

# SYLLABUS/SCHEDULE

CA EXAM SERIES - 9603 9603 46

# MAY 2019



# CA - FINAL

UN - SCHEDULED  
UNIT WISE  
EXAMS



## What Is UN - SCHEDULED ?

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

## What Is UNIT EXAM ?

- Every Subject is Divided Into 3 Parts
- Each Part Is Known As UNIT EXAM
- UNIT EXAM Weighs 33% Of Syllabus

**Each Subject = 1 MOCK EXAM**



CA Exam Series

[www.caexamseries.com](http://www.caexamseries.com)



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# CA FINAL (OLD) – GOLD - SYLLABUS

<b>FINANCIAL REPORTING</b>	
UNIT EXAM - 1	Value Added Statement
	Economic Value Added
	Market Value Added
	Human Resource Accounting
	AS - 1,2,3,4,5,10,11,22,13,29
	Valuation Of Fixed Assets
	Inventory & Intangibles
	Financial Reporting For Financial Inst
	Valuation Of Liabilities
	Shares
	Business
	Corporate Reporting
	IND AS - 32,107,109
	Accounting & Reporting For Instruments
UNIT EXAM - 2	Amalgamation/Absorption
	Intrinsic Value
	Cross Holding
	AS - 14,18,19,20,7,9,13,26,28
	IND AS Carve In - Carve Outs
	Demerger
	Buy Back of Shares
	Internal Reconstruction
	All Guidance Notes
	Share Based Payments
UNIT EXAM - 3	Consolidation - Consolidated BS, P&L
	Subsidiary having preference
	Debentures , Acquisition at different dates
	Intercompany Holdings
	Different Reporting Dates
	AS - 17,21,23,24,25,27,12,16,15
	Consolidation - Chain Holding
	Disposal Of Subsidiary
	Investment In Associates
	Joint Ventures

# CA FINAL (OLD) – GOLD - SYLLABUS

Strategic Financial Management	
UNIT EXAM - 1	Leasing Decisions
	Dividend Decisions
	Merger
	Acquisition
	Restructuring
	Indian Capital Market
UNIT EXAM - 2	Portfolio Theory
	FDI
	FIIS
	International Financial Management
	Financial Policy & Corporate Strategy
	Project Planning & Capital Budgeting
UNIT EXAM - 3	Financial Services In India
	Mutual Funds
	Money Market Operations
	Foreign Exposure
	Risk Management

## CA FINAL (OLD) – GOLD - SYLLABUS

Advanced Auditing & Professional Ethics	
UNIT EXAM - 1	Company Audit
	Liabilities Of Auditor
	Audit Report
	CARO 2016
	Audit Of General Insurance Companies
	Risk Assessment
	Internal Control
	SA 315,330,520,530,710,720
	SA 600,610,620,402,299,230
	SA 700,701,705,706
UNIT EXAM - 2	Professional Ethics Incl Provision Of CA
	SQC 1
	Investigation & Due Diligence
	Special Audit Techniques
	Audit Of Banks
	Internal Audit
	Management & Operational Audit
	Audit Strategy Planning & Programming
	SA 300,320,450
	SA 220
SA 540,550,560,570,580	
UNIT EXAM - 3	Audit Under Fiscal Laws
	Peer Review
	Audit Of CFS
	Cost Audit
	Special Audit Assignments
	Audit Of PSU's
	Audit Of NBFC
	SRE's SRS's & SAE's
	Audit Of CIS Environment
	Audit Of Committee
	Corporate Governance
	Audit Of Co-Operative Societies
	SA 240,250,260,265
	SA 200,210,500,501,505,510
SA 800,805,810	

## CA FINAL (OLD) – GOLD - SYLLABUS

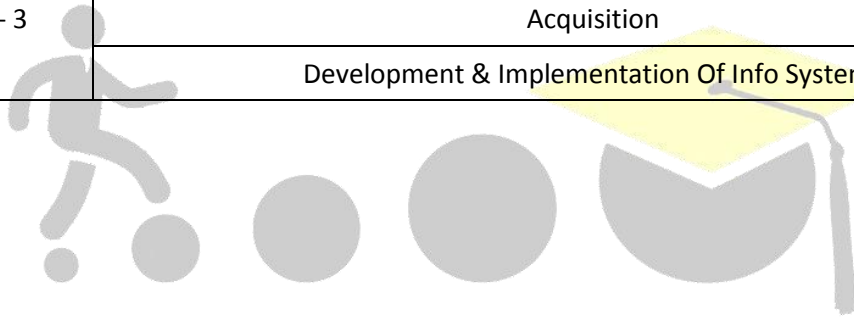
<b>Corporate &amp; Allied Laws</b>	
UNIT EXAM - 1	Appointment & Qualification Of Directors
	Appointment & Remuneration Of Managerial
	Declaration & Payment Of Dividend
	Accounts & Audit
	Competition Act
	Prevention Of Money Laundering Act
	Corporate Secretarial Practice
UNIT EXAM - 2	Meetings Of Board & its Powers
	Inspection Inquiry & Investigation
	Insurance
	IRDA
	SARFESI
	Prevention Of Oppression & Mismanagement
	SEBI
	Compromises, Arrangements
	Amalgamations
	Banking Act
	Sick Companies
	Insolvency Bankrupt
	Interpretation Of Statues
UNIT EXAM - 3	Winding Up
	Producer Companies
	Companies Incorporated Outside India
	Offences & Penalties
	E-Governance
	National Company Law Tribunal & appellate
	Special Courts
	Miscellaneous Provisions
	SCRA
	FEMA

## CA FINAL (OLD) – GOLD - SYLLABUS

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

## CA FINAL (OLD) – GOLD - SYLLABUS

<b>Information System Control &amp; Audit</b>	
UNIT EXAM - 1	Information Systems Concepts
	Business Continuity Planning
	Disaster Recovery Planning
	Auditing Of Information Systems
UNIT EXAM - 2	Concepts Of Governance
	Management Of Information Systems
	Emerging Technologies
	Information Technology Regulatory Issues
UNIT EXAM - 3	Protection Of Info Systems
	Acquisition
	Development & Implementation Of Info Systems





## CA FINAL (OLD) – GOLD - SYLLABUS

Direct Tax	
UNIT EXAM - 1	TDS
	TCS
	Basic Concepts
	Residence & Scope
	Salaries
	House Property
	Capital Gains
	Other Sources
	Income Not Forming Part of TI
	Clubbing Of Total Income
	PGBP
	Deductions From Gross Total Income
	Set Off & Carry Forward
UNIT EXAM - 2	Assessment Procedures
	Appeals & Revisions
	Penalties
	Settlement Of Tax Cases
	Income Tax Authorities
	DTAA
	Transfer Pricing
	Tax Planning
	Tax Advance
	Tax Evasion
	Case Laws from all Topics Of DT
	Income Tax Authorities
UNIT EXAM - 3	Assessment Of Various Entities
	Charitable Or Religious Trust & Institutions
	Political Parties
	Electro Trusts
	Offences & Prosecution
	Liability In Special Cases
	Miscellaneous Provisions
	Non-Resident Taxation
	Advance Ruling
	Equalization Key

# CA FINAL (OLD) – GOLD - SYLLABUS

Indirect Tax	
UNIT EXAM - 1	Basics Of GST
	Supply Under GST
	Charge & Competition Levy
	Exemptions
	Place
	Time & Value Of Supply
	Input Tax Credit
	Registration
	Debit & Credit Notes
	Accounts
	Payment Of Tax (TDS & TCS)
	Returns & Refunds
UNIT EXAM - 2	Inspections
	Demands & Recovery
	Liabilities
	Offences & Penalties
	Appeals
	Revisions
	Advance Ruling
	Miscellaneous Provisions
	Job Work
	Electronic Commerce
	Assessment & Audit

## CA FINAL (OLD) – GOLD - SYLLABUS

UNIT EXAM - 3	Basic Concepts
	Levy & Exemption from Customs Duty
	Types Of Duty
	Classification Of Goods
	Baggage Rules
	Importation
	Exportation
	Transportation Of goods
	Valuation Under Custom
	Ware housing Under Customs
	Refund
	Duty Drawback and Demand & Recovery
	Provisions relating to Illegal Import
	Illegal Export
	Confiscation
	Penalty & Other Allied Provisions
	Appeals & Revision
	Settlement Commission
	Advance Ruling
	Miscellaneous Provisions
Foreign Trade Policy	