

# SYLLABUS/SCHEDULE

CA EXAM SERIES - 9603 9603 46

# NOV 2019



FINAL OLD - DIAMOND PLAN - SYLLABUS	
Financial Reporting	
Section - 1	Value Added Statement
	Economic Value Added
	Market Value Added
	Human Resource Accounting
	AS - 1,2,3,4,5,10
Section - 2	Valuation Of Fixed Assest
	Inventory & Intangibles
	AS - 11,22
	Financial Reporting For Financial Inst
Section - 3	Valuation Of Liabilities
	Shares
	Business
	AS - 13,29
	Corporate Reporting
	IND AS - 32,107,109
Section - 4	Amalgamation/Absorption
	Intrinsic Value
	Cross Holding
	AS - 14,18,19,20
	IND AS Carve In - Carve Outs
Section - 5	Demerger
	Buy Back of Shares
	Internal Reconstruction
	All Guidance Notes
	AS - 7,9,13,26,28
Section - 6	Share Based Payments
Section - 7	Consolidation - Consolidated BS, P&L,Acquisition
	Subsidiary having preference
	Debentures
	Intercompany Holdings
	Different Reporting Dates
	AS - 17,21,23,24,25,27

Section - 8	Consolidation - Chain Holding
	Disposal Of Subsidiary
	Investment In Associates
	Joint Ventures
Section - 9	AS - 12,16,15

Strategic Financial Management	
Section - 1	Leasing Decisions
	Dividend Decisions
Section - 2	Merger
	Acquisition
	Restructuring
Section - 3	Indian Capital Market
Section - 4	Portfolio Theory
	FDI
	FIIS
	International Financial Management
Section - 5	Financial Policy & Corporate Strategy
	Project Planning & Capital Budgeting
Section - 6	Security Analysis
Section - 7	Financial Services In India
	Mutual Funds
	Money Market Operations
Section - 8	Foreign Exposure
	Risk Management

Advanced Auditing & Professional Ethics	
Section - 1	Company Audit
	Liabilities Of Auditor
	SA 600,610,620,402,299,230
Section - 2	Audit Report
	CARO 2016
	Audit Of General Insurance Companies
	SA 700,701,705,706
Section - 3	Risk Assessment
	Internal Control
	SA 315,330,520,530,710,720
Section - 4	Professional Ethics Incl Provision Of CA
	SQC 1
	SA 220
Section - 5	Investigation & Due Diligence
	Special Audit Techniques
	Audit Of Banks
	SA 550,560,570,580
Section - 6	Internal Audit
	Management & Operational Audit
	Audit Startegy Planning & Programming
	SA 300,320,450
Section - 7	Audit Under Fiscal Laws
	Audit Of CFS
	Cost Audit
	SA 200,210,500,501,505
Section - 8	Peer Review
	Audit Of PSU's
	Audit Of NBFC
	SA 510,540

Section - 9	Audit Of CIS Environment
	Audit Of Committee
	Corporate Governance
	Audit Of Co-Operative Societies
	SA 240,250,260,265

Corporate & Allied Laws	
Section - 1	Appointment & Qualification Of Directors
	Appointment & Remuneration Of Managerial
Section - 2	Declaration & Payment Of Dividend
	Accounts & Audit
Section - 3	Competition Act
	Prevention Of Money Laundering Act
	Corporate Secretarial Practice
Section - 4	Meetings Of Board & its Powers
	Inspection Inquiry & Investigation
	Insurance
	IRDA
	SARFESI
Section - 5	Prevention Of Oppression & Mismanagement
	SEBI,Winding up
Section - 6	Compromises,Arrangements
	Amalgamations
	Banking Act
	Insolvency Bankrupt
	Interpretation Of Statues
Section - 7	Companies Incorporated Outside India
	Offences & Penalties
	E-Governance
	National Company Law Tribunal & appellate
	Special Courts
	Miscellaneous Provisions

Section - 8	SCRA
	FEMA
<b>Advanced Management Accounting</b>	
Section - 1	Linear Programming
	Learning Curve
Section - 2	Simulation & Network Analysis
	Critical Path Analysis
	Program Evaluation
	Review Technique
Section - 3	Assignments & Transportation
Section - 4	Budgetary Control
	Costing Of Service Sector
Section - 5	Developments In Business Environment (Part-1)
	Total Quality Management
	Target Costing
	ABC Costing
	Life Cycle Costing
	Value Chain Analysis
Cost Control	
Section - 6	Pricing Strategies/Decisions
	Development In Business Environment (Part-2)
	Just in Time
	MRP
	Synchronous Manufacturing
	Throughput Costing
Section - 7	CVP Analysis ( Marginal Costing )
Section - 8	Transfer Pricing & Profitability Analysis
Section - 9	Standard Costing & Unifrom Costing

<b>Information System Control &amp; Audit</b>	
Section - 1	Information Systems Concepts
Section - 2	Business Continuity Planning Disaster Recovery Planning
Section - 3	Auditing Of Information Systems
Section - 4	Concepts Of Governance Management Of Information Systems
Section - 5	Emerging Technologies
Section - 6	Information Technology Regulatory Issues
Section - 7	Protection Of Information Systems (Upto 3.6 In SM)
Section - 8	Protection Of Information Systems (From 3.7 In SM)
Section - 9	Acquisition Development & Implementation Of Information Systems

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

Indirect Tax	
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
Section - 6	Job Work
	Import & Export Under GST
	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
	Foreign Trade Policy
	Refund
	Duty Drawback
	Miscellaneous Provisions Total excluded except 14.24 page retained