

Exam Syllabus for CA FINAL(New Syllabus)

For 100A & 100B test series-syllabus as per ICAI

PAPER 1 : FINANCIAL REPORTING

Chapter	Title	50%
Chapter 1	Framework for Preparation and Presentation of Financial Statements	Yes
Chapter 2	Ind AS on Presentation of Items in the Financial Statements	Yes
Chapter 3	Ind AS on Recognition of Revenue in the Financial Statements	Yes
Chapter 4	Ind AS on Measurement based on Accounting Policies	Yes
Chapter 5	Ind AS 20 “Accounting for Government Grants and Disclosure of Government Assistance”	Yes
Chapter 6	Ind AS 101 "First-time Adoption of Indian Accounting Standards"	Yes
Chapter 7	Ind AS on Assets of the Financial Statements	Yes
Chapter 8	Ind AS 41 “Agriculture”	Yes
Chapter 9	Ind AS on Liabilities of the Financial Statements	Yes
Chapter 10	Ind AS on Items impacting the Financial Statements	Yes
Chapter 11	Ind AS on Disclosures in the Financial Statements	Yes
Chapter 12	Analysis of Financial Statements	Yes
Chapter 13	Integrated Reporting	Yes
Chapter 14	Corporate Social Responsibility	Yes

PAPER 2 : STRATEGIC FINANCIAL MANAGEMENT

Chapter	Title	50%
Chapter 1	Portfolio Management	Yes
Chapter 2	Securitization	Yes
Chapter 3	Mutual Funds	Yes
Chapter 4	Derivatives Analysis and Valuation	Yes
Chapter 5	Foreign Exchange Exposure and Risk Management	Yes
Chapter 6	Mergers, Acquisitions and Corporate Restructuring	Yes

PAPER 3 : ADVANCED AUDITING AND PROFESSIONAL ETHICS

Chapter	Title	50%
Chapter 1	Auditing Standards, Statements and Guidance Notes- An Overview	Yes
Chapter 2	Audit Planning, Strategy and Execution	Yes
Chapter 4	Special Aspects of Auditing in an Automated Environment	Yes
Chapter 5	Audit of Limited Companies	Yes
Chapter 10	Audit of Banks	Yes
Chapter 18	Due Diligence, Investigation and Forensic Audit	Yes
Chapter 20	Professional Ethics	Yes

PAPER 4 : CORPORATE LAWS

Chapter	Title	50%
Section A: Corporate Laws :		
Chapter1	Appointment and Qualifications of Directors	Yes
Chapter2	Appointment and Remuneration of Managerial Personnel	Yes
Chapter3	Meetings of Board and its Powers	Yes
Chapter4	Inspection, Inquiry and Investigation	Yes
	Section-B: Securities Laws	
Chapter1	The Securities Contract (Regulation) Act, 1956 and the Securities Contract (Regulation) Rules, 1957	Yes
	Part-II: Economic Laws	
Chapter1	The Foreign Exchange Management Act, 1999	Yes
Chapter2	The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002	Yes
Chapter6	The Insolvency and Bankruptcy Code, 2016	Yes

Paper-5: Strategic Cost Management and Performance Evaluation

Chapter	Title	50%
	Sub Part-I: Strategic Cost Management	
Chapter 3	Lean System and Innovation	Yes
Chapter 5	Cost Management for Specific Sector	Yes
	Sub Part 2 Strategic Decision Making	

Chapter	Title	50%
Chapter 6	Decision Making	Yes
Chapter 7	Pricing Decision	Yes
	Part-B: Performance Evaluation and Control	
	Sub Part-I: Performance Evaluation and Reporting	
Chapter 9	Divisional Transfer Pricing	Yes
	Sub Part-II: Managerial Control	
Chapter 11	Budgetary Control	Yes
	Part C Case Study	
Chapter 13	Case Study	Yes

Paper-6B: Financial Services and Capital Markets

Chapter	Title	50%
Chapter 3	Capital Market - Primary	Yes
Chapter 4	Capital Market - Secondary	Yes
Chapter 9	Mutual Funds	Yes
Chapter 10	Private Equity	Yes
Chapter 11	Investment Banking	Yes
Chapter 16	SEBI Guidelines	Yes

Paper-6C: International Taxation

Chapter	Title	50%
Part I	Taxation of International Transactions and Non-resident Taxation in India	
Chapter 1	Transfer Pricing	Yes
Chapter 2	Non-resident Taxation	Yes
Part II	Other aspects of International Taxation	
Chapter 7	Tax Treaties: Overview, Features, Application and Interpretation	Yes
Chapter 8	Anti Avoidance Measures	Yes
Chapter 9	Taxation of E-Commerce Transactions	Yes

Paper-7: Direct Tax Laws and International Taxation

Chapter	Title	50%
Part I	Direct Tax Laws	
Chapter 6	Profits And Gains Of Business Or Profession	Yes
Chapter 7	Capital Gains	Yes
Chapter 8	Income From Other Sources	Yes
Chapter 11	Deductions From Gross Total Income	Yes
Chapter 12	Assessment of Various Entities	Yes
Chapter 17	Assessment Procedure	Yes
Chapter 22	Liability in Special Cases	Yes
Chapter 23	Miscellaneous Provisions	Yes
Part II:	International Taxation	
Chapter 1	Non-resident Taxation	Yes
Chapter 2	Double Taxation Relief	Yes
Chapter 4	Advance Rulings	Yes
Chapter 5	Equalization Levy	Yes

Paper 8 : Indirect Tax Laws

Chapter	Title	50%
	Part I: Goods and Services Tax	
Chapter 1	GST in India - An Introduction	Yes
Chapter 2	Taxable Event - Supply	Yes
Chapter 3	Charge of GST	Yes
Chapter 4	Exemptions from GST	Yes
Chapter 5	Place of Supply	Yes
Chapter 6	Time of Supply	Yes
Chapter 7	Value of Supply	Yes
Chapter 8	Input Tax Credit	Yes
Chapter9	Registration	Yes
Chapter10	Tax Invoice, Credit and Debit Notes	Yes

Chapter	Title	50%
Part-II	Customs & FTP	
Chapter 1	Levy of and Exemptions from Customs Duty	Yes
Chapter 2	Types of Duty	Yes
Chapter 3	Classification of Imported and Export Goods	Yes
Chapter 4	Valuation under the Customs Act, 1962	Yes
Chapter 5	Foreign Trade Policy	Yes
Chapter 6	Baggage	Yes