

UNSCHEDULE FOR STEP BY STEP TEST SERIES

CA FINAL (NEW COURSE) NOV 2023

PAPER-1 FINANCIAL REPORTING

TEST	SYLLABUS	PARTICULARS
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. ● 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”. ● Business Combinations and Corporate Restructuring. ● Consolidated and Separate Financial Statements.
PART -3	CH.2,3,4,6,7,8, 9 ,10,11,15,16,1 7 CH.5 UNIT1	<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. ● 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. ● Analysis of Financial Statements. ● Integrated Reporting. ● Corporate Social Responsibility Reporting. ● Chapter 5: Unit 1 Ind AS 20 “Accounting for Government Grants
FULL TEST		FULL SYLLABUS

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PAPER-2 STRATEGIC FINANCIAL MANAGEMENT

TEST	SYLLABUS	PARTICULARS
PART -1	2, 3, 4, 5	Risk Management Security Analysis Security Valuation ● Portfolio Management
PART -2	6, 7, 9, 10, 11	Securitization Mutual Fund Foreign Exchange Exposure and Risk Management International Financial Management ● Interest Rate Risk Management
PART -3	1, 8, 12, 13, 14	Financial Policy and corporate strategy Derivatives Analysis and Valuation Corporate Valuation Mergers, Acquisitions and Corporate Restructuring ● Startup Finance
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PAPER-3 ADVANCED AUDIT AND PROFESSIONAL ETHICS

TEST	SYLLABUS	PARTICULARS
PART -1	CH.5,7,8,18	<ul style="list-style-type: none"> ● Company Audit. ● 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 ● Chapter 15: Internal Audit, Management and Operational Audit

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		<ul style="list-style-type: none"> ● Due Diligence, Investigation and Forensic Audit. ● Peer Review and Quality Review
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PAPER-4 CORPORATE AND ECONOMIC LAWS

TEST	SYLLABUS	PARTICULARS
PART -1	Part-1 Section -A CH.1-8	Section –A Company Law <ul style="list-style-type: none"> ● 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. ● Winding up. ● Producer companies
PART -2	SECTION-A CH.9-13 SECTION B Securities Law – Chapter 2	<ul style="list-style-type: none"> ● Companies Incorporated outside India. ● Misc. Provisions. ● Compounding of Offences, Adjudication, Special Courts. ● National Co. Law Tribunal and Appellate Tribunal. ● Corporate Secretarial Practice. ● Securities Laws ● The SEBI Act,1992 and SEBI Regulations 2015
PART -3	Part-2 CH.1-6	Economic Laws <ul style="list-style-type: none"> ● FEMA ● The Securitisation and Reconstruction of Financial Assets & Enforcement. ● Prevention of money Laundering Act,2002.

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		<ul style="list-style-type: none"> ● Foreign Contribution Regulation Act, 2010. ● The Arbitration and Conciliation Act ,1996. ● The Insolvency and Bankruptcy Code ,2016.
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PAPER-5 STRATEGIC COST MANAGEMENT AND PERFORMANCE EVALUATION

TEST	SYLLABUS	PARTICULARS
PART -1	PART –A(I) CH.1-4	<ul style="list-style-type: none"> ● Introduction to Strategic Cost Management ● Modern Business Environment. ● Lean System and Innovation. ● Cost Management Techniques.
PART -2	CH.7 ,8	<ul style="list-style-type: none"> ● Performance Measurement and Evaluation. ● Divisional Transfer Pricing.
PART -3	CH.5, 6, 9, 10, 11	<ul style="list-style-type: none"> ● Decision Making. ● Pricing Decision. ● Strategic Analysis For Operating Income. ● Budgetary Control. ● Standard Costing.
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PAPER-7 DIRECT TAX & INTERNATIONAL TAX

TEST	SYLLABUS	PARTICULARS
PART -1	PART-A CH.1-11	<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. ● Income From Other Sources. ● Income of Other Persons included in Assessee's Total Income ● Aggregation of income, set off and Carry forward of Losses. ● Deductions from Gross Total Income.
PART -2	PART-A CH.12-19	<ul style="list-style-type: none"> ● Assessment of Various Entities. ● Charitable or Religious Trust and Institutions , Political parties and Ele. ● Tax Planning, Tax Avoidance , Tax Evasion. ● Deduction, Collection and Recovery of Tax. ● Income Tax Authorities. ● Assessment procedure. ● Appeals and Revision ● Dispute Resolution.

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PART -3	PART-A CH.22,23 PART –B CH.1-8	<ul style="list-style-type: none"> ● Penalties. ● Offences and Prosecution. ● Liabilities in Special Cases. ● Misc. Provisions. ● Transfer Pricing and 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	PARTICULARS
PART -1	PART A CH.1-11	<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.
PART -2	PART A CH.12-22	<ul style="list-style-type: none"> ● Payment of Tax. ● Interest & Other amounts ● Returns. ● Import and Export Under GST. ● Refunds. ● Job Work. ● Assessment and Audit. ● Inspection, Search ,Seizure, and Arrest.

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		<ul style="list-style-type: none"> ● Demand and Recovery. ● Demands & recovery ● Liability to pay Tax in Certain Cases. ● Offences and Penalties. ● Appeals and Revisions.
PART -3	CH 23 & CH 24 PART B CH.1-9	<ul style="list-style-type: none"> ● Advance Ruling. ● Misc. Provisions. ● Customs and FTP. ● Levy of and Exemptions from Custom Duty. ● Types of Duty. ● Classification of Imported and Export Goods. ● Valuation under Custom Act ,1962 ● Warehousing ● Importation, Exportation and Transportation of Goods. ● Duty Drawback. ● Refund. ● Foreign Trade Policy .
FULL TEST		FULL SYLLABUS