

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 Contracts with Customers	Yes
Chapter 12	Accounting and Reporting of Financial Instruments	Yes
Chapter 13	Business Combination and Corporate Restructuring	Yes
Chapter 14	Consolidated Financial Statements	Yes
Chapter 15	Analysis of Financial Statements	Yes
Chapter 16	Integrated Reporting	Yes
Chapter 17	Corporate Social Responsibility	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 12	Corporate Valuation	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 4	Special Aspects of Auditing in an Automated Environment	Yes
Chapter 5	Company Audit	Yes
Chapter 7	Audit Committee and Corporate Governance	Yes
Chapter 9	Audit of Banks	Yes
Chapter 13	Audit of Public Sector Undertakings	Yes
Chapter 18	Professional Ethics	Yes

PAPER 4 : CORPORATE LAWS

Chapter	Title	50%
Section A: Corporate Laws :		
Chapter1	Appointment and Qualifications of Directors	Yes
Chapter3	Meetings of Board and its Powers	Yes
Chapter4	Inspection, Inquiry and Investigation	Yes
Chapter6	Prevention of oppression and mismanagement	Yes
Section-B: Securities Laws		
Chapter1	The Securities Contract (Regulation) Act, 1956 and the Securities Contract (Regulation) Rules, 1957	Yes
Chapter 2	The securities and Exchange Board of India	Yes
Part-II: Economic Laws		
Chapter3	The Prevention of Money Laundering Act, 2002	Yes
Chapter4	Foreign Contribution Regulation Act, 2010	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 4	Cost Management Techniques	Yes
	(i) Cost control and Cost Reduction, Target Costing, Value Engineering & Value Chain.	Yes
	(vi) Environmental Management Accounting	
Chapter 5	Cost Management for Specific Sector	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 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 20	Penalties	Yes
Chapter 22	Liability in Special Cases	Yes
	Part II: International Taxation	
Chapter 1	Transfer Pricing and Other Provisions to check Avoidance of Tax	Yes
Chapter 2	Non-resident Taxation	Yes
Chapter 3	Double Taxation Relief	Yes
Chapter 4	Advance Rulings	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