM-AUG 19	277	5	CRD 19	CRD 24	
5.	SM-AUG 19	289	10	CRD 20	CRD 16	
6.	SM-AUG 19	303	6	CRD 24	CRD 20	
7.	SM-AUG 19	304	7	CRD 26	CRD 26	
8.	SM-AUG 19	294	16	-	-	
9.	MTP-JUN17	7	8 (a)	-	-	
<b>DIVIDEND DECISIONS</b>						
1.	SM-AUG 19	347	22	CRD 2	CRD 2	
2.	SM-AUG 19	348	23	CRD 4	CRD 4	
3.	QP-DEC15	7	III[2(i)]	CRD 8	CRD 8	
4.	-	-	-	CRD 12	CRD 12	
5.	SM-AUG 19	343	18	-	-	
6.	QP-JUN16	2	1[(v)]	-	-	
<b>RATIO ANALYSIS</b>						
1.	SM-AUG 19	216	2	CRD 4	CRD 12	
2.	SM-AUG 19	221	5	CRD 5	CRD 17	
3.	MTP-JUN15	6	3(a)(i)	CRD 12	CRD 10	
4.	QP-DEC16	9	6(b)	CRD 14	CRD 26	
5.	QP-JUN15	6	III[a(i)]	-	-	
<b>FUNDS FLOW STATEMENTS</b>						
1.	-	-	-	-	CRD 2	
2.	-	-	-	-	CRD 4	
3.	-	-	-	-	CRD 8	
4.	SM-AUG 19	245	15	-	CRD 13	
5.	SM-AUG 19	250	17	-	CRD 14	

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**INDIRECT TAXATION**

No.	ALTERNATE 1 - IF YOU DON'T HAVE MM MATERIAL THEN PREPARE IN BELOW STATED ICAI SOURCES		ALTERNATE 2 - IF YOU HAVE THE BELOW STATED EDITIONS OF MM MATERIAL THEN PREPARE BELOW STATED PROBLEMS		REMARKS
<b>GST IN INDIA - AN INTRODUCTION</b>					
	ICMAI SOURCE	PG.NO.	CONCEPT NO.	43e	
				PG NO	PR. No.
1.	QP DEC 18	6	5 (b)	1.11	1
2.	SM JAN 2020	3	1.4	1.14	5
3.	-	-	-	1.14	4
4.	QP JUN 18	3	2 (a) ii	1.14	3
5.	-	-	-	1.14	2
6.	SM JAN 2020	5	1.7	1.14	1
<b>SUPPLY UNDER GST</b>					
1.	SM JAN 2020	22	3	2.27	1
2.	-	-	-	2.20	CRD 3
3.	SM JAN 2020	39	NEGATIVE LIST	2.27	2
4.	-	-	-	2.20	CRD 5
5.	SM JAN 2020	44	2.3 (1)	2.28	3
6.	SM JAN 2020	44	EX: 90	2.21	CRD 7
7.	-	-	-	2.24	ASSIGN 3
<b>LEVY AND COLLECTION OF GST</b>					
1.	-	-	-	3.12	CRD 4
2.	SM JAN 2020	178	SEC 9(3)(3,4,5)	3.19	ASSIGN 2
3.	-	-	-	3.13	CRD 9
4.	-	-	-	3.13	CRD 10
5.	-	-	-	3.12	CRD 6
6.	SM JAN 2020	8	SEC 2(6)	3.23	1
7.	SM JAN 2020	11	SEC 2 (93)	3.23	3
8.	-	-	-	3.13	CRD 11
<b>EXEMPTIONS</b>					
1.	SM JAN 2020	91	EXEMPTION 78	4.27	CRD 6
2.	-	-	-	4.27	CRD 8
3.	-	-	-	4.27	CRD 4
4.	-	-	-	4.26	CRD 2
5.	-	-	-	4.28	CRD 9
6.	-	-	-	4.26	CRD 3
<b>TIME &amp; VALUE OF SUPPLY</b>					
1.	-	-	-	5.14	CRD 1

2.	-	-	-	5.27	ASSIGN 4	
3.	-	-	-	5.15	CRD 5	
4.	-	-	-	5.16	CRD 8	
5.	-	-	-	5.29	ASSIGN 13	
6.	-	-	-	5.15	CRD 6	
7.	-	-	-	5.29	ASSIGN 14	
8.	-	-	-	5.17	CRD 14	
9.	-	-	-	5.17	CRD 12	
10.	-	-	-	5.28	ASSIGN 12	
11.	-	-	-	5.34	3	
12.	-	-	-	5.34	2	
13.	-	-	-	5.16	CRD 10	
14.	-	-	-	5.18	CRD 18	
<b>INPUT TAX CREDIT</b>						
1.	-	-	-	6.34	1	
2.	-	-	-	6.34	2	
3.	SM JAN 2020	296	CONDITIONS FOR ITC	6.34	5	
4.	-	-	-	6.32	AQSP 5	
5.	-	-	-	6.15	CRD 2	
6.	-	-	-	6.15	CRD 3	
7.	-	-	-	6.26	ASSIGN 1	
8.	-	-	-	6.30	ASSIGN 11	
9.	-	-	-	6.32	AQSP 8	
<b>REGISTRATION</b>						
1.	-	-	-	7.18	1	
2.	-	-	-	7.16	ASSIGN 3	
3.	-	-	-	7.19	10	
4.	-	-	-	7.19	12	
5.	-	-	-	7.19	19	
6.	-	-	-	7.19	22	
7.	-	-	-	7.13	CRD 2	
8.	-	-	-	7.19	23	
9.	QP JUN 19	7	6(b)	7.17	AQSP 2	
10.	SM JAN 2020	355	CASUAL TAXABLE PERSON	7.15	ASSIGN 2	
<b>TAX INVOICE, DEBIT &amp; CREDIT NOTES</b>						
1.	-	-	-	8.16	ASSIGN 4	
2.	-	-	-	8.16	AQSP 1	
3.	SM JAN 2020	378	6.2	8.16	ASSIGN 5	

4.	-	-	-	8.16	ASSIGN 3	
5.	-	-	-	8.16	AQSP 2	
<b>PAYMENT OF TAX</b>						
1.	SM JAN 2020	388	TYPES	9.14	3	
2.	-	-	-	9.14	4	
3.	-	-	-	9.14	5	
4.	SM JAN 2020	395	RATES	-	-	
<b>RETURNS</b>						
1.	-	-	-	10.8	CRD 2	
2.	-	-	-	10.9	CRD 5	
3.	-	-	-	10.10	ASSIGN 2	
<b>ADVANCED CONCEPTS IN GST</b>						
NIL						
<b>BASICS IN CUSTOMS DUTY</b>						
	ICMAI SOURCE	PG.NO.	CONCEPT NO	14e		
				PAGE.NO	PR. No.	
1.	SM JAN 2020	446	1.3	1.4	3	
2.	SM JAN 2020	448	1.3	1.5	5	
3.	SM JAN 2020	449	1.3	1.6	6	
4.	SM JAN 2020	453	SEC 13	1.9	8	
5.	SM JAN 2020	454	SEC 21	1.10	9	
6.	SM JAN 2020	456	SEC 22	1.10	10	
CONCEPTS: CONVEYANCE, TRANSIT OF GOODS, TRANSHIPMENT OF GOODS, FOREIGN GOING VESSEL OR AIRCRAFT, GOODS, INDIAN CUSTOMS WATER, PERSON-IN-CHARGE, IMPORT GENERAL MANIFEST						
<b>TYPES OF CUSTOMS</b>						
1.	SM JAN 2020	467	7	2.2	3	
2.	-	-	-	2.6	12	
3.	SM JAN 2020	462	EX:3	2.8	ILLU-2	
4.	SM JAN 2020	465	EX:5	2.9	ILLU-3	
<b>VALUATION UNDER CUSTOMS</b>						
1.	-	-	-	3.1	2	
2.	SM JAN 2020	472	FRIEGHT CHARGES	3.2	3	
3.	SM JAN 2020	472	INS CHARGES	3.2	4	
4.	SM JAN 2020	480	RULE 7	3.4	8	
5.	SM JAN 2020	482	RULE 8	3.4	9	
6.	SM JAN 2020	484	3.3	3.7	13	
7.	SM JAN 2020	472	EX:1	3.8	ILLU-1	
8.	SM JAN 2020	474	EX:3	3.10	ILLU-3	
9.	SM JAN 2020	475	EX:5	3.11	ILLU-5	

10.	SM JAN 2020	477	EX:7	3.12	ILLU-7	
11.	SM JAN 2020	480	EX:11	3.14	ILLU-9	
<b>IMPORTS &amp; EXPORT PROCEDURES</b>						
1.	SM JAN 2020	487	4.1	4.1	1	
2.	SM JAN 2020	491	FEATURES	4.3	4	
3.	SM JAN 2020	491	TYPES	4.4	5	
4.	SM JAN 2020	492	PERIOD	4.5	7	
5.	SM JAN 2020	495	Sec.49	4.7	11	
6.	SM JAN 2020	495	OTL	4.7	12	
7.	SM JAN 2020	499	4.4	4.8	14	
8.	SM JAN 2020	504	FLOW CHART	4.10	19	
9.	SM JAN 2020	505	4.5	4.11	21	
10.	SM JAN 2020	506	FLOW CHART	4.12	22	
11.	SM JAN 2020	508	4.7	4.13	23	
12.	SM JAN 2020	511	4.8	4.14	25	
13.	SM JAN 2020	496	EX:4	4.15	28	
14.	SM JAN 2020	507	EX:13	4.16	ILLU-2	
15.	SM JAN 2020	509	EX:16	4.17	ILLU-5	
16.	SM JAN 2020	510	EX:17	4.18	ILLU-6	
<b>CUSTOMS RULES, 2017</b>						
1.	SM JAN 2020	513	RULE 5	-	-	
2.	SM JAN 2020	515	RULE 8	-	-	

**THE END**

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## COMPANY ACCOUNTS & AUDIT

### COMPANY ACCOUNTS (PROBLEMS)

No.	ALTERNATE 1 - IF YOU DON'T HAVE MM MATERIALS THEN PREPARE IN BELOW STATED ICAI SOURCES	ALTERNATE 2 – IF YOU HAVE ANY ONE OF THE BELOW STATED EDITIONS OF MM MATERIAL THEN PREPARE BELOW STATED PROBLEMS					REMARKS
<b>UNDERWRITING</b>							
	ICMAI SOURCE	PG.NO.	PR.NO.	14E	13E	10E	
				PR. No.	PR. No.	PR. No.	
1.	SM-AUG19	107	56	CRD 2	CRD 2	CRD 3	
2.	-	-	-	ASSIGN 3	ASSIGN 3	ASSIGN 4	
3.	RTP-JUN18	10	4(b)	-	-	-	
4.	MTP-JUN19	3	2(a)	-	-	-	
<b>INTRODUCTION TO COMPANY ACCOUNTS</b>							
1.	SM-AUG19	25	14	-	-	CRD 13	
<b>ISSUE AND REDEMPTION OF DEBENTURES</b>							
1.	MTP-DEC16	3	5(a)	-	-	ASSIGN 12	
2.	SM-AUG19	85	40	CRD 5	CRD 5	ASSIGN 31	
3.	SM-AUG19	95	50	ASSIGN 8	ASSIGN 8	ASSIGN 33	
<b>ACCOUNTING FOR BONUS SHARES</b>							
1.	QP-DEC14	-	-	CRD 1	CRD 1	CRD 1	
2.	SM-AUG19	28	15	CRD 3	CRD 3	CRD 4	
<b>ACCOUNTING FOR BUY-BACK OF SHARES</b>							
1.	SM-AUG19	53	27	CRD 2	CRD 5	CRD 7	
2.	MTP-DEC16	-	-	ASSIGN 2	ASSIGN 5	CRD 8	
<b>ACCOUNTING OF INSURANCE COMPANIES</b>							
1.	SM-AUG19	257	19	CRD 2	CRD 1	CRD 1	
2.	SM-AUG19	299	24	CRD 6	CRD 5	CRD 5	
3.	SM-AUG19	300	25	CRD 9	CRD 6	CRD 6	
4.	QP-DEC10	-	-	CRD 7	CRD 7	CRD 7	
<b>CASH FLOW STATEMENT</b>							
1.	SM-AUG19	183	4	CRD 7	CRD 5	CRD 7	
2.	QP-DEC09	-	-	ASSIGN 1	ASSIGN 1	ASSIGN 4	
3.	QP-DEC13	2	4(a(ii))	ASSIGN 2	ASSIGN 2	CRD 4	
4.	SM-AUG19	194	7	ASSIGN 7	ASSIGN 7	ASSIGN 5	
<b>ACCOUNTS OF BANKING COMPANIES</b>							
1.	SM-AUG19	221	1	CRD 9(i)	CRD 1	CRD 1	
2.	RTP-JUN14	43	19(a)	CRD 6	CRD 3	CRD 3	
3.	SM-AUG19	224	4	CRD 8	CRD 4	CRD 4	
4.	SM-AUG19	226	6	CRD 1	CRD 6	CRD 6	
5.	SM-AUG19	230	9	CRD 5	CRD 9	CRD 8	
6.	SM-AUG19	231	10	ASSIGN 2	ASSIGN 7	CRD 9	
<b>ELECTRICITY COMPANIES</b>							
1.	SM-AUG19	243	14	ASSIGN 3	ASSIGN 3	CRD 2	
2.	SM-AUG19	244	15	ASSIGN 4	ASSIGN 4	CRD 3	
3.	RTP-JUN18	17	11	CRD 5	CRD 6	CRD 7	

PRESENTATION OF FINANCIAL STATEMENTS							
1.	SM-AUG19	144	1	CRD 1	-	CRD 1	
2.	RTP-JUN18	-	-	-	-	CRD 4	
3.	MTP-JUN17	4	4	-	-	CRD 5	
4.	MTP-JUN18	5	4	-	-	-	
5.	MTP JUN19	4	4	-	-	-	
AS-11:ACCOUNTING FOR THE CHANGES IN FOREIGN EXCHANGE RATES							
1.	SM-AUG19	307	1	-	-	-	
2.	RTP-JUN18	27	12(b)	-	-	-	
AS-12:ACCOUNTING FOR GOVERNMENT GRANTS							
1.	SM-AUG19	311	6	-	-	-	
AS-16: BORROWING COSTS							
1.	SM-AUG19	320	9	-	-	-	
2.	SM-AUG19	321	10	-	-	-	
3.	SM-AUG19	323	14	-	-	-	
AS-17:SEGMENT REPORTING							
1.	SM-AUG19	330	16	-	-	-	
AS-19:ACCOUNTING FOR LEASES							
1.	SM-AUG19	340	21	-	-	-	
2.	SM-AUG19	341	22	-	-	-	
3.	SM-AUG19	345	25	-	-	-	

## COMPANY ACCOUNTS (THEORY)

1. Enumerate the objectives of buy back shares?
2. Purposes for which share premium account may be applied.
3. Write short note on Re-insurance

### **ACCOUNTING STANDARDS**

1. List the disclosure requirements of AS-15.
2. Write short note on Segment Revenue as per AS 17.
3. Explain disclosures on Related party transactions as per AS 18.
4. Define reportable segments as per AS 17.

## AUDITING

### **INTRODUCTION TO AUDITING**

1. What are the basic Principles Governing an Audit?
2. What is the relationship and distinction between Accounting and Auditing?
3. What is the difference between audit and investigation?

### **BASIC CONCEPTS IN AUDITING**

1. What are the methods to obtain audit evidence?
2. What are the Advantages of audit programme?
3. Write about the Audit Procedures?
4. Write about Cut-off Procedures?

5. Write about Surprise Check?
6. Write about the concept of "TRUE and FAIR View"?
7. Write about the concept of Materiality?
8. What are the types of Working Paper Files?

### **AUDIT PREPARATION**

1. What is 'test check'? State the circumstances under which it can be applied.
2. What are the precautions to be taken before applying test check? (or) How should the test check be made scientifically and effective?
3. Difference between test checking and statistical sampling?

### **VOUCHING AND VERIFICATION**

1. Write about the teeming and lading fraud?
2. Write about the objects of verification of assets & liabilities

### **INTERNAL CONTROL SYSTEM, INTERNAL CHECK & INTERNAL AUDIT**

1. What are the Objectives of Internal Control?
2. What are the Basic Elements of Internal Control?
3. How can an auditor Evaluate Internal Control?
4. What are the Limitations of Internal Control?
5. What are the Techniques For Evaluation of Internal Control System?
6. What is the difference between internal check and internal control questionnaire?
7. Internal audit is an important management tool. Comment
8. What are the Advantages of Internal Audit?
9. Write about the difference between Internal control, Internal check, Internal audit?

### **COMPANY AUDITOR**

1. What are the Disqualifications of a Company's Auditor?
2. State the services which an auditor of a company is prohibited to render to the client being audited as per Sec 144 of the Companies Act 2013?
3. Explain the procedure for appointment of the first auditor of a company?
4. State the manner of rotation of auditors by the companies on expiry of their term.
5. Write about ceiling on number of Audits that can be accepted by an auditor.
6. Explain the auditor's duty to make inquiry as per section 143(1).
7. Briefly discuss the applicable provisions and rules under the companies act 2013 related to "Maintenance of cost records"?
8. Briefly discuss the applicable provisions and rules under the companies act 2013 related to "Applicability of cost records"?
9. Explain the provisions with respect to appointment and removal of cost auditors.
10. Write about submission of cost Audit Report.
11. Is Rotation applicable to cost auditor?

### **COMPANY AUDIT**

1. Verification of issue of Bonus Shares?
2. How do you verify the Declaration of dividend? [Sec 123]
3. Write about utilization of Investor Education and Protection Fund

**AUDIT REPORT**

1. What are the Basic Elements of the Auditors' Report?
2. Write about the unqualified opinion?
3. Write about qualified opinion or qualified report?
4. Distinguish Between Qualified Report and Adverse Report?
5. Distinguish between Clean Audit Report and Qualified Audit Report.
6. Difference between Audit Report and Audit Certificate

**TYPES OF AUDITS**

1. What is the difference between statutory audit and internal audit?
2. Write about continuous audit?
3. Write about complete, partial and detailed audit?

**MISCELLANEOUS AUDIT**

1. What are the special steps involved in the audit of an educational institution?
2. Write about Joint Audit and what are its advantages and disadvantages
3. Write about reports to be given by bank auditors?

**MISCELLANEOUS TOPICS & STANDARDS OF AUDITING**

1. Write short note on Secretarial Audits

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