

## Exam Syllabus for CA FINAL(Old Syllabus)

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

### PAPER 1 : FINANCIAL REPORTING

Chapter	Title	50%
Chapter 1	Accounting Standards and Guidance Notes	Yes
Chapter 4	Accounting for Corporate Restructuring	Yes
Chapter 8	Financial Reporting for Financial Institutions	Yes
Chapter 9	Valuation	Yes
Chapter 10	Developments in Financial Reporting	Yes

### PAPER 2 : STRATEGIC FINANCIAL MANAGEMENT

Chapter	Title	50%
Chapter 4	Dividend Decisions	Yes
Chapter 5	Indian Capital Market	Yes
Chapter 6	Security Analysis	Yes
Chapter 7	Portfolio Theory	Yes
Chapter 9	Mutual Funds	Yes
Chapter 11	Foreign Direct Investment (FDI), Foreign Institutional Investment (FII) And International Financial Management	Yes
Chapter 12	Foreign Exchange Exposure And Risk Management	Yes
Chapter 13	Mergers, Acquisitions & Restructuring	Yes

### PAPER 3 : ADVANCED AUDITING AND PROFESSIONAL ETHICS

Chapter	Title	50%
Chapter 1	Auditing Standards, Statements and Guidance Notes- An Overview	Yes
Chapter 4	Audit under Computerized Information System Environment	Yes
Chapter 6	The Company Audit	Yes

Chapter 9	Audit Committee and Corporate Governance	Yes
Chapter 10	Audit of Consolidated Financial Statements	Yes
Chapter 11	Audit of Banks	Yes
Chapter 12	Audit of General Insurance Companies	Yes
Chapter 15	Audit under Fiscal Laws	Yes
Chapter 22	Professional Ethics	Yes

#### **PAPER 4 : CORPORATE AND ALLIED LAWS**

Chapter	Title	50%
<b>Corporate Laws :</b>		
Chapter1	Declaration and Payment of Dividend	Yes
Chapter2	Accounts and Audit	Yes
Chapter3	Appointment and Qualification of Directors	Yes
Chapter5	Meetings of Board and its Powers	Yes
Chapter6	Inspection, inquiry and investigation	Yes
Chapter15	National company law tribunal and appellate tribunal	Yes
Chapter19	Insolvency and Bankruptcy Code,2016	Yes
Chapter20	The Securities and Exchange Board of India (SEBI) Act, 1992	Yes
Chapter25	Prevention of Money Laundering Act, 2002	Yes

#### **Paper 5 : Advanced Management Accounting**

Chapter	Title	50%
Chapter 2	Decision making using cost concepts and CVP Analysis	Yes
Chapter 3	Pricing Decisions	Yes
Chapter 7	Transfer Pricing	Yes
Chapter 8	Uniform Costing and Inter Firm Comparison	Yes
Chapter 13	Critical Path Analysis	Yes

Chapter 15	Simulation	Yes
Chapter 16	Learning Curve Theory	Yes

**Paper 6 : Information System Control and Audit**

Chapter	Title	50%
Chapter 1	Concepts of Governance and Management of Information Systems	Yes
Chapter 4	Business Continuity Planning and Disaster Recovery Planning	Yes
Chapter 5	Acquisition, Development and Implementation of Information Systems	Yes
Chapter 8	Emerging Technologies	Yes

**Paper 7 : DIRECT TAX LAWS**

Chapter	Title	50%
	<b>Part I:</b>	
Chapter 6	Profits And Gains Of Business Or Profession	Yes
Chapter 7	Capital Gains	Yes
Chapter 11	Deductions from Gross Total Income	Yes
Chapter 12	Assessment of Various Entities	Yes
Chapter 15	Deduction, Collection and Recovery of Tax	Yes
Chapter 17	Assessment Procedure	Yes
Chapter 18	Appeals And Revision	Yes
Chapter 19	Settlement of Tax Cases	Yes
	<b>Part II: International Taxation</b>	
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%
	<b>Part I: Goods and Services Tax</b>	
Chapter 1	GST in India - An Introduction	
Chapter 2	Supply under GST	Yes
Chapter 3	Charge of GST	
Chapter 4	Exemptions from GST	Yes
Chapter 5	Place of Supply	Yes
Chapter 6	Time of Supply	
Chapter 7	Value of Supply	Yes
Chapter 8	Input Tax Credit	Yes
Chapter9	Registration	
Chapter10	Tax Invoice, Credit and Debit Notes	
Chapter11	Accounts and Records; E-way Bill	
Chapter12	Payment of Tax	
Chapter13	Returns	
Part-II	<b>Customs &amp; FTP</b>	
Chapter1	Levy of and Exemptions from Customs Duty	
Chapter2	Types of Duty	
Chapter3	Classification of Imported and Export Goods	
Chapter4	Valuation under the Customs Act, 1962	Yes
Chapter5	Importation, Exportation and Transportation of Goods	Yes
Chapter6	Duty Drawback	
Chapter7	Refund	
Chapter8	Foreign Trade Policy	Yes