

Question Structure

Strategic Cost and Management Accounting

Number of Questions : 5

Time allocation : 30 – 35 minutes for each question

Question sequencing : As stated in the table

	Syllabus Coverage	Mark Allocation	Competency Target	Proficiency Target
Question 1	A2, A3	10 marks	TS	Expert: 60% Applied: 20% Basic: 20%
	A4, A5	10 marks	TS	
Question 2	B1, B2, B3, B5	20 marks	TS, LS	
Question 3	C1, C2, C3	20 marks	BS	
Question 4	D1, D2	15 marks	PS	
	B4, B6	05 marks	PS	
Question 5	E1, E2, E3, E4	15 marks	LS, DS	
	A1	05 marks	BS	

[TS: Technical Skill; BS: Business Skill; PS: Professional Skill; DS: Digital Skill; LS: Leadership Skill]

Question Structure

Business Strategy

Number of Questions : 5

Time allocation : 30 – 35 minutes for each question

Question sequencing : As stated in the table

	Syllabus Coverage	Mark Allocation	Competency Target	Proficiency Target
Question 1	A1, A2	10 marks	BS	Expert: 60% Applied: 20% Basic: 20%
	F1	10 marks	BS	
Question 2	B1, B2, B3	20 marks	LS	
Question 3	C1, C2, C3, C6	20 marks	BS	
Question 4	D1, D2	20 marks	PS	
Question 5	C4, C5, C7, D2	10 marks	PS, LS	
	E1	10 marks	BS, DS	

[TS: Technical Skill; BS: Business Skill; PS: Professional Skill; DS: Digital Skill; LS: Leadership Skill]

Question Structure

Advanced Financial Reporting

Number of Questions : 5

Time allocation : 30 – 35 minutes for each question

Question sequencing : As stated in the table

	Syllabus Coverage	Mark Allocation	Competency Target	Proficiency Target
Question 1	A1, A2	10 marks	PS	Expert: 60% Applied: 20% Basic: 20%
	E1, E2	10 marks	LS	
Question 2	B1	20 marks	TS	
Question 3	B2, B3	20 marks	TS	
Question 4	C1, C4	10 marks	TS, BS	
	C2, C3	10 marks	TS, BS	
Question 5	D1, D2	10 marks	PS	
	B3, C5	10 marks	BS	

[TS: Technical Skill; BS: Business Skill; PS: Professional Skill; DS: Digital Skill; LS: Leadership Skill]

Question Structure

Advanced Income Tax and VAT

Number of Questions : 5

Time allocation : 30 – 35 minutes for each question

Question sequencing : As stated in the table

	Syllabus Coverage	Mark Allocation	Competency Target	Proficiency Target
Question 1	A1, A3	20 marks	TS, BS	Expert: 60% Applied: 20% Basic: 20%
Question 2	A2, A5	20 marks	TS, BS	
Question 3	A4	10 marks	PS	
	B1	10 marks	BS, DS	
Question 4	B2, B3, B4	20 marks	PS, DS	
Question 5	B5, B6, B7	20 marks	DS, LS	

[TS: Technical Skill; BS: Business Skill; PS: Professional Skill; DS: Digital Skill; LS: Leadership Skill]

Question Structure

Management Accounting

Number of Questions : 5

Time allocation : 30 – 35 minutes for each question

Question sequencing : As stated in the table

	Syllabus Coverage	Mark Allocation	Competency Target	Proficiency Target
Question 1	A1, A2	10 marks	TS, BS	Expert: 20% Applied: 60% Basic: 20%
	B2	10 marks	TS, BS	
Question 2	B1, B3, B4	20 marks	TS, BS, PS	
Question 3	B5, B6, B7	20 marks	PS, DS	
Question 4	C1, C2	20 marks	PS, DS	
Question 5	C3, D1, D2	20 marks	PS, DS	

[TS: Technical Skill; BS: Business Skill; PS: Professional Skill; DS: Digital Skill; LS: Leadership Skill]

Question Structure

Corporate Financial Strategy and Financial Market

Number of Questions : 5

Time allocation : 30 – 35 minutes for each question

Question sequencing : As stated in the table

	Syllabus Coverage	Mark Allocation	Competency Target	Proficiency Target
Question 1	A1, A2	20 marks	TS, BS	Expert: 20% Applied: 60% Basic: 20%
Question 2	A3, A4	20 marks	TS, BS, PS	
Question 3	A5	10 marks	PS, DS	
	B1	10 marks	BS	
Question 4	B2	20 marks	BS, PS	
Question 5	B3	20 marks	BS, PS, DS	

[TS: Technical Skill; BS: Business Skill; PS: Professional Skill; DS: Digital Skill; LS: Leadership Skill]

Question Structure

Intermediate Financial Accounting

Number of Questions : 5

Time allocation : 30 – 35 minutes for each question

Question sequencing : As stated in the table

	Syllabus Coverage	Mark Allocation	Competency Target	Proficiency Target
Question 1	A1, A2, C1, C2, C6, C7	20 marks	TS, PS	Expert: 20% Applied: 60% Basic: 20%
Question 2	B2	20 marks	TS, PS	
Question 3	B3	20 marks	TS, PS	
Question 4	B1, B4	10 marks	BS, PS	
	D1, D2	10 marks	TS, PS	
Question 4	C3, C4, C5	20 marks	TS, PS	

[TS: Technical Skill; BS: Business Skill; PS: Professional Skill; DS: Digital Skill; LS: Leadership Skill]

Question Structure

Cost and Management Audit

Number of Questions : 5

Time allocation : 30 – 35 minutes for each question

Question sequencing : As stated in the table

	Syllabus Coverage	Mark Allocation	Competency Target	Proficiency Target
Question 1	A1, A3	20 marks	TS, BS, PS	Expert: 20% Applied: 60% Basic: 20%
Question 2	A2, A4	20 marks	TS, BS, PS	
Question 3	A5, A6	10 marks	PS, DS	
	B3	10 marks	BS, DS	
Question 4	B1, B2	20 marks	TS, PS, DS	
Question 5	C1	20 marks	BS, PS	

[TS: Technical Skill; BS: Business Skill; PS: Professional Skill; DS: Digital Skill; LS: Leadership Skill]

Question Structure

Cost Accounting

Number of Questions : 7
Time allocation [Q1 to Q3] : 40 minutes for Q1 to Q3 (10 MCQs; 5 True/False; 5 Matching)
Time allocation [Q4 to Q7] : 32.50 minutes for each question
Question sequencing : As stated in the table

	Syllabus Coverage	Mark Allocation	Competency Target	Proficiency Target
Question 1	MCQ: Full	10 marks	TS, BS	Expert: 0% Applied: 60% Basic: 40%
Question 2	Modified True/False: Full	05 marks	TS, BS	
Question 3	Matching: Full	05 marks	TS, BS	
Question 4	B1, B2, B3	20 marks	TS, PS	
Question 5	C1, C2, C5	20 marks	TS, BS	
Question 6	C3, C4, C6	20 marks	TS, PS	
Question 7	A3, D1, D2, D3	20 marks	TS, PS	

[TS: Technical Skill; BS: Business Skill; PS: Professional Skill; DS: Digital Skill; LS: Leadership Skill]

Question Structure

Auditing

Number of Questions : 7
Time allocation [Q1 to Q3] : 40 minutes for Q1 to Q3 (10 MCQs; 5 True/False; 5 Matching)
Time allocation [Q4 to Q7] : 32.50 minutes for each question
Question sequencing : As stated in the table

	Syllabus Coverage	Mark Allocation	Competency Target	Proficiency Target
Question 1	MCQ: Full	10 marks	BS, PS	Expert: 0% Applied: 60% Basic: 40%
Question 2	Modified True/False: Full	05 marks	BS, PS	
Question 3	Matching: Full	05 marks	BS, PS	
Question 4	A1, A2, C2	20 marks	BS, PS	
Question 5	B1, B2	20 marks	BS, PS	
Question 6	B3	10 marks	BS, PS	
	D1, D2	10 marks	BS, PS	
Question 7	C1	20 marks	BS, PS	

[TS: Technical Skill; BS: Business Skill; PS: Professional Skill; DS: Digital Skill; LS: Leadership Skill]

Question Structure

Financial Management

Number of Questions : 7
Time allocation [Q1 to Q3] : 40 minutes for Q1 to Q3 (10 MCQs; 5 True/False; 5 Matching)
Time allocation [Q4 to Q7] : 32.50 minutes for each question
Question sequencing : As stated in the table

	Syllabus Coverage	Mark Allocation	Competency Target	Proficiency Target
Question 1	MCQ: Full	10 marks	TS, BS, PS	Expert: 0% Applied: 60% Basic: 40%
Question 2	Modified True/False: Full	05 marks	TS, BS, PS	
Question 3	Matching: Full	05 marks	TS, BS, PS	
Question 4	A2, A3, A4, G1	20 marks	TS, BS	
Question 5	C1, C2, D4	20 marks	TS, BS, PS	
Question 6	D1, D2, D3	20 marks	TS, PS	
Question 7	B1, E1, F1, F2, F3	20 marks	TS, BS, PS	

[TS: Technical Skill; BS: Business Skill; PS: Professional Skill; DS: Digital Skill; LS: Leadership Skill]

Question Structure

Fundamentals of VAT, Tax, and Public Financial Management

Number of Questions : 7
Time allocation [Q1 to Q3] : 40 minutes for Q1 to Q3 (10 MCQs; 5 True/False; 5 Matching)
Time allocation [Q4 to Q7] : 32.50 minutes for each question
Question sequencing : As stated in the table

	Syllabus Coverage	Mark Allocation	Competency Target	Proficiency Target
Question 1	MCQ: Full	10 marks	TS, BS	Expert: 0% Applied: 60% Basic: 40%
Question 2	Modified True/False: Full	05 marks	TS, BS	
Question 3	Matching: Full	05 marks	TS, BS	
Question 4	A2	20 marks	TS, BS	
Question 5	B1, B2	20 marks	TS, BS	
Question 6	C1, C2, C3, C4	20 marks	TS, PS	
Question 7	A1, A2, A3, B3, C5	20 marks	TS, BS	

[TS: Technical Skill; BS: Business Skill; PS: Professional Skill; DS: Digital Skill; LS: Leadership Skill]

Question Structure

Fundamentals of Financial Accounting

Number of Questions : 7
Time allocation [Q1 to Q3] : 40 minutes for Q1 to Q3 (10 MCQs; 5 True/False; 5 Matching)
Time allocation [Q4 to Q7] : 32.50 minutes for each question
Question sequencing : As stated in the table

	Syllabus Coverage	Mark Allocation	Competency Target	Proficiency Target
Question 1	MCQ: Full	10 marks	TS, BS	Expert: 0% Applied: 40% Basic: 60%
Question 2	Modified True/False: Full	05 marks	TS, BS	
Question 3	Matching: Full	05 marks	TS, BS	
Question 4	B2, B3, B4	20 marks	TS	
Question 5	B1, C1, C2	20 marks	TS	
Question 6	D1, A2	20 marks	TS	
Question 7	D2, A3	20 marks	TS, BS	

[TS: Technical Skill; BS: Business Skill; PS: Professional Skill; DS: Digital Skill; LS: Leadership Skill]

Question Structure

Corporate Governance & Secretarial Practices

Number of Questions : 7
Time allocation [Q1 to Q3] : 40 minutes for Q1 to Q3 (10 MCQs; 5 True/False; 5 Matching)
Time allocation [Q4 to Q7] : 32.50 minutes for each question
Question sequencing : As stated in the table

	Syllabus Coverage	Mark Allocation	Competency Target	Proficiency Target
Question 1	MCQ: Full	10 marks	BS	Expert: 0% Applied: 40% Basic: 60%
Question 2	Modified True/False: Full	05 marks	BS	
Question 3	Matching: Full	05 marks	BS	
Question 4	A1, A3	20 marks	BS	
Question 5	A2, B2	20 marks	BS	
Question 6	A4, A5, B4	20 marks	BS	
Question 7	B1, B3, B5	20 marks	BS	

[TS: Technical Skill; BS: Business Skill; PS: Professional Skill; DS: Digital Skill; LS: Leadership Skill]

Question Structure

Information & Communication Technology

Number of Questions : 3
Time allocation [Q1] : 20 minutes for Q1 (10 MCQs)
Time allocation [Q2 to Q3] : 32.50 minutes for each question
Question sequencing : As stated in the table

	Syllabus Coverage	Mark Allocation	Competency Target	Proficiency Target
Question 1	MCQ: Full	10 marks	BS, DS	Expert: 0% Applied: 40% Basic: 60%
Question 2	A1, A2, D1, D2, E1, E2	20 marks	BS, DS	
Question 3	B1, B2, C1, C2, C3	20 marks	BS	

[TS: Technical Skill; BS: Business Skill; PS: Professional Skill; DS: Digital Skill; LS: Leadership Skill]

Question Structure

Marketing & Supply Chain Management

Number of Questions : 3
Time allocation [Q1] : 20 minutes for Q1 (10 MCQs)
Time allocation [Q2 to Q3] : 32.50 minutes for each question
Question sequencing : As stated in the table

	Syllabus Coverage	Mark Allocation	Competency Target	Proficiency Target
Question 1	MCQ: Full	10 marks	TS, BS	Expert: 0% Applied: 40% Basic: 60%
Question 2	A2, A3	20 marks	TS, BS	
Question 3	B2, B3, B4	20 marks	TS, BS	

[TS: Technical Skill; BS: Business Skill; PS: Professional Skill; DS: Digital Skill; LS: Leadership Skill]

Question Structure

Corporate & Business Laws

Number of Questions : 7
Time allocation [Q1 to Q3] : 40 minutes for Q1 to Q3 (10 MCQs; 5 True/False; 5 Matching)
Time allocation [Q4 to Q7] : 32.50 minutes for each question
Question sequencing : As stated in the table

	Syllabus Coverage	Mark Allocation	Competency Target	Proficiency Target
Question 1	MCQ: Full	10 marks	BS	Expert: 0% Applied: 40% Basic: 60%
Question 2	Modified True/False: Full	05 marks	BS	
Question 3	Matching: Full	05 marks	BS	
Question 4	A1	20 marks	BS	
Question 5	A3, A4, A5	20 marks	BS	
Question 6	A1, A2	10 marks	BS	
	B1	10 marks	BS	
Question 7	B2, B3, B4	20 marks	BS	

[TS: Technical Skill; BS: Business Skill; PS: Professional Skill; DS: Digital Skill; LS: Leadership Skill]

Question Structure

Fundamentals of Management & Business Communication

Section	: A [Management]
Number of Questions	: 4
Time allocation [Q1 to Q2]	: 35 minutes for Q1 & Q2 (15 MCQs; 5 True/False)
Time allocation [Q3 to Q4]	: 25 minutes for each question
Question sequencing	: As stated in the table

	Syllabus Coverage	Mark Allocation	Competency Target	Proficiency Target
Question 1	MCQ: Full	15 marks	BS	Expert: 0% Applied: 0% Basic: 100%
Question 2	Modified True/False: Full	05 marks	BS	
Question 3	A1, A2, A3	15 marks	BS	
Question 4	A4, A5	15 marks	BS	

Section	: B [Business Communication]
Number of Questions	: 4
Time allocation [Q5 to Q6]	: 35 minutes for Q5 & Q6 (15 MCQs; 5 Matching)
Time allocation [Q7 to Q8]	: 25 minutes for each question
Question sequencing	: As stated in the table

	Syllabus Coverage	Mark Allocation	Competency Target	Proficiency Target
Question 5	MCQ: Full	15 marks	BS	Expert: 0% Applied: 0% Basic: 100%
Question 6	Matching: Full	05 marks	BS	
Question 7	B1, B3	15 marks	BS	
Question 8	B2, B4	15 marks	BS	

[TS: Technical Skill; BS: Business Skill; PS: Professional Skill; DS: Digital Skill; LS: Leadership Skill]

Question Structure

Business Quantitative Analysis

Section	: A [Business Math]
Number of Questions	: 5
Time allocation [Q1 to Q2]	: 30 minutes for Q1 & Q2 (10 MCQs; 10 True/ False)
Time allocation [Q3 to Q5]	: 15 - 20 minutes for each question
Question sequencing	: As stated in the table

	Syllabus Coverage	Mark Allocation	Competency Target	Proficiency Target
Question 1	MCQ: Full	10 marks	TS, BS	Expert: 0% Applied: 0% Basic: 100%
Question 2	Modified True/False: Full	10 marks	TS, BS	
Question 3	A1, A3	10 marks	TS	
Question 4	A2, A4	10 marks	TS	
Question 5	A5	10 marks	TS, BS	

Section	: B [Business Statistics]
Number of Questions	: 5
Time allocation [Q6 to Q7]	: 30 minutes for Q6 & Q7 (10 MCQs; 10 True/ False)
Time allocation [Q8 to Q10]	: 15 - 20 minutes for each question
Question sequencing	: As stated in the table

	Syllabus Coverage	Mark Allocation	Competency Target	Proficiency Target
Question 6	MCQ: Full	10 marks	TS, BS	Expert: 0% Applied: 0% Basic: 100%
Question 7	Modified True/False: Full	10 marks	TS, BS	
Question 8	B2, B5	10 marks	TS	
Question 9	B3, B4	10 marks	TS	
Question 10	B1, B6, B7	10 marks	TS, BS	

[TS: Technical Skill; BS: Business Skill; PS: Professional Skill; DS: Digital Skill; LS: Leadership Skill]

Question Structure

Business Economics & International Business

Section	: A [Business Economics]
Number of Questions	: 4
Time allocation [Q1 to Q2]	: 35 minutes for Q1 & Q2 (15 MCQs; 5 True/ False)
Time allocation [Q3 to Q4]	: 25 minutes for each question
Question sequencing	: As stated in the table

	Syllabus Coverage	Mark Allocation	Competency Target	Proficiency Target
Question 1	MCQ: Full	15 marks	TS, BS	Expert: 0% Applied: 0% Basic: 100%
Question 2	Modified True/False: Full	05 marks	BS	
Question 3	A1, A2	15 marks	BS	
Question 4	A3, A4	15 marks	TS, BS	

Section	: B [International Business]
Number of Questions	: 4
Time allocation [Q5 to Q6]	: 35 minutes for Q5 & Q6 (15 MCQs; 5 Matching)
Time allocation [Q7 to Q8]	: 25 minutes for each question
Question sequencing	: As stated in the table

	Syllabus Coverage	Mark Allocation	Competency Target	Proficiency Target
Question 5	MCQ: Full	15 marks	TS, BS	Expert: 0% Applied: 0% Basic: 100%
Question 6	Matching: Full	05 marks	BS	
Question 7	B1, B2	15 marks	BS	
Question 8	B3, B4	15 marks	TS, BS	

[TS: Technical Skill; BS: Business Skill; PS: Professional Skill; DS: Digital Skill; LS: Leadership Skill]