

PAPER 1 FR

Part No.	Topics Covered
1	<ul style="list-style-type: none">• Schedule-III• Ind AS-1• Financial Instruments
2	<ul style="list-style-type: none">• Consolidated and Separate Financial Statements• Business Combination• Ind AS-102 Share Based Payments
3	<ul style="list-style-type: none">• Ind AS- 16, 36, 38, 40, 116, 105
4	<ul style="list-style-type: none">• Ind AS- 115, 12, 19, 20, 23, 21, 37
5	<ul style="list-style-type: none">• Ind AS- 101, 113, 41, 108, 2, 7, 8, 10, 33, 34, 24

PAPER 2 SFM

Part No.	Topics Covered
1	<ul style="list-style-type: none">• FOREIGN EXCHANGE EXPOSURE AND RISK MANAGEMENT• INTERNATIONAL FINANCIAL MANAGEMENT• START UP FINANCE
2	<ul style="list-style-type: none">• PORTFOLIO MANAGEMENT• SECURITISATION
3	<ul style="list-style-type: none">• DERIVATIVES ANALYSIS AND VALUATION• INTEREST RATE RISK MANAGEMENT• SECURITY ANALYSIS
4	<ul style="list-style-type: none">• SECURITY VALUATION• CORPORATE VALUATION• RISK MANAGEMENT
5	<ul style="list-style-type: none">• MERGERS, ACQUISITIONS AND CORPORATE RESTRUCTURING• MUTUAL FUNDS• FINANCIAL POLICY AND CORPORATE STRATEGY

PAPER 3 AUDIT

Part No.	Topics Covered
1	<ul style="list-style-type: none">• Professional Ethics
2	<ul style="list-style-type: none">• SA 200, 300 & 400 series
3	<ul style="list-style-type: none">• SA 500, 600 & 700 series
4	<ul style="list-style-type: none">• Audit of Banks• Audit of PSU• Audit Planning

	<ul style="list-style-type: none"> • Audit of Insurance Company • Fiscal Laws • Audit of NBFC • Peer Review • Risk Assessment & I.C • Internal Audit • Liabilities of Auditors • Due Diligence • Automated Environment
5	<ul style="list-style-type: none"> • Company Audit • Audit Committee & Corporate Governance • Audit of CFS

PAPER 4 LAW

Part No.	Topics Covered
1	<ul style="list-style-type: none"> • Appointment and Qualification of Directors • Appointment and Remuneration of Managerial personnel • Meeting of board and its powers
2	<ul style="list-style-type: none"> • Inspection, Inquiry and investigation • Compromise, arrangement and amalgamation • Oppression and Mismanagement
3	<ul style="list-style-type: none"> • Winding Up • Company Incorporated Outside India • Miscellaneous Provisions
4	<ul style="list-style-type: none"> • Compounding of offences, adjudication and special court • NCLT and NCLAT • Corporate secretarial practice-drafting of notice, resolutions, minutes and reports • SEBI Act, 1992 • FCRA, 2010
5	<ul style="list-style-type: none"> • FEMA, 1999 • PMLA, 2002 • Arbitration and Conciliation Act, 1996 • IBC, 2016

PAPER 5 SCMPE

Part No.	Topics Covered
1	<ul style="list-style-type: none">• LEAN SYSTEM AND INNOVATION• PRICING DECISION
2	<ul style="list-style-type: none">• COST MANAGEMENT TECHNIQUES• MODERN BUSINESS ENVIRONMENT
3	<ul style="list-style-type: none">• DECISION MAKING• STRATEGIC ANALYSIS OF OPERATING INCOME
4	<ul style="list-style-type: none">• DIVISIONAL TRANSFER PRICING• STANDARD COSTING
5	<ul style="list-style-type: none">• PERFORMANCE MEASUREMENT• BUDGETARY CONTROL• INTRODUCTION TO STRATEGIC COST MANAGEMENT

PAPER 7 DT

Part No.	Topics Covered
1	<ul style="list-style-type: none">• Basic Concepts• Income which do not form part of total income• PGBP• Capital Gain
2	<ul style="list-style-type: none">• IFOS• Set-off & Carry Forward• Deductions u/c VI-A• Assessment of Various Entities• Clubbing of income
3	<ul style="list-style-type: none">• Tax planning/avoidance/evasion• TDS/TCS• Income Tax Authorities• Assessment• Appeal & Revision• Settlement of tax cases
4	<ul style="list-style-type: none">• Penalties• Offences and prosecution• Liability in special cases• Miscellaneous Provision• Transfer Pricing• Non-Resident Taxation
5	<ul style="list-style-type: none">• DTAA• Advance Ruling

	<ul style="list-style-type: none">• Equilisation Levy• Tax Treaties• BEPS• Model Tax Convention
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PAPER 8 IDT

Part No.	Topics Covered
1	<ul style="list-style-type: none">• Chapter 1: GST in India - An Introduction• Chapter 2: Supply under GST• Chapter 3: Charge of GST• Chapter 9: Registration
2	<ul style="list-style-type: none">• Chapter 10: Tax Invoice, Credit and Debit Notes• Chapter 6: Time of Supply• Chapter 7: Value of Supply• Chapter 5: Place of Supply
3	<ul style="list-style-type: none">• Chapter 8: Input Tax Credit• Chapter 11: Accounts and Records; E-way Bill✓ Unit 1: Payment of Tax, Interest and Other Amounts✓ Unit 2: Tax Deduction at Source and Collection of Tax at Source• Chapter 4: Exemptions from GST• Chapter 13: Returns
4	<ul style="list-style-type: none">• Chapter 16– Job Work• Chapter 17- Assessment And Audit• Chapter 18- Inspection, Search, Seizure And Arrest• Chapter 19- Demands And Recovery• Chapter 20- Liability to Pay in Certain Cases• Chapter 21- Offences And Penalties• Chapter 22- Appeals And Revisions• Chapter 23- Advance Ruling• Chapter 24- Miscellaneous Provisions• Chapter 15– Refunds• Chapter 14– Import And Export Under GST
5	<ul style="list-style-type: none">• Intro and levy and exemptions - Customs• Chapter 2: Types of Duty• Chapter 3: Classification of Imported and Export Goods• Chapter 4: Valuation under the Customs Act, 1962



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	<ul style="list-style-type: none">• Chapter 5: Importation, Exportation and Transportation of Goods• Chapter 6: Warehousing• Chapter 7: Duty Drawback• Chapter 8: Refund• FTP
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