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## **EXAM SYLLABUS FOR FINAL**

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**For 100A & 100B Test Series – Syllabus as per ICAI**

**PAPER 1 : FINANCIAL REPORTING**

<b>Chapter No.</b>	<b>Chapter Name</b>	<b>50% Syllabus</b>
Chapter 3	Ind AS 115 - Revenue from Contract with Customers	Yes
Chapter 7	Ind AS on Assets of the Financial Statements (Ind AS 2, 16, 116, 23 and 36 only)	Yes
Chapter 9	Ind AS on Liabilities of the Financial Statements - Ind AS 37 only	Yes
Chapter 10	Ind AS on Items impacting the Financial Statements - Ind AS 12 only	Yes
Chapter 11	Ind AS on Disclosures in the Financial Statements - Ind AS 33 only	Yes
Chapter 12	Accounting and Reporting of Financial Instruments	Yes

**PAPER 2 : STRATEGIC FINANCIAL MANAGEMENT**

<b>Chapter No.</b>	<b>Chapter Name</b>	<b>50% Syllabus</b>
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 13	Mergers, Acquisitions and Corporate Restructuring	Yes
Chapter 14	Startup Finance	Yes

**PAPER 3 : ADVANCED AUDITING AND PROFESSIONAL ETHICS**

<b>Chapter No.</b>	<b>Chapter Name</b>	<b>50% Syllabus</b>
Chapter 1	Auditing Standards, Statements and Guidance Notes- An Overview	Yes
Chapter 2	Audit Planning, Strategy and Execution	Yes
Chapter 3	Risk Assessment and Internal Control	Yes
Chapter 5	Company Audit Yes	Yes
Chapter 6	Audit Reports	Yes
Chapter 18	Professional Ethics	Yes

**PAPER 4 : CORPORATE LAWS**

Chapter No.	Chapter Name	50% Syllabus
	<b><u>Section A : Company Law</u></b>	
Chapter 1	Appointment and Qualifications of Directors	Yes
Chapter 2	Appointment and Remuneration of Managerial Personnel	Yes
Chapter 3	Meetings of Board and its Powers	Yes
Chapter 5	Compromise, Arrangement and Amalgamation	Yes
Chapter 6	Prevention of Oppression and Mismanagement	Yes
	<b><u>Section B : Economic Laws</u></b>	
Chapter 1	Foreign Exchange Management Act 1999	Yes
Chapter 6	Insolvency and Bankruptcy Code 2016	Yes

**Paper 5 : Strategic Cost Management and Performance Evaluation**

Chapter No.	Chapter Name	50% Syllabus
	<b><u>Part A : Strategic Cost Management</u></b>	
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	Yes
	<b><u>Part B Strategic Decision Making</u></b>	
Chapter 5	Decision Making	Yes
Chapter 8	Divisional Transfer Pricing	Yes
Chapter 11	Standard Costing	Yes
	<b><u>Part C Case Study</u></b>	
Chapter 12	Case Study	Yes

**PAPER 7 : Direct Tax Laws and International Taxation**

Chapter No.	Chapter Name	50% Syllabus
	<b><u>Part A : Direct Tax Laws</u></b>	
Chapter 2	Residence and Scope of Total Income	Yes
Chapter 3	Income which do not form part of Total Income	Yes
Chapter 4	Salaries	Yes
Chapter 5	Income from House Property	Yes
Chapter 6	Profits and Gains from 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 15	Deduction Collection and Recovery of Tax	Yes
Chapter 17	Assessment Procedure	Yes
	<b><u>Part B : International Taxation</u></b>	
Chapter 2	(i) Non Resident Taxation	Yes
Chapter 3	(ii) Double Taxation Relief	Yes

**PAPER 8 : Indirect Tax Laws**

Chapter No.	Chapter Name	50% Syllabus
	<b><u>Part I: Goods and Services Tax</u></b>	
Chapter 2	Supply under GST	Yes
Chapter 3	Charge of 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
	<b><u>Part-II Customs &amp; FTP</u></b>	
Chapter 4	Valuation under the Customs Act, 1962	Yes
Chapter 5	Importation, Exportation and Transportation of Goods	Yes
Chapter 8	Foreign Trade Policy	Yes