

# SYLLABUS / TIME TABLE

CA EXAM SERIES - 9603 9603 46

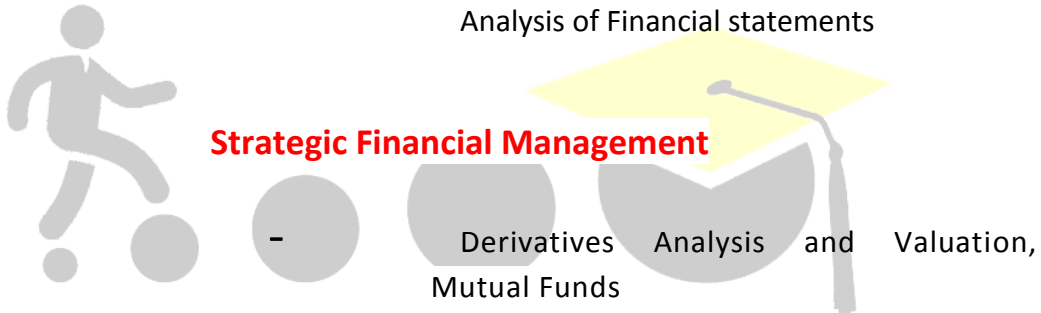
# NOV 2018



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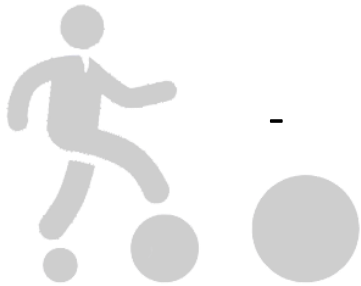

## Financial Reporting

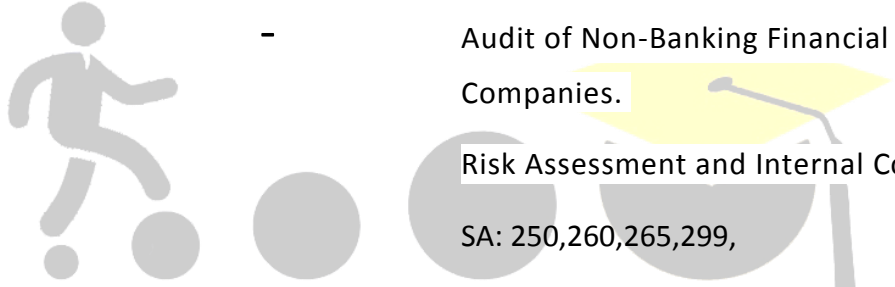
Exam 1	-	Share Based Payments, AS: 15 and Ind AS: 19,37,12,21 Human Resource Reporting
Exam 2	-	Business combination and Corporate Restructuring – Amalgamation, Cross holdings AS: 25 and Ind AS: 34, 24, 33,108,23
Exam 3	-	Consolidated and Separate Financial Statements – Separate Financial Statements, Accounting of Subsidiaries and Consolidated Financial Statements AS: 21, 23, 27 and Ind AS: 41,104,106
Exam 4	-	Value Added Statement, Business combination and Corporate Restructuring– Buy Back shares, Demerger AS: 28 AND Ind AS: 1, 7, 10 And 36
Exam 5	-	CFS- Joint Arrangements, Investments in Associates and Joint Ventures Accounting for Carbon Credits and E- commerce Business , Ind AS: 2,16,113,38,40
Exam 6	-	Accounting and Reporting of financial instruments , Ind AS: 20, 114, 17,11,18, Business combination and Corporate Restructuring– Internal Reconstruction

Exam 7	-	Ind AS 101 "First-time Adoption of Indian Accounting Standards" , Application of Guidance Notes , Framework for Preparation and Presentation of Financial Statements
Exam 8	-	Corporate Restructuring – Ind AS 32,107,109 Schedule III to the companies Act 2013
Exam 9	-	Ind AS -8,105  Integrated Reporting  Corporate Social Responsibility  Analysis of Financial statements
Exam 1	-	 <p>Derivatives Analysis and Valuation, Mutual Funds</p>
Exam 2	-	Foreign Exchange Exposure and Risk Management, Security Analysis
Exam 3	-	Mergers, Acquisitions and Corporate Restructuring, Security Valuation
Exam 4	-	Portfolio Management, International Financial Centre (IFC)
Exam 5	-	International Financial Management, Risk Management, Startup Finance

Exam 6	-	Interest Rate Risk Management, Indian Financial System
Exam 7	-	Corporate Valuation, Financial Policy and Corporate Strategy
Exam 8	-	Securitization, Small and Medium Enterprises

### Advanced Auditing and Professional Ethics

Exam 1	-	  Professional Ethics (Schd – 1), Audit Planning, SA-300,315,320,330 Auditing Standards (500,501,505,510,520,530,570,580)
Exam 2	-	Professional Ethics (Schd -2)  Audit Reports (SA: 700,701,705,706),  Internal Audit,  Peer Review and Quality review
Exam 3	-	Professional Ethics – Sections of CA Act, 1949.  Audit of Banks,  Environmental Auditing, Energy Auditing, SA-600,610,620,SQC-1

Exam 4	-	<p>Audit under Fiscal Laws,          Audit Committee and corporate Governance,          Audit of Mutual Funds and Depositors,          SA: 402,710,720,450,540,550,560</p>
Exam 5	-	<p>SA: 200,210,220,230,240,          Management and Operational Audit,          Special Aspects of Auditing in an Automated Environment,          Audit Strategy and Execution.</p>
Exam 6	-	 <p>Audit of Non-Banking Financial Companies.          Risk Assessment and Internal Control ,          SA: 250,260,265,299,          Audit of Accounts of Non-Corporate Entities (Bank Borrowers)</p>
Exam 7	-	<p>Audit of Members of Stock Exchanges,          Audit of stock and debtors.          Due Diligence, Investigation and Forensic Audit , SA: 800,805,810,Audit Reports &amp; Certificate for Special Purpose Engagement</p>
Exam 8	-	<p>Audit of Limited Companies, Audit of Insurance Companies, Audit of Public Sector Undertakings, SRE: 2400, 2410, SRS: 4400, 4410</p>

Exam 9 - SAE: 3400, 3402, 3420, Audit of Consolidated Financial Statements Liabilities of Auditor

### Corporate and Economic Laws

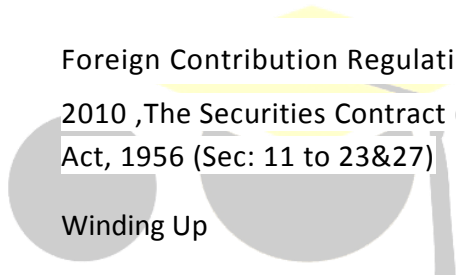
Exam 1 - Appointment and Qualifications of Directors (Sec: 149- 160)  
Companies incorporated outside India  
The Arbitration and Conciliation Act, 1996

Exam 2 - The Foreign Exchange Management Act, 1999 , Producer Companies , The Securities Contract (Regulation) Act, 1956 (Sec- 3 to 10)

Exam 3 - Appointment and Qualifications of Directors (Sec: 161- 172)Compromises, Arrangements and Amalgamations SEBI (LODR) Regulations, 2015

Exam 4 - The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002.  
Inspection, Inquiry and Investigation, Special Courts

Exam 5	-	Appointment and Remuneration of Managerial Personnel, Prevention of Oppression and Mismanagement , SEBI (ICDR Regulations, 2009)
Exam 6	-	The Insolvency and Bankruptcy Code, 2016 , The Prevention of Money Laundering Act, 2002 ,Compounding of Offences, Adjudication
Exam 7	-	Meetings of Board and its Powers(Sec: 173-184), National Company Law Tribunal and Appellate Tribunal ,The Securities Exchange Board of India Act, 1992,
Exam 8	-	Foreign Contribution Regulation Act, 2010 ,The Securities Contract (Regulation) Act, 1956 (Sec: 11 to 23&27) Winding Up
Exam 9	-	Meetings of Board and its Powers(Sec: 185-195) , Drafting of Notices, Resolutions, Minutes and Report Miscellaneous Provisions



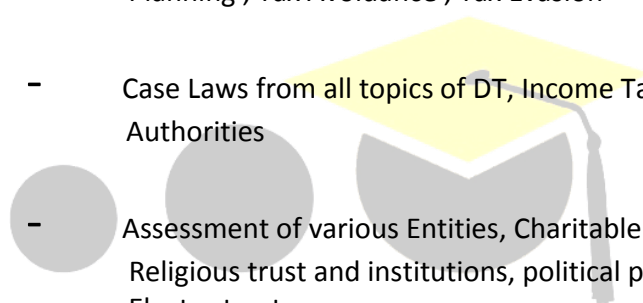
## Strategic Cost Management and Performance Evaluation

Exam 1	-	Introduction to Strategic cost Management, Modern business Environment
Exam 2	-	Pricing decision Decision Making
Exam 3	-	Lean system and innovation-BPR, Six sigma,5 S's, TPM Six sigma , Cost management for specific sector
Exam 4	-	Cost Management techniques, Lean system and innovation-JIT,Kaizen costing
Exam 5	-	Performance measurement and evaluation Divisional transfer pricing
Exam 6	-	Strategic analysis of operating income
Exam 7	-	Budgetary control
Exam 8	-	Standard costing- Material,Labour,Overheads,Sales
Exam 9	-	Standard costing (Remaining)



## Direct Tax

Exam – 1	-	TDS, TCS, Basic Concepts, Residence and Scope, Salaries, House Property
Exam - 2	-	Capital Gains, Other Sources, Income not forming part of TI, Clubbing of Total Income
Exam -3	-	PGBP, Deductions From Gross Total Income, Set off and Carry forward
Exam -4	-	Assessment Procedures, Appeals & Revisions, Penalties, Settlement of Tax Cases
Exam -5	-	Income Tax Authorities, DTAA, Transfer Pricing , Tax Planning , Tax Avoidance , Tax Evasion
Exam -6	-	Case Laws from all topics of DT, Income Tax Authorities
Exam -7	-	Assessment of various Entities, Charitable or Religious trust and institutions, political parties and Electro trusts
Exam -8	-	Offences and Prosecution, Liability in Special Cases , Misc Provisions
Exam -9	-	Non-Resident Taxation, Advance ruling, Equalization Key



**INDIRECT TAX**

Exam -1	-	Basics of GST, Supply under GST, Charge and Composition levy , Exemptions
Exam -2	-	Place, Time &value of Supply , Input tax credit and Registration
Exam -3	-	Debit and Credit Notes, Accounts, Payment of Tax(TDS and TCS),Returns and Refunds.
Exam – 4	-	Inspections, Demands and Recovery ,Liabilities Offences & Penalties
Exam- 5	-	Appeals ,Revisions, advance ruling and Miscellaneous Provisions
Exam – 6	-	Job work, Electronic commerce, Assessment and Audit
Exam -7	-	Basic concepts, Levy & Exemption from Customs duty, Types of duty, Classification of Goods, Baggage rules; Importation, Exportation, Transportation of goods
Exam – 8	-	Valuation under Custom; Ware housing under customs; Refund, Duty drawback and Demand &Recovery
Exam – 9	-	Provisions relating to Illegal Import, Illegal Export, Confiscation, Penalty & other allied provisions Appeals and Revision ,Settlement Commission , Advance Ruling , Miscellaneous Provisions , Foreign Trade Policy

**\*No Practice Exams on Paper – 6**