

# SYLLABUS/SCHEDULE

CA EXAM SERIES - 9603 9603 46

# MAY 2019



# CA FINAL NEW - DIAMOND - SYLLABUS

FINAL NEW - DIAMOND PLAN - SYLLABUS	
FINANCIAL REPORTING	
Share Based Payments	
Section - 1	AS - 15
	IND AS - 19,37,12,21
Business Combinations & Corporate Restructuring	
Section - 2	AS - 25
	IND AS - 34,24,33,108,23
Separate Financial Statements	
Section - 3	Accounting Of Subsidiaries
	Consolidated Financial Statements
Value Added Statement	
Section - 4	AS - 21,23,27,28
	IND AS - 1,7,10,36
	Human Resource Reporting
CFS - Joint Arrangements	
Section - 5	Investments In Associates & Joint Ventures
	Accounting For Carbon Credits
	IND AS - 2,16,113,38,40
IND AS on Recognition of Revenue in FS	
Section - 6	IND AS - 20,17,11,41
	Accounting For E-Commerce
IND AS 101	
Section - 7	Application Of Guidance Notes
	Framework & Presentation Of FS
Accounting & Reporting of Financial Instruments	
Section - 8	
IND AS - 8,105	
Section - 9	Corporate Social Responsibility
	Analysis Of Financial Statements
	Integrated Reporting

# CA FINAL NEW - DIAMOND - SYLLABUS

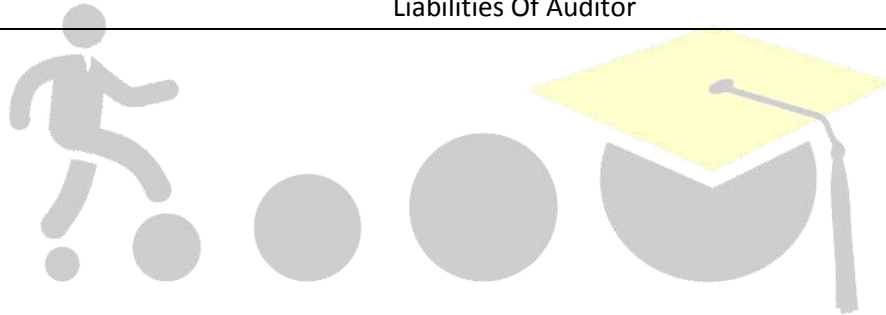
Strategic Financial Statement	
Section - 1	Derivatives Analysis & Valuation
	Mutual Funds
Section - 2	Foreign Exchange Exposure
	Risk Management
	Security Analysis
Section - 3	Mergers
	Acquisitions & Corporate Restructuring
	Security Analysis
Section - 4	Portfolio Management
	International Financial Centre (IFC)
Section - 5	International Financial Management
	Risk Management
	Startup Finance
Section - 6	Interest Rate Risk Management
	Indian Financial System
Section - 7	Corporate Evaluation
	Financial Policy & Corporate Strategy
Section - 8	Securitization
	Small & Medium Enterprises

# CA FINAL NEW - DIAMOND - SYLLABUS

<b>Advanced Auditing &amp; Professional Ethics</b>	
Section - 1	Professional Ethics (Schd-1)
	Audit Planning
	SA - 300,315,320,330
	Auditing Standards (500,501,505,510,520 530,570,580)
Section - 2	Professional Ethics (Schd - 2)
	Audit Reports (SA 700,701,705,706)
	Internal Audit
	Peer Review & Quality Review
Section - 3	Professional Ethics - CA Act,1949
	Audit Of Banks
	Environmental Auditing
	Energy Auditing
	SA - 600,610,620,SQC - 1
Section - 4	Audit Under Fiscal Laws
	Audit Committee & Corporate Governance
	Audit Of Mutual Funds & Depositors
	SA - 402,710,720,450,540,550,560
Section - 5	SA - 200,210,220,230,240
	Management & Operational Audit
	Special Aspects In an Automated Environ
	Audit Strategy & Execution
Section - 6	Audit Of Non-Banking Financial Inst
	Risk Assessment & Internal Control
	SA - 250,260,265,299
	Audit Of Non- Corporate Entities

## CA FINAL NEW - DIAMOND - SYLLABUS

Section - 7	Audit Of Members Of Stock Exchanges
	Audit Of Stock & Debtors
	Due Diligence
	Investigation & Forensic Audit
	SA - 800,805,810
	Audit Reports
	Certificate For Special Purpose Engagement
Section - 8	Audit Of Limited Companies
	Audit Of Insurance Companies
	Audit Of Public Sector Undertakings
	SRE : 2400,2410 SRS : 4400,4410
Section - 9	SAE : 3400,3402,3420
	Audit Of Consolidated FS
	Liabilities Of Auditor



## CA FINAL NEW - DIAMOND - SYLLABUS

<b>Corporate &amp; Allied Laws</b>	
Section - 1	Appointment & Qualification Of Director
	Sec (149-160)
	Companies Incorporated Outside India
	Arbitration & Conciliation Act , 1996
Section - 2	Foreign Exchange Management Act
	Producer Companies
	The Securities Contract Act,1956 (Sec 3-10)
Section - 3	Appointment & Qualifications Of Directors
	Compromises
	Arrangements & Amalgamations SEBI Regulations
Section - 4	Securitization & Reconstruction Of Financial Assets
	& Enforcement Of Security Interest Act,2002
	Inspection, Inquiry & Investigation
	Special Courts
Section - 5	Appointment & Remuneration Of Managerial Personnel
	Prevention Of Oppression & Mismanagement
	SEBI (ICDR Regulations , 2009)
Section - 6	Insolvency & Bankruptcy Code,2016
	Prevention Of Money Laundering Act ,2002
	Compounding Of Offences
	Adjudication
Section - 7	Meetings Of Boards & its Powers (Sec 173-184)
	National Company Law Tribunal & Appellate Tribunal
	Securities Exchange Board Of India Act, 1992
Section - 8	Foreign Contribution Regulation Act
	Securities Contract Act (Sec 11 to 23&27)
	Winding Up

## CA FINAL NEW - DIAMOND - SYLLABUS

Section - 9	Meetings Of Board & its Powers
	Drafting Of Notices
	Resolutions
	Minutes & Report
	Miscellaneous Provisions
<b>Strategic Cost Management &amp; Performance Evaluation</b>	
Section - 1	Intro to Strategic Cost Management
	Modern Business Environment
Section - 2	Pricing Decision
	Decision Making
Section - 3	Lean System & Innovation - BPR
	Six Sigma,5 S's
	TPM Six Sigma
	Cost Management For Specific Sector
Section - 4	Cost Management Techniques
	Lean System & Innovation - JIT
	KAIZEN Costing
Section - 5	Performance Measurement & evaluation
	Divisional Transfer Pricing
Section - 6	Strategic Analysis Of Operating Income
Section - 7	Budgetary Control
Section - 8	Standard Costing -
	Material, Labor
	Overheads, Sales
Section - 9	Standard Costing - Remaining

# CA FINAL NEW - DIAMOND - SYLLABUS

<b>Direct Tax</b>	
Section - 1	TDS
	TCS
	Basic Concepts
	Residence & Scope
	Salaries
	House Property
Section - 2	Capital Gains
	Other Sources
	Income Not Forming Part of TI
	Clubbing Of Total Income
Section - 3	PGBP
	Deductions From Gross Total Income
	Set Off & Carry Forward
Section - 4	Assessment Procedures
	Appeals & Revisions
	Penalties
	Settlement Of Tax Cases
Section - 5	Income Tax Authorities
	DTAA
	Transfer Pricing
	Tax Planning
	Tax Advance
	Tax Evasion
Section - 6	Case Laws from all Topics Of DT
	Income Tax Authorities
Section - 7	Assessment Of Various Entities
	Charitable Or Religious Trust & Institutions
	Political Parties
	Electro Trusts



## CA FINAL NEW - DIAMOND - SYLLABUS

Section - 8	Offences & Prosecution
	Liability In Special Cases
	Miscellaneous Provisions
Section - 9	Non-Resident Taxation
	Advance Ruling
	Equalization Key

<b>Indirect Tax</b>	
Section - 1	Basics Of GST
	Supply Under GST
	Charge & Competition Levy
	Exemptions
Section - 2	Place
	Time & Value Of Supply
	Input Tax Credit
	Registration
Section - 3	Debit & Credit Notes
	Accounts
	Payment Of Tax (TDS & TCS)
	Returns & Refunds
Section - 4	Inspections
	Demands & Recovery
	Liabilities
	Offences & Penalties
Section - 5	Appeals
	Revisions
	Advance Ruling
	Miscellaneous Provisions

## CA FINAL NEW - DIAMOND - SYLLABUS

Section - 6	Job Work
	Electronic Commerce
	Assessment & Audit
Section - 7	Basic Concepts
	Levy & Exemption from Customs Duty
	Types Of Duty
	Classification Of Goods
	Baggage Rules
	Importation
	Exportation
	Transportation Of goods
Section - 8	Valuation Under Custom
	Ware housing Under Customs
	Refund
	Duty Drawback and Demand & Recovery
Section - 9	Provisions relating to Illegal Import
	Illegal Export
	Confiscation
	Penalty & Other Allied Provisions
	Appeals & Revision
	Settlement Commission
	Advance Ruling
	Miscellaneous Provisions
	Foreign Trade Policy

\*\*\* Paper 6 Exams are Not Conducted \*\*\* Both Groups Excludes Paper 6 Exams \*\*\*

**\*Per Subject 1 Mock Exams Will Be Conducted**

**\* Mock Exams will be activated from 1<sup>st</sup> Of April**