

SYLLABUS FOR UNSCHEDULE STEP BY STEP TEST SERIES

CA FINAL (OLD COURSE)

PAPER-1 FINANCIAL REPORTING

TEST	SYLLABUS	
PART -1	CH.4,5	<ul style="list-style-type: none"> Accounting for Corporate Restructuring (including inter-company holdings). Consolidated Financial Statements of Group Companies
PART -2	CH.6,7,8,9,10	<ul style="list-style-type: none"> Accounting and reporting of financial instruments Share based payments Financial Reporting by Mutual funds, Non-banking finance companies, Merchant bankers, Stock and commodity market intermediaries. Valuation . Developments in Financial Reporting
PART -3	CH.1,2	<ul style="list-style-type: none"> Accounting Standards and Guidance Notes Indian Accounting Standards (Ind AS)
FULL SYLLABUS		FULL SYLLABUS

PAPER-2 STRATEGIC FINANCIAL MANAGEMENT

TEST	SYLLABUS	
PART -1	CH.1-4	<ul style="list-style-type: none"> • Financial Policy and Corporate Strategy • Project Planning and Capital Budgeting • Leasing Decisions • Dividend Decisions
PART -2	CH.5-9	<ul style="list-style-type: none"> • Indian Capital Market • Security Analysis • Portfolio Theory • Financial Services in India • Mutual Funds • Money Market Operations
PART -3	CH.10-13	<ul style="list-style-type: none"> • Money Market Operations • Foreign Direct Investment (FDI), Foreign Institutional Investment(FII) and International Financial Management • Foreign Exchange Exposure and Risk management • Mergers, Acquisitions and Restructuring
FULL SYLLABUS		FULL SYLLABUS

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

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 • 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

PAPER-5 ADVANCE MANAGEMENT ACCOUNTING

TEST	SYLLABUS	
PART -1	CH.1-4	<ul style="list-style-type: none"> • Development in The Business Environment • Decision Making using Cost Concept and CVP Analysis • Pricing Decisions • Budget and Budgetary Control
PART -2	CH.5-9	<ul style="list-style-type: none"> • Standard Costing • Costing of Service Sector • Transfer Pricing • Uniform Costing and Inter Firm Comparison • Profitability Analysis
PART -3	CH.10-16	<ul style="list-style-type: none"> • Linear Programming • The Transportation Problem • The Assignment Problem • Critical Path Analysis • Program Evaluation and review Technique • Simulation • Learning Curve Theory
FULL SYLLABUS		FULL SYLLABUS

PAPER-6 INFORMATION SYSTEMS CONTROL AND AUDIT

TEST	SYLLABUS	
PART - 1	CH.1,2,3	<ul style="list-style-type: none"> • Concepts of Governance and Management of Information System • Information System Concepts • Protection of Information Systems
PART -2	CH.4,5,6	<ul style="list-style-type: none"> • Business Continuity Planning and Disaster Recovery Planning • Acquisition ,Development and Implementation of Information System • Auditing of Information Systems
PART -3	CH.7,8	<ul style="list-style-type: none"> • Information Technology Regulatory Issues • Emerging Technologies
FULL SYLLABUS		FULL SYLLABUS

PAPER-7 DIRECT TAX LAWS

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

		<ul style="list-style-type: none"> 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 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 Prov. 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 SYLLABUS		<ul style="list-style-type: none"> FULL SYLLABUS

PAPER-8 INDIRECT TAXES

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
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