

CA FOUNDATION

ABC ANALYSIS — ALL PAPERS

Prioritize what matters • Learn faster • Score higher

CA Dreamers — Dream Different

Paper 1: Accounting — ABC Analysis

A: High Priority (≈65% time)

- Final Accounts of Sole Proprietor — adjustments grid, outstanding/prepaid, depreciation, provisions.
- Partnership & LLP Accounts — admission/retirement/death basics, goodwill treatment, revaluation, capital/current a/c.
- Company Accounts (basics) — issue/forfeiture/reissue of shares; premium/discount; simple debenture issue.
- Accounts from Incomplete Records — conversion to double-entry, missing figures, gross profit method.
- Not-for-Profit Organisations — R&P; → I&E; subscriptions treatment; special funds; consumables.
- Inventories — cost vs NRV, FIFO/Weighted Avg, abnormal items.
- Depreciation — SLM/WDV; change of method (pro/retro); asset disposal ledger.
- Bank Reconciliation Statement — favorable vs unfavorable, timing vs error items.

B: Medium Priority (≈25–30% time)

- Bills of Exchange — endorsement, dishonor, renewal, retirement, rebate.
- Accounting Process & Subsidiary Books — journal-ledger-trial balance, petty cash.
- Theoretical Framework — concepts/assumptions/qualitative characteristics.

C: Low Priority (≈10% time)

- Minor theory corners — capital vs revenue, errors & rectification (theory-first).

Quick Exam Triggers

- In incomplete records, reconcile profit and closing capital cleanly.
- Inventory: remove abnormal loss from cost; value at cost or NRV, lower of the two.
- Share reissue: profit on reissue capped at amount forfeited.

Paper 2A: Business Laws — ABC Analysis

A: High Priority (≈65% time)

- Indian Contract Act, 1872 — offer/acceptance, consideration, capacity, free consent; performance; breach & remedies.
- Sale of Goods Act, 1930 — conditions vs warranties; transfer of property/risk; unpaid seller rights.
- Companies Act, 2013 (basics) — types of companies; MOA/AOA gist; prospectus essentials.

B: Medium Priority (≈25–30% time)

- Indian Partnership Act, 1932 — rights/duties, implied authority, dissolution grounds.
- LLP Act, 2008 — nature, incorporation, partners' rights/liabilities.
- Negotiable Instruments Act, 1881 — P/N, BoE, cheque; endorsement; holder in due course; dishonor.

C: Low Priority (≈10% time)

- Deep procedural corners not often tested at Foundation depth.

Quick Exam Triggers

- Write answers as Fact → Law (section) → Application → Conclusion.
- Where possible, add section numbers for easy marks.

Paper 2B: BCR — ABC Analysis

A: High Priority ($\approx 65\%$ time)

- Comprehension & Note-making — fast scoring with structure.
- Précis Writing — stick to word limit; preserve tone.
- Report/Article Writing — purpose, structure, conclusion.
- Formal Letters & Mails — subject, salutation, body, closing.
- Resume & Meetings basics — crisp formats.

B: Medium Priority ($\approx 25\text{--}30\%$ time)

- Sentence Types & Word Power — error spotting, vocabulary-in-context.

C: Low Priority ($\approx 10\%$ time)

- Generic theory on communication models (skim).

Quick Exam Triggers

- Maintain a template bank (letter/report/précis) and practice timed drills.

Paper 3A: Business Mathematics — ABC Analysis

A: High Priority ($\approx 65\%$ time)

- Mathematics of Finance — simple/compound interest, annuities, EMI.
- Equations & Matrices — linear systems, inverse/determinant.
- Linear Inequalities — solution sets, graphical insight.
- Sequences & Series — AP/GP sums and properties.
- Permutations & Combinations — arrangements, selections.

B: Medium Priority ($\approx 25\text{--}30\%$ time)

- Ratio & Proportion; Indices & Logarithms — core rules and quick applications.
- Functions & Applications of Calculus — marginal concepts, elasticity (Foundation depth).

C: Low Priority ($\approx 10\%$ time)

- Edge sub-topics beyond the typical exam depth.

Paper 3B: Logical Reasoning — ABC Analysis

A: High Priority ($\approx 65\%$ time)

- Number/Letter Series; Coding-Decoding; Odd One Out; Directions; Blood Relations; Seating Arrangements.

B: Medium Priority ($\approx 25\text{--}30\%$ time)

- Treat remaining LR varieties as practice add-ons (still A-priority overall).

C: Low Priority ($\approx 10\%$ time)

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Quick Exam Triggers

- Keep a one-page formula sheet (EMI, annuity, variance, correlation).
- In LR, sketch quick tables/diagrams before answering.

Paper 3C: Statistics — ABC Analysis

A: High Priority ($\approx 65\%$ time)

- Measures of Central Tendency & Dispersion — mean/median/mode; SD/variance/CV.
- Probability — addition/multiplication, conditional basics, Bayes (light).
- Correlation & Regression — Karl Pearson; lines of regression; interpretation.
- Index Numbers — Laspeyres/Paasche/Fisher; base shifting.

B: Medium Priority ($\approx 25\text{--}30\%$ time)

- Theoretical Distributions — Binomial/Poisson/Normal (properties & simple problems).
- Representation of Data — histogram/ogive (quick).

C: Low Priority ($\approx 10\%$ time)

- Pure definitional corners.

Quick Exam Triggers

- Keep a one-page formula sheet (EMI, annuity, variance, correlation).
- In LR, sketch quick tables/diagrams before answering.

Paper 4A: Business Economics — ABC Analysis

A: High Priority ($\approx 65\%$ time)

- Demand & Supply + Elasticities — graphs, shifts vs movements.
- Production & Cost — short/long run, returns to scale, cost curves.
- Market Structures — perfect competition, monopoly, monopolistic; pricing/output.
- National Income Basics — concepts, methods and pitfalls.
- Money & Banking / Inflation — mechanisms and effects.

B: Medium Priority ($\approx 25\text{--}30\%$ time)

- International Trade — comparative advantage basics; tariffs/quotas.
- Business Cycles — phases & policy cues.
- Applied Price Determination — taxes/subsidies incidence.

C: Low Priority ($\approx 10\%$ time)

- Deep macro policy details beyond Foundation scope.

Quick Exam Triggers

- Draw small graphs for demand-supply & cost; label cleanly.
- Maintain a daily 5-minute BCK glossary drill.

Paper 4B: Business & Commercial Knowledge — ABC Analysis

A: High Priority ($\approx 65\%$ time)

- Business Environment — micro/macro factors.
- Business Organisations — forms and features.
- Govt Policies for Business Growth — LPG basics.
- Organisations Facilitating Business — RBI, SEBI, MSME, export bodies (overview).
- Common Business Terminologies — sure-shot MCQs.

B: Medium Priority ($\approx 25\text{--}30\%$ time)

- Introductory BCK consolidation/overlaps.

C: Low Priority ($\approx 10\%$ time)

- Niche definitions rarely asked.

Quick Exam Triggers

- Draw small graphs for demand-supply & cost; label cleanly.
- Maintain a daily 5-minute BCK glossary drill.

Weekly Exam Plan (Use with ABC)

7-Day Rhythm

- Daily split: A (65%) → B (25–30%) → C (10%).
- Two topic tests/day: one from A, one from B; + 1 LR set + 10 MCQs (BCK/Stats).
- Last week: Day 1–2 (P1 & P3 full tests), Day 3–4 (P2 & P4 full tests), Day 5 (light revision + formula/section sheet).