

**SCHEDULE FOR STEP BY STEP TEST SERIES**

**CA FINAL (OLD COURSE)**

**PAPER-1 FINANCIAL REPORTING**

<b>DATE</b>	<b>TEST</b>	<b>SYLLABUS</b>	
01-03-2020	PART -1	CH.4,5	<ul style="list-style-type: none"> <li>Accounting for Corporate Restructuring (including inter-company holdings).</li> <li>Consolidated Financial Statements of Group Companies</li> </ul>
16-03-2020	PART -2	CH.6,7,8, 9,10	<ul style="list-style-type: none"> <li>Accounting and reporting of financial instruments</li> <li>Share based payments</li> <li>Financial Reporting by Mutual funds, Non-banking finance companies, Merchant bankers, Stock and commodity market intermediaries.</li> <li>Valuation</li> <li>Developments in Financial Reporting</li> </ul>
24-03-2020	PART -3	CH.1,2	<ul style="list-style-type: none"> <li>Accounting Standards and Guidance Notes</li> <li>Indian Accounting Standards (Ind AS)</li> </ul>
02-04-2020	FULL SYLLABUS		FULL SYLLABUS

**PAPER-2 STRATEGIC FINANCIAL MANAGEMENT**

DATE	TEST	SYLLABUS	
03-03-2020	PART -1	CH.1-4	<ul style="list-style-type: none"> <li>• Financial Policy and Corporate Strategy</li> <li>• Project Planning and Capital Budgeting</li> <li>• Leasing Decisions</li> <li>• Dividend Decisions</li> </ul>
17-03-2020	PART -2	CH.5-9	<ul style="list-style-type: none"> <li>• Indian Capital Market</li> <li>• Security Analysis</li> <li>• Portfolio Theory</li> <li>• Financial Services in India</li> <li>• Mutual Funds</li> <li>• Money Market Operations</li> </ul>
25-03-2020	PART -3	CH.10-13	<ul style="list-style-type: none"> <li>• Money Market Operations</li> <li>• Foreign Direct Investment (FDI), Foreign Institutional Investment(FII) and International Financial Management</li> <li>• Foreign Exchange Exposure and Risk management</li> <li>• Mergers, Acquisitions and Restructuring</li> </ul>
04-04-2020	FULL SYLLABUS		FULL SYLLABUS

**PAPER-3 ADVANCED AUDIT AND PROFESSIONAL ETHICS**

DATE	TEST	SYLLABUS	
05-03-2020	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>
18-03-2020	PART -2	Ch.1,2,3 and All SA's	<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>
26-03-2020	PART -3	CH. 4,6,9,10,11,12 ,13,14,15,16,17	<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>
06-04-2020	FULL SYLLABUS		FULL SYLLABUS

**PAPER-4 CORPORATE AND ALLIED LAWS**

DATE	TEST	SYLLABUS	
07-03-2020	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 Person</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>
19-03-2020	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>
27-03-2020	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 ,</li> <li>• Insurance Regularity Act,1999</li> <li>• Prevention of money Laundering Act,2002</li> <li>• Interpretation of Status, deeds and Documents</li> </ul>
08-04-2020	FULL SYLLABUS		FULL SYLLABUS

**PAPER-5 ADVANCE MANAGEMENT ACCOUNTING**

DATE	TEST	SYLLABUS	
09-03-2020	PART -1	CH.1-4	<ul style="list-style-type: none"> <li>• Development in The Business Environment</li> <li>• Decision Making using Cost Concept and CVP Analysis</li> <li>• Pricing Decisions</li> <li>• Budget and Budgetary Control</li> </ul>
20-03-2020	PART -2	CH.5-9	<ul style="list-style-type: none"> <li>• Standard Costing</li> <li>• Costing of Service Sector</li> <li>• Transfer Pricing</li> <li>• Uniform Costing and Inter Firm Comparison</li> <li>• Profitability Analysis</li> </ul>
28-03-2020	PART -3	CH.10-16	<ul style="list-style-type: none"> <li>• Linear Programming</li> <li>• The Transportation Problem</li> <li>• The Assignment Problem</li> <li>• Critical Path Analysis</li> <li>• Program Evaluation and review Technique</li> <li>• Simulation</li> <li>• Learning Curve Theory</li> </ul>
10-04-2020	FULL SYLLABUS		

**PAPER-6 INFORMATION SYSTEMS CONTROL AND AUDIT**

DATE	TEST	SYLLABUS	
11-03-2020	PART -1	CH.1,2,3	<ul style="list-style-type: none"> <li>• Concepts of Governance and Management of Information System</li> <li>• Information System Concepts</li> <li>• Protection of Information Systems</li> </ul>
21-03-2020	PART -2	CH.4,5,6	<ul style="list-style-type: none"> <li>• Business Continuity Planning and Disaster Recovery Planning</li> <li>• Acquisition ,Development and Implementation of Information System</li> <li>• Auditing of Information Systems</li> </ul>
29-03-2020	PART -3	CH.7,8	<ul style="list-style-type: none"> <li>• Information Technology Regulatory Issues</li> <li>• Emerging Technologies</li> </ul>
12-04-2020	FULL SYLLABUS		FULL SYLLABUS

**PAPER-7 DIRECT TAX LAWS**

DATE	TEST	SYLLABUS	
13-03-2020	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> <li>• Income From Other Sources</li> </ul>

			<ul style="list-style-type: none"> <li>Income of Other Persons included in Assessee's Total Income</li> </ul>
22-03-2020	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>
30-03-2020	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 and 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>
14-04-2020	FULL SYLLABUS		<ul style="list-style-type: none"> <li>FULL SYLLABUS</li> </ul>

**PAPER-8    INDIRECT TAXES**

DATE	TEST	SYLLABUS	
15-03-2020	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>
23-03-2020	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>
31-03-2020	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> </ul>



			<ul style="list-style-type: none"><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>
16-04-2020	FULL SYLLABUS		FULL SYLLABUS