

## PAPER-5 Business Laws & Ethics

Q. No.	June-25	December-24	June-24	December-23
<b>2A</b>	Contract act	Contract act	Contract act	Contract act
<b>2B</b>	Contract act	Contract act	Contract act	Contract act
<b>3A</b>	Partnership Act	LLP	Partnership Act	Partnership Act
<b>3B</b>	Sale of goods Act	NI	NI	Sale of goods Act
<b>4A</b>	Code on wages	Code on wages	Factories	Code on wages
<b>4B</b>	EE State Insurance	Gratuity	Gratuity	Gratuity
<b>5A</b>	Companies act	Companies act	Companies act	Companies act
<b>5B</b>	Companies act	Companies act	Companies act	Companies act
<b>6A</b>	Companies act	Companies act	Companies act	Companies act
<b>6B</b>	Companies act	Companies act	Companies act	Companies act
<b>7A</b>	Ethics	Ethics	Ethics	Ethics
<b>7B</b>	Ethics	Ethics	Ethics	Ethics
<b>8A</b>	Contract act	NI	Contract act	Contract act
<b>8B</b>	Companies act	Companies act	Companies act	Companies act

## PAPER-6 Financial Accounting

Q. No.	June-25	December-24	June-24	December-23
<b>2A</b>	AS & Accounting fundamentals- Depreciation	Accounting fundamentals-BRS	Accounting fundamentals	Accounting fundamentals-BRS
<b>2B</b>	Accounting fundamentals	Accounting fundamentals	Rectification	Accounting fundamentals
<b>3A</b>	Insurance Claim	Bills of exchange	Consignment	Bills of exchange
<b>3B</b>	Branch	Accounting fundamentals	Hire purchase	Lease accounting
<b>4</b>	Final Accounts	Final Accounts	Final Accounts	Final Accounts
<b>5</b>	Partnership	Partnership	Partnership	Partnership
<b>6A</b>	Consignment	Branch	Branch	Branch
<b>6B</b>	Hire purchase	Insurance claim	Insurance claim	Insurance claim
<b>7A</b>	AS	AS	AS	AS
<b>7B</b>	AS	AS	AS	AS
<b>8A</b>	AS	AS + Accounting fundamentals	AS	Partnership
<b>8B</b>	Accounting fundamentals + final accounts	Partnership	Accounting fundamentals- Bad debts	Accounting fundamentals
<b>8C</b>			Partnership-piecemeal distribution	Accounting fundamentals

## PAPER-7 DT/IDT

Q. No.	June-25	December-24	June-24	December-23
<b>2A</b>	Residential status	Basic concept	Residential status	Residential status
<b>2B</b>	Salary	Salary	Salary	Salary
<b>3A</b>	House property	House property	House property	House property
<b>3B</b>	PGBP	PGBP	PGBP	PGBP
<b>4A</b>	Capital Gain	Capital Gain	Capital Gain	Capital Gain
<b>4B</b>	Other sources	Other sources	Other sources	Other sources
<b>5A</b>	Total income-Set off	Total income-Set off	Set off	Set off
<b>5B</b>	Total income-Deduction	Total income-Deduction & default tax regime	Deduction	Deduction
<b>6A</b>	Module- 4	Module- 4	Module- 4	Module- 4
<b>6B</b>	Module- 4	Module- 4	Module- 4	Module- 4
<b>7A</b>	Levy & collection	Levy & collection	Composition	Levy & collection
<b>7B</b>	Time of supply	Time of supply	Time of supply	Value of supply
<b>8A</b>	Returns & payments of tax	ITC	Registration	ITC
<b>8B</b>	Computation of assessable value	Computation of assessable value	Computation of assessable value	Types of Duties

## PAPER-8 Cost

Q. No.	June-25	December-24	June-24	December-23
<b>2A</b>	Introduction to cost accounting- Preparation of cost sheet	Introduction to cost accounting- Preparation of cost sheet	Introduction to cost accounting- Preparation of cost sheet	Introduction to cost accounting- Preparation of cost sheet
<b>2B</b>	Material cost	Material cost	Material cost	Employee cost
<b>3A</b>	Overheads	Overheads	Overheads	Overheads
<b>3B</b>	Cost book keeping	Cost book keeping	Cost book keeping	Cost book keeping
<b>4A</b>	Introduction to cost accounting- Preparation of cost sheet	Operating Costing	Operating Costing	Operating Costing
<b>4B</b>	Contract Costing	Contract Costing	Contract Costing	Contract Costing
<b>5A</b>	Process costing	Process costing	Process costing	Process costing
<b>5B</b>	Standard costing	Standard costing	Standard costing	Standard costing
<b>6A</b>	Marginal costing-14 Marks	Marginal costing-14 Marks	Marginal costing-14 Marks	Marginal costing-14 Marks
<b>6B</b>	--	--	--	--
<b>7A</b>	Budget	Budget	Budget	Budget
<b>7B</b>	CAS (CAS-10)	CAS (CAS-5)	CAS	CAS
<b>8A</b>	Introduction to cost accounting-4 marks	Introduction to cost accounting-4 marks	Introduction to cost accounting-4 marks	Introduction to cost accounting-4 marks
<b>8B</b>	Material costing- ABC analysis	Material costing- JIT	Material costing- ABC analysis	Material costing- ABC analysis
<b>8C</b>	CAS (CAS-8)	CAS (CAS-3)	CAS (CAS-7)	CAS (CAS-7)