

18	CONSOLIDATION OF FIN. STATEMENT Multiple Acquisitions Chain Holding Investment in Associate Joint Ventures Combination of Sub & Associate	- 16 4 4 -	- From PM From ICAI Material JCO, JCA, JCE -	- - - -	- - - -	16 - 5 - -	Very Simple - PM - From ICAI Module - -	- - - -	- - - -	16 - - -	From PM	A C A B	16 Marks 16 Marks 5 - 6 Marks 16 Marks	MULTIPLE ACQUISITION CHAIN HOLDING Associates + JV Subsid + Associate	
19	SHARE BASED PAYMENTS SAR	-	-	8	From PM	-	-	-	-	-	-	A	8 Marks	ESOP + Cash Alternative	
20	MUTUAL FUNDS	8	Investments PM	-	-	4	Return on Investment	-	-	-	-	B	6-8 Marks		
21	NBFC	-	-	5 + 4	Valuation of Invest. + Provision on advances	-	-	8	Provisional Norms	-	-	A	6-8 Marks		
22	VALUATIONS Valuation of Share as per ECM Valuation of Intangibles Valuation of Goodwill Valuation of Business Valuation of Goodwill & Share Mixed Valuation of Brand	8 8 8 - - -	From PM From Past Exam From PM - - -	- - 6 10 -	- - Leverage From PM From PM - Simple -	- - 8 -	- - Simple Question - PM -	8 + 8 - 16 8	PE Ratio based + - From PM From PM - Simple	8 -	- -	Good Question	A	20 Marks	Special Emphasis on Share Valuation (ECM) + BRAND + Goodwill Leverage
23	VALUE ADDED STATEMENTS	-	-	-	-	8	Simple Question	-	-	-	-	A	8-10 Marks		
24	ECONOMIC VALUE ADDED	-	-	8	From PM - Simple	-	-	-	-	-	-	B	6-8 Marks		
25	MARKET VALUE ADDED	-	-	-	-	-	-	-	-	-	-	C			
26	HUMAN RESOURCE	-	-	8	From PM - Skilled	-	-	-	-	-	-	B	5-8 Marks	Max. Salary to be offered to New Employee	
27	INDAS BASED QUESTIONS Theory Based INDAS v. AS Carve ins & Carve Outs	4 + 4 - -	Leases - Theory + IndAS 8 Theory - -	- 4 + 4 -	- AS 3 v IndAS 7 & IndAS 37 v AS 29 -	- 4 + 4 4	- IndAS 20 v AS 12 + Extra Ord Items & Contingency IndAS 101 v IFRS 1	- - 4	- - IndAS 103 v IFRS 3	- - 4	- - 4	A	10 Marks	Simple Theory Questions (already provided open) + Major Diff AS v INDAS + Carve In./Outs	