

INSTITUTE OF COST AND MANAGEMENT ACCOUNTANTS OF PAKISTAN

EXAMINATION DEPARTMENT

PATTERN & STRUCTURE OF QUESTION PAPER STUDY SCHEME-2018 W.E.F., SEPTEMBER 2018

Practical Corporate Training Modules Examinations (PCTME)

COMPUTER BASED EXAMINATIONS [CBE]

PRACTICAL CORPORATE TRAINING LEVEL-2

[PM4] Practical Aspects of Taxation

Syllabus		Composition of Questions	Marks Allocated	Time Allowed/ Suggested Duration
Part	Weightage %			
Section-A – Multiple Choice Questions (MCQs)				
A – C	100	15 – MCQs	10 of 01 Mark each = 10 05 of 02 Marks each = 10	10 Minutes
			Total Marks of MCQs = 20	
Section-B – Short Cases				
A – B	70	02 – Short Cases	02 of 20 Marks = 20	20 Minutes
			Total Marks of Short Cases = 20	
Section-C – Practical/ Theory				
B – C	70	02 – Practical/ Theory Questions	02 of 60 Marks = 60	01 Hour 30 Minutes
			Total Marks of Practical/ Theory = 60	
	100		Total Marks = 100	Time Allowed: 02 Hours

NOTE:

- (1) The weightage % shown against each section/ part does not necessarily specify the number or marks to be allocated to that section in the examination.
- (2) **Composition of Short Cases and Practical/ Theory:** Number of questions/ their respective marks, division of parts/ sub-parts of the question(s) may be varied as per the requirements of the question paper.
- (3) Short Cases section may comprise scenario-based questions, interpretation and so on.
- (4) Practical/ Theory section may comprise definitions, concepts, principles, cases/ scenarios, analysis, calculation, e-filing and so on.