

## **SYLLABUS**

### **CA FINAL (NEW COURSE)**

#### **PAPER-1 FINANCIAL REPORTING**

1. Framework for Presentation of Financial Statements
2. Ind AS on Presentation of Items in the Financial Statements
3. Ind AS 115 “Revenue from Contracts with Customers”
4. Ind AS on Measurement based on Accounting Policies
5. Ind AS 102 “Share Based Payment”.
6. Ind AS 101 “First-time Adoption of Indian Accounting Standards”
7. Ind AS on Assets of the Financial Statements
8. Ind AS 41 “Agriculture”
9. Ind AS on Liabilities of the Financial Statements
10. Ind AS on Items impacting the Financial Statements
11. Ind AS on Disclosures in the Financial Statements
12. Accounting and Reporting of Financial Instruments
13. Business Combinations and Corporate Restructuring
14. Consolidated and Separate Financial Statements
15. Analysis of Financial Statements
16. Integrated Reporting
17. Corporate Social Responsibility Reporting

#### **PAPER-2 STRATEGIC FINANCIAL MANAGEMENT**

1. Financial policy and corporate strategy.
2. Risk Management
3. Security Analysis
4. Security Analysis
5. Portfolio Management
6. Securitization
7. Mutual Fund
8. Derivatives Analysis and Valuation
9. Foreign Exchange Exposure and Risk Management

10. International Financial Management
11. Interest Rate Risk Management
12. Corporate Valuation
13. Mergers, Acquisitions and Corporate Restructuring
14. Startup Finance

### **PAPER -3 ADVANCED AUDITING & PROFESSIONAL ETHICS**

1. Auditing Standards, Statements and Guidance Notes – An Overview
2. Audit Planning, Strategy and Execution
3. Risk Assessment and Internal Control
4. Special Aspects of Auditing in an Automated Environment
5. Audit of Limited Companies
6. Audit Reports
7. Audit Committee and Corporate Governance
8. Audit of Consolidated Financial Statements
9. Audit of Banks
10. Audit of Insurance Companies
11. Audit of Non-Banking Financial Companies
12. Audit under Fiscal Laws
13. Audit of Public Sector Undertakings
14. Liabilities of Auditors
15. Internal Audit, Management and Operational Audit
16. Due Diligence, Investigation and Forensic Audit
17. Peer Review and Quality Review
18. Professional Ethics

### **PAPER-4 CORPORATE AND ALLIED LAWS**

1. Declaration and Payment of Dividend
2. Accounts and Audit
3. Appointment and Qualification of Directors
4. Appointment and Remuneration of Managerial Personnel
5. Meeting of Board and its Powers
6. Inspection, Inquiry, and Investigation
7. Compromise, Arrangements and Amalgamation
8. Preventions of Operations and Mismanagement

9. Revival and Rehabilitation of sick companies
10. Winding up
11. Producer Companies
12. Companies Incorporated outside India
13. Offences and Penalties
14. E-Governance
15. National Co. Law Tribunal and Appellate Tribunal
16. Special Courts
17. Misc. Provisions
18. Corporate Secretarial Practice
19. Insolvency and Bankruptcy code, 2016
20. The SEBI Act, 1992
21. The Securities Contracts ( Regulation) Act, 1956
22. FEMA
23. The Competition Act, 2002
24. The Banking Regulation Act , 1949 , Insurance Reg. Act, 1999
25. Prevention of money Laundering Act, 2002
26. Interpretation of Status, deeds and Documents

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

1. Introduction to Strategic Cost Management
2. Modern Business Environment
3. Lean System and Innovation
4. Cost Management Techniques
5. Cost Management for specific Sector
6. Decision Making
7. Pricing Decision
8. Performance Measurement and Evaluation
9. Divisional Transfer Pricing
10. Strategic Analysis For Operating Income
11. Budgetary Control
12. Standard Costing
13. Case Study

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

1. Basic Concepts
2. Residence and Scope of Total Income
3. Income which do not form part of income
4. Salaries
5. Income from House Property
6. Profits and Gains of Business or Profession
7. Capital Gains
8. Income From Other Sources
9. Income of Other Persons included in Assessee's Total Income
10. Aggregation of income, set off and Carry forward of Losses
11. Deductions from Gross Total Income
12. Assessment of Various Entities
13. Charitable or Religious Trust and Institutions , Political parties and Electoral Trusts
14. Tax Planning , Tax Avoidance , Tax Evasion
15. Deduction, Collection and Recovery of Tax
16. Income Tax Authorities
17. Assessment procedure
18. Appeals and Revision
19. Settlement of Tax Cases
20. Penalties
21. Offences and Prosecution
22. Liabilities in Special Cases
23. Misc. Provisions
24. Transfer Pricing & other Provisions to check Avoidance of Tax
25. Non Resident Taxation
26. Double Taxation Relief
27. Advance Ruling
28. Equalization Levy
29. Application and Interpretation of Tax treaties
30. Fundamental of base Erosion and Profit Shifting
31. Overview of Model Tax Conventions

## **PAPER-8 INDIRECT TAX LAWS**

1. GST in India-An Introduction
2. Supply under GST
3. Charge of GST
4. Exemptions of GST
5. Place of Supply
6. Time of Supply
7. Value of Supply
8. Input Tax Credit
9. Registration
10. Tax Invoice, Credit and Debit Notes
11. Accounts and Records ;E-way bills
12. Payment of Tax
13. Returns
14. Import and Export Under GST
15. Refunds
16. Job Work
17. Assessment and Audit
18. Inspection, Search ,Seizure, and Arrest
19. Demand and Recovery
20. Liability to pay Tax in Certain Cases
21. Offences and Penalties
22. Appeals and Revisions
23. Advance Ruling
  
- Misc. Provisions Customs and FTP
  
24. Levy of and Exemptions from Custom Duty
25. Types of Duty
26. Classification of Imported and Export Goods
27. Valuation under Custom Act ,1962
28. Importation, Exportation and Transportation of Goods
29. Duty Drawback
30. Refund
31. Foreign Trade Policy