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Learning Sessions

CERTIFIED ACCOUNTING AUDIT PROFESSIONAL · PAPER 1

Paper 1

CAAP P1

Module-wise chapters, weightage & key topics

4

MODULES

9

CHAPTERS

100

MARKS

0

UPDATED TOPICS

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Paper pattern

- ✓ **100 questions** · 1 mark each · **100 marks**
- ✓ Duration **2 hours**, conducted **online**
- ✓ **No negative marking**
- ✓ Pass: **50%** aggregate (with module minimums)
- ✓ Mix of conceptual, applied & numerical questions

How to read this deck

- ✓ Each module shows its **indicative weightage**
- ✓ Every chapter lists **key topics** + chapter weightage
- ✓ **UPDATED** = topic with a recent regulatory change — revise latest figures
- ✓ Weightage is **indicative** (content volume + past-paper trend), not officially published by IIBF

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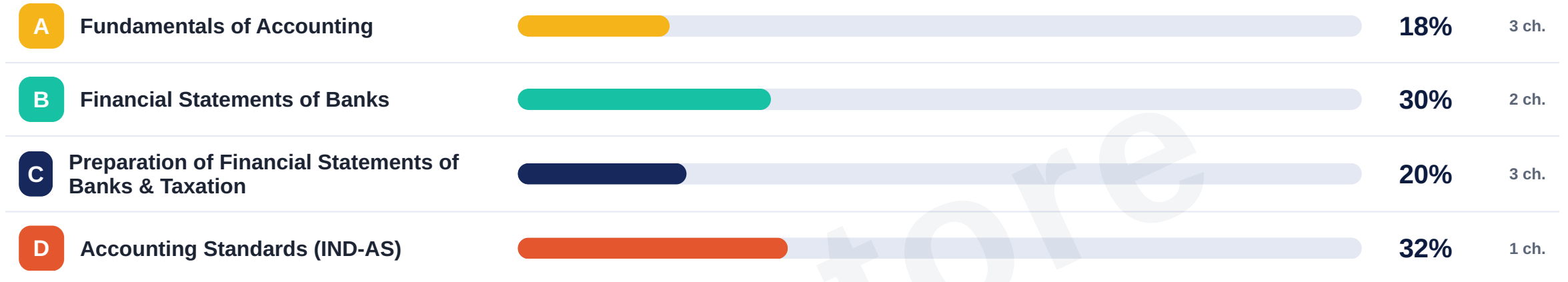
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Module-wise weightage

WHERE THE MARKS SIT



Indicative distribution of 100 marks across the modules. Prioritise **Module D — Accounting Standards (IND-AS)**, the single largest scorer.

Chapters & key topics

PAPER 1 (CAAP P1)

A Module A — Fundamentals of Accounting

18%
MODULE WEIGHT

1 • Management Accounting), Accounting Process (Manual/ Computerised)

4
MARKS

2 • Use of Journal, Types & Importance of Voucher in Computerised Accounting of Banking, Transactions, Bank Reconciliation Statement, Depreciation Accounting

10
MARKS

3 • Classification of Income and Expenditure (Capital/ Revenue Receipt & Expenditure), Banking Operations & Accounting Functions

4
MARKS

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Chapters & key topics

PAPER 1 (CAAP P1)

B Module B — Financial Statements of Banks

30%
MODULE WEIGHT

4	• Cash, Balances with RBI and Other Banks, and Money at Call and Short Notice, Fixed Assets and Other Assets, Borrowings and Deposits, Capital, Reserves and Surplus, Other Liabilities and Provisions, Contingent Liabilities and Bills for Collection, Investments, Profit and Loss Account, Disclosure Requirements in Financial Statements, Consolidation of Branch Accounts, Consolidation of Financial Statements	28 MARKS
5	Inter-Office Transactions —	2 MARKS

C Module C — Preparation of Financial Statements of Banks & Taxation

20%
MODULE WEIGHT

6 • Computerized accounting system – types, advantages and disadvantages, Introduction to Direct Tax & Indirect Tax

6
MARKS

7 • Preparation & filing of returns under direct tax & indirect tax

2
MARKS

8 • Tax provisions relating to Income Tax, Wealth Tax, Service Tax, GST, Tax planning, Deferred Tax

12
MARKS

Chapters & key topics

PAPER 1 (CAAP P1)

D Module D — Accounting Standards (IND-AS)

32%

MODULE WEIGHT

9 AUDITING Module A - Introduction and Types of Audit

Introduction, Meaning and Definition of Auditing, Features, Objectives, Principles, Benefits, Limitation, Various types of Audits in Banks, o Internal Audit, o External Audit, o Forensic Audit, o Systems Audit, o Stock Audit, o Concurrent Audit, o Tax Audit including Service Tax Audit, Management Audit

32

MARKS

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CERTIFIED ACCOUNTING AUDIT PROFESSIONAL · PAPER 2

Paper 2

CAAP P2

Module-wise chapters, weightage & key topics

4

MODULES

10

CHAPTERS

100

MARKS

1

UPDATED TOPICS

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Paper pattern

- ✓ **100 questions** · 1 mark each · **100 marks**
- ✓ Duration **2 hours**, conducted **online**
- ✓ **No negative marking**
- ✓ Pass: **50%** aggregate (with module minimums)
- ✓ Mix of conceptual, applied & numerical questions

How to read this deck

- ✓ Each module shows its **indicative weightage**
- ✓ Every chapter lists **key topics** + chapter weightage
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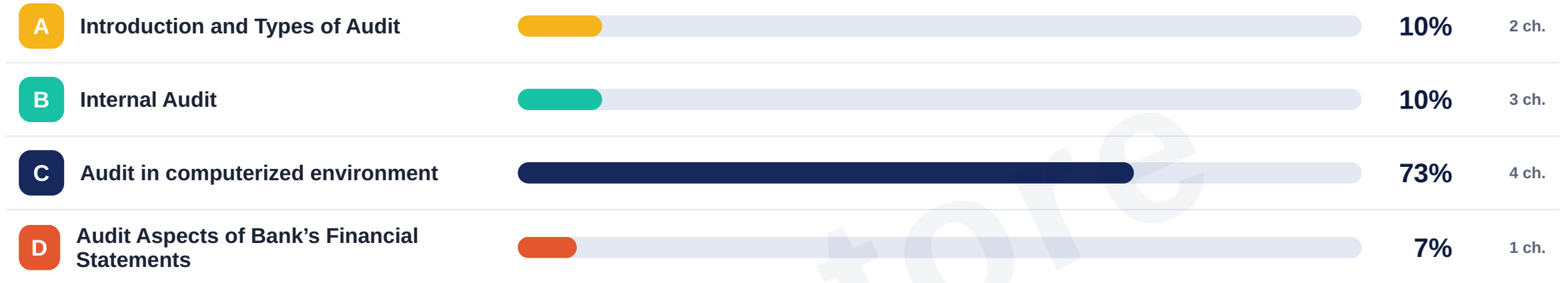
Latest IIBF pattern

Crash course

Fast-track revision

Module-wise weightage

WHERE THE MARKS SIT



Indicative distribution of 100 marks across the modules. Prioritise **Module C — Audit in computerized environment**, the single largest scorer.

A

Module A — Introduction and Types of Audit

10%

MODULE WEIGHT

1

•
Features, Objectives, Principles, Benefits, Limitation

4

MARKS

2

Various types of Audits in Banks:

o Internal Audit, o External Audit, o Forensic Audit, o Systems Audit, o Stock Audit, o Concurrent Audit, o Tax Audit including Service Tax Audit, Management Audit

6

MARKS

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Chapters & key topics

PAPER 2 (CAAP P2)

B Module B — Internal Audit

10%
MODULE WEIGHT

3 •
Preparing Audit Programmes, Audit working papers and documentations

2
MARKS

4 •
Understanding, recording and evaluating internal control system, Internal audit procedures

2
MARKS

5 •
Analytical Procedures - evaluations of financial information through analysis of plausible, relationships among both financial and non-financial data', Risk Based Internal Audit, Relation between Internal Audit and Risk Management, Role of Internal Audit in Risk Management, Reporting on Risk Management, Compliance with auditing and assurance standards, Drafting audit reports

6
MARKS

C

Module C — Audit in computerized environment

73%

MODULE WEIGHT

6	• Cash, Balances with RBI and Other Banks, and Money	2 MARKS
7	• UPDATED at Call and Short Notice, Fixed Assets and Other Assets, Borrowings and Deposits, Capital, Reserves and Surplus, Other Liabilities and Provisions, Contingent Liabilities and Bills for Collection, Treasury Operations–, Profit a, Contingent Liabilities and Bills for Collection, Treasury Operations–, Profit and Loss Account, Disclosure Requirements in Financial Statements, Consolidation of Branch Accounts, Consolidation of Financial Statements, Inter-Office Transactions, Long Form Audit Report in case of Bank Branches, Long Form Audit Report in case of Head Office, Basel III regulations and disclosures	14 MARKS
8	MULTIPLE CHOICE QUESTIONS (MCQS) AND ANSWERS “The Institute conducts its examinations through Multiple Choice Questions (MCQs), These MCQs are part of the Question Bank of the Institute and its Intellectual Property. As a matter of policy, these MCQs and their answers will not be shared by the Institute with the, candidates or others and no correspondence in this regard will be entertained.”	4 MARKS
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D **Module D — Audit Aspects of Bank's Financial Statements**

7%
MODULE WEIGHT

ACCOUNTING Module A - Fundamentals of Accounting

10

About Accounting: An Introduction (Financial Accounting/ Cost Accounting/, Management Accounting), Accounting Process (Manual/ Computerised), Use of Journal, Types & Importance of Voucher in Computerised Accounting of Banking, Transactions, Bank Reconciliation Statement, Depreciation Accounting, Classification of Income and Expenditure (Capital/ Revenue Receipt & Expenditure), Banking Operations & Accounting Functions

7
MARKS

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