

**EXAM SYLLABUS FOR CA INTERMEDIATE**

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

**Paper-1 Accounting**

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	<b>Module-2</b>		
Chapter 5	Profit or Loss Pre and Post Incorporation	YES	YES
Chapter 6	Accounting for Bonus Issue and Right Issue	YES	YES
Chapter 7	Redemption of Preference Shares	YES	YES
Chapter 8	Redemption of Debentures	YES	YES
	<b>Module-3</b>		
Chapter 10	Insurance Claims for Loss of Stock and Loss of Profit		YES
Chapter 11	Hire Purchase and Instalment Sale Transactions		YES
Chapter 12	Departmental Accounts	YES	YES
Chapter 13	Accounting for Branches Including Foreign Branches		YES
Chapter 14	Accounts from Incomplete Records		YES
Chapter 9	Investment Accounts		YES

**Paper-2 Corporate and Other Laws**

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	<b>Part I: Company Law</b>		
Chapter 2	Incorporation of Company and Matters Incidental Thereto	YES	YES
Chapter 3	Prospectus and Allotment of Securities	YES	YES
Chapter 4	Share Capital and Debentures	YES	YES
Chapter 7	Management & Administration	YES	YES
Chapter 8	Declaration and Payment of Dividend		YES
Chapter 9	Accounts of Companies		YES
Chapter 10	Audit and Auditors	YES	YES
	<b>Part II: Other Laws</b>		
Chapter 1	Chapter 1: The Indian Contract Act, 1872		YES
Chapter 2	The Negotiable Instruments Act, 1881	YES	YES

## Paper-3 Cost and Management Accounting

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	<b>Module-1</b>		
Chapter 1	Introduction to Cost and Management Accounting	YES	YES
Chapter 2	Material Cost	YES	YES
Chapter 3	Employee Cost	YES	YES
Chapter 4	Overheads: Absorption Costing Method	YES	YES
Chapter 5	Activity Based Costing		YES
Chapter 6	Cost Sheet	YES	YES
Chapter 7	Cost Accounting System		YES
	<b>Module-2</b>		
Chapter 9	Job Costing and Contract Costing		YES
Chapter 13	Standard Costing		YES
Chapter 14	Marginal Costing	YES	YES
Chapter 15	Budget and Budgetary Control		YES

## Paper-4 Taxation

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	<b>Sec-A: Income-tax Law</b>		
	<b>Module-2</b>		
Chapter 4	Chapter 4: Heads of Income		YES
	Unit 1: Salaries	YES	YES
	Unit 2: Income from House Property	YES	YES
	Unit 3: Profits and Gains of Business or Profession	YES	YES
	Unit 4: Capital Gains		YES
	Unit 5: Income from Other Sources		YES
	<b>Module-3</b>		
Chapter 5	Income of Other Persons included in Assessee's Total Income		YES
Chapter 6	Aggregation of Income, Set-off and Carry Forward of Losses		YES
Chapter 7	Deductions from Gross Total Income		YES
Chapter 8	Computation of Total Income and Tax Payable		YES
	<b>Sec-B: Indirect Taxes</b>		
	<b>Module-1</b>		
Chapter 2	Supply under GST	YES	YES
Chapter 3	Charge of GST		YES
Chapter 4	Exemptions from GST	YES	YES
Chapter 5	Time and Value of Supply		YES
	Unit I: Time of Supply	YES	YES
	Unit II: Value of Supply		YES

### Paper-5 Advanced Accounting

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	<b>Module-1</b>		
Chapter 1	Application of Accounting Standards		YES
Chapter 2	Partnership Accounts	YES	YES
	<b>Module-2</b>		
Chapter 5	Amalgamation of Companies	YES	YES
Chapter 6	Internal Reconstruction	YES	YES
Chapter 7	Liquidation of Companies	YES	YES
	<b>Module-3</b>		
Chapter 8	Financial Statements of Banking Companies		YES
Chapter 10	Consolidated Financial Statements		YES

### Paper-6 Auditing and Assurance

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	<b>Module 1</b>		
Chapter 1	Nature, Objective and Scope of Audit	YES	YES
Chapter 2	Audit Strategy, Audit Planning and Audit Programme	YES	YES
Chapter 3	Audit Documentation and Audit Evidence	YES	YES
Chapter 4	Risk Assessment and Internal Control	YES	YES
Chapter 5	Fraud and Responsibilities of the Auditor in this Regard	YES	YES
Chapter 6	Audit in an Automated Environment	YES	YES
Chapter 7	Audit Sampling		YES
Chapter 8	Analytical Procedures		YES
	<b>Module 2</b>		
Chapter 12	Audit of Banks		YES
Chapter 13	Audit of Different Types of Entities		YES

### Paper-7 Enterprise Information Systems & Strategic Management

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	<b>Section-A: Enterprise Information Systems</b>		
Chapter 1	Automated Business Processes	YES	
Chapter 4	E-Commerce, M-Commerce and Emerging Technologies	YES	
	<b>Section-B: Strategic Management</b>		
Chapter 2	Dynamics of Competitive Strategy		YES
Chapter 3	Strategic Management Process		YES
Chapter 4	Corporate Level Strategies	YES	YES
Chapter 5	Business Level Strategies	YES	YES
Chapter 6	Functional Level Strategies	YES	YES

## Paper-8 Financial Management & Economics for Finance

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	<b>Section-A: Financial Management</b>		
	<b>Module-1</b>		
Chapter 2	Types of Financing	YES	YES
Chapter 3	Financial Analysis and Planning - Ratio Analysis	YES	YES
Chapter 4	Cost of Capital	YES	YES
	<b>Module-2</b>		
Chapter 9	Dividend Decisions	YES	YES
Chapter 10	Management of Working Capital	YES	YES
	<b>Section-B: Economics for Finance</b>		
Chapter 1	Determination of National Income		YES
Chapter 3	Money Market		YES
Chapter 4	International Trade	YES	YES

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