

SYLLABUS FOR UNSCHEDULE STEP BY STEP TEST SERIES

CA FINAL (NEW COURSE)

PAPER-1 FINANCIAL REPORTING

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

	CH.5 UNIT 1	<ul style="list-style-type: none"> • Analysis of Financial Statements • Integrated Reporting • Corporate Social Responsibility Reporting • Unit 1 Ind AS 20 “Accounting for Government Grants and Disclosure of Government Assistance”
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. • Risk Management • Security Analysis • Security Analysis
PART -2	CH.5-9	<ul style="list-style-type: none"> • Portfolio Management • Securitization • Mutual Fund • Derivatives Analysis and Valuation • Foreign Exchange Exposure and Risk Management
PART -3	CH.10-14	<ul style="list-style-type: none"> • International Financial Management • Interest Rate Risk Management • Corporate Valuation • Mergers, Acquisitions and Corporate Restructuring • Startup Finance
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. 4,6,9,10,11,1 2,13,14,15,1 6,17	<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
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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 Reg. Act,1999 • Prevention of money Laundering Act,2002 • Interpretation of Status, deeds and Documents
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"> • Introduction to Strategic Cost Management • Modern Business Environment • Lean System and Innovation • Cost Management Techniques • Cost Management for specific Sector
PART -2	PART –A (II) CH.6,7 PART-B(I) CH.8,9,10	<ul style="list-style-type: none"> • Decision Making • Pricing Decision • Performance Measurement and Evaluation • Divisional Transfer Pricing • Strategic Analysis For Operating Income
PART -3	PART-B (II) CH.11,12 PART-C	<ul style="list-style-type: none"> • Budgetary Control • Standard Costing • Case Study
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"> • 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 & other Provisions 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
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PAPER-8 INDIRECT TAX LAWS

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		<ul style="list-style-type: none"> • FULL SYLLABUS