

INSTITUTE OF COST AND MANAGEMENT ACCOUNTANTS OF PAKISTAN

EXAMINATION DEPARTMENT

PATTERN & STRUCTURE OF QUESTION PAPER

STUDY SCHEME 2018 (UPDATED IN 2023) W.E.F., FEBRUARY 2024 EXAMINATIONS

COMPUTER BASED EXAMINATIONS [CBE]

STRATEGIC LEVEL-1 [SL1]

[S3] Business Taxation

Syllabus		Composition of Questions	Marks Allocated	Time Allowed
Part/ Section	Weightage %			
M u l t i p l e C h o i c e Q u e s t i o n s (M C Q s)				Total Time: 03 Hours
A – C	100	20-30	Theoretical: 10-15 of 2 Marks each Numerical: 10-15 of 3-5 Marks each	
			Total Marks of MCQs = 60-80	
D e s c r i p t i v e Q u e s t i o n s				
A – C	100	5-15	5-15 of 3-5 Marks each	
	100	–	Total Marks = 100	

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 MCQs and Descriptive Questions:** Number of questions/ their respective marks may be varied as per the requirements of the question paper.
- (3) Descriptive Questions may include definitions, concepts, principles, cases/ scenarios, analysis, interpretation, reports, application of laws/ standards, etc.
- (4) There will be no Extra Reading Time allowed in the paper.