

SYLLABUS FOR UNSCHEDULE PART TESTS

CA INTERMEDIATE

PAPER-1 ACCOUNTING

TEST	SYLLABUS	
PART -1	CH.4,5,6,14 AS.1,2	<ul style="list-style-type: none"> Financial Statements of companies Profit or loss Pre & Post incorporation Accounting for Bonus Issue and Right issue Accounts from incomplete records
PART -2	CH.7,8,9 AS. 10,11,13	<ul style="list-style-type: none"> Redemption of Preference Shares Redemption of Debentures Investment Accounts
PART -3	CH.10,11,12,13 AS.12,16	<ul style="list-style-type: none"> Insurance claims for Loss of Stock & loss of Profit Hire purchase & Instalment sale Transaction Departmental Accounts Accounting for Branches including Foreign Branches
FULL SYLLABUS		FULL SYLLABUS

PAPER – 2: CORPORATE AND OTHER LAWS

TEST	SYLLABUS	
PART -1	CO.LAW CH.1-6	<ul style="list-style-type: none"> Preliminary Incorporation of co. and Matters Incidental thereto

		<ul style="list-style-type: none"> • Prospectus And Allotment of Securities • Share Capital and Debenture • Acceptance of Deposits by Co. • Registration of Charges
PART -2	CO.LAW CH.7-10 OTHER LAWS CH.1	<ul style="list-style-type: none"> • Management And Administration • Declaration and Payment of Dividend • Accounts of Companies • Audits and Auditors • The Indian Contract Act, 1872
PART -3	OTHER LAW CH.2,3,4	<ul style="list-style-type: none"> • The Negotiable Instruments Act,1881 • The General Clauses Act,1897 • Interpretation of Statutes
FULL SYLLABUS		FULL SULLABUS

PAPER – 3: COST AND MANAGEMENT ACCOUNTING

TEST	SYLLABUS	
PART -1	CH.1,2,3,6	<ul style="list-style-type: none"> • Basic Concepts • Material • Labour • Job Costing and Batch Costing
PART -2	CH.4,5,7,8,9	<ul style="list-style-type: none"> • Overheads • Non Integrated Accounts

		<ul style="list-style-type: none"> Contract Costing Operating Costing Process and Operation Costing
PART -3	CH.10,13,14	<ul style="list-style-type: none"> Joint Product and By products Standard Costing Marginal Costing Budgets and Budgetary Control
FULL SYLLABUS		FULL SYLLABUS

PAPER -4: TAXATION

TEST	SYLLABUS	
PART -1	PART A CH.1-4 PART-B CH.1,2	<ul style="list-style-type: none"> Basic Concepts Residential Status and Scope of total income Income which do not form part of total income Heads of Income And Provisions Concept of Indirect Taxes Goods & Service Tax (GST)- An Introduction & Constitutional Aspects Levy & Collection of CGST & IGST
PART -2	PART-A CH.5,6,7,9	<ul style="list-style-type: none"> Income of other persons included in assessee's total income Aggregation of income; Set-off, or carry forward and set-off of losses

	PART-B CH.2	<ul style="list-style-type: none"> • Deductions from gross total income • Advance tax, tax deduction at source and introduction to tax collection at source • Basic Concepts of time & value of Supply • Input Tax Credit • Computation of GST Liability
PART -3	PART -A CH.8,10 PART-B CH.2	<ul style="list-style-type: none"> • Computation of total income and tax liability of individuals • Provisions for filing return of income and self-assessment • Registration • Tax invoice ; Credit & Debit Notes; Electronic waybill • Returns • Payment of Tax
FULL SYLLABUS		FULL COURSE

PAPER 5: ADVANCED ACCOUNTING

TEST	SYLLABUS	
PART -1	CH.3,4,6,7 AS. 4,5,7,9,17	<ul style="list-style-type: none"> • Accounting for Employee Stock option Plans • Buyback of Securities & Equity shares with Differential Rights • Internal Reconstruction • Liquidation of co.'s

PART -2	CH.2,5,8 AS.14,18,19,20	<ul style="list-style-type: none"> • Partnership Accounts • Amalgamation of companies • Fin. Statements of Banking companies
PART -3	CH.9,10 AS. 22,24,26,29	<ul style="list-style-type: none"> • Non-Banking Fin. Companies • Consolidates Fin. Statements
FULL SYLLABUS		FULL SYLLABUS

PAPER 6: AUDITING AND ASSURANCE

TEST	SYLLABUS	
PART -1	CH.10	<ul style="list-style-type: none"> • The Company Audit (including CARO)
PART -2	CH.1,2,3,4,5,7, 8,11	<ul style="list-style-type: none"> • Nature, Objective and Scope of Audit • Audit Strategy, Audit Planning and Audit Program • Audit Documentation and Audit Evidence • Risk Assessment and Internal Control • Fraud and Responsibilities of the Auditor in this Regard • Audit Sampling • Analytical Procedure • Audit Report
PART -3	CH. 6,9,12	<ul style="list-style-type: none"> • Audit in an Automated Environment • Audit of Items of Financial Statements • Audit of Banks
FULL SYLLABUS		FULL SYLLABUS

PAPER –7: ENTERPRISE INFORMATION SYSTEMS AND STRATEGIC MANAGEMENT

TEST	SYLLABUS	
PART -1	PART A CH.1,2 PART B CH.1,2,3	<ul style="list-style-type: none"> Automated Business Process Financial and Accounting Systems Introduction of strategic. Management. Dynamics of Competitive Strategy Strategic Management Process
PART -2	PART A CH.3 PART B CH.4,5,6	<ul style="list-style-type: none"> Information System and its Components Corporate level strategies Business level Strategies Functional level strategies
PART -3	PART A CH.4,5 PART B CH.7,8	<ul style="list-style-type: none"> Commerce, M- Commerce and Emerging Technologies Core Banking Systems Organization and strategic leadership Strategy implementation and control
FULL SYLLABUS		FULL SYLLABUS

PAPER-8 FINANCIAL MANAGEMENT AND ECONOMICS FOR FINANCE

TEST	SYLLABUS	
PART -1	PART A CH.1,2	<ul style="list-style-type: none"> • Financial Management and Financial Analysis • Financing Decisions
PART -2	CH.3,4	<ul style="list-style-type: none"> • Capital Investment and Dividend Decisions • Management of Working Capital
PART -3	PART B CH.1,2,3,4	<ul style="list-style-type: none"> • Determination of National Income • The Money Market • Public Finance • International Trade
FULL SYLLABUS		FULL SYLLABUS