

SYLLABUS FOR UNSCHEDULE PART TESTS

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
FULL SYLLABUS		FULL SYLLABUS