

PAPER 1. FINANCIAL REPORTING

Ch No.	CHAPTER NAME	May-18	Nov-18	May-19	Nov-19	Total	Average	Rank
1	Accounting Standards							
	AS-2 Inventories	-	-	5	-	5	1	
	AS-7 Constructions Contracts	-	5	-	5	10	3	
	AS-9 Revenue Recognition	4	-	-	-	4	1	
	AS-10 Property, Plant & Equipment	-	-	-	5	5	1	
	AS-13 Accounting for Investments	5	-	-	-	5	1	
	AS-16 Borrowing Costs	5	-	-	5	10	3	
	AS-17 Segment Reporting	-	-	5	-	5	1	
	AS-18 Related Party Disclosures	-	-	4	4	8	2	
	AS-19 Leases	-	5	-	5	10	3	
	AS-20 Earnings Per Share	-	-	5	-	5	1	
	AS-22 Accounting for Taxes	5	-	5	-	10	3	
	AS-23 Accounting for Associates	-	4	-	-	4	1	
	AS-26 Intangible Assets	-	5	-	-	5	1	
	AS-27 Financial Reporting of JV	-	4	4	-	8	2	
	AS-28 Impairment of Assets	5	5	-	-	10	3	
	Guidance Notes	4	-	4	-	8	2	
	Sub-Total	28	28	32	24	112	28	1
2	Indian Accounting Standards	8	8	8	16	40	10	5
3	Corporate Financial Reporting	-	-	-	-	-	-	
4	Accntng for Corporate Restructure	16	16	16	16	64	16	3
5	Consolidation of Financial Statement	16	16	16	16	64	16	4
6	Financial Instruments	8	12	8	4	32	8	6
7	Share Based Payments	8	8	8	8	32	8	7
8	Financial Institutions	4	8	8	12	32	8	8
9	Valuation	16	24	16	20	76	19	2
10	Development in Financial Reporting	16		8	4	28	7	9
	Total	120	120	120	120	480	120	

MARKS ANALYSIS

Rank	Chapter Name	Avg Marks	%age	Cum %age	Category
1	Valuation	19.00	15.83%	15.83%	A
2	Accntng for Corporate Restructure	16.00	13.33%	29.17%	
3	Financial Institutions	8.00	6.67%	35.83%	B
4	Financial Instruments	8.00	6.67%	42.50%	
5	Share Based Payments	8.00	6.67%	49.17%	
6	Accounting Standards	28.00	23.33%	72.50%	C
7	Indian Accounting Standards	10.00	8.33%	80.83%	
8	Consolidation of Financial Statement	16.00	13.33%	94.17%	D
9	Development in Financial Reporting	7.00	5.83%	100.00%	
	Total	120.00	100.00%		



TRUE & FAIR
ACCOUNTING SOLUTIONS

SAMBALPUR, ODISHA-1
www.TRUEANDFAIRSOLUTIONS.in
Email: trueandfair.sbp@gmail.com

Prepared By :

Sumit Kumar Swarnakar

M:- 96 926 82 422

Note: The Pareto Analysis is made on the basis of time consuming and marks rewarded

PAPER 2. STRATEGIC FINANCIAL MANAGEMENT

Ch No.	CHAPTER NAME	May-18	Nov-18	May-19	Nov-19	Total	Average	Rank
1	Financial Policy and Corporate Strategy	4	4	4	-	12.00	3.00	12
2	Project Planning & Capital Budgeting	5	8	5	13	31.00	7.75	8
3	Leasing Decisions	8	8	8	8	32.00	8.00	7
4	Dividend Decisions	8	8	8	16	40.00	10.00	6
5	Indian Capital Markets	12	17	8	8	45.00	11.25	4
6	Security Analysis	8	9	-	5	22.00	5.50	10
7	Portfolio Theory	13	8	13	8	42.00	10.50	5
8	Financial Services in India	12	-	12	4	28.00	7.00	9
9	Mutual Funds	13	13	13	12	51.00	12.75	3
10	Money Market Operations	4	8	4	4	20.00	5.00	11
11	Foreign Direct Investment (FDI) Foreign Institutional Investment (FII) and International Exposure and Risk Management	4	-	4	-	8.00	2.00	13
12	Foreign Exchange Exposure and Risk Management	17	21	21	19	78.00	19.50	1
13	Mergers, Acquisitions & Restructuring	12	16	20	23	71.00	17.75	2
	Total	120.00	120.00	120.00	120.00	480.00	120.00	

MARKS ANALYSIS

Rank	Chapter Name	Avg Marks	%age	Cum %age	Category
1	Foreign Exchange Exposure and Risk Management	19.50	16.25%	16.25%	80 Marks These 8 Chapters will help you to score 80%
2	Mergers, Acquisitions & Restructuring	17.75	14.79%	31.04%	
3	Mutual Funds	12.75	10.63%	41.67%	
4	Indian Capital Markets	11.25	9.38%	51.04%	
5	Portfolio Theory	10.50	8.75%	59.79%	
6	Dividend Decisions	10.00	8.33%	68.13%	
7	Leasing Decisions	8.00	6.67%	74.79%	
8	Project Planning & Capital Budgeting	7.75	6.46%	81.25%	
9	Financial Services in India	7.00	5.83%	87.08%	20 Marks These 8 Chapters will help you to score rest 20%
10	Security Analysis	5.50	4.58%	91.67%	
11	Money Market Operations	5.00	4.17%	95.83%	
12	Financial Policy and Corporate Strategy	3.00	2.50%	98.33%	
13	Foreign Direct Investment (FDI) Foreign Institutional Investment (FII) and International Exposure and Risk Management	2.00	1.67%	100.00%	
	Total	120.00	100.00%		



TRUE & FAIR
ACCOUNTING SOLUTIONS

SAMBALPUR, ODISHA-1
www.TRUEANDFAIRSOLUTIONS.in
Email: trueandfair.sbp@gmail.com

Prepared By :
Sumit Kumar Swarnakar
M:- 96 926 82 422

PAPER 3. AUDIT

Ch No.	CHAPTER NAME	May-18	Nov-18	May-19	Nov-19	Total	Average	Rank
1	Standards on Auditing	19	19	28	20	86	21.50	1
2	Audit Strategy, Planning and Program	4	-	-	-	4	1.00	20
3	Risk Assessment & Internal Control	-	4	-	-	4	1.00	21
4	Audit under CIS environment	4	3	-	4	11	2.75	13
5	Special Audit Technique	5	-	-	5	10	2.50	15
6	Company Audit	6	14	5	-	25	6.25	6
7	Liabilities of Auditor	4	4	-	-	8	2.00	17
8	Audit Report	6	16	5	5	32	8.00	3
9	Audit Committee & Corporate Governance	4	4	-	5	13	3.25	9
10	Audit of CFS	4	4	4	4	16	4.00	8
11	Audit of Banks	13	4	5	9	31	7.75	4
12	Audit of GIC	4	-	4	5	13	3.25	10
13	Audit of Co-op Societies	-	-	-	5	5	1.25	19
14	Audit of NBFC	-	4	-	-	4	1.00	22
15	Audit under Fiscal Law (Tax Audit)	8	4	5	9	26	6.50	5
16	Cost Audit	4	4	-	-	8	2.00	18
17	Special Audit Assignments	4	4	10	-	18	4.50	7
18	Audit of PSU	4	4	5	-	13	3.25	11
19	Internal Audit, Mgmnt & Opn Audit	3	3	5	-	11	2.75	14
20	Investigation & Due Diligence	-	4	-	5	9	2.25	16
21	Peer Review	4	4	4	-	12	3.00	12
22	Professional Ethics	20	16	8	12	56	14.00	2
	Total	120	119	88	88	415	103.75	

Note: MCQs are not covered



TRUE & FAIR ACCOUNTING SOLUTIONS

SAMBALPUR-1, ODISHA

www.TRUEANDFAIRSOLUTIONS.in

Email: trueandfair.sbp@gmail.com

Prepared By :

Sumit Kumar Swarnakar

M:- 96 926 82 422

MARKS ANALYSIS

Rank	Chapter Name	Avg Marks	%age	Cum %age	Category	Pareto
1	Standards on Auditing	21.50	20.72%	20.72%	A	80 Marks, These 12 chapters will secure around 80 marks
2	Professional Ethics	14.00	13.49%	34.22%		
3	Audit Report	8.00	7.71%	41.93%		
4	Audit of Banks	7.75	7.47%	49.40%	B	
5	Audit under Fiscal Law (Tax Audit)	6.50	6.27%	55.66%		
6	Company Audit	6.25	6.02%	61.69%		
7	Special Audit Assignments	4.50	4.34%	66.02%	C	
8	Audit of CFS	4.00	3.86%	69.88%		
9	Audit Committee & Corporate Governance	3.25	3.13%	73.01%		
10	Audit of GIC	3.25	3.13%	76.14%		
11	Audit of PSU	3.25	3.13%	79.28%		
12	Peer Review	3.00	2.89%	82.17%		
13	Audit under CIS environment	2.75	2.65%	84.82%	D	20 Marks, These 10 chapters will secure around 20 marks
14	Internal Audit, Mgmnt & Opn Audit	2.75	2.65%	87.47%		
15	Special Audit Technique	2.50	2.41%	89.88%		
16	Investigation & Due Diligence	2.25	2.17%	92.05%		
17	Liabilities of Auditor	2.00	1.93%	93.98%		
18	Cost Audit	2.00	1.93%	95.90%		
19	Audit of Co-op Societies	1.25	1.20%	97.11%		
20	Audit Strategy, Planning and Program	1.00	0.96%	98.07%		
21	Risk Assessment & Internal Control	1.00	0.96%	99.04%		
22	Audit of NBFC	1.00	0.96%	100.00%		
		103.75	100.00%			



TRUE & FAIR ACCOUNTING SOLUTIONS

SAMBALPUR-1, ODISHA

www.TRUEANDFAIRSOLUTIONS.in

Email: trueandfair.sbp@gmail.com

Prepared By :

Sumit Kumar Swarnakar

M:- 96 926 82 422

PAPER 4. LAW

Ch No.	CHAPTER NAME	May-18	Nov-18	May-19	Nov-19	Total	Average	Rank
1	Declaration and Payment of Dividend	4	4	6	5	19	4.75	9
2	Accounts and Audit	8	4	-	4	16	4.00	11
3	Appointment & Qualification of Directors	4	6	8	4	22	5.50	5
4	Appointment & Remuneration of Managerial Personnel	8	4	4	5	21	5.25	7
5	Meeting of Board & its Power	12	20	4	8	44	11.00	1
6	Inspection Enquiry & Investigation	4	4	4	-	12	3.00	17
7	Compromises, Arrangements & Amalgamation	-	4	4	7	15	3.75	12
8	Prevention of Oppression & Mismanagement	4	4	-	4	12	3.00	18
10	Winding Up	4	4	-	4	12	3.00	19
11	Producer Companies	4	4	2	-	10	2.50	21
12	Foreign Companies	4	4	2	4	14	3.50	13
14	E-Governance	2	4	-	4	10	2.50	22
15	NCLT & NCLAT	4	4	4	-	12	3.00	20
16	Special Courts	-	4	-	-	4	1.00	23
17	Miscellaneous Provisions	8	-	8	4	20	5.00	8
19	Insolvency and Bankruptcy Code, 2016	12	10	8	8	38	9.50	2
20	SEBI ACT 1992	8	8	6	-	22	5.50	6
21	SCRA 1956	4	4	-	6	14	3.50	14
22	FEMA 1999	4	4	3	3	14	3.50	15
23	Competition Act 2002	4	4	6	3	17	4.25	10
24	Banking, Insurance, IRDAI, SARFAESI	8	8	6	6	28	7.00	3
25	PMLA 2002	6	4	7	6	23	5.75	4
26	Interpretation of Statute	4	4	2	3	13	3.25	16
	Total	120	120	84	88	412	103.00	

Note: MCQs are not considered



TRUE & FAIR ACCOUNTING SOLUTIONS

SAMBALPUR-1, ODISHA

www.TRUEANDFAIRSOLUTIONS.in

Email: trueandfair.sbp@gmail.com

Prepared By :

Sumit Kumar Swarnakar

M:- 96 926 82 422

MARKS ANALYSIS

Rank	Chapter Name	Avg Marks	%age	Cum %age	Category	Pareto
1	PMLA 2002	5.75	5.58%	5.58%	A	80
2	Declaration and Payment of Dividend	4.75	4.61%	10.19%		
3	Competition Act 2002	4.25	4.13%	14.32%		
4	Accounts and Audit	4.00	3.88%	18.20%		
5	Compromises, Arrangements & Amalgamation	3.75	3.64%	21.84%		
6	Foreign Companies	3.50	3.40%	25.24%		
7	Producer Companies	2.50	2.43%	27.67%		
8	Insolvency and Bankruptcy Code,2016	9.50	9.22%	36.89%	B	
9	Banking, Insurance, IRDAI, SARFAESI	7.00	6.80%	43.69%		
10	Prevention of Oppression & Mismanagement	3.00	2.91%	46.60%		
11	Winding Up	3.00	2.91%	49.51%		
12	Meeting of Board & its Power	11.00	10.68%	60.19%	C	
13	Appointment & Qualification of Directors	5.50	5.34%	65.53%		
14	Appointment & Remuneration of Managerial Personnel	5.25	5.10%	70.63%		
15	SEBI ACT 1992	5.50	5.34%	75.97%	D	
16	Miscellaneous Provisions	5.00	4.85%	80.83%		
17	SCRA 1956	3.50	3.40%	84.22%	E	20
18	FEMA 1999	3.50	3.40%	87.62%		
19	Intpretation of Statute	3.25	3.16%	90.78%		
20	Inspection Enquiry & Investigation	3.00	2.91%	93.69%		
21	NCLT & NCLAT	3.00	2.91%	96.60%		
22	E-Governance	2.50	2.43%	99.03%		
23	Special Courts	1.00	0.97%	100.00%		
		103.00	100.00%			



TRUE & FAIR ACCOUNTING SOLUTIONS

SAMBALPUR-1, ODISHA

www.TRUEANDFAIRSOLUTIONS.in

Email: trueandfair.sbp@gmail.com

Prepared By :

Sumit Kumar Swarnakar

M:- 96 926 82 422

PAPER 5. AMA

Ch No.	CHAPTER NAME	May-18	Nov-18	May-19	Nov-19	Total	Average	Rank
1	Development in Business Environment	32	19	13	17	81	20.25	1
2	Decision Making using Cost Concept and CVP Analysis	15	18	23	5	61	15.25	2
3	Pricing Decisions	8	4	8	8	28	7.00	7
4	Budget & Budgetary Control	12	14	8	16	50	12.50	3
5	Standard Costing	4	8	10	9	31	7.75	6
6	Costing of Service Sector	-	8	-	10	18	4.50	13
7	Transfer Pricing	8	8	8	12	36	9.00	4
8	Uniform Costing & Inter Firm Comparison	4	4	-	-	8	2.00	15
9	Profitability Analysis- Product / Segment / Customer Wise	6	-	18	8	32	8.00	5
10	Linear Programming	13	5	4	5	27	6.75	8
11	Transportation Problem	4	4	8	4	20	5.00	11
12	Assignment Problem	-	8	5	8	21	5.25	10
13	Critical Path Analysis	8	-	-	-	8	2.00	16
14	Program Evaluation & Review Techn	-	10	4	4	18	4.50	14
15	Simulation	6	5	5	6	22	5.50	9
16	Learning Curve Theory	-	5	6	8	19	4.75	12
	Total	120	120	120	120	480	120	

MARKS ANALYSIS

Rank	Chapter Name	Avg Marks	%age	Cum %age	Category
1	Development in Business Environment	20.25	16.88%	16.88%	A
2	Decision Making using Cost Concept and CVP Analysis	15.25	12.71%	29.58%	
3	Budget & Budgetary Control	12.50	10.42%	40.00%	
4	Transfer Pricing	9.00	7.50%	47.50%	
5	Costing of Service Sector	4.50	6.67%	54.17%	B
6	Simulation	5.50	5.42%	59.58%	
7	Learning Curve Theory	4.75	5.83%	65.42%	
8	Assignment Problem	5.25	5.63%	71.04%	
9	Transportation Problem	5.00	4.58%	75.63%	C
10	Profitability Analysis- Product / Segment / Customer Wise	8.00	4.38%	80.00%	
11	PERT & CPM	6.50	4.17%	84.17%	
12	Pricing Decisions	7.00	3.96%	88.13%	
13	Linear Programming	6.75	3.75%	91.88%	D
14	Standard Costing	7.75	6.46%	98.33%	
15	Uniform Costing & Inter Firm Comparison	2.00	1.67%	100.00%	
	Total	120.00	100.00%		



**TRUE & FAIR
ACCOUNTING SOLUTIONS**

SAMBALPUR, ODISHA-1

www.TRUEANDFAIRSOLUTIONS.in

Email: trueandfair.sbp@gmail.com

Prepared By :

Sumit Kumar Swarnakar

M:- 96 926 82 422

PAPER 6. ISCA

Ch No.	CHAPTER NAME	May-18	Nov-18	May-19	Nov-19	Total	Average	Rank
1	Concept of Governance & MIS	21	18	8	15	62	15.50	2
2	Information System Concepts	14	12	8	15	49	12.25	4
3	Protection of Information Systems	16	15	11	15	57	14.25	3
4	BCP & DRP	12	11	6	9	38	9.50	7
5	SDLC	13	15	15	3	46	11.50	5
6	Auditing of Information Systems	24	25	22	16	87	21.75	1
7	IT Regulatory Issues	10	12	11	3	36	9.00	8
8	Emerging Technologies	10	12	6	11	39	9.75	6
	Total	120	120	87	87	414	103.50	

MARKS ANALYSIS

Rank	Chapter Name	Avg Marks	%age	Cum %age	Category
1	Auditing of Information Systems	21.75	21.01%	21.01%	A
2	Concept of Governance & MIS	15.5	14.98%	35.99%	
3	Protection of Information Systems	14.25	13.77%	49.76%	
4	Information System Concepts	12.25	11.84%	61.59%	B
5	SDLC	11.5	11.11%	72.71%	
6	Emerging Technologies	9.75	9.42%	82.13%	
7	BCP & DRP	9.5	9.18%	91.30%	C
8	IT Regulatory Issues	9	8.70%	100.00%	
	Total	103.50	100.00%		



TRUE & FAIR
ACCOUNTING SOLUTIONS

SAMBALPUR, ODISHA-1
www.TRUEANDFAIRSOLUTIONS.in
Email: trueandfair.sbp@gmail.com

Prepared By :
Sumit Kumar Swarnakar
M:- 96 926 82 422

Note MCQs not considered.

PAPER 7. DIRECT TAX & INTERNATIONAL TAXATION

Ch No.	CHAPTER NAME	May-18	Nov-18	May-19	Nov-19	Total	Average	Rank
3	Income not form part of Total Incom	-	4	-	-	4	1.00	17
6	PGBP	14	13	4	-	31	7.75	5
7	Capital Gain	4	4	-	-	8	2.00	12
8	Other Sources	-	4	4	-	8	2.00	13
9	Clubbing of Income	-	4	-	-	4	1.00	18
10	Set off & Carry Forward	-	-	8	-	8	2.00	14
11	Deduction from GTI	4	-	-	-	4	1.00	19
12	Assessment of Various Entities	26	26	14	22	88	22.00	1
13	Charitable, Political Trust etc	10	-	12	8	30	7.50	6
14	Tax Planning, Evasion and Avoidance	-	3	4	-	7	1.75	15
15	Deduction, Collection & Recovery	16	6	8	4	34	8.50	3
17	Assessment Procedures	4	9	10	4	27	6.75	7
18	Appeals & Revision	4	-	-	8	12	3.00	10
20	Penalties	10	3	-	8	21	5.25	9
22	Liabilities in Special Cases	-	-	-	4	4	1.00	20
23	Miscellaneous Provisions	-	4	-	-	4	1.00	21
I.1	Transfer Price & Check of Avoidance	6	-	6	12	24	6.00	8
I.2	Non Resident Taxation	12	22	6	6	46	11.50	2
I.3	Double Taxation Relief	10	12	6	6	34	8.50	4
I.4	Advance Rulings	-	-	-	6	6	1.50	16
I.7	Base Erosion & Profit Shifting	-	6	6	-	12	3.00	11
	Total	120	120	88	88	416	104.00	

Note: MCQs are not considered



TRUE & FAIR ACCOUNTING SOLUTIONS

SAMBALPUR-1, ODISHA

www.TRUEANDFAIRSOLUTIONS.in

Email: trueandfair.sbp@gmail.com

Prepared By :

Sumit Kumar Swarnakar

M:- 96 926 82 422

MARKS ANALYSIS

Rank	Chapter Name	Avg Marks	%age	Cum %age	Category	Pareto	
1	Assessment of Various Entities	22.00	21.15%	21.15%	A	80	
2	Non Resident Taxation	11.50	11.06%	32.21%			
3	Deduction, Collection & Recovery	8.50	8.17%	40.38%			
4	Double Taxation Relief	8.50	8.17%	48.56%	B		20
5	PGBP	7.75	7.45%	56.01%			
6	Charitable, Political Trust etc	7.50	7.21%	63.22%			
7	Assessment Procedures	6.75	6.49%	69.71%			
8	Transfer Price & Check of Avoidance	6.00	5.77%	75.48%	C		
9	Penalties	5.25	5.05%	80.53%			
10	Appeals & Revision	3.00	2.88%	83.41%			
11	Base Erosion & Profit Shifting	3.00	2.88%	86.30%			
12	Capital Gain	2.00	1.92%	88.22%			
13	Other Sources	2.00	1.92%	90.14%			
14	Set off & Carry Forward	2.00	1.92%	92.07%	D		
15	Tax Planning, Evasion and Avoidance	1.75	1.68%	93.75%			
16	Advance Rulings	1.50	1.44%	95.19%			
17	Income not form part of Total Income	1.00	0.96%	96.15%			
18	Clubbing of Income	1.00	0.96%	97.12%			
19	Deduction from GTI	1.00	0.96%	98.08%			
20	Liabilities in Special Cases	1.00	0.96%	99.04%			
21	Miscellaneous Provisions	1.00	0.96%	100.00%			
		104.00	100.00%				



TRUE & FAIR ACCOUNTING SOLUTIONS

SAMBALPUR-1, ODISHA

www.TRUEANDFAIRSOLUTIONS.in

Email: trueandfair.sbp@gmail.com

Prepared By :

Sumit Kumar Swarnakar

M:- 96 926 82 422

PAPER 8. GST AND CUSTOM ACT & FTP

Ch No.	CHAPTER NAME	May-18	Nov-18	May-19	Nov-19	Total	Average	Rank
1	GST Introduction	-	-	-	5	5	1.25	
2	Supply under GST	-	5	-	-	5	1.25	
3	Charge of GST	-	-	9	5	14	3.50	
4	Exemption of GST	5	-	-	9	14	3.50	
5	Place of Supply	9	-	4	-	13	3.25	
6	Time of Supply	4	-	-	-	4	1.00	
7	Value of Supply	9	-	4	4	17	4.25	
8	Input Tax Credit	16	39	15	14	84	21.00	
9	Registration	4	7	-	4	15	3.75	
10	Tax Invoice, Debit & Credit Notes	4	-	-	-	4	1.00	
11	Accounts & Records, E-waybill	4	-	4	-	8	2.00	
12	Payment of Tax & TDS/TCS	-	-	5	-	5	1.25	
14	Registration	-	3	-	-	3	0.75	
15	Refund	-	4	-	5	9	2.25	
16	Job Work	-	6	-	-	6	1.50	
17	Assessment & Audit	4	5	5	-	14	3.50	
18	Inspection, Search, Seizure & Arrest	4	-	-	-	4	1.00	
19	Demand & Recovery	8	4	4	5	21	5.25	
20	Liability to pay in certain cases	-	2	-	-	2	0.50	
21	Offences & Penalties	8	8	5	13	34	8.50	
22	Appeals & Revision	4	4	-	-	8	2.00	
23	Advance Ruling	4	-	4	-	8	2.00	
24	Miscellaneous Provisions	-	4	5	-	9	2.25	
C1	Levy & Exemptions from Customs	5	-	-	5	10	2.50	
C2	Types of Duty	4	-	-	5	9	2.25	
C3	Classification of Imported/Exported	-	4	-	-	4	1.00	
C4	Valuation under Customs Act,1962	-	5	5	5	15	3.75	
C5	Importation/Exportation/Transportn	8	8	5	5	26	6.50	
C6	Duty Drawback	4	-	-	5	9	2.25	
C7	Refund	-	8	10	-	18	4.50	
C8	Foreign Trade Policy	12	4	5	-	21	5.25	
	Total	120	120	89	89	418	104.50	

Note: MCQs are not considered



TRUE & FAIR ACCOUNTING SOLUTIONS

SAMBALPUR-1, ODISHA

www.TRUEANDFAIRSOLUTIONS.in

Email: trueandfair.sbp@gmail.com

Prepared By :

Sumit Kumar Swarnakar

M:- 96 926 82 422

MARKS ANALYSIS

Rank	Chapter Name	Avg Marks	%age	Cum %age	Category	Pareto	
1	Input Tax Credit	21.00	20.10%	20.10%	A	80	
2	Offences & Penalties	8.50	8.13%	28.23%			
3	Importation/Exportation/Transportn	6.50	6.22%	34.45%			
4	Demand & Recovery	5.25	5.02%	39.47%			
5	Foreign Trade Policy	5.25	5.02%	44.50%			
6	Refund	4.50	4.31%	48.80%			
7	Value of Supply	4.25	4.07%	52.87%			
8	Registration	3.75	3.59%	56.46%			
9	Valuation under Customs Act,1962	3.75	3.59%	60.05%			
10	Charge of GST	3.50	3.35%	63.40%	B	20	
11	Exemption of GST	3.50	3.35%	66.75%			
12	Assessment & Audit	3.50	3.35%	70.10%			
13	Place of Supply	3.25	3.11%	73.21%			
14	Levy & Exemptions from Customs	2.50	2.39%	75.60%			
15	Refund	2.25	2.15%	77.75%			
16	Miscellaneous Provisions	2.25	2.15%	79.90%			
17	Types of Duty	2.25	2.15%	82.06%			
18	Duty Drawback	2.25	2.15%	84.21%			
19	Accounts & Records, E-waybill	2.00	1.91%	86.12%			
20	Appeals & Revision	2.00	1.91%	88.04%			
21	Advance Ruling	2.00	1.91%	89.95%			
22	Job Work	1.50	1.44%	91.39%	C		
23	GST Introduction	1.25	1.20%	92.58%			
24	Supply under GST	1.25	1.20%	93.78%			
25	Payment of Tax & TDS/TCS	1.25	1.20%	94.98%			
26	Time of Supply	1.00	0.96%	95.93%			
27	Tax Invoice, Debit & Credit Notes	1.00	0.96%	96.89%			
28	Inspection, Search, Seizure & Arrest	1.00	0.96%	97.85%			
29	Classification of Imported/Exported	1.00	0.96%	98.80%			
30	Registration	0.75	0.72%	99.52%			
31	Liability to pay in certain cases	0.50	0.48%	100.00%			
	Total	104.5	100.00%	100.00%			



TRUE & FAIR ACCOUNTING SOLUTIONS

SAMBALPUR-1, ODISHA

www.TRUEANDFAIRSOLUTIONS.in

Email: trueandfair.sbp@gmail.com

Prepared By :

Sumit Kumar Swarnakar

M:- 96 926 82 422