ABC Analysis CMA Inter Group 2

PAPER-5 Business Laws & Ethics					
Q. No.	December-25	June-25	December-24	June-24	December-23
2A	Contract Art	Contract act	Contract act	Contract act	Contract act
2B	Contract Art	Contract act	Contract act	Contract act	Contract act
3A	Partnership Art	Partnership Act	LLP	Partnership Act	Partnership Act
3B	Sale of goods Art	Sale of goods Act	NI	NI	Sale of goods Act
4A	Code or ways Art	Code on wages	Code on wages	Factories	Code on wages
4B	EPF	EE State Insurance	Gratuity	Gratuity	Gratuity
5A	Companies Art	Companies act	Companies act	Companies act	Companies act
5B	Companies Art	Companies act	Companies act	Companies act	Companies act
6A	Companies Art	Companies act	Companies act	Companies act	Companies act
6B	Companies Art	Companies act	Companies act	Companies act	Companies act
7A	Ethics	Ethics	Ethics	Ethics	Ethics
7B	Ethics	Ethics	Ethics	Ethics	Ethics
8A	Contract Act	Contract act	NI	Contract act	Contract act
8B	Companies	Companies act	Companies act	Companies act	Companies act

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PAPER-6 Financial Accounting					
Q. No.	December -25	June -25	December-24	June-24	December-23
2A	BRS	AS &Accounting fundamentals-Depreciation	Accounting fundamentals-BRS	Accounting fundamentals	Accounting fundamentals-BRS
2B	Capital 1 Revenue	Accounting fundamentals	Accounting fundamentals	Rectification	Accounting fundamentals
3A	Joint Venture	Insurance Claim	Bills of exchange	Consignment	Bills of exchange
3B	As-19	Branch	Accounting fundamentals	Hire purchase	Lease accounting
4	NPO	Final Accounts	Final Accounts	Final Accounts	Final Accounts
4b	Incomplete Records	-	-	-	-
5	Partnership	Partnership	Partnership	Partnership	Partnership
6A	Branch Accounting	Consignment	Branch	Branch	Branch
6B	Insurance	Hire purchase	Insurance claim	Insurance claim	Insurance claim
7A	AS-10	AS	AS	AS	AS
7B	AS	AS	AS	AS	AS
8A	AS-1	AS	AS + Accounting fundamentals	AS	Partnership
8B	Fundamental	Accounting fundamentals + final accounts	Partnership	Accounting fundamentals-Bad debts	Accounting fundamentals
8C			s	Partnership-piecemeal distribution	Accounting fundamentals

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PAPER-7 DT/IDT					
Q. No.	December -25	June-25	December-24	June-24	December-23
2A	Residential	Residential status	Basic concept	Residential status	Residential status
2B	Salery	Salary	Salary	Salary	Salary
3A	House Property	House property	House property	House property	House property
3B	PG BP	PGBP	PGBP	PGBP	PGBP
4A	Capital Gain	Capital Gain	Capital Gain	Capital Gain	Capital Gain
4B	Other Sources	Other sources	Other sources	Other sources	Other sources
5A	Assessment U/S/15 Bac	Total income-Set off	Total income-Set off	Set off	Set off
5B	Deduction	Total income-Deduction	Total income-Deduction & default tax regime	Deduction	Deduction
6A	IDT Theory	Module- 4	Module- 4	Module- 4	Module- 4
6B	IDT Theory	Module- 4	Module- 4	Module- 4	Module- 4
7A	Levy & Collection	Levy & collection	Levy & collection	Composition	Levy & collection
7B	Value of Supply	Time of supply	Time of supply	Time of supply	Value of supply
8A	IDT Theory	Returns & payments of tax	ITC	Registration	ITC
8B	Custom	Computation of assessable value	Computation of assessable value	Computation of assessable value	Types of Duties

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