

Exam Syllabus for CA FINAL(New Syllabus)

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

PAPER 1 : FINANCIAL REPORTING

Chapter	Title	50%
Chapter 3	Ind AS 115 - Revenue from Contract with Customers	Yes
Chapter 7	Ind AS on Assets of Financial Statements (Only Ind AS 16, 23, 36,and 116)	Yes
Chapter 12	Accounting and Reporting of Financial Instruments	Yes
Chapter 13	Business Combination and Corporate Restructuring	
Chapter 14	Consolidated and Separate Financial Statements of Group Entities	Yes

PAPER 2 : STRATEGIC FINANCIAL MANAGEMENT

Chapter	Title	50%
Chapter 3	Security Analysis	Yes
Chapter 4	Security Valuation	Yes
Chapter 6	Securitization	Yes
Chapter 8	Derivatives Analysis and Valuation	Yes
Chapter 9	Foreign Exchange Exposure and Risk Management	Yes
Chapter 13	Mergers, Acquisitions and Corporate Restructuring	Yes
Chapter 14	Startup Finance	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 3	Risk Assessment and Internal Control	Yes
Chapter 5	Company Audit	Yes
Chapter 6	Audit Reports	Yes
Chapter 18	Professional Ethics	Yes

PAPER 4 : CORPORATE LAWS

Chapter	Title	50%
Section A: Company Law:		
Chapter1	Appointment and Qualifications of Directors	Yes
Chapter2	Appointment and Remuneration of Managerial Personnel	Yes
Chapter3	Meetings of Board and its Powers	Yes
Chapter5	Compromise, Arrangement and Amalgamation	Yes
Chapter9	Companies Incorporated Outside India	Yes
Part-II: Economic Laws		
Chapter1	The Foreign Exchange Management Act 1999	Yes
Chapter 6	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 4	Cost Management Techniques	Yes
	(i) Cost control and Cost Reduction, Target Costing, Value Engineering & Value Chain.	Yes
	(vi) Environmental Management Accounting	Yes
	Sub Part 2 Strategic Decision Making	
Chapter 6	Decision Making	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 12	Standard Costing	Yes
	Part C Case Study	
Chapter 13	Case Study	Yes

Paper-7: Direct Tax Laws and International Taxation

Chapter	Title	50%
Part I	Direct Tax Laws	
Chapter 2	Residence and Scope of Total Income	Yes
Chapter 4	Salaries	Yes
Chapter 5	Income from House Property	Yes
Chapter 6	Profits and Gains of Business or Profession	Yes

Chapter 7	Capital Gains	Yes
Chapter 8	Income from Other Sources	Yes
Chapter 9	Income of Other Persons included in Assessee's Total Income	Yes
Chapter 10	Aggregation of Income, Set-Off and Carry Forward of Losses	Yes
Chapter 11	Deductions from Gross Total Income	Yes
Chapter 12	Assessment of Various Entities (Only MAT and AMT)	Yes
Chapter 15	Deduction, Collection and Recovery of Tax	Yes
Chapter 16	Income Tax Authorities	Yes
Chapter 17	Assessment Procedure	Yes
Chapter 18	Appeals and Revision	Yes
Chapter 19	Settlement of Tax Cases	Yes
Chapter 20	Penalties	Yes
	Part II: International Taxation	
Chapter 3	Double Taxation Relief	Yes

Paper 8 : Indirect Tax Laws

Chapter	Title	50%
	Part I: Goods and Services Tax	
Chapter 2	Supply under GST	Yes
Chapter 4	Exemptions from GST	Yes
Chapter 5	Place of Supply	Yes
Chapter 7	Value of Supply	Yes
Chapter 8	Input Tax Credit	Yes
	Part-II Customs & FTP	
Chapter 4	Valuation under the Customs Act, 1962	Yes

Chapter 5	Importation, Exportation and Transportation of Goods	Yes
Chapter 8	Foreign Trade Policy	Yes