

Exam Syllabus for CA IPCC(Old Syllabus)

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

Paper 1 : Accounting

Chapter	Title	30%	70%
Chapter 1	Accounting Standards		Yes
Chapter 2	Financial Statement of Companies		
2.1	Final Accounts of Company	Yes	
2.2	Cash Flow	Yes	
Chapter 3	Profit or Loss Pre and Post Incorporation	Yes	
Chapter 4	Accounting for Bonus Issue	Yes	
Chapter 5	Internal Reconstruction	Yes	
Chapter 6	Amalgamation	Yes	
Chapter 7	Average Due Date and Account Current	Yes	
Chapter 8	Self Balancing Ledgers	Yes	
Chapter 9	Financial Statements of Not-For-Profit Organization		Yes
Chapter 10	Accounts from Incomplete Records		Yes
Chapter 11	Hire Purchase and Instalment Sale Transactions		Yes
Chapter 12	Investment Accounts		Yes
Chapter 13	Insurance Claims for Loss of Stock and Loss of Profit		Yes
Chapter 14	Issues in Partnership Accounts		Yes
Chapter 15	Accounting in Computerised Environment		

Paper 2 : Business Laws, Ethics & Communication

Chapter	Title	30%	70%
	LAW		
Chapter 1	The Indian Contract Act, 1872		
Unit 1	General Contract	Yes	Yes
Unit 2	Special Contract	Yes	Yes
Chapter 2	The Negotiable Instruments Act, 1881	Yes	Yes
Chapter 3	The Payment of Bonus Act, 1965		Yes
Chapter 4	The Employees' Provident Funds and Miscellaneous Provisions Act, 1952		Yes

Chapter	Title	30%	70%
Chapter 5	The Payment of Gratuity Act,1972		Yes
Chapter 6	The Companies Act,2013		
Unit 1	Preliminary	Yes	Yes
Unit 2	Prospectus -As per Companies Act,2013		Yes
Unit 3	Share Capital		Yes
Unit 4	Meetings	Yes	Yes
Unit 5	Some of the Relevant Sections- The Companies Act, 2013		Yes
	Ethics		
Chapter 7	Principles of Business Ethics	Yes	Yes
Chapter 8	Corporate Governance and Corporate Social Responsibility		Yes
Chapter 9	Workplace Ethics		Yes
Chapter 10	Environment & Ethics		Yes
Chapter 11	Ethics in Marketing and Consumer Protection		Yes
Chapter 12	Ethics in Accounting and Finance	Yes	Yes
	Communication		
Chapter 13	Essentials of Communication	Yes	Yes
Chapter 14	Interpersonal Communication Skills		Yes
Chapter 15	Group Dynamics		Yes

Paper 3 : Cost Accounting & Financial Management

Chapter	Title	30%	70%
	Cost Accounting		
Chapter 1	Basic Concepts	Yes	Yes
Chapter 2	Material	Yes	Yes
Chapter 3	Labour	Yes	Yes
Chapter 4	Overheads	Yes	Yes
Chapter 5	Non Integrated Accounts		Yes
Chapter 6	Job Costing and Batch Costing		
Chapter 7	Contract Costing		
Chapter 8	Operating Costing		Yes
Chapter 9	Process & Operation Costing		

Chapter	Title	30%	70%
Chapter 10	Joint Products & By Products		
Chapter 11	Standard Costing		Yes
Chapter 12	Marginal Costing		Yes
Chapter 13	Budgets and Budgetary Control		Yes
	Financial Management		
Chapter 1	Scope and Objectives of Financial Management		
Chapter 2	Time Value of Money		
Chapter 3	Financial Analysis and Planning		
Chapter 4	Financing Decisions	Yes	Yes
Chapter 5	Types of Financing	Yes	Yes
Chapter 6	Investment Decisions		Yes
Chapter 7	Management of Working Capital		Yes

Paper 4 : Taxation

Chapter	Title	30%	70%
	Income Tax		
Chapter 1	Basic Concepts	Yes	Yes
Chapter 2	Residence and Scope of Total Income	Yes	Yes
Chapter 3	Incomes Which Do Not Form Part of Total Income	Yes	Yes
Chapter 4	Heads of Income		
Unit 1	Salaries	Yes	Yes
Unit 2	Income from House Property	Yes	Yes
Unit 3	Profits and Gains of Business or Profession		ss
Unit 4	Capital Gains		Yes
Unit 5	Income from Other Sources		Yes
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
Chapter 9	Advance Tax, Tax Deduction at Source and Introduction to Tax Collection at		Yes

Chapter	Title	30%	70%
	Source		
Chapter 10	Provisions for filing Return of Income and Self-assessment		
	Indirect Taxes		
Chapter 1	GST in India - An Introduction	Yes	Yes
Chapter 2	Supply under GST	Yes	Yes
Chapter 3	Charge of GST	Yes	Yes
Chapter 4	Exemptions from GST		Yes
Chapter 5	Time and Value of Supply		
Unit 1	Time of Supply	Yes	Yes
Unit 2	Value of Supply	Yes	Yes
Chapter 6	Input Tax Credit		Yes
Chapter 7	Registration		Yes
Chapter 8	Tax Invoice, Credit and Debit Notes		
Chapter 9	Payment of Tax		
Chapter 10	Returns		

Paper 5 : Advanced Accounting

Chapter	Title	30%	70%
Chapter 1	Framework for Preparation and Presentation of Financial Statements		
Chapter 2	Accounting Standards		Yes
Chapter 3	Advanced Issues in Partnership Accounts		Yes
Chapter 4	Company Accounts		
	-ESOPS & Buy Back of shares		Yes
	-Underwriting of Shares & Debentures		Yes
	-Redemption of Debentures		Yes
	-Amalgamation & Reconstruction	Yes	
	-Liquidation of Companies	Yes	
Chapter 5	Financial Statements of Insurance Companies		Yes
Chapter 6	Financial Statements of Banking Companies		Yes
Chapter 7	Departmental Accounts	Yes	

Chapter	Title	30%	70%
Chapter 8	Accounting for Branches including Foreign Branches	Yes	

Paper 6 : Auditing And Assurance

Chapter	Title	30%	70%
Chapter 1	Nature of Auditing		
Chapter 2	Basic Concepts in Auditing	Yes	Yes
Chapter 3	Preparation for an Audit		Yes
Chapter 4	Internal Control		Yes
Chapter 5	Vouching Control	Yes	Yes
Chapter 6	Verification of Assets and Liabilities	Yes	Yes
Chapter 7	The Company Audit - I	Yes	Yes
Chapter 8	The Company Audit - II		
Chapter 9	Special Audits		Yes
Chapter 10	Standards on Auditing & Guidance Notes & Accounting Standards		

Paper 7 : Information Techonology & Strategic Management

Chapter	Title	30%	70%
	Information Techonology		
Chapter 1	Business Process Management & IT	Yes	Yes
Chapter 2	Information Systems and IT Fundamentals	Yes	Yes
Chapter 3	Telecommunications and Networks		Yes
Chapter 4	Business Information System		
Chapter 5	Business Process Automation through Application Software		
	Strategic Management		
Chapter 1	Business Environment		Yes
Chapter 2	Business Policy and Strategic Management		Yes
Chapter 3	Strategic Analysis	Yes	Yes
Chapter 4	Strategic Planning	Yes	Yes
Chapter 5	Formulation of Functional Strategy		Yes
Chapter 6	Strategy Implementation and Control		
Chapter 7	Reaching Strategic Edge		