

## **SYLLABUS FOR UNSCHEDULE STEP BY STEP TEST SERIES**

### **CA INTERMEDIATE**

#### **PAPER-1 ACCOUNTING**

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

#### **PAPER – 2: CORPORATE AND OTHER LAWS**

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

		<ul style="list-style-type: none"> <li>• Prospectus And Allotment of Securities</li> <li>• Share Capital and Debenture</li> <li>• Acceptance of Deposits by Co.</li> <li>• Registration of Charges</li> </ul>
PART -2	CO.LAW CH.7-10  OTHER LAWS CH.1	<ul style="list-style-type: none"> <li>• Management And Administration</li> <li>• Declaration and Payment of Dividend</li> <li>• Accounts of Companies</li> <li>• Audits and Auditors</li> <li>• The Indian Contract Act, 1872</li> </ul>
PART -3	OTHER LAW CH.2,3,4	<ul style="list-style-type: none"> <li>• The Negotiable Instruments Act,1881</li> <li>• The General Clauses Act,1897</li> <li>• Interpretation of Statutes</li> </ul>
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"> <li>• Basic Concepts</li> <li>• Material</li> <li>• Labour</li> <li>• Job Costing and Batch Costing</li> </ul>
PART -2	CH.4,5,7,8,9	<ul style="list-style-type: none"> <li>• Overheads</li> <li>• Non Integrated Accounts</li> </ul>

		<ul style="list-style-type: none"> <li>Contract Costing</li> <li>Operating Costing</li> <li>Process and Operation Costing</li> </ul>
PART -3	CH.10,13,14	<ul style="list-style-type: none"> <li>Joint Product and By products</li> <li>Standard Costing</li> <li>Marginal Costing</li> <li>Budgets and Budgetary Control</li> </ul>
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"> <li>Basic Concepts</li> <li>Residential Status and Scope of total income</li> <li>Income which do not form part of total income</li> <li>Heads of Income And Provisions</li> <li>Concept of Indirect Taxes</li> <li>Goods &amp; Service Tax (<b>GST</b>)- An Introduction &amp; Constitutional Aspects Levy &amp; Collection of CGST &amp; IGST</li> </ul>
PART -2	PART-A CH.5,6,7,9	<ul style="list-style-type: none"> <li>Income of other persons included in assessee's total income</li> <li>Aggregation of income; Set-off, or carry forward and set-off of losses</li> </ul>

	PART-B CH.2	<ul style="list-style-type: none"> <li>• Deductions from gross total income</li> <li>• Advance tax, tax deduction at source and introduction to tax collection at source</li> <li>• Basic Concepts of time &amp; value of Supply</li> <li>• Input Tax Credit</li> <li>• Computation of GST Liability</li> </ul>
PART -3	PART -A CH.8,10  PART-B CH.2	<ul style="list-style-type: none"> <li>• Computation of total income and tax liability of individuals</li> <li>• Provisions for filing return of income and self-assessment</li> <li>• Registration</li> <li>• Tax invoice ; Credit &amp; Debit Notes; Electronic waybill</li> <li>• Returns</li> <li>• Payment of Tax</li> </ul>
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"> <li>• Accounting for Employee Stock option Plans</li> <li>• Buyback of Securities &amp; Equity shares with Differential Rights</li> <li>• Internal Reconstruction</li> <li>• Liquidation of co.'s</li> </ul>

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

**PAPER 6: AUDITING AND ASSURANCE**

TEST	SYLLABUS	
PART -1	CH.10	<ul style="list-style-type: none"> <li>• The Company Audit (including CARO)</li> </ul>
PART -2	CH.1,2,3,4,5,7, 8,11	<ul style="list-style-type: none"> <li>• Nature, Objective and Scope of Audit</li> <li>• Audit Strategy, Audit Planning and Audit Program</li> <li>• Audit Documentation and Audit Evidence</li> <li>• Risk Assessment and Internal Control</li> <li>• Fraud and Responsibilities of the Auditor in this Regard</li> <li>• Audit Sampling</li> <li>• Analytical Procedure</li> <li>• Audit Report</li> </ul>
PART -3	CH. 6,9,12	<ul style="list-style-type: none"> <li>• Audit in an Automated Environment</li> <li>• Audit of Items of Financial Statements</li> <li>• Audit of Banks</li> </ul>
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"> <li>• Automated Business Process</li> <li>• Financial and Accounting Systems</li> <li>• Introduction of strategic. Management.</li> <li>• Dynamics of Competitive Strategy</li> <li>• Strategic Management Process</li> </ul>
PART -2	PART A CH.3  PART B CH.4,5,6	<ul style="list-style-type: none"> <li>• Information System and its Components</li> <li>• Corporate level strategies</li> <li>• Business level Strategies</li> <li>• Functional level strategies</li> </ul>
PART -3	PART A CH.4,5  PART B CH.7,8	<ul style="list-style-type: none"> <li>• Commerce, M- Commerce and Emerging Technologies</li> <li>• Core Banking Systems</li> <li>• Organization and strategic leadership</li> <li>• Strategy implementation and control</li> </ul>
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"> <li>• Financial Management and Financial Analysis</li> <li>• Financing Decisions</li> </ul>
PART -2	CH.3,4	<ul style="list-style-type: none"> <li>• Capital Investment and Dividend Decisions</li> <li>• Management of Working Capital</li> </ul>
PART -3	PART B CH.1,2,3,4	<ul style="list-style-type: none"> <li>• Determination of National Income</li> <li>• The Money Market</li> <li>• Public Finance</li> <li>• International Trade</li> </ul>
FULL SYLLABUS		FULL SYLLABUS