

Complete List of important chapters/topics for CA – IPCC Nov 2014 Exam

Accounts Group 1

Important Chapters

- ♦ Partnership – Retirement ,Death (**Most Important**)
- ♦ Single Entry system
- ♦ AS 2,6,9, 10,7
- ♦ Amalgamation /Internal Reconstruction
- ♦ NPO (**Most Important**)
- ♦ Average Due Date
- ♦ Cash flow statement
- ♦ Investment Account

Law Ethics & Communications

Important Chapters

- ♦ General Meetings
- ♦ Workplace Ethics(**Most Important**)
- ♦ Essential of Communications(**Most Important**)
- ♦ Memorandum & Article of association (**Most Important**)
- ♦ Prospectus
- ♦ Payment of Bonus act –Limit (**Most Important**)
- ♦ Payment of Gratuity act –Eligibility (**Most Important**)
- ♦ Employees provident fund act (**Most Important**)
- ♦ Contract Act (**Most Important**)
- ♦ Corporate governance
- ♦ Ethics in Accounting and Finance

Costing

Important Chapters - Practical

- ♦ Material Cost
- ♦ Marginal Costing (**Most Important**)
- ♦ Standard Costing
- ♦ Budgeting Control
- ♦ Process Costing (**Most Important**)
- ♦ Joint & By Product
- ♦ Contract Costing (**Most Important**)

Important Chapters – Theory

- ♦ Basic Concepts in costing –Practice Manual (**Most Important**)
- ♦ ABC Analysis
- ♦ Treatment of Under/over absorbed Overhead
- ♦ Methods to apportion joint costs

For any clarifications and queries write me at anurag.kanodia@yahoo.co.in

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Financial Management

Important Chapters- Practical

- ♦ Cost of Capital (**Most Important**)
- ♦ Leverages
- ♦ Cash Flow Statement
- ♦ Working Capital Management (**Most Important**)
- ♦ Ratio Analysis – **Calculation of Ratios**

Important Chapters – Theory

- ♦ Basic Concepts in FM – Profit Vs Wealth Maximizations (**Most Important**)
- ♦ Source of Finance (**Most Important**)
- ♦ Scope of Financial Management

Taxation-Practical

Important Chapters

- ♦ Residential status, clubbing, house property
- ♦ PGBP(**Most Important**)
- ♦ Total Income, Salary (**Most Important**)
- ♦ ST :Valuation, Returns, Negative list
- ♦ Vat: Calculation, Procedure & Basic concepts.
- ♦ Deductions u/s 80CCG, 80CCD and 80C(**Most Important**)
- ♦ Advance Payment of tax on capital gain
- ♦ Point of Taxation Rule
- ♦ Recent Amendment – RTP (**Most Important**)

Accounts Group 2

Important Chapters

- ♦ AS 4,11,26,29,20,11
- ♦ Electricity Company (**Most Important**)
- ♦ Department Account
- ♦ Amalgamation/Internal reconstruction (**Most Important**)
- ♦ Share Based Payment
- ♦ Partnership- Amalgamation , sale, conversion of firm (**Most Important**)
- ♦ Underwriting Commission
- ♦ Insurance Companies (**Most Important**)
- ♦ Buy Back of share

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Auditing & Assurance

Important Chapters

- ♦ Company Auditor (**Most Important**)
- ♦ Audit Preparations -Working Paper, Element of sampling (**Most Important**)
- ♦ Company Auditor (**Complete Chapter Most Important**)
- ♦ Joint Audit
- ♦ Cost Audit
- ♦ Special Audit (**Most Important**)
- ♦ Audit of government expenditure
- ♦ Advantages of CAAT
- ♦ Verification of reduction of shares, reissue of forfeited shares (**Most Important**)
- ♦ Vouching
- ♦ Audit of Trading transactions
- ♦ SA 220,240,550,570
- ♦ CARO , 2003

Information Technology

Important Chapters

- ♦ Software - Programming language , Multi programming ,Decision support system, expert system
- ♦ Tick mark questions read from study material/practice manual
- ♦ DBMS - (**Most Important**)
- ♦ Direct data entry devise (**MICR,OCR etc**)
- ♦ Networking -(**Complete chapter Most Important**)
- ♦ Internet – Features, benefits, limitations.
- ♦ Flow Charts (**Most Important**)

Strategic Management

Important Chapters

- ♦ Business Environment - Michel Porter model, Micro factors (**Most important**)
- ♦ Strategic management process – Level of strategy , mission, vision and goals
- ♦ Strategic analysis – SWOT Analysis, BCG Matrix.
- ♦ Strategic formulizations (**Most important**)
- ♦ Strategic implementation and control
- ♦ Reaching strategic edge – Business process. Six Sigma (**Most Important**)

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