

EXAM SYLLABUS FOR CA FINAL

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

PAPER – 1: FINANCIAL REPORTING

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	Module 1		
Chapter 3	Ind AS 115: Revenue from Contracts with Customers	YES	YES
Chapter 5	Other Indian Accounting Standards		
	Unit 2: Ind AS 102: Share Based Payment	YES	YES
Chapter 6	Ind AS 101: First-time Adoption of Ind AS	YES	YES
	Module 2		
Chapter 7	Ind AS on Assets of the Financial Statements		YES
	Unit 1: Ind AS 2: Inventories		YES
	Unit 2: Ind AS 16: Property, Plant and Equipment		YES
	Unit 3: Ind AS 116: Leases	YES	YES
	Unit 4: Ind AS 23: Borrowing Costs		YES
	Unit 5: Ind AS 36: Impairment of Assets		YES
	Unit 6: Ind AS 38: Intangible Assets		YES
	Unit 7: Ind AS 40: Investment Property		YES
	Unit 8: Ind AS 105: Non-Current Assets held for Sale and Discontinued Operations		YES
	Module 3		
Chapter 9	Ind AS on Liabilities of the Financial Statements		
	Unit 1: Ind AS 19: Employee Benefits		YES
Chapter 10	Ind AS on Items impacting the Financial Statements		
	Unit 1: Ind AS 12: Income Taxes		YES
Chapter 12	Accounting and Reporting of Financial Instruments	YES	YES
	Module 4		
Chapter 13	Business Combination and Corporate Restructuring		YES
Chapter 14	Consolidated and Separate Financial Statements of Group Entities		YES

PAPER – 2 : STRATEGIC FINANCIAL MANAGEMENT

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
Chapter 1	Financial Policy And Corporate Strategy		YES
Chapter 2	Risk Management		YES
Chapter 3	Security Analysis	YES	YES
Chapter 4	Security Valuations	YES	YES
Chapter 5	Portfolio Management		YES
Chapter 6	Securitization	YES	YES
Chapter 7	Mutual Funds		YES
Chapter 12	Corporate Valuation	YES	YES
Chapter 13	Mergers, Acquisitions And Corporate Restructuring		YES
Chapter 14	Startup Finance	YES	YES

PAPER – 3 : ADVANCED AUDITING AND PROFESSIONAL ETHICS

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
Chapter 1	Auditing Standards, Statements and Guidance Notes- An Overview	YES	YES
Chapter 2	Audit Planning, Strategy and Execution	YES	YES
Chapter 3	Risk Assessment and Internal Control	YES	YES
Chapter 4	Special Aspects of Auditing in an Automated Environment		YES
Chapter 5	Company Audit (including Annexure: Schedule III to The Companies Act,)		YES
Chapter 6	Audit Reports		YES
Chapter 7	Audit Committee and Corporate Governance		YES
Chapter 14	Liabilities of Auditor		YES
Chapter 15	Internal Audit, Management and Operational Audit		YES
Chapter 16	Due Diligence, Investigation and Forensic Audit		YES
Chapter 17	Peer Review and Quality Review		YES
Chapter 18	Professional Ethics	YES	YES

PAPER – 4: CORPORATE AND ECONOMIC LAWS

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	Part-I: Corporate Laws		
	Module-1		
	Section-A: Company Law		
Chapter 1	Appointment and Qualifications of Directors	YES	YES
Chapter 2	Appointment and Remuneration of Managerial Personnel	YES	YES
Chapter 3	Meetings of Board and its Powers	YES	YES
Chapter 4	Inspection, Inquiry and Investigation		YES
Chapter 5	Compromises, Arrangements and Amalgamations		YES
Chapter 7	Winding Up		YES
	Section-B: Securities Laws		
Chapter 2	The Securities Exchange Board of India Act, 1992, and SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015		YES
	Part-II: Economic Laws		
	Module-3		
Chapter 1	The Foreign Exchange Management Act, 1999		YES
Chapter 3	The Prevention of Money Laundering Act, 2002	YES	YES
Chapter 4	Foreign Contribution Regulation Act, 2010	YES	YES
Chapter 6	The Insolvency and Bankruptcy Code, 2016	YES	YES

PAPER – 5 : STRATEGIC COST MANAGEMENT AND PERFORMANCE

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	Part-A: Strategic Cost Management and Decision Making		
Chapter 2	Modern Business Environment	YES	YES
Chapter 3	Lean System and Innovation	YES	YES
Chapter 4	Cost Management Techniques	YES	YES
Chapter 5	Decision Making		YES
	Part-B: Performance Evaluation and Control		
Chapter 7	Chapter 7: Performance Measurement and Evaluation	YES	YES
Chapter 8	Chapter 8: Divisional Transfer Pricing	YES	YES
Chapter 11	Chapter 11: Standard Costing		YES
	Part-C: Case Study		
Chapter 12	Chapter 12: Case Study		YES

PAPER – 6 : Risk Management, Financial Services and Capital Markets, International Taxation, Economic Laws

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PAPER – 7 : DIRECT TAX LAWS AND INTERNATIONAL TAXATION

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
Chapter 1	Basic Concepts		YES
Chapter 2	Residence and Scope of Total Income		YES
Chapter 3	Incomes which do not form part of Total Income	YES	YES
Chapter 6	Profits and Gains of Business or Profession	YES	YES
Chapter 7	Capital Gains	YES	YES
Chapter 8	Income from Other Sources	YES	YES
Chapter 11	Deductions from Gross Total Income	YES	YES
Chapter 13	Charitable or Religious Trusts and Institutions, Political Parties and Electoral Trusts		YES
Chapter 14	Tax Planning, Tax Avoidance & Tax Evasion	YES	YES
Chapter 15	Deduction, Collection and Recovery of Tax	YES	YES
Chapter 16	Income-tax Authorities		YES
Chapter 17	Assessment Procedure	YES	
Chapter 18	Appeals and Revision	YES	YES
Chapter 19	Dispute Resolution		YES
Chapter 20	Penalties	YES	YES
Chapter 21	Offences and Prosecution	YES	YES
Chapter 23	Miscellaneous Provisions		YES

PAPER 8 : INDIRECT TAX LAWS

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	Part-I Goods and Services Tax		
	Module 1		
Chapter 2	Supply under GST	YES	YES
Chapter 3	Charge of GST	YES	YES
Chapter 4	Exemptions from GST	YES	YES
Chapter 5	Place of Supply	YES	YES
Chapter 6	Time of Supply	YES	YES
Chapter 7	Value of Supply	YES	YES
	Module 2		
Chapter 8	Input Tax Credit	YES	YES
	Module 3		
Chapter 14	Import And Export Under GST		YES
Chapter 15	Refunds		YES
Chapter 16	Job Work		YES
Chapter 17	Assessment And Audit		YES
Chapter 18	Inspection, Search, Seizure And Arrest		YES
Chapter 19	Demands And Recovery		YES
Chapter 20	Liability to Pay in Certain Cases		YES
Chapter 21	Offences And Penalties		YES
Chapter 22	Appeals And Revisions		YES
Chapter 23	Advance Ruling		YES
Chapter 24	Miscellaneous Provisions		YES
	Module - 4		
Chapter 4	Valuation under the Customs Act, 1962	YES	YES

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