
EXAM SYLLABUS FOR CA FINAL

For 100A (Full Syllabus) Test Series – Syllabus as per ICAI

PAPER 1: FINANCIAL REPORTING

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
Chapter 2	Ind AS on Presentation of General Purpose Financial Statements	Yes	Yes
Chapter 3	Ind AS 115 - Revenue from Contract with Customers	Yes	Yes
Chapter 5	Other Indian Accounting Standards (Ind AS 102 only)		Yes
Chapter 7	Ind AS on Assets of the Financial Statements (Ind AS 116 only)	Yes	Yes
Chapter 11	Ind AS on Disclosures in the Financial Statements (Ind AS 33 only)	Yes	Yes
Chapter 12	Accounting and Reporting of Financial Instruments		Yes
Chapter 13	Business Combination and Corporate Restructuring	Yes	Yes

PAPER 2: STRATEGIC FINANCIAL MANAGEMENT

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
Chapter 1	Financial Policy and Corporate Strategy	Yes	Yes
Chapter 3	Security Analysis	Yes	Yes
Chapter 4	Security Valuation		Yes
Chapter 6	Securitization	Yes	Yes
Chapter 9	Foreign Exchange Exposure and Risk Management	Yes	Yes
Chapter 10	International Financial Management		Yes
Chapter 12	Corporate Valuation	Yes	Yes
Chapter 14	Startup Finance		Yes

PAPER 3: ADVANCED AUDITING AND PROFESSIONAL

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
Chapter 1	Auditing Standards, Statements and Guidance Notes- An Overview**	Yes	Yes
Chapter 3	Risk Assessment and Internal Control**		Yes
Chapter 4	Special Aspects of Auditing in an Automated Environment	Yes	Yes
Chapter 6	Audit Reports	Yes	Yes
Chapter 9	Audit of Banks		Yes
Chapter 14	Liabilities of Auditor	Yes	Yes
Chapter 16	Due Diligence, Investigation and Forensic Audit	Yes	Yes
Chapter 18	Professional Ethics		Yes

PAPER 4: CORPORATE LAWS

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	<u>Section A : Company Law</u>		
Chapter 1	Appointment and Qualifications of Directors		Yes
Chapter 2	Appointment and Remuneration of Managerial Personnel	Yes	Yes
Chapter 3	Meetings of Board and its Powers		Yes
Chapter 9	Companies Incorporated Outside India	Yes	Yes
	<u>Section B : Securities Law</u>		
Chapter 2	The Securities Exchange Board of India Act, 1992 and SEBI LODR Regulations, 2015		Yes
	<u>Section C : Economic Laws</u>		
	The Foreign Exchange Management Act, 1999 The Prevention of Money Laundering Act, 2002 The Insolvency and Bankruptcy Code, 2016	Yes	Yes

Paper 5: Strategic Cost Management and Performance Evaluation

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	<u>Part A : Strategic Cost Management</u>		
Chapter 3	Lean System and Innovation	Yes	Yes
Chapter 4	Cost Management Techniques		Yes
	(i) Cost control and Cost Reduction, Target Costing, Value Engineering & Value Chain.	Yes	Yes
	(vi) Environmental Management Accounting	Yes	Yes
	<u>Part B Strategic Decision Making</u>		
Chapter 5	Decision Making	Yes	Yes
Chapter 8	Divisional Transfer Pricing		Yes
Chapter 11	Standard Costing	Yes	Yes
			Yes
	<u>Part C Case Study</u>		Yes
Chapter 12	Case Study	Yes	Yes

PAPER 7: Direct Tax Laws and International Taxation

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	<u>Part A : Direct Tax Laws</u>		
Chapter 1	Chapter 1 - Basic Concepts	Yes	Yes
Chapter 2	Residence and Scope of Total Income	Yes	Yes
Chapter 3	Income which do not form part of Total Income		Yes
Chapter 6	Profits or Gains of Business or Profession	Yes	Yes
Chapter 7	Capital Gains	Yes	Yes
Chapter 8	Income from Other Sources		Yes
Chapter 9	Income from Other Sources	Yes	Yes
Chapter 10	Aggregation of Income, Set off and Carry Forward of Losses	Yes	Yes
Chapter 11	Deductions from Gross Total Income		Yes
Chapter 12	Assessment of Various Entities (Only MAT and AMT)	Yes	Yes
Chapter 15	Deduction, Collection and Recovery of Tax	Yes	Yes
	<u>Part B : International Taxation</u>		Yes
Chapter 2	(i) Non Resident Taxation		Yes
Chapter 3	(ii) Double Taxation Relief	Yes	Yes

PAPER 8: Indirect Tax Laws

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	<u>Part I: Goods and Services Tax</u>		
Chapter 2	Supply under GST		Yes
Chapter 3	Charge of GST	Yes	Yes
Chapter 4	Exemptions from GST	Yes	Yes
Chapter 5	Place of Supply		Yes
Chapter 7	Value of Supply	Yes	Yes
Chapter 8	Input Tax Credit	Yes	Yes
	<u>Part-II Customs & FTP</u>		
Chapter 4	Valuation under the Customs Act, 1962	Yes	Yes
Chapter 5	Importation, Exportation and Transportation of Goods		Yes
Chapter 8	Foreign Trade Policy	Yes	Yes