Group I : Paper 1 Financial Reporting
Statement showing Topic-wise distribution of Examination Questions alongwith Marks

	Syllabus contents	Syllabus covered in the examination held in																		Total Marks	Average
		Nov., 2008		June, 2009		Nov., 2009		May, 2010		Nov., 2010		May, 2011		Nov., 2011		May, 2012		Nov., 2012			
		Q	M	Q	M	Q	M	Q	M	Q	M	Q	M	Q	M	Q	M	Q	M		
1.	Accounting Standards and Guidance notes	1 7(b) 7(d) 7(e)	**20 4 4 4 32**	1	**20**	1 6(b) 6(c) 6(d)	**20 4 4 4 32**	1	**20**	1 7(a) 7(c) 7(d) 7(e)	**20 4 4 4 4 36**	1 7(a) 7(b) 7(c) 7(d)	**20 4 4 4 4 36**	1(a) 7(b)	**5 4 9**	1 7	**20 20 40**	1 7(b) 7(c) 7(d)	**20 4 4 4 32**	**257**	**28.55**
2.	International accounting standards, international financial reporting standards, their interpretations and us GAAPs – an overview	7(a)	**4**	7(c)	**4**					7(b)	**4**									**12**	**1.33**
3.	Corporate Financial Reporting			7(a)	**4**									1(b)	**5**			6(c)	**4**	**13**	**1.44**
4.	Accounting for Corporate Restructuring	2 4(b) 5*	**16 8 16 40**	2	**16**	2	**16**	4	**16**	4	**16**	3 4(a)	**16 8 24**	3	**16**	3 4	**16 16 32**	3 6(a)	**16 8 24**	**200**	**22.22**
5.	Consolidated Financial Statements of Group	3	**16**	3	**16**	3	**16**	3	**16**	3	**16**	2	**16**	2 4(b)	**16 8 24**	2	**16**	2	**16**	**152**	**16.89**
6.	Accounting and Reporting of Financial Instruments.			7(e)	**4**	4(a)	**8**	2(b)	**12**	5(b) 6(a)	**8 8 16**			7(a) 7(c) 7(e)	**4 4 4 12**	5(a)	**8**			**60**	**6.66**
7.	Share based payments									2	**16**			1(c)	**5**			7(a)	**4**	**25**	**2.78**
8.	Financial Reporting for Financial Institutions	4(a)	**8**	4(a) 7(b)	**6 4**	5(a) 6(a)	**8 4**	2(a)	**4**			6(b)	**6**	6(b) 7(d)	**8 4**			4(a) 5(b)	**10 6**	**72**	**8**

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					7(d)	4 14		12								12				16		
9.	Valuation																					
	Unit 1	Concept of Valuation.																				
	Unit 2	Valuation of Tangible Fixed Assets																				
	Unit 3	Valuation of Intangibles			5	16			5, 6(a)	16 4 20			4(b) 7(e)	8 4 12					4(b)	6	54	6
	Unit 4	Valuation of Liabilities									6(b)	8									8	0.88
	Unit 5	Valuation of Shares			4(b)	10					5(a)	8	5	16	5	16			5	10	60	6.66
	Unit 6	Valuation of Business															6(a)	12			12	1.33
10	Developments in Financial Reporting																					
	Unit 1	Value Added Statement	6(b)	8											4(a)	8	5(b)	8			24	2.67
	Unit 2, 3 & 4	Economic Value Added, Market Value Added, Shareholders' Value Added	7(c)	4	6(b)	8							6(a)	5	6(a)	8	6(b)	4	7(e)	4	33	3.67
	Unit 5	Human Resource Reporting					5(b)	8					6(c)	5	1(d)	5			6(b)	4	22	2.44

Note:' Q' represents question numbers as they appeared in the question paper of respective examination. 'M' represents the marks which each question carried in that examination. The question papers of all the past attempts of Final Examination can be accessed from the BOS Knowledge Portal on the Institute website www.icai.org.

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Paper – 2 Strategic Financial Management

Statement showing topic-wise distribution of Examination Questions along with Marks

Chapter		Term of Examination												Total Marks	Avg. Marks
		Nov. 2009		May 2010		Nov. 2010		May 2011		Nov. 2011		May 2012			
		Q	M	Q	M	Q	M	Q	M	Q	M	Q	M		
1	Financial Policy and Corporate Strategy			1(c)	**4**									**4**	**0.67**
2	Project Planning and Capital Budgeting			1(a)	**12**	5(b), 7(b)	**12**	3(b), 7(e)	**12**	7(a)	**4**	2(a), 3(b)	**18**	**58**	**9.67**
3	Leasing decision including cross border leasing	1 (a)	**12**	2(a)	**10**			2(a)	**8**	4(b)	**8**			**38**	**6.33**
4	Dividend Decisions	2 (c), 4 (c)	**12**			3(a), 6(b)	**16**	4(a), 5(b), 6(a)	**24**			2(b), 4(b)	**14**	**66**	**11.00**
5	Indian Capital Market	3 (c)	**6**	1(b), 2(c), 5(b)	**16**	1(c)	**5**	1(b) & (c), 2(b), 6(b)(i), 7(d)	**26**	1(d), 6(b), 7(b) & (c)	**21**	1(b), 1(d), 4(a), 6(a), 7(b)	**30**	**104**	**17.33**
6	Security Analysis	3 (a) & (b), 4(b)	**18**	3(a), 5(a)	**20**	1(d), 4(b)	**13**	6(b)(ii)	**4**	1(c), 3(b), 4(a)	**19**	1(c), 7(a)	**9**	**83**	**13.83**
7	Portfolio Theory and Asset Pricing	2 (a), 5 (b)	**18**			1(a), 5(a)	**13**	1(a), 1(d), 7(b)	**14**	6(a)	**8**	5(b)	**8**	**61**	**10.17**
8	Financial Services in India	2 (b)	**4**	3(c)	**4**	7(a), 7(e)	**8**							**16**	**2.67**

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9	Mutual Funds	1 (b)	**8**	2(b), 4(b)	**10**	7(d)	**4**	4(b)	**8**	1(a)	**5**	6(b)	**8**	**43**	**7.17**
10	Money Market Operations			5(c)	**4**	1(b)	**5**			7(d)	**4**	1(a), 7(c)	**9**	**22**	**3.67**
11	Foreign Direct Investment, Foreign Institutional Investment and International Financial Management									7(e)	**4**	7(d)	**4**	**8**	**1.33**
12	Foreign Exchange Exposure and Risk Management	5 (a)	**12**	3(b)	**4**	2(a), 3(b), 6(a), 7(c)	**28**	7(a), 7(c)	**8**	1(b), 2(b), 5(b)	**19**	5(a), 7(e)	**12**	**83**	**13.83**
13	Mergers, Acquisitions and Restructuring	4 (a)	**10**	4(a)	**16**	2(b), 4(a)	**16**	3(a), 5(a)	**16**	2(a), 3(a), 5(a), 7(f)	**32**	3(a)	**8**	**98**	**16.33**

Note: 'Q' represents question numbers as they appeared in the question paper of respective examination. 'M' represents the marks which each question carries.

The question papers of all the past attempts of Final can be accessed from the BOS Knowledge Portal on the Institute's website www.icai.org.

Group I : Paper 3 Advanced Auditing and Professional Ethics

Statement showing Topic-wise distribution of Examination Questions along with Marks

Syllabus contents		Syllabus covered in the examination held in																		Total Marks	Average
		November, 2008		June, 2009		November, 2009		May, 2010		November, 2010		May, 2011		November, 2011		May, 2012		November, 2012			
		Q	M	Q	M	Q	M	Q	M	Q	M	Q	M	Q	M	Q	M	Q	M		
1.	Auditing Standards, Statements and Guidance Notes – an Overview	1(c) 1(d) 7(c)	5 5 4	1(a) 1(b) 1(c) 1(d) 8(a)	5 5 4 4 8	1(a) 1(b) 1(c) 1(d) 3 (a)(i) 4 (c)	5 5 5 5 4 6	1(a) 1(d) 3(c)	5 5 4	1(a) 1(b) 1(c) 1(d) 7(c)	5 5 5 5 4	1(a) 1(b) 1(c) 1(d) 3 (b) 4 (a) 7 (e)	4 4 6 6 8 4 4	1(a) 1(b) 1(c) 1(d) 3 (c) 6 (b)	5 5 5 5 6 2	1 4 (a) 6 (c)	20 8 6	1(a) 1(b) 1(d) 3(a) 5 (b)	5 5 5 8 8	237	26.33
2.	Audit Strategy, Planning and Programming	3(b)	8	5(c) 6(b)	6 8			3(a)	4	3(b)	4	3 (a)	8	4 (a)	8					46	5.11
3.	Risk Assessment And Internal Control	8(a)	4			5 (a) 6(c)	8 4	3(d) 5(b)	4 4	6(c)	5			6 (a) 6 (d)	3 6					38	4.22
4.	Audit Under Computerised Information System (CIS) Environment	3(a)	8			6 (a)	8			3(c)	8	4 (c)	4	6 (c)	5	6 (a)	6	4 (a)	8	47	5.22
5.	Special Audit Techniques							3(b) 5(c)	4 3							7 (e)	4			11	1.22
6.	The Company Audit	1(a) 4(b)	5 8	4(a)	8	6 (b)	4	1(c)	5	3(a) 4(a)	4 6	4 (b)	8					1 (c) 3 (b)	5 8	61	6.78
7.	Liabilities of Auditors							5(d)	5											5	0.55
8.	Audit Report	1 (b) 5(a) 5(b)	5 8 8	3(b) 5(b)	8 5			1(b)	5	4(b) 4(c) 6(a)	5 5 6	5	16	3 (a) 5 (c) 7 (e)	5 4 4	5 (c)	8	4 (b) 5 (a)	8 8	108	12
9.	Audit Committee And Corporate Governance	4(a)	8													6 (b)	4			8	0.89

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10.	Audit of Consolidated Financial Statements			4(b)	8													7 (a)	4	**12**	**1.33**
11.	Audit of Banks	6(a)	8			4 (a)	5	4(a) 4(b)	6 4	7(b)	4	6 (a)	8	5 (b)	5	3 (a)	**10**			**50**	**5.56**
12.	Audit of General Insurance Companies	6(b)	4			4 (b)	5	4(c)	**6**	7(d)	4	6 (b)	**4**	7 (c)	4	7 (d)	4			**31**	**3.45**
13.	Audit of Co-operative Societies			6(a)	8	5 (c)	4			5(a)	**6**	6 (c)	4							**22**	**2.45**
14.	Audit of Non Banking Financial Companies	6(c)	**4**	7(a)	8			6(a)	4									6 (c)	**6**	**22**	**2.45**
15.	Audit under Fiscal Laws	8(d)	4	7(b)	8	3 (b) 3 (c) 5 (b)	5 3 4	6(c)	5	5(b)	5	7 (a)	4	4 (b) 5 (a)	8 7	3 (b)	**6**	6 (b)	4	**63**	**7**
16.	Cost Audit							5(a)	4	7(e)	4					7 (b)	4			**12**	**1.33**
17.	Special Audit Assignments	7(a) 7(d)	**4** **4**	8(b)(i)	4			6(b)	4	7(a)	4	7 (b)	4	3 (b) 7 (a)	**5** **4**	7 (a) 7 (c)	4 4	7 (c) 7 (d)	4 4	**49**	**5.45**
18.	Audit of Public Sector Undertakings	7(b)	**4**									7 (c)	**4**	7 (d)	**4**			7 (b) 7 (e)	**4** **4**	**20**	**2.22**
19.	Internal Audit, Management and Operational Audit	8(c)	4	3(a)	8					6(b)	5	7 (d)	**4**			5 (b)	4			**25**	**2.78**
20.	Investigations and Due Diligence									5(c)	5					4 (b)	8	6 (a)	**8**	**21**	**2.33**
21.	Peer Review	8(b)	4	8(b)(ii)	4	3(a)(ii)	**4**	6(d)	3					7 (b)	**4**	5 (a)	4			**23**	**2.56**
22.	Professional Ethics	2	16	2 5(a)	18 5	2	**16**	2	16	2	16	2	**16**	2	**16**	2	16	2	**16**	**146**	**16.22**

Note:' Q' represents question numbers as they appeared in the question paper of respective examination. 'M' represents the marks which each question carried in that examination. The question papers of all the past attempts of Final Examination can be accessed from the BOS Knowledge Portal on the Institute website www.icai.org.

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Paper – 4 : Corporate and Allied Laws

Group – I

Statement showing topic-wise distribution of Examination Questions along with Marks

Chapter		Term of Examination												Total Marks	Avg. Marks
		Nov. 2009		May 2010		Nov. 2010		May 2011		Nov. 2011		May 2012			
		Q	M	Q	M	Q	M	Q	M	Q	M	Q	M		
SECTION A: COMPANY LAW (70 MARKS)															
1	Accounts and audit	1(a)	**5**	2(a) 3(a)	**5** **5**	1(d) 2(b) 5(a)	**5** **8** **8**	1(b)	**5**	1(a) 3(a) 6(a)	**5** **8** **8**	5(b)	**8**	**70**	**11.67**
2	Dividend	1(b)	**5**	2(b)	**5**			1(a)	**5**	1(d)	**5**	1(c), 6(a)	**5** **8**	**33**	**5.5**
3	Directors- powers, managerial remuneration	2(a) 2(b) 7(b)	**5** **5** **5**	1(a) 4(b) 6(b) 7(a) 7(b)	**5** **5** **5** **5** **5**	1(a) 1(b) 3(a) 3(b) 4(a)	**5** **5** **8** **8** **8**	2(a) 4(b) 6(b)	**8** **8** **8**	1(b) 6(b)	**5** **8**	1(a) 2(a) 4(a)	**4** **8** **8**	**131**	**21.83**
4	Meetings, powers of the Board and related party transactions	3(a) 3(b) 7(a)	**5** **5** **5**							2(b) 4(a)	**8** **8**	1(b) 2(b)	**5** **8**	**44**	**7.33**
5	Inspection and Investigation	4(a)	**5**					1(d)	**5**	2(a)	**8**			**18**	**3**

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6	Compromises, Arrangements and Reconstructions	4(b)	**5**	5(a)	**5**	2(a)	**8**	3(a)	**8**					**26**	**4.33**
7	Prevention of Oppression and Mismanagement	5(a)	**5**							5(a)	**8**	3(a)	**8**	**21**	**3.5**
8	Revival and Rehabilitation of Sick Industrial Companies													**0**	**0**
9	Corporate Winding up and Dissolution	5(b)	**5**	3(b) 5(b)	**5** **5**	4(b)	**8**	2(b) 6(a)	**8** **8**					**39**	**6.5**
10	Producer Companies	6(b)	**5**			7(c)	**4**			5(b)	**8**			**17**	**2.83**
11	Companies incorporated outside India	6(a)	**5**									6(b)	**8**	**13**	**2.17**
12	Offences and Penalties							5(a)	**8**					**8**	**1.33**
13	E-governance					6(b)	**8**							**8**	**1.33**
14	Other Relevant Miscellaneous Provisions of the Companies Act, 1956			1(b) 6(a)	**5** **5**									**10**	**1.67**
15	Corporate Secretarial Practice - Drafting of Resolution, Minutes, Notices and Reports.			4(a)	**5**			5(b)	**8**			5(a)	**8**	**21**	**3.5**
SECTION B: ALLIED LAWS (30 Marks)															
16	The Securities and Exchange Board of India Act, 1992, Rules, Regulations and Guidelines issued thereunder.	8	**6**	8	**6**	5(b)	**8**	3(b)	**8**	3(b)	**8**	3(b)	**8**	**44**	**7.33**

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17	Securities Contracts (Regulation) Act, 1956					1(c)	**5**	1(c)	**5**	1(c)	**5**	1(d)	**6**	**21**	**3.5**
18	The Foreign Exchange Management Act, 1999	9	**6**	9	**6**	7(a)	**4**	7(a)	**4**	7(c)	**4**	7(a)	**4**	**28**	**4.67**
19	The Competition Act, 2002	10	**6**	10	**6**	7(b)	**4**	7(c)	**4**	7(a)	**4**	7(b)	**4**	**28**	**4.67**
20	The Banking Regulation Act, 1949, The Insurance Act, 1938. The Insurance Regulatory and Development Authority Act, 1999. The Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002.	11	**6**	11	**6**	6(a) 7(e)	**8** **4**	4(a) 7(b) 7(e)	**8** **4** **4**	4(b)7(e)	**8** **4**	4(b) 7(d)	**8** **4**	**64**	**10.67**
21	The Prevention of Money Laundering Act, 2002									7(d)	**4**	7(c)	**4**	**8**	**1.33**
22	Interpretation of Statutes, Deeds and Documents.	12	**6**	12	**6**	7(d)	**4**	7(d)	**4**	7(b)	**4**	7(e)	**4**	**28**	**4.67**

Note: 'Q' represents question numbers as they appeared in the question paper of respective examination. 'M' represents the marks which each question carries. The above matrix has been prepared in accordance with the current syllabus applicable for May 2013 examination.

The question papers of all the past attempts of Final can be accessed from the BOS Knowledge Portal on the Institute's website www.icai.org.

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Paper -6: Information Systems Control and Audit

Statement indicating Chapter-wise distribution of past five Examination Questions along with Marks

		Term of Examination										Total Marks	Avg. Marks
		May, 2010		November, 2010		May, 2011		November, 2011		May, 2012			
Chapter No.	Name of the Chapter	Question	Marks	Question	Marks	Question	Marks	Question	Marks	Question	Marks		
1	Information Systems Concept	4(c), 5(c)	10	1 (b), 5 (b), 7 (c)	13	3 (b), 5 (b), 7(a)	12	2(a)	8	3 (b), 5 (c)	10	53	10.6
2	System Development Life Cycle	1(a), 2(b)	10	6 (a), 6 (b)	12	1(a), 6 (a)	13	1 (a), 1 (c), 2 (b), 2 (c), 3 (b), 3 (c), 7 (b)	30	3 (a), 3 (c), 7(a)	14	79	15.8
3	Control Objectives	2(c), 3(c), 4(d)	20	1 (a), 3 (c), 5 (c)	21	2 (a), 4 (b), 7(b)	16	4 (b), 4 (c), 7 (d)	14	2 (a), 5 (a), 6 (b)	18	89	17.8
4	Testing –General and Automated Controls	4(a), 5(d)	10	3 (a), 7 (a)	8	6 (b)	4	5 (b)	4	6 (a)	6	32	6.4
5	Risk Assessment Methodologies and Applications	2(a), 5(a)	10	2 (c)	8	4 (a), 7 (c)	12	3 (a), 5 (c)	12	1 (b), 7 (b)	9	51	10.2
6	Business Continuity Planning and Disaster Recovery Planning	3(b)	5	1 (c), 4 (a)	9	2 (b), 3 (c), 6 (c)	12	1 (d), 4 (a), 5 (a), 6 (a)	27	1 (c)	5	58	11.6
7	An overview of Enterprise Resource Planning (ERP)	3(a), 5(b)	15	2 (a), 2 (b), 7 (b)	12	1 (b), 4 (c)	9	1 (b)	5	2 (b), 4 (b)	12	53	10.6

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8	**Information Systems Auditing Standards, Guidelines, Best Practices**	1(b)	**5**	4 (b), 6 (c), 7(e)	**12**	2 (c), 5 (a), 7(d)	**16**	7 (e)	**4**	4 (a), 6 (c), 7 (c)	**14**	**51**	**10.2**
9	**Drafting of IS Security Policy, Audit Policy, IS Audit Reporting – A Practical Perspective**	1(c)	**5**	3 (b), 4 (c)	**12**	1 (c), 3 (a)	**13**	6 (b)	**4**	1 (d), 4 (c), 7 (d)	**13**	**47**	**9.4**
10	**Information Technology (Amendment) Act, 2008**	1(d), 4(b)	**10**	1 (d), 5 (a), 7 (d)	**13**	1 (d), 5 (c),7(e)	**13**	6 (c)	**4**	2 (c), 5 (b), 7 (e)	**14**	**54**	**10.8**

Note: Question papers of all the aforementioned examinations can be accessed from the 'BoS Knowledge Portal' under the section 'Students' on the Institute's website, www.icai.org.

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