

**SYLLABUS FOR UNSCHEDULE PART TESTS**

**CA FINAL (NEW COURSE)**

**PAPER-1 FINANCIAL REPORTING**

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

	CH.5 UNIT 1	<ul style="list-style-type: none"> <li>• Analysis of Financial Statements</li> <li>• Integrated Reporting</li> <li>• Corporate Social Responsibility Reporting</li> <li>• Unit 1 Ind AS 20 “Accounting for Government Grants and Disclosure of Government Assistance”</li> </ul>
FULL SYLLABUS		FULL SYLLABUS

**PAPER-2 STRATEGIC FINANCIAL MANAGEMENT**

TEST	SYLLABUS	
PART -1	CH.1-4	<ul style="list-style-type: none"> <li>• Financial policy and corporate strategy.</li> <li>• Risk Management</li> <li>• Security Analysis</li> <li>• Security Analysis</li> </ul>
PART -2	CH.5-9	<ul style="list-style-type: none"> <li>• Portfolio Management</li> <li>• Securitization</li> <li>• Mutual Fund</li> <li>• Derivatives Analysis and Valuation</li> <li>• Foreign Exchange Exposure and Risk Management</li> </ul>
PART -3	CH.10-14	<ul style="list-style-type: none"> <li>• International Financial Management</li> <li>• Interest Rate Risk Management</li> <li>• Corporate Valuation</li> <li>• Mergers, Acquisitions and Corporate Restructuring</li> <li>• Startup Finance</li> </ul>
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"> <li>• Audit of Limited Companies</li> <li>• Audit Committee and Corporate Governance</li> <li>• Audit of Consolidated Financial Statements</li> <li>• Professional Ethics</li> </ul>
PART -2	Ch.1,2,3 and <b>All SA's</b>	<ul style="list-style-type: none"> <li>• Auditing Standards, Statements and Guidance Notes – An Overview</li> <li>• Audit Planning, Strategy and Execution</li> <li>• Risk Assessment and Internal Control</li> </ul>
PART -3	CH. 4,6,9,10,11,1 2,13,14,15,1 6,17	<ul style="list-style-type: none"> <li>• Special Aspects of Auditing in an Automated Environment</li> <li>• Audit Reports</li> <li>• Audit of Banks</li> <li>• Audit of Insurance Companies</li> <li>• Audit of Non-Banking Financial Companies</li> <li>• Audit under Fiscal Laws</li> <li>• Audit of Public Sector Undertakings</li> <li>• Liabilities of Auditors</li> <li>• Internal Audit, Management and Operational Audit</li> <li>• Due Diligence, Investigation and Forensic Audit</li> <li>• Peer Review and Quality Review</li> </ul>
FULL SYLLABUS		FULL SYLLABUS

**PAPER-4 CORPORATE AND ALLIED LAWS**

TEST	SYLLABUS	
PART -1	CH.1-10	<ul style="list-style-type: none"> <li>• Declaration and Payment of Dividend</li> <li>• Accounts and Audit</li> <li>• Appointment and Qualification of Directors</li> <li>• Appointment and Remuneration of Managerial Personnel</li> <li>• Meeting of Board and its Powers</li> <li>• Inspection ,Inquiry ,and Investigation</li> <li>• Compromise , Arrangements and Amalgamation</li> <li>• Preventions of Operations and Mismanagement</li> <li>• Revival and Rehabilitation of sick companies</li> <li>• Winding up</li> </ul>
PART -2	CH.11-19	<ul style="list-style-type: none"> <li>• Producer Companies</li> <li>• Companies Incorporated outside India</li> <li>• Offences and Penalties</li> <li>• E-Governance</li> <li>• National Co. Law Tribunal and Appellate Tribunal</li> <li>• Special Courts</li> <li>• Misc. Provisions</li> <li>• Corporate Secretarial Practice</li> <li>• Insolvency and Bankruptcy code,2016</li> </ul>
PART -3	CH.20-26	<ul style="list-style-type: none"> <li>• The SEBI Act,1992</li> <li>• The Securities Contracts ( Regulation) Act,1956</li> <li>• FEMA</li> <li>• The Competition Act,2002</li> <li>• The Banking Regulation Act ,1949 ,Insurance Reg. Act,1999</li> <li>• Prevention of money Laundering Act,2002</li> <li>• Interpretation of Status, deeds and Documents</li> </ul>
FULL SYLLABUS		FULL SYLLABUS

**PAPER-5 STRATEGIC COST MANAGEMENT AND PERFORMANCE EVALUATION**

TEST	SYLLABUS	
PART -1	PART –A(I) CH.1-5	<ul style="list-style-type: none"> <li>• Introduction to Strategic Cost Management</li> <li>• Modern Business Environment</li> <li>• Lean System and Innovation</li> <li>• Cost Management Techniques</li> <li>• Cost Management for specific Sector</li> </ul>
PART -2	PART –A (II) CH.6,7  PART-B(I) CH.8,9,10	<ul style="list-style-type: none"> <li>• Decision Making</li> <li>• Pricing Decision</li> <li>• Performance Measurement and Evaluation</li> <li>• Divisional Transfer Pricing</li> <li>• Strategic Analysis For Operating Income</li> </ul>
PART -3	PART-B (II) CH.11,12 PART-C	<ul style="list-style-type: none"> <li>• Budgetary Control</li> <li>• Standard Costing</li> <li>• Case Study</li> </ul>
FULL SYLLABUS		FULL SYLLABUS

**PAPER-7 DIRECT TAX & INTERNATIONAL TAX**

TEST	SYLLABUS	
PART -1	PART-A CH.1-9	<ul style="list-style-type: none"> <li>• Basic Concepts</li> <li>• Residence and Scope of Total Income</li> <li>• Income which do not form part of income</li> <li>• Salaries</li> <li>• Income from House Property</li> <li>• Profits and Gains of Business or Profession</li> <li>• Capital Gains</li> </ul>

		<ul style="list-style-type: none"> <li>• Income From Other Sources</li> <li>• Income of Other Persons included in Assessee's Total Income</li> </ul>
PART -2	PART-A CH.10-21	<ul style="list-style-type: none"> <li>• Aggregation of income, set off and Carry forward of Losses</li> <li>• Deductions from Gross Total Income</li> <li>• Assessment of Various Entities</li> <li>• Charitable or Religious Trust and Institutions , Political parties and Electoral Trusts</li> <li>• Tax Planning ,Tax Avoidance ,Tax Evasion</li> <li>• Deduction, Collection and Recovery of Tax</li> <li>• Income Tax Authorities</li> <li>• Assessment procedure</li> <li>• Appeals and Revision</li> <li>• Settlement of Tax Cases</li> <li>• Penalties</li> <li>• Offences and Prosecution</li> </ul>
PART -3	PART-A CH.22,23 PART –B CH.1-8	<ul style="list-style-type: none"> <li>• Liabilities in Special Cases</li> <li>• Misc. Provisions</li> <li>• Transfer Pricing &amp; other Provisions to check Avoidance of Tax</li> <li>• Non Resident Taxation</li> <li>• Double Taxation Relief</li> <li>• Advance Ruling</li> <li>• Equalization Levy</li> <li>• Application and Interpretation of Tax treaties</li> <li>• Fundamental of base Erosion and Profit Shifting</li> <li>• Overview of Model Tax Conventions</li> </ul>
FULL SYLLABUS		FULL SYLLABUS

**PAPER-8 INDIRECT TAX LAWS**

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

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