# **CA IPCC Mock Test Syllabus**

### Paper 1 : Accounting

Title	30%	70%
Cashflow Statements	Yes	Yes
Average Due Date	Yes	Yes
Account Current	Yes	Yes
Financial Statements of Not for Profit Organisations	Yes	Yes
Insurance Claims for Loss of Stock And Loss of Profit	Yes	Yes
Accounts from Incomplete Records	Yes	Yes
Accounting Standards		Yes
Profits or Losses Prior to Incorporation		Yes
Issues In Partnership Accounts		Yes
Hire Purchase and Instalment sale Transactions		Yes
Investment Accounts		Yes
Preparation of Financial Statements		
Accounting for Bonus Issue		
Internal Reconstruction		
Amalgamation		
Self Balancing Ledgers		
Accounting in Computerised Environment		

Paper 2 : Business Laws, Ethics & Communication

Title	30%	70%
LAW:		
The Payment of Bonus Act, 1965	Yes	Yes
The Employees Provident Funds And Misc. Provisions Act, 1952	-	Yes
The Indian Contract Act, 1872	-	Yes
The Negotiable Instruments Act, 1881	Yes	Yes
The Payment of Gratuity Act, 1972	-	Yes
The Companies Act, 2013 -		
- Unit 1 : Preliminary	Yes	Yes
- Unit 2 : Prospectus as per The Companies Act, 2013	Yes	Yes
- Unit 3 : Share Capital	-	Yes
- Unit 4 : Meetings	-	Yes
ETHICS		
Principles of Business Ethics	Yes	Yes
Corporate Governance & Corporate Social Responsibility	Yes	Yes
Workplace Ethics	-	Yes
Environment & Ethics	-	-
Ethics In Marketing & Consumer Protection	-	-
Ethics In Accounting & Finance	-	-

COMMUNICATION		
Essentials of Communication	Yes	Yes
Interpersonal Communication Skills	-	Yes
Group Dynamics	-	Yes
Communication Ethics	-	-
Communication Corporate Culture, Change & Innovative Spirits	-	-
Communication In Business Environment	-	-
Basic Understanding of Legal Deeds & Documents	-	-

Paper 3 : Cost Accounting & Financial Management

Title	30%	70%
Cost Accounting :		
Basic Concepts	Yes	Yes
Material	Yes	Yes
Labour	Yes	Yes
Overheads	Yes	Yes
Non Integrated Accounts	-	Yes
Job Costing & Batch Costing	-	Yes
Contract Costing	-	Yes
Operating Costing	-	Yes
Joint Products & By Products	-	Yes
Process & Operation Costing	-	-
Standard Costing	-	-
Marginal Costing	-	-
Budget & Budgetary Controls	-	-
Financial Management :		
Scope & Objectives of Financial Management	-	Yes
Time Value of Money	Yes	Yes
Financial Analysis & Planning	Yes	Yes
Financing Decisions	-	Yes
Investment Decision	-	Yes
Types of Financing	-	-
Management of Working Capital	-	-

## Paper 4 : Taxation

Title	30%	70%
Direct Tax :		
Basic Concepts	Yes	Yes
Residence and Scope of Total Income	Yes	Yes
Heads of Income		
- Unit- 1 Income from Salaries	Yes	Yes
- Unit- 2 Income from House Property	Yes	Yes
- Unit- 3 Profits and Gains of Business or Profession	-	Yes
- Unit- 4 Capital Gains	Yes	Yes
- Unit- 5 Income from Other Sources	-	Yes
Income of other Persons included in Assessee's Total Income	-	Yes
Set-off and Carry Forward of Losses	-	Yes
Deductions from Gross Total Income		Yes
Computation of Total Income and Tax Payable	-	Yes
Provisions concerning Advance Tax and TDS	-	
Provisions for filing of Return of Income	-	
Incomes which do not form Part of Total Income	-	
Indirect Tax :		
Basic Concept of Indirect Taxes		
- Unit 1 : Introduction	Yes	Yes
- Unit 2 : Central Excise Duty	Yes	Yes
- Unit 3 : Customs Duty	Yes	Yes
- Unit 4 : Central Sales Tax	Yes	Yes
- Unit 5 : Value Added Tax	Yes	Yes
Basic Concept of Service Tax	-	Yes
Point of Taxation	-	Yes
Valuation of Taxable Services	-	
Exemptions and Abatements	-	-
Service Tax Procedures	-	-
CENVAT Credit	-	

## Paper 5 : Advanced Accounting

Title	30%	70%
Financial Statements of Insurance Companies	Yes	Yes
Financial Statements of Banking Companies	Yes	Yes
Departmental Accounts	Yes	Yes
Accounting for Branches including Foreign Branches	Yes	Yes
Accounting Standards	-	Yes
Advanced Issues in Partnership Accounts		
- Dissolution of Firms	-	Yes
- Amalgamation, Conversion & Sale of Partnership Firms	-	Yes
Company Accounts		
- ESOP & Buy Back of Shares	Yes	Yes
- Underwriting of Shares & Debentures	-	Yes
- Redemption of Debentures	-	-
- Amalgamation & Reconstruction	-	-
- Liquidation of Companies	-	-
Framework for Preparation and Presentation of Financial Statements	-	-

### Paper 6 : Auditing And Assurance

Title	30%	70%
Nature of Auditing	-	-
Basic Concepts in Auditing	-	-
Preparation for an Audit	-	Yes
Internal Control	-	-
Vouching Control	Yes	Yes
Verification of Assets and Liabilities	Yes	Yes
The Company Audit - I	Yes	Yes
The Company Audit - II	-	-
Special Audits	-	Yes
Standards on Auditing and Guidance Notes & Accounting Standards	-	Yes

# Paper 7 : Information Techonology & Strategic Management

Title	30%	70%
Information Techonology :		
Business Process Management & IT	Yes	Yes
Information Systems and IT Fundamentals	Yes	Yes
Telecommunications and Networks	-	Yes
Business Information System	-	-
Business Process Automation through Application Software	-	-
Strategic Management :		
Business Environment	Yes	Yes
Business Policy and Strategic Management	Yes	Yes
Strategic Analysis	-	Yes
Strategic Planning	-	Yes
Formulation of Functional Strategy	-	Yes
Strategy Implementation and Control	-	-
Reaching Strategic Edge	-	-