

## Williams International College

### CA CPT Syllabus 2018

#### Exam Pattern of CA Foundation 2018

- **Total Marks:** 400 Marks exams with each paper accounting for 100 Marks
- **Four Papers (Type):** Paper 1 & 2 will be subjective type papers and 3 & 4 will be objective papers.
- **Language:** Candidates can choose English or Hindi as the choice of language to appear in CA Foundation 2018 exam. However, Section B of paper 2 will compulsorily have to be given in English language.
- **Negative Marking:** The objective papers, i.e. Paper 3 & 4, will have a negative marking of one-fourth, such that for every wrong answer, 0.25 marks will be deducted.
- **Passing Criteria:** Candidates will have to score a minimum of 40 marks in each paper and 50% overall (200 marks) to pass the CA Foundation exam.
- CA CPT exam will be conducted in four parts  
Part 1 - Fundamentals of Accounting and Mercantile Laws,  
Part 2 - Mercantile Laws,  
Part 3 - General Economics and  
Part 4 - Quantitative Aptitude.
- The test for two parts will be taken in the first session and test for other two will be taken in the second session. Thus, there will be two question papers which have to be attempted by the candidates in two sessions on the same day.
- The question paper carries 200 objective type questions for a total of 200 marks

- For every wrong answer, 0.25 marks will be deducted from the maximum obtained.

Scroll down to check complete syllabus of CA CPT 2018 June examination -

<b>Section of CA CPT question paper</b>	<b>Syllabus</b>	<b>Topics</b>	<b>Max Marks</b>
Section A: Fundamentals of Accounting	Theoretical Framework	Meaning and Scope of accounting  Accounting Concepts, Principles and Conventions  Accounting Standards – concepts, objectives, benefits  Accounting Policies  Accounting as a measurement discipline – valuation principles, accounting estimates	60 Marks
	Accounting Process	Books of Accounts leading to the preparation of Trial Balance,  Capital and revenue expenditures,  Capital and revenue receipts,  Contingent assets and	

		contingent liabilities, Fundamental errors including rectifications thereof	
	Bank Reconciliation Statement	-	
	Inventories	Basis of inventory valuation and record keeping	
	Depreciation accounting	Methods, computation and accounting treatment of depreciation,  Change in depreciation methods.	
	Preparation of Final Accounts for Sole Proprietors	-	
	Accounting for Special Transactions	Consignments  Joint Ventures  Bills of exchange and promissory notes  Sale of goods on approval or return basis.	
	Partnership Accounts	Final accounts of partnership firms –	

		<p>Basic concepts of admission, Retirement and death of a partner including treatment of goodwill</p>	
	Introduction to Company Accounts	<p>Issue of shares and debentures, Forfeiture of shares, Re-issue of forfeited shares, Redemption of preference shares</p>	
Section B: Mercantile Laws	The Indian Contract Act, 1872	<p>An overview of Sections 1 to 75 covering the general nature of contract, consideration, and other essential elements of a valid contract, Performance of contract Breach of contract.</p>	40 marks
	The Sale of Goods Act, 1930	<p>Formation of the contract of sale Conditions and Warranties Transfer of ownership and delivery of goods Unpaid seller and his rights</p>	

	The India Partnership Act, 1932	<p>General Nature of Partnership</p> <p>Rights and duties of partners</p> <p>Registration and dissolution of a firm</p>	
Section C: General Economics	Micro Economics	<p><i>Introduction to Micro Economics</i></p> <p>(a) Definition, scope and nature of Economics</p> <p>(b) Methods of economic study</p> <p>(c) Central problems of an economy and Production possibilities curve.</p> <p><i>Theory of Demand and Supply</i></p> <p>-</p> <p>(a) Meaning and determinants of demand, Law of demand and elasticity of demand  Price, income and cross elasticity</p> <p>(b) Theory of consumer 's behaviour–Marshallian approach and Indifference curve approach</p> <p>(c) Meaning and determinants of supply, Law of supply and</p>	50 marks

		<p>Elasticity of supply.</p> <p><i>Theory of Production and Cost</i></p> <p>(a) Meaning and Factors of production</p> <p>(b) Laws of Production – The Law of variable proportions and Laws of returns to scale</p> <p>(c) Concepts of Costs- Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs</p> <p><i>Price Determination in Different Markets</i></p> <p>(a) Various forms of markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly</p> <p>(b) Price determination in these markets</p>	
	<p>Indian Economic Development</p>	<p><i>Indian Economy – A Profile</i></p> <p>(a) Nature of the Indian Economy</p> <p>(b) Role of different sectors – Agriculture, Industry and</p>	

		<p>Services in the development of the Indian economy, their problems and growth</p> <p>(c) National Income of India – Concepts of national income, Different methods of measuring national income, Growth of national income and per capita income in various plans.</p> <p>(d) Basic understanding of tax system of India – Direct and Indirect Taxation</p> <p><i>Select Aspects of Indian Economy</i></p> <p>(a) Population – Its size, rate of growth and its implication for growth</p> <p>(b) Poverty – Absolute and relative poverty and main programs for poverty alleviation</p> <p>(c) Unemployment – Types, causes and incidence of unemployment</p> <p>(d) Infrastructure – Energy,</p>	
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		<p>Transportation, communication, Health and Education</p> <p>(e) Inflation</p> <p>(f) Budget and Fiscal deficits</p> <p>(g) Balance of payments</p> <p>(h) External debts.</p> <p><i>Economic Reforms in India</i></p> <p>(a) Features of economic reforms since 1991</p> <p>(b) Liberalisation, Privatisation and Disinvestment</p> <p>(c) Globalisation.</p> <p><i>Money and Banking</i></p> <p>(a) Money – Meaning and functions</p> <p>(b) Commercial Banks – Role and functions</p> <p>(c) Reserve Bank of India – Role and functions, Monetary policy</p>	
Section D: Quantitative	Ratio and proportion, Indices, Logarithms	-	50 marks



Aptitude	Equations	<p>Linear – simultaneous linear equations up to three variables,</p> <p>Quadratic and cubic equations in one variable,</p> <p>Equations of a straight line,</p> <p>Intersection of straight lines</p> <p>Graphical solution to linear equations</p>
	Inequalities	Graphs of inequalities in two variables- common region
	Simple and Compound Interest including annuity- Applications	-
	Basic concepts of Permutations and Combinations	-
	Sequence and Series – Arithmetic and geometric progressions	-
	Sets, Functions and Relations	

Limits and Continuity & Intuitive Approach	-	
Basic concepts of Differential and Integral Calculus (excluding trigonometric functions)		
Statistical description of data	Textual, Tabular & Diagrammatic representation of data.  Frequency Distribution.  Graphical representation of frequency distribution – Histogram, Frequency Polygon, Ogive	
Measures of Central Tendency and Dispersion	Arithmetic Mean, Median – Partition Values, Mode, Geometric Mean and Harmonic, Mean, Standard deviation, Quartile deviation	
Correlation and Regression	-	
Probability and	-	

	Expected Value by Mathematical Expectation		
	Theoretical Distributions	Binomial, Poisson and Normal.	
	Sampling Theory	<p>Basic Principles of sampling theory,</p> <p>Comparison between sample survey and complete enumeration</p> <p>Errors in sample survey</p> <p>Some important terms associated with sampling</p> <p>Types of sampling</p> <p>Theory of estimation</p> <p>Determination of sample size</p>	
	Index Numbers	-	