

CA FINAL Mock Test Syllabus

PAPER 1 : FINANCIAL REPORTING

Title	50%
Accounting Standards and Guidance Notes	Yes
Indian Accounting Standards	Yes
Corporate Financial Reporting	-
Accounting for Corporate Restructuring	-
Consolidated Financial Statements of Group Companies	Yes
Accounting and Reporting of Financial Instruments	-
Share Based Payments	Yes
Financial Reporting for Financial Institutions	-
Valuation	-
- Unit 1 : Concept of Valuation	-
- Unit 2 : Valuation of Tangible Fixed Assets	-
- Unit 3 : Valuation of Intangibles	-
- Unit 4 : Valuation of Liabilities	-
- Unit 5 : Valuation of Shares	-
- Unit 6 : Valuation of Business	-
Developments in Financial Reporting	Yes
- Unit 1 : Value Added Statements	Yes
- Unit 2 : Economic Value Added	Yes
- Unit 3 : Market Value Added	Yes
- Unit 4 : Share holders' Value Added	Yes
- Unit 5 : Human Resource Reporting	Yes

PAPER 2 : STRATEGIC FINANCIAL MANAGEMENT

Title	50%
Financial Policy and Corporate Strategy	Yes
Project Planning and Capital Budgeting	Yes
Leasing Decisions	Yes
Dividend Decisions	-
Indian Capital Market	-
Security Analysis	Yes
Portfolio Theory	-
Financial Services in India	-
Mutual Funds	-
Money Market Operations	-
FDI, FII and IFM	-
Foreign Exchange Exposure and Risk Management	Yes
Mergers, Acquisition and restructuring	Yes

PAPER 3 : ADVANCED AUDITING AND PROFESSIONAL ETHICS

Title	50%
Auditing Standards, Statements and Guidance Notes- An Overview	Yes
Audit Strategy Planning and Programming	-
Risk Assessment and Internal Control	-
Audit under Computerized Information System Environment	Yes
Special Audit Techniques	-
The Company Audit	Yes
Liability of Auditors	-
Audit Report	Yes
Audit Committee and Corporate Governance	-
Audit of Consolidated Financial Statements	-
Audit of Banks	-
Audit of General Insurance Companies	Yes
Audit of Co-operative Societies	-
Audit of Non Banking Financial Institutions	Yes
Audit under Fiscal Laws	-
Cost Audit	-
Special Audit Assignments	-
Audit of Public Sector Undertakings	-
Internal Audit, Management and Operational Audit	-
Investigation and Due Diligence	Yes
Peer Review	-
Professional Ethics	Yes

PAPER 4 : CORPORATE AND ALLIED LAWS

Title	50%
Corporate Laws :	
Declaration and Payment of Dividend	Yes
Accounts and Audit	Yes
Appointment and Qualification of Directors	Yes
Appointment and Remuneration of Managerial Personnel	Yes
Meetings of Board and its Powers	Yes
Inspection Enquiry and Investigation	-
Compromises, Arrangements and Amalgamation	Yes
Prevention of Oppression and Mismanagement	Yes
Revival and Rehabilitation of Sick Companies	-
Winding Up	-
Producer Companies	-
Companies incorporated Outside India	-
Offences and Penalties	-
E-governance	-
National Company Law Tribunal and Appellate Tribunal	-
Special Courts	-
Miscellaneous Provisions	-
Corporate Secretarial Practice - Drafting of Resolutions, Minutes, Notices and Reports	-
Insolvency and Bankruptcy Code,2016 :	Yes

Allied Laws :	
The Securities and Exchange Board of India Act, 1992	-
The Securities Contracts Regulation Act, 1956	-
The Foreign Exchange Management Act, 1999	Yes
The Competition Act, 2002	Yes
The Banking Regulation Act, 1949; The Insurance Act, 1938; The Insurance Regulatory and Development Authority Act, 1999; The Securitization and Reconstruction of Financial Assets and Enforcement of Security Act, 2002	-
The Prevention of Money Laundering Act	-
Interpretation of Statues, Deeds and Documents	-

Paper 5 : Advanced Management Accounting

Title	50%
Developments in the business environment	Yes
Decision making using cost concepts and CVP Analysis	Yes
Pricing Decisions	-
Budget and Budgetary Control	-
Standard Costing	-
Costing of Service Sector	Yes
Transfer Pricing	-
Uniform Costing and Inter-firm Comparison	-
Profitability Analysis - Product wise/ Segment wise/ Customer wise	-
Linear Programming	Yes
The transportation problem	-
The Assignment problem	-
Critical Path Analysis	Yes
Program Evaluation and Review Technique	Yes
Simulation	Yes
Learning Curve Theory	-

Paper 6 : Information System Control and Audit

Title	50%
Concepts of Governance and Management of Information Systems	Yes
Information Systems Concepts	-
Protection of Information Systems	Yes
Business Continuity Planning and Disaster Recovery Planning	Yes
Acquisition, Development and Implementation of Information Systems	Yes
Auditing of Information Systems	-
Information Technology Regulatory Issues	-
Emerging Technologies	-

Paper 7 : DIRECT TAX LAWS

Title	50%
Basic Concepts	Yes
Residence and Scope of Total Income	Yes
Incomes Which Do Not Form Part Of Total Income	Yes
Income From Salaries	Yes
Income From House Property	Yes
Profits And Gains Of Business Or Profession	Yes
Capital Gains	Yes
Income From Other Sources	Yes
Income Of Other Persons Included In Assessee'S Total Income	-
Set-Off And Carry Forward Of Losses	-
Deductions From Gross Total Income	-
Inter-Relationship Between Accounting And Taxation	Yes
Assessment Of Various Entities	Yes
Tax Planning And Ethics In Taxation	-
Double Taxation Relief	-
Transfer Pricing And Other Provisions To Check Avoidance Of Tax	-
Foreign Collaboration	-
Business Restructuring	-
Taxation Of E-Commerce Transactions	-
Income-Tax Authorities	-
Assessment Procedure	-
Settlement Of Tax Cases	-
Advance Rulings	-
Appeals And Revision	-
Penalties	-
Offences And Prosecution	-
Miscellaneous Provisions	-
Deduction, Collection and Recovery of Tax	Yes

Paper 8 : Indirect Tax Laws

Title	50%
SECTION A- GOODS AND SERVICE TAX	Yes
SECTION B-CENTRAL EXCISE	
Basic concepts	Yes
Classification of Excisable Goods	Yes
Valuation of Excisable Goods	Yes
CENVAT Credit	-
General Procedures under Central Excise	-
Export Procedures	-
Bonds	-
Demand, Adjudication and Offences	-
Refund	-
Appeals	-
Remission of Duty and Destruction of Goods	-
Warehousing	-
Exemption Based on Value of Clearances (SSI)	Yes
Notifications, Departmental Clarifications and Trade notices	-

Advance Ruling	-
Organisation Structure of the Excise department	-
Excise Audit	-
Settlement Commission	-
SECTION C-SERVICE TAX	
Basic Concepts of Service Tax	-
Place of Provision of Service	Yes
Point of Taxation	Yes
Valuation of Taxable Services	Yes
Exemptions and Abatements	-
Service Tax Procedures	-
Demand, Adjudication and Offences	-
Other Provisions	-
SECTION D-CUSTOMS AND FOREIGN TRADE POLICY	
Basic Concepts	-
Levy of and Exemptions from Customs duty	-
Types of Duty	-
Classification of Goods	-
Valuation under the Customs Act, 1962	-
Administrative Aspects of Customs Act, 1962	-
Importation, Exportation and Transportation of Goods	-
Warehousing	-
Demand and Appeals	-
Refund	-
Duty Drawback	-
Provisions Relating to Illegal Import, Illegal Export, Confiscation, Penalty and Allied Provisions	-
Settlement Commission	-
Advance Ruling	-
Miscellaneous Provisions	-
Foreign Trade Policy	-