

## CA CPT Exam Syllabus For June 2019

There are 4 subjects in CA CPT Exam Syllabus i.e. Fundamentals of Accounting, Mercantile Law, General Economics and Quantitative Aptitude. There are 2 sessions in CA-CPT exam i.e. Session I and Session II. In the session I, Fundamentals of accounting and Mercantile Law for 100 marks and in session II, General Economics and Quantitative Aptitude (Maths) For 100 Marks.

Common Proficiency Test		
Session I		
Section A	Fundamentals of Accounting	60 Marks
Section B	Mercantile Law	40 Marks
Session II		
Section C	General Economics	50 Marks
Section D	Quantitative Aptitude	50 Marks

We are providing CA CPT Exam Syllabus in PDF format. Click on the below links to download CPT Syllabus of Fundamentals of Accounting, Mercantile Law, General Economics and Quantitative Aptitude for June 2019.

A candidate is required to secure a minimum of 30 percent marks in each Section and a minimum of 50 percent marks in aggregate in all the four Sections to pass the Common Proficiency Test.

In other words, it is clarified that if a candidate secures a minimum of 50 percent marks in the aggregate, but fails to secure the minimum marks required in any one or more of the sections A, B, C or D (as mentioned above), this result will be FAIL. Similarly, if a candidate secures a minimum of 30 percent marks in each section but fails to secure 50 per cent marks in the aggregate of all sections his result will be FAIL.

Minimum Passing Marks for CPT

Section	Subject	Maximum Marks	Minimum Marks
A	Fundamentals of Accounting	60	18
B	Mercantile Law	40	12
C	General Economics	50	15
D	Quantitative Aptitude	50	15
	Total	200	100*

## Common Proficiency Test Syllabus | CA CPT Exam Syllabus Pattern

(One paper – Four hours – 200 Marks)

Level of Knowledge: Basic knowledge

SESSION – I

(Two Sections– Two hours – 100 Marks)

### CPT Fundamentals of Accounting Syllabus

Section A: Fundamentals of Accounting (60 Marks)

#### 1. Theoretical Framework

- (i) Meaning and Scope of accounting
- (ii) Accounting Concepts, Principles, and Conventions
- (iii) Accounting Standards – concepts, objectives, benefits
- (iv) Accounting Policies
- (v) Accounting as a measurement discipline – valuation principles, accounting estimates

#### 2. 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.

### **3. Bank Reconciliation Statement**

### **4. Inventories**

The basis for inventory valuation and record keeping.

### **5. Depreciation accounting**

Methods, computation and accounting treatment of depreciation, Change in depreciation methods.

### **6. Preparation of Final Accounts for Sole Proprietors**

### **7. Accounting for Special Transactions**

- (a) Consignments
- (b) Joint Ventures
- (c) Bills of exchange and promissory notes
- (d) Sale of goods on approval or return basis.

### **8. Partnership Accounts**

Final accounts of partnership firms – Basic concepts of admission, retirement, and death of a partner including treatment of goodwill.

### **9. Introduction to Company Accounts**

An issue of shares and debentures, forfeiture of shares, re-issue of forfeited shares, the redemption of preference shares.

## **CPT Mercantile Law Syllabus For June 2019**

### **Section B: Mercantile Laws (40 Marks)**

**1. The Indian Contract Act, 1872:** An overview of Sections 1 to 75 covering the general nature of the contract, consideration, other essential elements of a valid contract, performance of a contract and breach of contract.

**2. The Sale of Goods Act, 1930:** Formation of the contract of sale – Conditions and Warranties – Transfer of ownership and delivery of goods – Unpaid seller and his rights.

**3. The India Partnership Act, 1932:** General Nature of Partnership – Rights, and duties of partners –Registration and dissolution of a firm.

SESSION – II

(Two Sections– Two hours – 100 Marks)

## CPT General Economics Syllabus

Section C: General Economics (50 Marks)

(I) Micro Economics

### 1. Introduction to Micro Economics

- (a) Definition, scope, and nature of Economics
- (b) Methods of economic study
- (c) The Central problems of an economy and Production possibilities curve.

### 2. Theory of Demand and Supply

- (a) Meaning and determinants of demand, Law of demand and Elasticity of demand – Price, income and cross elasticity
- (b) Theory of consumer 's behaviour – Marshallian approach and Indifference curve approach
- (c) Meaning and determinants of supply, Law of supply and Elasticity of supply.

### 3. Theory of Production and Cost

- (a) Meaning and Factors of production
- (b) Laws of Production – The Law of variable proportions and Laws of returns to scale
- (c) Concepts of Costs – Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs.

### 4. Price Determination in Different Markets

- (a) Various forms of markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly
- (b) Price determination in these markets.

## (II) Indian Economic Development

### 5. Indian Economy – A Profile

- (a) Nature of the Indian Economy
- (b) Role of different sectors – Agriculture, Industry, and Services in the development of the Indian economy, their problems and growth
- (c) National Income of India – Concepts of national income, Different methods of

measuring national income, Growth of national income and per capital income in various plans.

(d) Basic understanding of tax system of India – Direct and Indirect Taxation

## **6. Select Aspects of Indian Economy**

- (a) Population – Its size, rate of growth and its implication for growth
- (b) Poverty – Absolute and relative poverty and main programs for poverty alleviation
- (c) Unemployment – Types, causes, and incidence of unemployment
- (d) Infrastructure – Energy, Transportation, Communication, Health and Education
- (e) Inflation
- (f) Budget and Fiscal deficits
- (g) Balance of payments
- (h) External debts

## **7. Economic Reforms in India**

- (a) Features of economic reforms since 1991
- (b) Liberalisation, Privatisation, and Disinvestment
- (c) Globalisation

## **8. Money and Banking**

- (a) Money – Meaning and functions
- (b) Commercial Banks – Role and functions
- (c) Reserve Bank of India – Role, and functions, Monetary policy

# CA CPT Exam syllabus- CPT Quantitative Aptitude Syllabus

Section D: Quantitative Aptitude (50 Marks)

## **1. Ratio and proportion, Indices, Logarithms**

## **2. Equations**

Linear – simultaneous linear equations up to three variables, quadratic and cubic equations in one variable, equations of a straight line, intersection of straight lines, graphical solution of linear equations.

## **3. Inequalities**

Graphs of inequalities in two variables – common region

## **4. Simple and Compound Interest including annuity – Applications**

## **5. Basic concepts of Permutations and Combinations**

## **6. Sequence and Series – Arithmetic and geometric progressions**

## **7. Sets, Functions, and Relations**

## **8. Limits and Continuity – Intuitive Approach**

## **9. Basic concepts of Differential and Integral Calculus (excluding trigonometric functions)**

## **10. Statistical description of data**

- (a) Textual, Tabular & Diagrammatic representation of data
- (b) Frequency Distribution
- (c) Graphical representation of frequency distribution – Histogram, Frequency Polygon, Ogive

## **11. Measures of Central Tendency and Dispersion**

Arithmetic Mean, Median – Partition Values, Mode, Geometric Mean and Harmonic, Mean, Standard deviation, Quarterly deviation

## **12. Correlation and Regression**

## **13. Probability and Expected Value by Mathematical Expectation**

## **14. Theoretical Distributions**

Binomial, Poisson and Normal

## **15. Sampling Theory**

Basic Principles of sampling theory, Comparison between sample survey and complete enumeration, Errors in sample surveys, Some important terms associated with sampling, Types of sampling, Theory of estimation, Determination of sample size

## **16. Index Numbers**

# **CA CPT Exam Syllabus For June 2019 | CA Foundation New Syllabus**

## **Changes in CA CPT Exam Syllabus From 2018:**

1. The present entrance exam CPT (Common Proficiency Test) has changed to “Foundation Exam”

2. CPT MCQ (Multiple Choice Questions) based exam has changed to the Foundation descriptive exam. Now you can register for CPT before 6 months. Under the new scheme, you should register before 9 months.
3. The adequate time gap is given so that students get sufficient time to study since the Foundation Course has been made descriptive. Also, there is an addition to full paper.
4. Foundation Examination will be partly descriptive in nature.
5. ICAI has added two additional papers in the Foundation exam (CPT). They are 1. General English for 40 Marks. 2. Business and Commercial Knowledge (40 Marks).

## Foundation Course: Number of Papers — 4

There are 4 papers in the CA Foundation course. Remember one thing that Paper 2 and Paper 4 will be Objective type papers. Read below!!

Paper I: Principles and Practices of Accounting (100 Marks)

Paper 2\*: Business Mathematics and Logical Reasoning & Statistics (100 Marks)

- Part I: Business Mathematics and Logical Reasoning (60 Marks)
- Part II: Statistics (40 Marks)

Paper 3: Mercantile Law & General English (100 Marks)

- Part I: Mercantile Law (60 Marks)
- Part II: General English (40 Marks)

Paper 4\*: Business Economics & Business and Commercial Knowledge (100 Marks)

- Part I: Business Economics (60 Marks)
- Part II: Business and Commercial Knowledge (40 Marks)

**\*Paper 2 and Paper 4 will be Objective type papers**

**Note :**

1. Passing percentage: Aggregate- 50% and Subject-wise- 40% at one sitting.
2. Objective type question of I or more marks.
3. Examination: In the month of November and May after passing Class XII