

Exam Syllabus for CA FINAL (Old Syllabus)

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

PAPER 1 : FINANCIAL REPORTING

Chapter	Title	50%
Chapter 3	Corporate Financial Reporting	Yes
Chapter 4	Accounting for Corporate Restructuring	Yes
Chapter 5	Consolidated Financial Statements of Group Companies	Yes
Chapter 6	Accounting and Reporting of Financial Instruments	Yes
Chapter 7	Share-Based Payments	Yes
Chapter 10	Developments in Financial Reporting	Yes

PAPER 2 : STRATEGIC FINANCIAL MANAGEMENT

Chapter	Title	50%
Chapter 3	Leasing Decisions	Yes
Chapter 4	Dividend Decisions	Yes
Chapter 5	Indian Capital Market	Yes
Chapter 6	Security Analysis	Yes
Chapter 8	Financial Services in India	Yes
Chapter 10	Money Market Operations	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 2	Audit Strategy, Planning and Programming	Yes
Chapter 3	Risk Assessment and Internal Control	Yes
Chapter 6	The Company Audit	Yes
Chapter 7	Liabilities of Auditors	Yes
Chapter 8	Audit Report	Yes
Chapter 15	Audit under Fiscal Laws	Yes
Chapter 22	Professional Ethics	Yes

PAPER 4 : CORPORATE AND ALLIED LAWS

Chapter	Title	50%
Corporate Laws :		
Chapter3	Appointment and Qualification of Directors	Yes
Chapter4	Appointment and Remuneration of Managerial Personnel	Yes
Chapter5	Meetings of Board and Its Powers	Yes
Chapter8	Prevention of Oppression and Mismanagement	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
Chapter21	The Securities Contracts (Regulation) Act, 1956	Yes
Chapter22	FEMA applicable from May 2020 examination	Yes

Paper 5: Advanced Management Accounting

Chapter	Title	50%
Chapter 1	Developments in the Business Environment	Yes
Chapter 2	Decision Making using Cost Concepts and CVP Analysis	Yes
Chapter 4	Budget & Budgetary Control	Yes
Chapter 5	Standard Costing	Yes
Chapter 9	Profitability Analysis – Product Wise/ Segment Wise/ Customer Wise	Yes
Chapter 13	Critical Path Analysis	Yes
Chapter 14	Program Evaluation and Review Technique	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 6	Auditing of Information Systems	Yes

Paper 7 : DIRECT TAX LAWS

Chapter	Title	50%
	Part I:	
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 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	Yes
Chapter 13	Charitable or Religious Trusts and Institutions, Political Parties and Electoral Trusts	Yes
Chapter 15	Deduction, Collection and Recovery of Tax	Yes
Chapter 17	Assessment Procedure	Yes
Chapter 18	Appeals and Revision	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	
Chapter4	Valuation under the Customs Act, 1962	Yes
Chapter5	Importation, Exportation and Transportation of Goods	Yes
Chapter8	Foreign Trade Policy	Yes