



Abhyas Series

UNSCHEDULE FOR CHAPTERWISE TEST SERIES

CA FINAL

PAPER 1 – Financial Reporting

PAPERS	CHAPTER NUMBERS	CHAPTER TOPICS
Paper - 1	CH : 1	IND AS 115, 37, 24
Paper - 2	CH : 2	IND AS 102, 21, 2, 19
Paper - 3	CH : 3	IND AS 116, 8, 16, 108
Paper - 4	CH : 4	IND AS 33, 12, 20, 40
Paper - 5	CH : 5	IND AS 36, 7, 10, 23
Paper - 6	CH : 6	IND AS 34, 1, 113, 38
Paper - 7	CH : 7	Business Combinations and Corporate Restructuring
Paper - 8	CH : 8	consolidated and Separate Financial Statements of Group Entities
Paper - 9	CH : 9	Accounting and Reporting of Financial Instruments, IND AS 105
Paper-10	CH : 10	Analysis of Financial Statements, Integrated Reporting, Corporate Social Responsibility, IND AS 101, IND AS 41, Conceptual Framework for Financial Reporting under Indian Accounting Standards



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PAPER 2- SFM

PAPERS	CHAPTER NUMBERS	CHAPTER TOPICS
Paper - 1	CH : 1	Portfolio Management
Paper - 2	CH : 2	Foreign Exchange exposure and Risk Management
Paper - 3	CH : 3	Security Valuation
Paper - 4	CH : 4	Security Analysis, Corporate valuation
Paper - 5	CH : 5	Mutual Funds
Paper - 6	CH : 6	Mergers, Acquisitions and Corporate Restructuring
Paper - 7	CH : 7	Derivatives Analysis & Valuation
Paper - 8	CH : 8	International Financial Management
Paper - 9	CH : 9	Interest Rate Risk Management, Risk Management
Paper - 10	CH : 10	Theory (Startup Finance, Interest Rate Risk Management, Financial Policy and Corporate Strategy, Securitization)



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Paper-4: Corporate law

PAPERS	CHAPTER NUMBERS	CHAPTER TOPICS
Paper - 1	CH : 1	Appointment and Qualification of Directors
Paper - 2	CH : 2	Board Meeting
Paper - 3	CH : 3	Managerial Remuneration, Inspection, Inquiry & Investigation
Paper - 4	CH : 4	Compromise and Arrangement, Prevention of Oppression and Mismanagement, NCLT
Paper - 5	CH : 5	IBC Code, Winding up
Paper - 6	CH :6	Registered Valuers, Removal of company's name from ROC, Foreign Co.
Paper - 7	CH :7	Miscellaneous, Nidhi co., Special Court, Secretarial Practice
Paper - 8	CH :8	SEBI, SEBI LODR
Paper - 9	CH :9	FEMA, POMLA
Paper - 10	CH: 10	FCRA, Arbitration and Conciliation Act



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Paper-4: Economic law

PAPERS	CHAPTER NUMBERS	CHAPTER TOPICS
Paper - 1	CH : 1	Prohibition of benami Property Transactions Act,1988 (I)
Paper - 2	CH : 2	Prohibition of benami Property Transactions Act,1988 (II)
Paper - 3	CH : 3	RERA 2016 (I)
Paper - 4	CH : 4	RERA 2016 (II)
Paper - 5	CH : 5	IBC 2016 (I), Sarfaesi Act
Paper - 6	CH : 6	IBC 2016 (II)
Paper - 7	CH : 7	FEMA 1999 (I)
Paper - 8	CH : 8	FEMA 1999 (II)
Paper - 9	CH : 9	PMLA 2002
Paper - 10	CH : 10	Competition Act,2002



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Paper-5: SCMPE

PAPERS	CHAPTER NUMBERS	CHAPTER TOPICS
Paper - 1	CH : 1	Modern Business Environment
Paper - 2	CH : 2	Lean System & Innovation
Paper - 3	CH : 3	Cost Management Techniques
Paper - 4	CH : 4	Performance Measurement and Evaluation
Paper - 5	CH : 5	Divisional Transfer Pricing
Paper - 6	CH : 6	Introduction to Strategic Cost Management, Budgetary Control
Paper - 7	CH : 7	Standard Costing
Paper - 8	CH : 8	Decision Making
Paper - 9	CH : 9	Pricing Decision
Paper - 10	CH : 10	Strategic Analysis of Operating Income



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Paper-7: DT & IT

PAPERS	CHAPTER NUMBERS	CHAPTER TOPICS
Paper - 1	CH : 1	Profit and gains of Business & Profession
Paper - 2	CH : 2	Charitable or Religious Trusts and Institutions, Political Parties and Electoral Trusts, Income of other persons included in assessee's total income, Salaries
Paper - 3	CH : 3	Assessment of Various Entities
Paper - 4	CH : 4	Non-Resident Taxation
Paper - 5	CH : 5	Transfer Pricing and Other Provisions to check Avoidance of Tax, Advance Rulings
Paper - 6	CH : 6	Deduction collection and recovery of tax, Deduction from gross total income, Set off and carry forward of Losses.
Paper - 7	CH : 7	Basic Concept, Residence and scope of total income, Capital Gains, Incomes which do not form part of total income, Income from Other Sources, Income from House Property
Paper - 8	CH : 8	Appeal and Revision, Dispute Resolution, Penalties, Offences and Prosecution, Liability in special cases
Paper - 9	CH : 9	Assessment Procedure, Income Tax Authorities, Tax Planning, Tax Avoidance & Tax Evasion, Miscellaneous Provisions
Paper - 10	CH : 10	Double Taxation Relief, Fundamentals of Base Erosion and Profit Shifting, Overview of Model Tax Conventions, Equalisation Levy, Application and Interpretation of tax treaties.



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Paper-8: IDT

PAPERS	CHAPTER NUMBERS	CHAPTER TOPICS
Paper - 1	CH : 1	Place of Supply, Registration, Returns
Paper - 2	CH : 2	Time of supply, Tax Invoice, Credit and Debit Notes, Exemptions from GST
Paper - 3	CH : 3	Value of Supply, Accounts and Records; E-Way Bill, Refunds (GST)
Paper - 4	CH : 4	Input Tax Credit
Paper - 5	CH : 5	Payment of Tax, Job Work, Offences and Penalties
Paper - 6	CH : 6	Assessment and Audit, Inspection, Search, Seizure & arrest, Demands and Recovery, Liability to Pay Tax in Certain Cases
Paper - 7	CH : 7	Appeals and Revision, Advance Ruling, Duty Drawback
Paper - 8	CH : 8	Foreign Trade Policy, Refund (Custom)
Paper - 9	CH : 9	Classification of Imported and Export Goods, Importation, Exportation and Transportation of Goods, Miscellaneous Provisions, Import and Export Under GST
Paper - 10	CH : 10	GST in India- An Introduction, Supply Under GST, Charge of GST, Levy of and Exemptions from Customs Duty, Valuation Under the Customs Act 1962, Ware Housing, Types Of Duty