

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	3SD-101	Value Added Statement	Chapter 10
		Economic Value Added	
		Market value added	
		Share holders value added	
		Human Resource Reporting	
		AS - 1,2,3,4,5,10	Chapter 1
SECTION - 2	3SD-102	Valuation of Fixed Assets	Chapter 9
		Valuation of Intangibles	Chapter 9
		AS - 11,22	Chapter 1
		Financial Reporting For Financial Inst	Chapter 8
SECTION - 3	3SD-103	Valuation of liabilities	Chapter 9
		Valuation of shares	
		Valuation of Business	
		AS - 13,29	Chapter 1
		IND AS - 32,107,109	Chapter 2
SECTION - 4	3SD-104	Amalgamation / absorption	Chapter 4
		Intrinsic Value	
		Cross holding	
		AS - 14,18,19,20	
		Ind AS Carve In - Carve Outs	
SECTION - 5	3SD-105	Demergers	Chapter 4
		Buy Back of Shares	
		Internal Reconstruction	
		AS - 7,9,26,28	
		All Guidance Notes	
SECTION - 6	3SD-106	Share Based Payments	Chapter 7

SECTION - 7	3SD-107	Consolidation -Consolidated BS	Chapter 5
		P & L and Cash Flow Statements	
		Inter company Holdings	Chapter 4
		Different Reporting Dates	Chapter 5
		AS - 17,21,23,24,25,27	Chapter 1
SECTION - 8	3SD-108	Consolidation with two or more subsidiaries	Chapter 5 & 6
		Investment in Associates	
		Investment in Joint ventures	
SECTION - 9	3SD-109	AS - 12,16,15	Chapter 1
		Corporate Financial Reporting	Chapter 3
		IND AS – 115 & 116	Chapter 2
MOCK	3MSD - 101	MOCK EXAM - 1	FULL SYLLABUS
	3MSD - 102	MOCK EXAM - 1	FULL SYLLABUS
<b>TOTAL = 11 Exams</b>		<b>Each Section Exam - 30 Marks &amp; Mock Exam - 100 Marks</b>	

## PAPER 2 - STRATEGIC FINANCIAL MANAGEMENT

Exam S.no	Exam Code	Exam Syllabus	ICAI Material
SECTION - 1	3SD-201	Leasing Decisions	Chapter 3
		Dividend Decisions	Chapter 4
SECTION - 2	3SD-202	Merger	Chapter 13
		Acquisition	
		Restructuring	
SECTION - 3	3SD-203	Indian Capital Market	Chapter 5
SECTION - 4	3SD-204	Portfolio Theory	Chapter 7
		FDI	Chapter 11
		FIS	Chapter 11
		International Financial Management	Chapter 11
SECTION - 5	3SD-205	Financial Policy & Corporate Strategy	Chapter 1
		Project Planning & Capital Budgeting	Chapter 2
SECTION - 6	3SD-206	Security Analysis	Chapter 6
SECTION - 7	3SD-207	Financial Services In India	Chapter 8
		Mutual Funds	Chapter 9
		Money Market Operations	Chapter 10
SECTION - 8	3SD-208	Foreign Exposure	Chapter 12
		Risk Management	
MOCK	3MSD - 201	MOCK EXAM - 1	FULL SYLLABUS
	3MSD - 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	3SD-301	Company Audit	Chapter 6
		Liabilities Of Auditor	Chapter 7
		SA 600,610,620,402,299,230	Chapter 1
SECTION - 2	3SD-302	Audit Report	Chapter 8
		CARO	Chapter 8
		SA 700,701,705,706	Chapter 1
SECTION - 3	3SD-303	Risk Assessment Internal Control	Chapter 3
		Audit Of General Insurance Companies	Chapter 12
		SA 315,330,520,530,710,720	Chapter 1
SECTION - 4	3SD-304	Professional Ethics Incl Provision Of CA	Chapter 22
		SQC 1	Chapter 1
		Guidnace Notes	Chapter 1
		SA 220	Chapter 1
SECTION - 5	3SD-305	Investigation & Due Diligence	Chapter 20
		Audit Of Banks	Chapter 11
		SA 550,560,570,580	Chapter 1
		Recent Decisions of Ethical Standards Board	
SECTION - 6	3SD-306	Internal Audit	Chapter 19
		Management & Operational Audit	
		Audit Strategy Planning & Programming	Chapter 2
		SA 300,320,450	Chapter 1
SECTION - 7	3SD-307	Audit Under Fiscal Laws	Chapter 15
		Audit Of CFS	Chapter 10
		Cost Audit	Chapter 16
		SA 200,210,500,501,505,510	Chapter 1
		NFRA RULES 2018	

SECTION - 8	3SD-308	Peer Review,	Chapter 21
		Audit Of PSU's	Chapter 18
		Audit Of NBFC	Chapter 14
		Special Audit Techniques	Chapter 5
SECTION - 9	3SD-309	Audit Of CIS Environment	Chapter 4
		Audit Of Committee	Chapter 9
		Corporate Governance	
		Audit Of Co-Operative Societies	Chapter 13
		SA 240,250,260,265,540	Chapter 1
MCQ & CASE STUDY	3M - 3MCQ	MCQ MOCK EXAM	FULL SYLLABUS
	3M - 3CSE	INTEGRATED CASE SCENARIO EXAM	FULL SYLLABUS
MOCK	3MSD - 301	MOCK EXAM - 1	FULL SYLLABUS
	3MSD - 302	MOCK EXAM - 1	FULL SYLLABUS
<b>TOTAL = 13 Exams</b>		<b>Each Section Exam - 30 Marks &amp; Mock Exam - 100 Marks</b>	

## PAPER 4 - CORPORATE & ALLIED LAWS

Exam S.no	Exam Code	Exam Syllabus	ICAI Material
SECTION-1	3SD-401	Appointment & Qualification Of Directors	Chapter 3
		Appointment & Remuneration Of Managerial	Chapter 4
SECTION-2	3SD-402	Declaration & Payment Of Dividend	Chapter 1
		Accounts & Audit	Chapter 2
SECTION-3	3SD-403	Competition Act	Chapter 23
		Prevention Of Money Laundering Act	Chapter 25
		Corporate Secretarial Practice	Chapter 18
		NIDHI AND DORMANT Company Rules and Regulations	Chapter 17
SECTION-4	3SD-404	Meetings Of Board & its Powers	Chapter 5
		Inspection Inquiry & Investigation	Chapter 6
		Insurance	Chapter 24
		IRDA	
		SARFESI	
SECTION-5	3SD-405	Prevention Of Oppression & Mismanagement	Chapter 8
		SEBI	Chapter 20
		Winding up	Chapter 10
SECTION-6	3SD-406	Compromises, Arrangements	Chapter 7
		Amalgamations	
		Banking Act	Chapter 24
		Insolvency & Bankruptcy Code ( up to Sec.59 retained)	Chapter 19
		Interpretation Of Statues	Chapter 26
SECTION-7	3SD-407	Companies Incorporated Outside India	Chapter 12
		Offences & Penalties	Chapter 13
		E-Governance	Chapter 14
		National Company Law Tribunal & Appellate Tribunal	Chapter 15
SECTION - 8	3SD-408	Special Courts	Chaper 16
		Miscellaneous Provisions	Chaper 17



SECTION-9	3SD-409	SCRA	Chapter 21
		FEMA ,1999 along with following Rules & Regulations	Chapter 22
		Fem(Permissible Capital Account Transactions) Regulations,2000	
		Fem(Current Account Transactions) Rules,2000	
		Fem (Export of Goods & Services) Regulations,2015 <b>Are Retained</b>	
		<b>"Remaining Rules &amp; Regulations are Excluded"</b>	
		<b>Topics are Added:</b>	
		Overseas Direct Investment	
		Import of Goods & Services	
		External Commercial Borrowing Policy	
MCQ & CASE STUDY	3M - 4MCQ	MCQ MOCK EXAM	FULL SYLLABUS
	3M - 4CSE	INTEGRATED CASE SCENARIO EXAM	FULL SYLLABUS
MOCK	3MSD - 401	MOCK EXAM - 1	FULL SYLLABUS
	3MSD - 402	MOCK EXAM - 1	FULL SYLLABUS
TOTAL = 13 Exams		Each Section Exam - 30 Marks & Mock Exam - 100 Marks	

## PAPER 5 - ADVANCED MANAGEMENT ACCOUNTING

Exam S.no	Exam Code	Exam Syllabus	ICAI Material
SECTION-1	3SD-501	Linear Programming	Chapter 10
		Learning Curve	Chapter 16
SECTION-2	3SD-502	Simulation & Network Analysis	Chapter 15
		Critical Path Analysis	Chapter 13
		Program Evaluation	Chapter 14
		Review Technique	
		Kaizen Costing System	
SECTION-3	3SD-503	Assignments & Transportation	Chapter 11 & 12
SECTION-4	3SD-504	Budgetary Control	Chapter 4
		Costing Of Service Sector	Chapter 6
SECTION-5	3SD-505	Developments In Business Environment (Part-1)	Chapter 1
		Total Quality Management	
		Target Costing	
		ABC Costing	
		Life Cycle Costing	
		Value Chain Analysis	
		Cost Control	
SECTION-6	3SD-506	Pricing Strategies/Decisions	Chapter 3
		Development In Business Environment (Part-2)	Chapter 1
		Just in Time	
		MRP	
		Synchronous Manufacturing	
		Throughput Costing	
SECTION-7	3SD-507	CVP Analysis ( Marginal Costing )	Chapter 2
SECTION-8	3SD-508	Transfer Pricing & Profitability Analysis	Chapter 7 & 9
SECTION-9	3SD-509	Standard Costing & Uniform Costing	Chapter 5 & 8
MOCK	3MSD - 501	MOCK EXAM - 1	FULL SYLLABUS
	3MSD - 502	MOCK EXAM - 1	FULL SYLLABUS
TOTAL = 11 Exams		Each Section Exam - 30 Marks & Mock Exam - 100 Marks	

## PAPER 6 - INFORMATION SYSTEMS CONTROL & AUDIT

Exam S.no	Exam Code	Exam Syllabus	ICAI Material
SECTION - 1	3SD-601	Information Systems Concepts	Chapter 2
SECTION - 2	3SD-602	Business Continuity Planning Disaster Recovery Planning	Chapter 4
SECTION - 3	3SD-603	Auditing Of Information Systems	Chapter 6
SECTION - 4	3SD-604	Concepts Of Governance Management Of Information Systems	Chapter 1
SECTION - 5	3SD-605	Emerging Technologies	Chapter 8
SECTION - 6	3SD-606	Information Technology Regulatory Issues	Chapter 7
SECTION - 7	3SD-607	Protection Of Information Systems (Upto 3.6)	Chapter 3
SECTION - 8	3SD-608	Protection Of Information Systems (From 3.7)	Chapter 3
SECTION - 9	3SD-609	Acquisition Development & Implementation Of Information Systems	Chapter 5
MCQ & CASE STUDY	3M - 6MCQ	MCQ MOCK EXAM	FULL SYLLABUS
	3M - 6CSE	INTEGRATED CASE SCENARIO EXAM	FULL SYLLABUS
MOCK	3MSD - 601	MOCK EXAM - 1	FULL SYLLABUS
	3MSD - 602	MOCK EXAM - 1	FULL SYLLABUS
<b>TOTAL = 13 Exams</b>		<b>Each Section Exam - 30 Marks &amp; Mock Exam - 100 Marks</b>	

## PAPER 7 - DIRECT TAX LAWS & INTERNATIONAL TAXATION

Exam S.no	Exam Code	Exam Syllabus	ICAI Material
SECTION - 1	3SD - 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	3SD - 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	3SD - 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	3SD - 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	3SD - 705	Income-tax Authorities	M3, Chapter 16
		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	3SD - 706	Case Laws from all Topics Of DT Authorities,	ALL SYLLABUS M3, Chapter 16
SECTION - 7	3SD - 707	Assessment of Various Entities	M2, Chapter 12
		Charitable or Religious Trusts and Institutions	M2, Chapter 13
		Political Parties and Electoral Trusts	

SECTION - 8	3SD - 708	Offences and Prosecution	M3, Chapter 21
		Liability in Special Cases	M3, Chapter 22
		Miscellaneous Provisions	M3, Chapter 23
SECTION - 9	3SD - 709	Non Resident Taxation	M4, Chapter 2
		Advance Rulings	M4, Chapter 4
		Equalisation Levy	M4, Chapter 5
<b>MCQ &amp; CASE STUDY</b>	<b>3M - 7MCQ</b>	<b>MCQ MOCK EXAM</b>	<b>FULL SYLLABUS</b>
	<b>3M - 7CSE</b>	<b>INTEGRATED CASE SCENARIO EXAM</b>	<b>FULL SYLLABUS</b>
<b>MOCK</b>	<b>3MSD - 701</b>	<b>MOCK EXAM - 1</b>	<b>FULL SYLLABUS</b>
	<b>3MSD - 702</b>	<b>MOCK EXAM - 1</b>	<b>FULL SYLLABUS</b>
<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	3SD - 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	3SD - 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	3SD - 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	3SD - 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	3SD - 805	Appeals And Revisions	Chapter 22
		Advance Ruling	Chapter 23
		Miscellaneous Provisions	Chapter 24
SECTION - 6	3SD - 806	Import & Export Under GST	Chapter 14
		Job Work	Chapter 16
		Assessment And Audit	Chapter 17

SECTION - 7	3SD - 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	3SD - 808	Duty Drawback	M4, Chapter 6
		Refund	M4, Chapter 7
		Foreign Trade Policy	M4, Chapter 8
<b>MCQ &amp; CASE STUDY</b>	<b>3M - 8MCQ</b>	<b>MCQ MOCK EXAM</b>	<b>FULL SYLLABUS</b>
	<b>3M - 8CSE</b>	<b>INTEGRATED CASE SCENARIO EXAM</b>	<b>FULL SYLLABUS</b>
<b>MOCK</b>	<b>3MSD - 801</b>	<b>MOCK EXAM - 1</b>	<b>FULL SYLLABUS</b>
	<b>3MSD - 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>	