

SYLLABUS FOR UNSCHEDULED COMPLETE TEST SERIES

CA FINAL (NEW COURSE)

PAPER-1 FINANCIAL REPORTING

TEST	SYLLABUS	
PART -1	CH. 1,6,12	<ul style="list-style-type: none"> • Framework for Preparation and Presentation of Financial Statements. • AS 101 “First-time Adoption of Indian Accounting Standards” Annexure : Division II of Schedule III to the Companies Act, 2013 • Accounting and Reporting of Financial Instruments • Division II of Schedule III to the Companies Act, 2013
PART -2	CH.5 CH.13,14	<ul style="list-style-type: none"> • UNIT 2 Ind AS 102 “Share Based Payment”. • Chapter 13 Business Combinations and Corporate Restructuring • Chapter 14 Consolidated and Separate Financial Statements
PART -3	CH.2,3,4,6,7,8, 9,10,11,15,16, 17	<ul style="list-style-type: none"> • Ind AS on Presentation of Items in the Financial Statements • Ind AS 115 “Revenue from Contracts with Customers” • Ind AS on Measurement based on Accounting Policies • Ind AS 101 “First-time Adoption of Indian Accounting Standards” • Ind AS on Assets of the Financial Statements • Ind AS 41 “Agriculture” • Ind AS on Liabilities of the Financial Statements • Ind AS on Items impacting the Financial Statements • Ind AS on Disclosures in the Financial Statements • Analysis of Financial Statements • Integrated Reporting

		<ul style="list-style-type: none"> • Corporate Social Responsibility Reporting • Unit 1 Ind AS 20 “Accounting for Government Grants and Disclosure of Government Assistance”
FULL SYLLABUS		FULL SYLLABUS TEST 1
FULL SYLLABUS		FULL SYLLABUS TEST 2

PAPER-2 STRATEGIC FINANCIAL MANAGEMENT

TEST	SYLLABUS	
PART -1	CH.1-4	<ul style="list-style-type: none"> • Financial policy and corporate strategy. • Risk Management • Security Analysis • Security Analysis
PART -2	CH.5-9	<ul style="list-style-type: none"> • Portfolio Management • Securitization • Mutual Fund • Derivatives Analysis and Valuation • Foreign Exchange Exposure and Risk Management
PART -3	CH. 10-14	<ul style="list-style-type: none"> • International Financial Management • Interest Rate Risk Management • Corporate Valuation • Mergers, Acquisitions and Corporate Restructuring • Startup Finance

FULL SYLLABUS		FULL SYLLABUS TEST 1
FULL SYLLABUS		FULL SYLLABUS TEST 2

PAPER-3 ADVANCED AUDIT AND PROFESSIONAL ETHICS

TEST	SYLLABUS	
PART -1	CH.5,7,8,18	<ul style="list-style-type: none"> • Audit of Limited Companies • Audit Committee and Corporate Governance • Audit of Consolidated Financial Statements • Professional Ethics
PART -2	Ch.1,2,3 and All SA's	<ul style="list-style-type: none"> • Auditing Standards, Statements and Guidance Notes -An Overview • Audit Planning, Strategy and Execution • Risk Assessment and Internal Control
PART -3	CH. 4,6,9,10,11,12,13,14,15,16,17	<ul style="list-style-type: none"> • Special Aspects of Auditing in an Automated Environment • Audit Reports • Audit of Banks • Audit of Insurance Companies • Audit of Non-Banking Financial Companies • Audit under Fiscal Laws • Audit of Public Sector Undertakings • Liabilities of Auditors • Internal Audit, Management and Operational Audit • Due Diligence, Investigation and Forensic Audit • Peer Review and Quality Review

FULL SYLLABUS		FULL SYLLABUS TEST 1
FULL SYLLABUS		FULL SYLLABUS TEST 2

PAPER-4 CORPORATE AND ALLIED LAWS

TEST	SYLLABUS	
PART -1	CH.1-10	<ul style="list-style-type: none"> • Declaration and Payment of Dividend • Accounts and Audit • Appointment and Qualification of Directors • Appointment and Remuneration of Managerial Personnel • Meeting of Board and its Powers • Inspection ,Inquiry ,and Investigation • Compromise , Arrangements and Amalgamation • Preventions of Operations and Mismanagement • Revival and Rehabilitation of sick companies • Winding up
PART -2	CH.11-19	<ul style="list-style-type: none"> • Producer Companies • Companies Incorporated outside India • Offences and Penalties • E-Governance • National Co. Law Tribunal and Appellate Tribunal • Special Courts • Misc. Provisions • Corporate Secretarial Practice

		<ul style="list-style-type: none"> Insolvency and Bankruptcy code,2016
PART -3	CH.20-26	<ul style="list-style-type: none"> The SEBI Act,1992 The Securities Contracts (Regulation) Act,1956 FEMA The Competition Act,2002 The Banking Regulation Act ,1949 ,Insurance Regularity Act,1999 Prevention of money Laundering Act,2002 Interpretation of Status, deeds and Documents
FULL SYLLABUS		FULL SYLLABUS TEST 1
FULL SYLLABUS		FULL SYLLABUS TEST 1

PAPER-5 STRATEGIC COST MANAGEMENT AND PERFORMANCE EVALUATION

TEST	SYLLABUS	
PART -1	PART –A(I) CH.1-5	<ul style="list-style-type: none"> Introduction to Strategic Cost Management Modern Business Environment Lean System and Innovation Cost Management Techniques Cost Management for specific Sector
PART -2	PART –A (II) CH.6,7	<ul style="list-style-type: none"> Decision Making Pricing Decision Performance Measurement and Evaluation

	PART-B(I) CH.8,9,10	<ul style="list-style-type: none"> • Divisional Transfer Pricing • Strategic Analysis For Operating Income
PART -3	PART-B (II) CH.11,12 PART-C	<ul style="list-style-type: none"> • Budgetary Control • Standard Costing • Case Study
FULL SYLLABUS		FULL SYLLABUS TEST 1
FULL SYLLABUS		FULL SYLLABUS TEST 2

PAPER-7 DIRECT TAX & INTERNATIONAL TAX

TEST	SYLLABUS	
PART -1	PART-A CH.1-9	<ul style="list-style-type: none"> • Basic Concepts • Residence and Scope of Total Income • Income which do not form part of income • Salaries • Income from House Property • Profits and Gains of Business or Profession • Capital Gains • Income From Other Sources • Income of Other Persons included in Assessee's Total Income
PART -2	PART-A CH.10-21	<ul style="list-style-type: none"> • Aggregation of income, set off and Carry forward of Losses • Deductions from Gross Total Income • Assessment of Various Entities

		<ul style="list-style-type: none"> • Charitable or Religious Trust and Institutions , Political parties and Electoral Trusts • Tax Planning ,Tax Avoidance ,Tax Evasion • Deduction, Collection and Recovery of Tax • Income Tax Authorities • Assessment procedure • Appeals and Revision • Settlement of Tax Cases • Penalties • Offences and Prosecution
PART -3	PART-A CH.22,23 PART –B CH.1-8	<ul style="list-style-type: none"> • Liabilities in Special Cases • Misc. Provisions • Transfer Pricing and other Provisions to check Avoidance of Tax • Non Resident Taxation • Double Taxation Relief • Advance Ruling • Equalization Levy • Application and Interpretation of Tax treaties • Fundamental of base Erosion and Profit Shifting • Overview of Model Tax Conventions
FULL SYLLBUS		FULL SYLLABUS TEST 1
FULL SYLLABUS		FULL SYLLABUS TEST 2

PAPER-8 INDIRECT TAX LAWS

TEST	SYLLABUS	
PART -1	PART-A CH.1-13	<ul style="list-style-type: none"> • GST in India-An Introduction • Supply under GST • Charge of GST • Exemptions of GST • Place of Supply • Time of Supply • Value of Supply • Input Tax Credit • Registration • Tax Invoice, Credit and Debit Notes • Accounts and Records ;E-way bills • Payment of Tax • Returns
PART -2	PART-A CH.14-24	<ul style="list-style-type: none"> • Import and Export Under GST • Refunds • Job Work • Assessment and Audit • Inspection, Search ,Seizure, and Arrest • Demand and Recovery • Liability to pay Tax in Certain Cases • Offences and Penalties • Appeals and Revisions • Advance Ruling • Misc. Provisions

PART -3	PART-B CH.1-8	<p>Customs and FTP</p> <ul style="list-style-type: none"> • Levy of and Exemptions from Custom Duty • Types of Duty • Classification of Imported and Export Goods • Valuation under Custom Act ,1962 • Importation, Exportation and Transportation of Goods • Duty Drawback • Refund • Foreign Trade Policy
FULL SYLLABUS		FULL SYLLABUS TEST 1
FULL SYLLABUS		FULL SYLLABUS TEST 2