

# 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**

### **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 %			
<b>Section - A - Multiple Choice Questions (MCQs)</b>				
A - C	100	15 - MCQs	10 of 01 Mark each = 10 05 of 02 Marks each = 10	<b>10 Minutes</b>
			Total Marks of MCQs = 20	
<b>Section - B - Short Cases</b>				
A - B	70	02 - Short Cases	02 of 20 Marks = 20	<b>20 Minutes</b>
			Total Marks of Short Cases = 20	
<b>Section - C - Practical/ Theory</b>				
B - C	70	02 - Practical/ Theory Questions	02 of 60 Marks = 60	<b>01 Hour 30 Minutes</b>
			Total Marks of Practical/ Theory = 60	
	100		<b>Total Marks = 100</b>	<b>Time Allowed: 02 Hours</b>

#### **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.