

TARGET 2024

<http://rankersclasses.in/>

By Team Ranker's

STARTING – SEPTEMBER 08, 2023

60 TESTS (25 in Financial Management + 15 in Cost Accounting + 10 in Income tax + 10 in Financial Accounting)

Experts Support: Two session by Team Ranker's regarding approach to numerical questions / Telephonic Discussion / Email Interaction / Google meet.

Fee: 8999 (incl. all taxes)

Module No. 21

Test Objectives:

This test series is designed to connect the students with mark fetching numerical of Paper 1. Further, it also allows student to regularly revise the syllabus, identify important area and focus on probable question and themes. This also help student improve their concepts and answer-writing in numerical question.

FOCUS:

- ✓ Question selection.
- ✓ Application of concept.
- ✓ Making of working notes.
- ✓ Perform under time limit.
- ✓ Answer in format that fetch good marks.

Mode of Test Paper dispatch:

Download Test Papers & material from Ranker's Classes [App](#).

What you will get:

- **Login id & Password test portal.**
- **Consolidated Question Paper-cum-Answer booklet (60 Tests: PDF File).**
- **Evaluated Answer Booklet by experts with proper feedback, comments & guidance**
- **Access to model answers at Ranker's App(non-downloadable)**



Address : 18/1, 2nd Floor,
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'Perfection in Numericals' Test Series by Ranker's Classes

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TEST SCHEDULE, CONTENT & REFERENCES

Date	Test No.	Syllabus of Test	Topics covered [Max Marks: 55, 3 Question 15+20+20 marks, Duration of the Test: 40 Minutes]
11-09-23	Test 1	Tools of Financial Analysis: Ratio Analysis, Funds-Flow and Cash- Flow Statement	▪ Cash flow from operating activities
12-09-23	Test 2		▪ Full size questions on cash flow
13-09-23	Test 3		▪ Full size question on funds flow
14-09-23	Test 4		▪ Comprehensive question on Ratios
15-09-23	Test 5		▪ Comprehensive question on Ratios
18-09-23	Test 6	Capital Budgeting Decisions: Process, Procedures and Appraisal Methods. Risk and Uncertainty Analysis and Methods.	▪ Concept test on Project cash flows
19-09-23	Test 7		▪ Initial cash outflows
20-09-23	Test 8		▪ Regular cash inflows
21-09-23	Test 9		▪ Terminal cash inflows
22-09-23	Test 10		▪ Payback period, ARR Techniques
25-09-23	Test 11	Cost of capital: Concept, Computation of Specific Costs and Weighted Average Cost of Capital. CAPM as a Tool of Determining Cost of Equity Capital	▪ NPV & IRR Techniques
26-09-23	Test 12		▪ Full Size, Replacement projects
27-09-23	Test 13		▪ Risk Adjustment/consideration in CB
28-09-23	Test 14	Financing Decisions: Theories of Capital Structure – Net Income (NI) Approach, Net Operating Income (NOI) Approach, MM Approach and Traditional Approach. Designing of Capital structure: Types of Leverages (Operating, Financial and Combined), EBIT-EPS Analysis, and other Factors.	▪ Cost of Equity & Cost of Debt
29-09-23	Test 15		▪ Overall COC
30-09-23	Test 16		▪ Overall COC
03-10-23	Test 17		▪ Leverages
03-10-23	Test 18	Dividend Decisions and Valuation of Firm: Walter's Model, MM Thesis, Gordan's	▪ EBIT – EPS Analysis
04-10-23	Test 19		▪ MM Approach
			▪ Best Capital Structure & Theories of Capital structures
			▪ Walter formula & Gordan formula
			▪ Full Chapter numerical for



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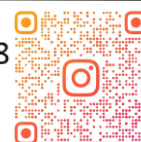
		Model Lintner's Model. Factors Affecting Dividend Policy	Dividend Policy
05-10-23	Test 20	Working Capital Management: Planning of Working Capital. Determinants of Working Capital. Components of Working Capital Cash, Inventory and Receivables.	▪ Inventory Management & Cash Management
06-10-23	Test 21		▪ Credit Management
09-10-23	Test 22		▪ Overall WCM test 1
10-10-23	Test 23		▪ Overall WCM test 2
11-10-23	Test 24		▪ Overall WCM test 3
12-10-23	Test 25	Corporate Restructuring with focus on Mergers and Acquisitions	▪ Swap ratio or Exchange Ratio, Valuation of Firm and shares
COST ACCOUNTING			
13-10-23	Test 26	Activity Based Costing(ABC)	▪ Activity Based Costing(ABC)
16-10-23	Test 27	Job Costing	▪ Job Costing
17-10-23	Test 28	Process Costing	▪ Process losses
18-10-23			▪ Equivalent output
19-10-23	Test 29	Marginal Costing	▪ Joint Product & by Product
20-10-23	Test 30		▪ Marginal Costing: - Simple situations
23-10-23	Test 31		▪ Marginal Costing: - Complex situations
25-10-23	Test 32	CVP Analysis	▪ CVP: - Simple situations
26-10-23	Test 33		▪ CVP: - Complex situations
27-10-23	Test 34	Budgetary Control.	▪ Production & Raw material budget
30-10-23	Test 35		▪ Cash Budget
31-10-23	Test 36		▪ Flexible budget
01-11-23	Test 37	Techniques of Cost Control and Cost Reduction: Standard Costing and Variance Analysis	▪ Material & Labour variance
02-11-23	Test 38		▪ Overheads Variance
03-11-23	Test 39		▪ Revenue Variances
06-11-23	Test 40		
FINANCIAL ACCOUNTING			
07-11-23	Test 41	Accounting for Share Capital Transactions	▪ Issue of shares: - New shares
08-11-23	Test 42		▪ Issue of Right & Bonus shares
09-11-23	Test 43		▪ Buyback of shares
10-11-23	Test 44		▪ ESOPs Accounts
14-11-23	Test 45	Preparation and Presentation of Company Final Accounts.	▪ Simple question
16-11-23	Test 46		▪ Complex Questions
17-11-23	Test 47	Amalgamation, Absorption and Reconstruction of Companies	▪ Internal reconstruction
20-11-23	Test 48		▪ Questions on case of Purchase
21-11-23	Test 49		▪ Questions on case of Merger
22-11-23	Test 50		▪ Overall questions
INCOME TAX			
23-11-23	Test 51	Simple problems of Computation of Income (of Individuals only) under Various Heads, i., Salaries, Income from Business or	▪ Income under the head salaries: - Allowances
24-11-23	Test 52		▪ Income under the head salaries



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		Profession, Capital Gains, Income from other sources	Perquisites
28-11-23	Test 53		<ul style="list-style-type: none"> ▪ Income under the head salaries: - Overall salary income
29-11-23	Test 54		<ul style="list-style-type: none"> ▪ Income under the head House property: - Simple provision
30-11-23	Test 55		<ul style="list-style-type: none"> ▪ Income under the head salaries: - Complex provision
01-12-23	Test 56		<ul style="list-style-type: none"> ▪ Income under the head Capital gains
04-12-23	Test 57		<ul style="list-style-type: none"> ▪ Income under the head PGBP
05-12-23	Test 58		<ul style="list-style-type: none"> ▪ Income under the head other sources
06-12-23	Test 59		<ul style="list-style-type: none"> ▪ Computation of taxable income: - Simple questions
07-12-23	Test 60		<ul style="list-style-type: none"> ▪ Computation of taxable income: - Complex questions

Methodology for evaluation of Answer sheet:

Evaluation Criteria & % Scores
1. Accuracy in solutions (50%)
2. Use of right format & formula (20%)
3. Flow in solution i.e., step by step sequence (10%)
4. Working notes & Comments (10%)
5. Neat & Clean solution (10%)

- Our expert will evaluate aspirant's answer sheet on following indicators using their experience in the field of UPSC.
 - *Total Marks in the question have been allotted on proper consideration of weightage of every evaluation criterion based on nature of the questions and UPSC experience of the expert.*
 - *The score of every criterion for any question will highlight candidate's competence performance (for understanding of the level of quality of the question and required action plans).*



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