

Exam Syllabus for CA IPCC(New Syllabus)

CA IPCC Mock Test (New Syllabus)

Syllabus for 100A & 100B Test Series is Full Syllabus as per ICAI

Paper 1 : Accounting

Chapter	Title	30%	70%
Chapter 1	Introduction to Accounting Standards		Yes
Chapter 2	Framework for Preparation and Presentation of Financial Statements		
Chapter 3	Overview of Accounting Standards		Yes
Chapter 4	Financial Statements of Companies		
Unit 1	Preparation of Financial Statements		
Unit 2	Cash Flow Statement	Yes	Yes
Chapter 5	Profit or Loss Pre and Post Incorporation	Yes	Yes
Chapter 6	Accounting for Bonus Issue and Right Issue	Yes	Yes
Chapter 7	Redemption of Preference Shares	Yes	Yes
Chapter 8	Redemption of Debentures		
Chapter 9	Investment Accounts	Yes	Yes
Chapter 10	Insurance Claims for Loss of Stock and Loss of Profit	Yes	Yes
Chapter 11	Hire Purchase and Instalment Sale Transactions	Yes	Yes
Chapter 12	Departmental Accounts		Yes
Chapter 13	Accounting for Branches Including Foreign Branches		Yes
Chapter 14	Accounts from Incomplete Records		Yes
Chapter 15	Partnership Accounts		
	Accounting Pronouncements		
Part I	Framework for Preparation and Presentation of Financial Statements		
Part II	Applicability of Accounting Standards		
Part III	Accounting Standards		

Paper 2 : Corporate and Other Laws

Chapter	Title	30%	70%
Part I	Company Law		
Chapter 1	Preliminary	Yes	Yes
Chapter 2	Incorporation of Company and Matters Incidental Thereto	Yes	Yes
Chapter 3	Prospectus and Allotment of Securities	Yes	Yes
Chapter 4	Share Capital and Debentures		Yes
Chapter 5	Acceptance of Deposits by Companies		
Chapter 6	Registration of Charges		
Chapter 7	Management & Administration	Yes	Yes
Chapter 8	Declaration and Payment of Dividend		Yes
Chapter 9	Accounts of Companies	Yes	Yes
Chapter 10	Audit and Auditors	Yes	Yes
Part II	Other Laws		
Chapter 1	The Indian Contract Act, 1872		Yes
Chapter 2	The Negotiable Instruments Act, 1881		Yes
Chapter 3	The General Clauses Act, 1897		
Chapter 4	Interpretation of Statutes, Deeds and Documents		

Paper 3 : Cost and Management Accounting

Chapter	Title	30%	70%
Chapter 1	Introduction to Cost and Management Accounting	Yes	Yes
Chapter 2	Material Cost	Yes	Yes
Chapter 3	Employee Cost and Direct Expenses	Yes	Yes
Chapter 4	Overheads: Absorption Costing Method	Yes	Yes
Chapter 5	Activity Based Costing	Yes	Yes
Chapter 6	Cost Sheet	Yes	Yes
Chapter 7	Cost Accounting System		Yes

Chapter 8	Unit & Batch Costing		Yes
Chapter 9	Job Costing and Contract Costing		Yes
Chapter 10	Process & Operation Costing		Yes
Chapter 11	Joint Products & By Products		Yes
Chapter 12	Service Costing		Yes
Chapter 13	Standard Costing		
Chapter 14	Marginal Costing		
Chapter 15	Budget and Budgetary Control		

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		Yes
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 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	Application of Accounting Standards		Yes
Chapter 2	Application of Guidance Notes		Yes
Chapter 3	Accounting for Employee Stock Option Plans		
Chapter 4	Buy Back of Securities and Equity Shares with Differential Rights		
Chapter 5	Underwriting of Shares and Debentures	Yes	Yes
Chapter 6	Amalgamation of Companies		
Chapter 7	Accounting for Reconstruction of Companies		
Chapter 8	Accounting for Liquidation of Companies	Yes	Yes
Chapter 9	Insurance Companies		
Chapter 10	Banking Companies	Yes	Yes
Chapter 11	Non-Banking Financial Companies	Yes	Yes
Chapter 12	Mutual Funds	Yes	Yes
Chapter 13	Valuation of Goodwill		
Chapter 14	Consolidated Financial Statements		
	Accounting Pronouncements		Yes
Part I	Accounting Standards		Yes
Part II	Guidance Notes		Yes
Part III	Accounting Standards		Yes

Paper 6 : Auditing And Assurance

Chapter	Title	30%	70%
Chapter 1	Nature, Objective and Scope of Audit	Yes	Yes
Chapter 2	Audit Strategy, Audit Planning and Audit Programme	Yes	Yes
Chapter 3	Audit Documentation and Audit Evidence	Yes	Yes
Chapter 4	Risk Assessment and Internal Control	Yes	Yes
Chapter 5	Fraud and Responsibilities of the Auditor in this Regard		
Chapter 6	Audit in an Automated Environment		Yes
Chapter 7	Audit Sampling		
Chapter 8	Analytical Procedures		
Chapter 9	Audit of Items of Financial Statements		Yes
Chapter 10	The Company Audit		Yes
Chapter 11	Audit Report		Yes
Chapter 12	Audit of Banks		
Chapter 13	Audit of Different Types of Entities		
	Auditing Pronouncements		
Part I	Auditing and Assurance Standards		
Part II	Statements		
Part III	Guidance Notes		

Paper 7 : Enterprise Information Systems & Strategic Management

Chapter	Title	30%	70%
Section-A	Enterprise Information Systems		
Chapter 1	Automated Business Processes	Yes	Yes
Chapter 2	Financial and Accounting Systems	Yes	Yes
Chapter 3	Information Systems and its Components		Yes
Chapter 4	E-Commerce, M-Commerce and Emerging Technologies		
Chapter 5	Core Banking Systems		
Section-B	Strategic Management		
Chapter 1	Introduction to Strategic Management	Yes	Yes
Chapter 2	Dynamics of Competitive Strategy	Yes	Yes
Chapter 3	Strategic Management Process		Yes

Chapter 4	Corporate Level Strategies		Yes
Chapter 5	Business Level Strategies		Yes
Chapter 6	Functional Level Strategies		
Chapter 7	Organisation and Strategic Leadership		
Chapter 8	Strategy Implementation and Control		

Paper 8 : Financial Management & Economics for Finance

Chapter	Title	30%	70%
Section-A	Financial Management		
Chapter 1	Scope and Objectives of Financial Management	Yes	Yes
Chapter 2	Types of Financing		Yes
Chapter 3	Financial Analysis and Planning - Ratio Analysis		
Chapter 4	Cost of Capital	Yes	Yes
Chapter 5	Financing Decisions - Capital Structure	Yes	Yes
Chapter 6	Financing Decisions - Leverages	Yes	Yes
Chapter 7	Investment Decisions		Yes
Chapter 8	Risk Analysis in Capital Budgeting		
Chapter 9	Lease Financing		
Chapter 10	Dividend Decisions		
Chapter 11	Management of Working Capital		Yes
Section-B	Economics for Finance		
Chapter 1	Determination of National Income	Yes	Yes
Chapter 2	Public Finance		Yes
Chapter 3	Money Market		Yes
Chapter 4	International Trade		
Chapter 5	Core Banking Systems		