

For NOV 2021 Attempt

# SCHEDULE / SYLLABUS

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		



Each & Every Subject Will Have

SEPARATE  
EXAM ON  
MCQ'S

TWO FULL  
SYLLABUS  
EXAMS PER  
SUBJECT

SEPARATE  
EXAM ON  
CASE LAWS

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# CA - FINAL

UN - SCHEDULED  
SECTION WISE  
EXAMS



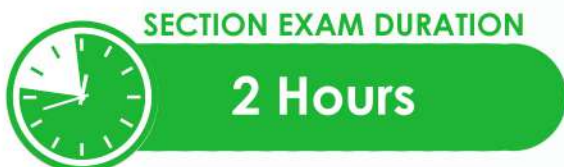
## What Is UN - SCHEDULED ?

- All Question Papers Can be Accessed
- NO Specific Time Table
- You Can Write @ Any Time

## What Is SECTION EXAM ?

- Every Subject Is Divided Into 9 Parts
- Each Part Is Known as SECTION EXAM
- Every Subject Will Have 9 SECTION EXAMS

**Each Subject = 2 MOCK EXAMS**



## PAPER 1 - FINANCIAL REPORTING

Exam S.no	Exam Code	Exam Syllabus	ICAI Material
SECTION - 1	4SD - 101	IND AS 102 - Share Based Payment	Chapter 5 - Unit 2
		IND AS 19 - Employee Benefits	Chapter 9 - Unit 1
		IND AS 37 - Contingent Liabilities & Assets	Chapter 9 - Unit 2
		IND AS 12 - Income Taxes	Chapter 10 - Unit 1
		IND AS 21 - Foreign Exchange Rates	Chapter 10 - Unit 2
SECTION - 2	4SD - 102	Business Combinations & Corporate Restructuring	Chapter - 13
		IND AS 34 - Interim Financial Reporting	Chapter 2 - Unit 2
		IND AS 24 - Related Party Disclosures	Chapter 11 - Unit 1
		IND AS 33 - Earnings Per Share	Chapter 11 - Unit 2
		IND AS 108 - Operating Segments	Chapter 11 - Unit 3
		IND AS 23 - Borrowing Costs	Chapter 7 - Unit 4
SECTION - 3	4SD - 103	Introduction to CFS & Definitions	Chapter 14 - Unit 1 & 2
		Separate Financial Statements	Chapter 14 - Unit 3
		Consolidated Financial Statements	Chapter 14 - Unit 4
		Accounting Of Subsidiaries	Chapter 14 - Unit 5
SECTION - 4	4SD - 104	Integrated Reporting	Chapter 16
		IND AS 1 - Presentation Of FS	Chapter 2 - Unit 1
		IND AS 7 - Cash Flows	Chapter 2 - Unit 3
		IND AS 10 - Events after Reporting Period	Chapter 4 - Unit 2
		IND AS 36 - Impairment Of Assets	Chapter 7 - Unit 5
		IND AS 38 - Intangible Assets	Chapter 7 - Unit 6
		IND AS 40 - Investment Property	Chapter 7 - Unit 7
SECTION - 5	4SD - 105	CFS - Joint Arrangements	Chapter 14 - Units (6,7,8)
		Investments In Associates & Joint Ventures,	
		Disclosures	
		IND AS 2 - Inventories	Chapter 7 - Unit 1
		IND AS 16 - PPE	Chapter 7 - Unit 2
		IND AS 113 - Fair Value Measurement	Chapter 4 - Unit 3

SECTION - 6	4SD - 106	IND AS 20 - Government Grants	Chapter 5 - Unit 1
		IND AS 41 - Agriculture	Chapter 8
		IND AS 115 - Revenue from Contracts	Chapter 3
		IND AS 116 - Leases	Chapter 7 -Unit 3
SECTION - 7	4SD - 107	IND AS 101 - First-Time Adoption of IND AS	Chapter 6
		Corporate Social Responsibility	Chapter 17
		Framework & Presentation Of FS	Chapter 1
SECTION - 8	4SD - 108	Accounting & Reporting of Financial Instruments	Chapter 12 (All 7 Units)
SECTION - 9	4SD - 109	IND AS 8 - Accounting Policies & Changes	Chapter 4 - Unit 1
		IND AS 105 - Non Current Assets held For Sale & Discontinued Operations	Chapter 7 - Unit 8
		Analysis Of Financial Statements	Chapter 15
MOCK	4MSD - 101	MOCK EXAM - 1	FULL SYLLABUS
	4MSD - 102	MOCK EXAM - 1	FULL SYLLABUS
TOTAL = 11 Exams		Each Section Exam - 30 Marks & Mock Exam - 100 Marks	

## PAPER 2 - STRATEGIC FINANCIAL MANAGEMENT

Exam S.no	Exam Code	Exam Syllabus	ICAI Material
SECTION - 1	4SD - 201	Derivatives Analysis & Valuation	Chapter 8
		Mutual Funds	Chapter 7
SECTION - 2	4SD - 202	Foreign Exchange Exposure & Risk Management	Chapter 9
		Security Analysis	Chapter 3
SECTION - 3	4SD - 203	Securitization	Chapter 6
		Security Valuation	Chapter 4
SECTION - 4	4SD - 204	Portfolio Management	Chapter 5
SECTION - 5	4SD - 205	International Financial Management	Chapter 10
		Risk Management	Chapter 2
		Startup Finance	Chapter 14
SECTION - 6	4SD - 206	Interest Rate Risk Management	Chapter 11
SECTION - 7	4SD - 207	Corporate Valuation	Chapter 12
		Financial Policy & Corporate Strategy	Chapter 1
SECTION - 8	4SD - 208	Mergers	Chapter 13
		Acquisitions & Corporate Restructuring	
MOCK	4MSD - 201	MOCK EXAM - 1	FULL SYLLABUS
	4MSD - 202	MOCK EXAM - 1	FULL SYLLABUS
<b>TOTAL = 10 Exams</b>		<b>Each Section Exam - 30 Marks &amp; Mock Exam - 100 Marks</b>	

## PAPER 3 - ADVANCED AUDITING & PROFESSIONAL ETHICS

Exam S.no	Exam Code	Exam Syllabus	ICAI Material
SECTION - 1	4SD - 301	Company Audit	Chapter 5
		Liabilities Of Auditor	Chapter 14
		SA 600,610,620,402,299,230	Standards (SA's)
SECTION - 2	4SD - 302	Audit Report	Chapter 6 & 7
		CARO 2020	CARO
		Audit Of Insurance Companies	Chapter 10
		SA 700,701,705,706	Standards (SA's)
SECTION - 3	4SD - 303	Risk Assessment & Internal Control	Chapter 3
		SA 315,330,520,530,710,720	Standards (SA's)
SECTION - 4	4SD - 304	Professional Ethics	Chapter 18
		SQC 1	Standards (SA's)
		SA 220	Standards (SA's)
SECTION - 5	4SD - 305	Due Diligence,Investigation	Chapter 16 - Unit 1&2
		Forensic Audit	Chapter 16 - Unit 3
		Audit Of Banks	Chapter 9
		SA 550,560,570,580	Standards (SA's)
SECTION - 6	4SD - 306	Internal Audit	Chapter 15
		Management & Operational Audit	
		Audit Planning, Strategy & Execution	Chapter 2
		SA 300,320,450	Standards (SA's)
SECTION - 7	4SD - 307	Audit Under Fiscal Laws	Chapter 12
		Audit Of Consolidated FS	Chapter 8
		SA 500,501,505	Standards (SA's)
		SA 200,210	Standards (SA's)
SECTION - 8	4SD - 308	SA 510,540	Standards (SA's)
		Audit Of PSU's	Chapter 13
		Audit Of NBFC	Chapter 11
		Peer Review, Quality Review	Chapter 17
		Guidance Notes	Guidance Notes & CH 1

SECTION - 9	4SD - 309	Special Aspects of Auditing in an automated Environment	Chapter 4
		SA 240,250,260,265	Standards (SA's)
MCQ & CASE STUDY	4M - 3MCQ	MCQ MOCK EXAM	FULL SYLLABUS
	4M - 3CSE	INTEGRATED CASE SCENARIO EXAM	FULL SYLLABUS
MOCK	4MSD - 301	MOCK EXAM - 1	FULL SYLLABUS
	4MSD - 302	MOCK EXAM - 1	FULL SYLLABUS
TOTAL = 13 Exams		Each Section Exam - 30 Marks & Mock Exam - 100 Marks	

## PAPER 4 - CORPORATE & ECONOMIC LAWS

Exam S.no	Exam Code	Exam Syllabus	ICAI Material
SECTION - 1	4SD - 401	Appointment & Qualification Of Directors	M-1, Chapter 1
		Appointment & Remuneration Of Managerial	M-1, Chapter 2
SECTION - 2	4SD - 402	Foreign Contribution Regulation Act 2002	M3, Chapter 4
		Arbitration And Conciliation Act 1996	M3, Chapter 5
SECTION - 3	4SD - 403	Prevention Of Money Laundering Act	M3, Chapter 3
		Corporate Secretarial Practice	M1, Chapter 12
SECTION - 4	4SD - 404	Meetings Of Board & its Powers	M1, Chapter 3
		Inspection Inquiry & Investigation	M1, Chapter 4
SECTION - 5	4SD - 405	Prevention Of Oppression & Mismanagement	M1, Chapter 6
		SEBI	M2, Chapter 2
		Winding up	M1, Chapter 7
SECTION - 6	4SD - 406	Compromises, Arrangements	M1, Chapter 5
		Amalgamations	
		Insolvency & Bankruptcy Code (Insolvency resolution process upto Sec.59)	M3, Chapter 6
SECTION - 7	4SD - 407	Companies Incorporated Outside India	M1, Chapter 9
		National Company Law Tribunal & Appellate Tribunal	M1, Chapter 12
		Adjudication, Special Courts	M1, Chapter 11
		Miscellaneous Provisions	M1, Chapter 10



SECTION - 8			
SECTION - 8	4SD - 408	FEMA ,1999 along with following Rules & Regulations	M3, Chapter 1
		Fem(Permissible Capital Account Transactions) Regulations,2000	
		Fem(Current Account Transactions) Rules,2000	
		Fem (Export of Goods & Services) Regulations,2015	
		<b>Topics are Added:</b>	
		Overseas Direct Investment	
		Import of Goods & Services	
		External Commercial Borrowing Policy	
<b>MCQ &amp; CASE STUDY</b>	<b>4M - 4MCQ</b>	<b>MCQ MOCK EXAM</b>	<b>FULL SYLLABUS</b>
	<b>4M - 4CSE</b>	<b>INTEGRATED CASE SCENARIO EXAM</b>	<b>FULL SYLLABUS</b>
<b>MOCK</b>	<b>4MSD - 401</b>	<b>MOCK EXAM - 1</b>	<b>FULL SYLLABUS</b>
	<b>4MSD - 402</b>	<b>MOCK EXAM - 1</b>	<b>FULL SYLLABUS</b>
<b>TOTAL = 12 Exams</b>		<b>Each Section Exam - 30 Marks &amp; Mock Exam - 100 Marks</b>	

## PAPER 5 - STRATEGIC COST MANAGEMENT & PE

Exam S.no	Exam Code	Exam Syllabus	ICAI Material
SECTION - 1	4SD - 501	Intro to Strategic Cost Management	Chapter 1
		Modern Business Environment	Chapter 2
SECTION - 2	4SD - 502	Pricing Decision	Chapter 6
		Decision Making	Chapter 7
SECTION - 3	4SD - 503	Lean System & Innovation - BPR	Chapter 3 - (ii)
		Six Sigma, 5 S's	Chapter 3 -(i) f & c
		TPM	Chapter 3 -(i) d
SECTION - 4	4SD - 504	Cost Management Techniques	Chapter 4
		Lean System & Innovation - JIT	Chapter 3 -(i) a
		KAIZEN Costing	Chapter 3 -(i) b
SECTION - 5	4SD - 505	Performance Measurement & evaluation	Chapter 8
		Divisional Transfer Pricing	Chapter 9
SECTION - 6	4SD - 506	Strategic Analysis Of Operating Income	Chapter 10
SECTION - 7	4SD - 507	Budgetary Control	Chapter 11
SECTION - 8	4SD - 508	Standard Costing -	Chapter 12
		Material, Labor	
		Overheads, Sales	
SECTION - 9	4SD - 509	Standard Costing - Remaining	Chapter - 12
MOCK	4MSD - 501	MOCK EXAM - 1	FULL SYLLABUS
	4MSD - 502	MOCK EXAM - 1	FULL SYLLABUS
TOTAL = 11 Exams		Each Section Exam - 30 Marks & Mock Exam - 100 Marks	

## PAPER 7 - DIRECT TAX LAWS & INTERNATIONAL TAXATION

Exam S.no	Exam Code	Exam Syllabus	ICAI Material
SECTION - 1	4SD - 701	Deduction, Collection and Recovery of Tax	M3, Chapter 15
		Basic Concepts	M1, Chapter 1
		Residence and Scope of Total Income	M1, Chapter 2
		Salaries	M1, Chapter 4
		Income from House Property	M1, Chapter 5
SECTION - 2	4SD - 702	Incomes which do not form part of Total Income	M1, Chapter 3
		Capital Gains	M1, Chapter 7
		Income from Other Sources	M1, Chapter 8
		Income of Other Persons included in assessee's Total Income	M2, Chapter 9
SECTION - 3	4SD - 703	Profits and Gains of Business or Profession	M1, Chapter 6
		Aggregation of Income, Set-Off and Carry Forward of Losses	M2, Chapter 10
		Deductions from Gross Total Income	M2, Chapter 11
SECTION - 4	4SD - 704	Assessment Procedure	M3, Chapter 17
		Appeals and Revision	M3, Chapter 18
		Settlement of Tax Cases	M3, Chapter 19
		Penalties	M3, Chapter 20
SECTION - 5	4SD - 705	Income-tax Authorities	M3, Chapter 16
	4SD - 705	Transfer Pricing and Other Provisions to check Avoidance of Tax	M4, Chapter 1
		Double Taxation Relief	M4, Chapter 3
		Tax Planning, Tax Avoidance & Tax Evasion	M2, Chapter 14
SECTION - 6	4SD - 706	Case Laws from all Topics Of DT	ALL SYLLABUS
		Authorities,	M3, Chapter 16
		Application and Interpretation of Tax Treaties	M4, Chapter 6

SECTION - 7	4SD - 707	Assessment of Various Entities	M2, Chapter 12
		Charitable or Religious Trusts and Institutions	M2, Chapter 13
		Political Parties and Electoral Trusts	
SECTION - 8	4SD - 708	Offences and Prosecution	M3, Chapter 21
		Liability in Special Cases	M3, Chapter 22
		Miscellaneous Provisions	M3, Chapter 23
		Fundamentals of Base Erosion and Profit Shifting	M4, Chapter 7
SECTION - 9	4SD - 709	Non Resident Taxation	M4, Chapter 2
		Advance Rulings	M4, Chapter 4
		Equalisation Levy	M4, Chapter 5
		Overview of Model Tax Conventions	M4, Chapter 8
MCQ & CASE STUDY	4M - 7MCQ	MCQ MOCK EXAM	FULL SYLLABUS
	4M - 7CSE	INTEGRATED CASE SCENARIO EXAM	FULL SYLLABUS
MOCK	4MSD - 701	MOCK EXAM - 1	FULL SYLLABUS
	4MSD - 702	MOCK EXAM - 1	FULL SYLLABUS
<b>TOTAL = 13 Exams</b>		<b>Each Section Exam - 30 Marks &amp; Mock Exam - 100 Marks</b>	

## PAPER 8 - INDIRECT TAX LAWS

Exam S.no	Exam Code	Exam Syllabus	ICAI Material
SECTION - 1	4SD - 801	GST in India - An Introduction	Chapter 1
		Supply under GST	Chapter 2
		Charge of GST	Chapter 3
		Exemptions from GST	Chapter 4
SECTION - 2	4SD - 802	Place of Supply	Chapter 5
		Time of Supply	Chapter 6
		Value of Supply	Chapter 7
		Input Tax Credit	Chapter 8
		Registration	Chapter 9
SECTION - 3	4SD - 803	Tax Invoice, Credit and Debit Notes	Chapter 10
		Accounts and Records; E-way Bill	Chapter 11
		Payment of Tax	Chapter 12
		Returns	Chapter 13
		Refunds	Chapter 15
SECTION - 4	4SD - 804	Inspection, Search, Seizure And Arrest	Chapter 18
		Demands And Recovery	Chapter 19
		Liability to Pay Tax in Certain Cases	Chapter 20
		Offences And Penalties	Chapter 21
SECTION - 5	4SD - 805	Appeals And Revisions	Chapter 22
		Advance Ruling	Chapter 23
		Miscellaneous Provisions	Chapter 24
SECTION - 6	4SD - 806	Import & Export Under GST	Chapter 14
		Job Work	Chapter 16
		Assessment And Audit	Chapter 17

SECTION - 7	4SD - 807	Levy of and Exemptions from Customs Duty	M4, Chapter 1
		Types of Duty	M4, Chapter 2
		Classification of Imported and Export Goods	M4, Chapter 3
		Valuation under the Customs Act, 1962	M4, Chapter 4
		Importation, Exportation and Transportation of Goods	M4, Chapter 5
SECTION - 8	4SD - 808	Duty Drawback	M4, Chapter 6
		Refund	M4, Chapter 7
		Foreign Trade Policy	M4, Chapter 8
<b>MCQ &amp; CASE STUDY</b>	<b>4M - 8MCQ</b>	<b>MCQ MOCK EXAM</b>	<b>FULL SYLLABUS</b>
	<b>4M - 8CSE</b>	<b>INTEGRATED CASE SCENARIO EXAM</b>	<b>FULL SYLLABUS</b>
<b>MOCK</b>	<b>4MSD - 801</b>	<b>MOCK EXAM - 1</b>	<b>FULL SYLLABUS</b>
	<b>4MSD - 802</b>	<b>MOCK EXAM - 1</b>	<b>FULL SYLLABUS</b>
<b>TOTAL = 12 Exams</b>		<b>Each Section Exam - 30 Marks &amp; Mock Exam - 100 Marks</b>	

Note – No Exams will be conducted for Paper- 6 (Elective Subject)