
EXAM SYLLABUS FOR INTERMEDIATE

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

PAPER 1 : Accounting

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
Chapter 1	Introduction to Accounting Standards		Yes
Chapter 2	Framework for Preparation and Presentation of Financial Statements		Yes
Chapter 3	Overview of Accounting Standards		Yes
Chapter 4	Financial Statements of Companies		
	Unit 2 Cash Flow Statement		Yes
Chapter 5	Profit or Loss Pre and Post Incorporation	Yes	Yes
Chapter 6	Accounting for Bonus Issue and Right Issue		Yes
Chapter 7	Redemption of Preference Shares		Yes
Chapter 9	Investment Accounts	Yes	Yes
Chapter 10	Insurance Claims for Loss of Stock and Loss of Profit		Yes
Chapter 12	Departmental Accounts	Yes	Yes
Chapter 13	Accounting for Branches Including Foreign Branches	Yes	Yes
Chapter 14	Accounts from Incomplete Records	Yes	Yes

PAPER 2 : Corporate and Other Laws

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	<u>Part I Company Law</u>		
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	Yes
Chapter 7	Management & Administration	Yes	Yes
Chapter 8	Declaration and Payment of Dividend		Yes
Chapter 9	Accounts of Companies		Yes
Chapter 10	Audit and Auditors	Yes	Yes
	<u>Part II Other Laws</u>		
Chapter 1	The Indian Contract Act, 1872		Yes
Chapter 2	The Negotiable Instruments Act, 1881	Yes	Yes

PAPER 3 : Cost and Management Accounting

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
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
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	Yes
Chapter 13	Standard Costing		Yes
Chapter 14	Marginal Costing		Yes
Chapter 15	Budget and Budgetary Control		Yes

PAPER 4 : Taxation

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	<u>PART A - Income Tax</u>		
Chapter 1	Basic Concepts	Yes	Yes
Chapter 2	Residence and Scope 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	Yes
Chapter 7	Deductions From Gross Total Income		Yes
Chapter 9	Advance Tax, Tax Deduction at Source and Introduction to Tax Collection at Source		Yes
	<u>PART B - INDIRECT TAX</u>		
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	Yes
Chapter 5	Time and Value of Supply		Yes
Chapter 6	Input Tax Credit		Yes

PAPER 5 : Advanced Accounting

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
Chapter 1	Accounting Standards		Yes
Chapter 2	Partnership Accounts	Yes	Yes
Chapter 3	ESOP	Yes	Yes
Chapter 5	Amalgamation of Companies		Yes
Chapter 7	Liquidation	Yes	Yes
Chapter 8	Banking Companies		Yes
Chapter 9	NBFC	Yes	Yes

PAPER 6 : Auditing And Assurance

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
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	Yes	Yes
Chapter 6	Audit in an Automated Environment		Yes
Chapter 7	Audit Sampling	Yes	Yes
Chapter 8	Analytical Procedures	Yes	Yes
Chapter 9	Audit of Items of Financial Statements		Yes
Chapter 10	The Company Audit	Yes	Yes
Chapter 11	Audit Report		Yes

PAPER 7 : Enterprise Information Systems & Strategic Management

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	<u>Section-A Enterprise Information Systems</u>		
Chapter 3	Information Systems and its Components		Yes
Chapter 4	E-Commerce, M-Commerce and Emerging Technologies	Yes	Yes
Chapter 5	Core Banking Systems	Yes	Yes
			Yes
	<u>Section-B Strategic Management</u>		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		Yes
Chapter 7	Organisation and Strategic Leadership		Yes
Chapter 8	Strategy Implementation and Control	Yes	Yes

PAPER 8 : Financial Management & Economics for Finance

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	<u>Section-A Financial Management</u>		
Chapter 1	Scope and Objectives of Financial Management		Yes
Chapter 2	Types of Financing		Yes
Chapter 4	Cost of Capital		Yes
Chapter 5	Financing Decisions - Capital Structure	Yes	Yes
Chapter 6	Financing Decisions - Leverages	Yes	Yes
Chapter 7	Investment Decisions		Yes
Chapter 10	Management of Working Capital	Yes	Yes
	<u>Section-B Economics for Finance</u>		
Chapter 1	Determination of National Income		Yes
Chapter 3	Money Market		Yes
Chapter 4	International Trade	Yes	Yes