

## UNSCHEDULE FOR STEP BY STEP TEST SERIES

### **CA FINAL (NEW COURSE) NOV 2022**

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

<b>TEST</b>	<b>SYLLABUS</b>	<b>PARTICULARS</b>
PART -1	CH. 1,12	<ul style="list-style-type: none"> <li>● Framework for Preparation and Presentation of Financial Statements.</li> <li>● Annexure : Division II of Schedule III to the Companies.</li> <li>● Accounting and Reporting of Financial Instruments</li> </ul>
PART -2	CH.5 CH.13,14	<ul style="list-style-type: none"> <li>● UNIT 2 Ind AS 102 “Share Based Payment”.</li> <li>● Business Combinations and Corporate Restructuring.</li> <li>● Consolidated and Separate Financial Statements.</li> </ul>
PART -3	CH.2,3,4,6,7,8, 9 ,10,11,15,16,1 7 CH.5 UNIT 1	<ul style="list-style-type: none"> <li>● Ind AS on Presentation of Items in the Financial Statements.</li> <li>● Ind AS 115 “Revenue from Contracts with Customers”.</li> <li>● Ind AS on Measurement based on Accounting Policies.</li> <li>● Ind AS 101 “First-time Adoption of Indian Accounting.</li> <li>● Ind AS on Assets of the Financial Statements.</li> <li>● Ind AS 41 “Agriculture”.</li> <li>● Ind AS on Liabilities of the Financial Statements.</li> <li>● Ind AS on Items impacting the Financial Statements.</li> <li>● Ind AS on Disclosures in the Financial Statements.</li> <li>● Analysis of Financial Statements.</li> <li>● Integrated Reporting.</li> <li>● Corporate Social Responsibility Reporting.</li> <li>● Chapter 5: Unit 1 Ind AS 20 “Accounting for Government Grants</li> </ul>
FULL TEST		<b>FULL SYLLABUS</b>

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### **CA FINAL (NEW COURSE) NOV 2022**

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

<b>TEST</b>	<b>SYLLABUS</b>	<b>PARTICULARS</b>
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
FULL TEST		FULL SYLLABUS

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### **CA FINAL (NEW COURSE) NOV 2022**

#### **PAPER-3 ADVANCED AUDIT AND PROFESSIONAL ETHICS**

<b>TEST</b>	<b>SYLLABUS</b>	<b>PARTICULARS</b>
PART -1	CH.5,7,8,18	<ul style="list-style-type: none"> <li>● Company Audit.</li> <li>● Audit Committee and Corporate Governance.</li> <li>● Audit of Consolidated Financial Statements.</li> <li>● Professional Ethics.</li> </ul>
PART -2	Ch.1,2,3 and All SA's	<ul style="list-style-type: none"> <li>● Auditing Standards, Statements and Guidance Notes – An Overview</li> <li>● Audit Planning, Strategy and Execution.</li> <li>● Risk Assessment and Internal Control.</li> </ul>
PART -3	CH. 4,6,9,10,11,12, 13,14,15,16,17	<ul style="list-style-type: none"> <li>● Special Aspects of Auditing in an Automated Environment.</li> <li>● Audit Reports.</li> <li>● Audit of Banks.</li> <li>● Audit of Insurance Companies.</li> <li>● Audit of Non-Banking Financial Companies.</li> <li>● Audit under Fiscal Laws.</li> <li>● Audit of Public Sector Undertakings.</li> <li>● Liabilities of Auditors</li> <li>● Chapter 15: Internal Audit, Management and Operational Audit</li> <li>● Due Diligence, Investigation and Forensic</li> </ul>

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		Audit. ● Peer Review and Quality Review
FULL TEST		FULL SYLLABUS

### PAPER-4 CORPORATE AND ECONOMIC LAWS

TEST	SYLLABUS	PARTICULARS
PART -1	Part-1 Section -A CH.1-8	<b>Section –A Company Law</b> <ul style="list-style-type: none"> <li>● Appointment and Qualification of Directors.</li> <li>● Appointment and Remuneration of Managerial Personnel.</li> <li>● Meeting of Board and its Powers.</li> <li>● Inspection ,Inquiry ,and Investigation.</li> <li>● Compromise , Arrangements and Amalgamation.</li> <li>● Preventions of Operations and Mismanagement.</li> <li>● Winding up.</li> <li>● Producer companies</li> </ul>
PART -2	SECTION-A CH.9-13  SECTION B Securities Law – Chapter 2	<ul style="list-style-type: none"> <li>● Companies Incorporated outside India.</li> <li>● Misc. Provisions.</li> <li>● Compounding of Offences, Adjudication, Special Courts.</li> <li>● National Co. Law Tribunal and Appellate Tribunal.</li> <li>● Corporate Secretarial Practice.</li> <li>● <b>Securities Laws</b></li> <li>● The SEBI Act,1992 and SEBI Regulations 2015</li> </ul>
PART -3	Part-2 CH.1-6	<b>Economic Laws</b> <ul style="list-style-type: none"> <li>● FEMA</li> <li>● The Securitisation and Reconstruction of Financial Assets &amp; Enforcement.</li> <li>● Prevention of money Laundering Act,2002.</li> <li>● Foreign Contribution Regulation Act, 2010.</li> </ul>

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### **CA FINAL (NEW COURSE) NOV 2022**

		<ul style="list-style-type: none"> <li>● The Arbitration and Conciliation Act ,1996.</li> <li>● The Insolvency and Bankruptcy Code ,2016.</li> </ul>
FULL TEST		FULL SYLLABUS

### **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"> <li>● Introduction to Strategic Cost Management</li> <li>● Modern Business Environment.</li> <li>● Lean System and Innovation.</li> <li>● Cost Management Techniques.</li> </ul>
PART -2	CH.7 ,8	<ul style="list-style-type: none"> <li>● Performance Measurement and Evaluation.</li> <li>● Divisional Transfer Pricing.</li> </ul>
PART -3	CH.5, 6, 9, 10, 11	<ul style="list-style-type: none"> <li>● Decision Making.</li> <li>● Pricing Decision.</li> <li>● Strategic Analysis For Operating Income.</li> <li>● Budgetary Control.</li> <li>● Standard Costing.</li> </ul>
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### **CA FINAL (NEW COURSE) NOV 2022**

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

TEST	SYLLABUS	PARTICULARS
PART -1	PART-A CH.1-11	<ul style="list-style-type: none"> <li>● Basic Concepts.</li> <li>● Residence and Scope of Total Income.</li> <li>● Income which do not form part of income.</li> <li>● Salaries.</li> <li>● Income from House Property</li> <li>● Profits and Gains of Business or Profession.</li> <li>● Capital Gains.</li> <li>● Income From Other Sources.</li> <li>● Income of Other Persons included in Assessee's Total Income</li> <li>● Aggregation of income, set off and Carry forward of Losses.</li> <li>● Deductions from Gross Total Income.</li> </ul>
PART -2	PART-A CH.12-19	<ul style="list-style-type: none"> <li>● Assessment of Various Entities.</li> <li>● Charitable or Religious Trust and Institutions , Political parties and Ele.</li> <li>● Tax Planning, Tax Avoidance , Tax Evasion.</li> <li>● Deduction, Collection and Recovery of Tax.</li> <li>● Income Tax Authorities.</li> <li>● Assessment procedure.</li> <li>● Appeals and Revision</li> <li>● Dispute Resolution.</li> </ul>
PART -3	PART-A	<ul style="list-style-type: none"> <li>● Penalties.</li> </ul>

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	<p>CH.22,23 PART –B CH.1-8</p>	<ul style="list-style-type: none"> <li>● Offences and Prosecution.</li> <li>● Liabilities in Special Cases.</li> <li>● Misc. Provisions.</li> <li>● Transfer Pricing and other Provisions to check Avoidance of Tax.</li> <li>● Non Resident Taxation.</li> <li>● Double Taxation Relief.</li> <li>● Advance Ruling.</li> <li>● Equalization Levy.</li> <li>● Application and Interpretation of Tax treaties.</li> <li>● Fundamental of base Erosion and Profit Shifting.</li> <li>● Overview of Model Tax Conventions.</li> </ul>
<p><b>FULL TEST</b></p>		<p><b>FULL SYLLABUS</b></p>

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### **CA FINAL (NEW COURSE) NOV 2022**

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

TEST	SYLLABUS	PARTICULARS
PART -1	PART A CH.1-11	<ul style="list-style-type: none"> <li>● GST in India-An Introduction.</li> <li>● Supply under GST.</li> <li>● Charge of GST.</li> <li>● Exemptions of GST.</li> <li>● Place of Supply.</li> <li>● Time of Supply.</li> <li>● Value of Supply.</li> <li>● Input Tax Credit.</li> <li>● Registration.</li> <li>● Tax Invoice, Credit and Debit Notes.</li> <li>● Accounts and Records ;E-way bills.</li> </ul>
PART -2	PART A CH.12-22	<ul style="list-style-type: none"> <li>● Payment of Tax.</li> <li>● Interest &amp; Other amounts</li> <li>● Returns.</li> <li>● Import and Export Under GST.</li> <li>● Refunds.</li> <li>● Job Work.</li> <li>● Assessment and Audit.</li> <li>● Inspection, Search ,Seizure, and Arrest.</li> <li>● Demand and Recovery.</li> <li>● Demands &amp; recovery</li> </ul>



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