

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
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 = 2 MOCK EXAMS



UNIT EXAM DURATION

3 Hours



MOCK EXAM DURATION

4 Hours

PAPER 1 - FINANCIAL REPORTING

Exam S.no	Exam Code	Exam Syllabus	ICAI Material
UNIT EXAM - 1	4UG-101	IND AS 102 - Share Based Payment	Chapter 5 - Unit 2
		IND AS 19 - Employee Benefits	Chapter 9 - Unit 1
		IND AS 37 - Contingent Liabilities & Assets	Chapter 9 - Unit 2
		IND AS 12 - Income Taxes	Chapter 10 - Unit 1
		IND AS 21 - Foreign Exchange Rates	Chapter 10 - Unit 2
		Business Combinations & Corporate Restructuring	Chapter - 13
		IND AS 34 - Interim Financial Reporting	Chapter 2 - Unit 2
		IND AS 24 - Related Party Disclosures	Chapter 11 - Unit 1
		IND AS 33 - Earnings Per Share	Chapter 11 - Unit 2
		IND AS 108 - Operating Segments	Chapter 11 - Unit 3
		IND AS 23 - Borrowing Costs	Chapter 7 - Unit 4
		Introduction to CFS & Definitions	Chapter 14 - Unit 1 & 2
		Separate Financial Statements	Chapter 14 - Unit 3
		Consolidated Financial Statements	Chapter 14 - Unit 4
		Accounting Of Subsidiaries	Chapter 14 - Unit 5
UNIT EXAM - 2	4UG-102	Integrated Reporting	Chapter 16
		IND AS 1 - Presentation Of FS	Chapter 2 - Unit 1
		IND AS 7 - Cash Flows	Chapter 2 - Unit 3
		IND AS 10 - Events after Reporting Period	Chapter 4 - Unit 2
		IND AS 36 - Impairment Of Assets	Chapter 7 - Unit 5
		IND AS 38 - Intangible Assets	Chapter 7 - Unit 6
		IND AS 40 - Investment Property	Chapter 7 - Unit 7
		CFS - Joint Arrangements	Chapter 14 - Units (6,7,8)
		Investments In Associates & Joint Ventures, Disclosures	
		IND AS 2 - Inventories	Chapter 7 - Unit 1
		IND AS 16 - PPE	Chapter 7 - Unit 2
		IND AS 113 - Fair Value Measurement	Chapter 4 - Unit 3
		IND AS 20 - Government Grants	Chapter 5 - Unit 1
		IND AS 41 - Agriculture	Chapter 8
		IND AS 115 - Revenue from Contracts	Chapter 3
		IND AS 116 - Leases	Chapter 7 - Unit 3

UNIT EXAM - 3			
UNIT EXAM - 3	4UG-103	IND AS 101 - First-Time Adoption of IND AS	Chapter 6
		Corporate Social Responsibility	Chapter 17
		Framework & Presentation Of FS	Chapter 1
		Accounting & Reporting of Financial Instruments	Chapter 12 (All 7 Units)
		IND AS 8 - Accounting Policies & Changes	Chapter 4 - Unit 1
		IND AS 105 - Non Current Assets held For Sale & Discontinued Operations	Chapter 7 - Unit 8
		Analysis Of Financial Statements	Chapter 15
MOCK	4MUG - 101	MOCK EXAM - 1	FULL SYLLABUS
	4MUG - 102	MOCK EXAM - 1	FULL SYLLABUS
TOTAL = 05 Exams		Each Unit Exam - 50 Marks & Mock Exam - 100 Marks	

PAPER 2 - STRATEGIC FINANCIAL MANAGEMENT

Exam S.no	Exam Code	Exam Syllabus	ICAI Material
UNIT EXAM 1	4UG - 201	Derivatives Analysis & Valuation	Chapter 8
		Mutual Funds	Chapter 7
		Foreign Exchange Exposure & Risk Management	Chapter 9
		Security Analysis	Chapter 3
		Securitization	Chapter 6
		Security Valuation	Chapter 4
UNIT EXAM 2	4UG - 202	Portfolio Management	Chapter 5
		International Financial Management	Chapter 10
		Risk Management	Chapter 2
		Startup Finance	Chapter 14
		Interest Rate Risk Management	Chapter 11
UNIT EXAM 3	4UG - 203	Corporate Valuation	Chapter 12
		Financial Policy & Corporate Strategy	Chapter 1
		Mergers	Chapter 13
		Acquisitions & Corporate Restructuring	
MOCK	4MUG - 201	MOCK EXAM - 1	FULL SYLLABUS
	4MUG - 202	MOCK EXAM - 1	FULL SYLLABUS
TOTAL = 05 Exams		Each Unit Exam - 50 Marks & Mock Exam - 100 Marks	

PAPER 3 - ADVANCED AUDITING & PROFESSIONAL ETHICS

Exam S.no	Exam Code	Exam Syllabus	ICAI Material
UNIT EXAM - 1	4UG - 301	Company Audit	Chapter 5
		Liabilities Of Auditor	Chapter 14
		SA 600,610,620,402,299,230,315,330,520,530	Standards (SA's)
		Audit Report	Chapter 6 & 7
		CARO 2020	CARO
		Audit Of Insurance Companies	Chapter 10
		SA 700,701,705,706,710,720	Standards (SA's)
		Risk Assessment & Internal Control	Chapter 3
UNIT EXAM - 2	4UG - 302	Professional Ethics	Chapter 18
		SQC 1,300,320,450	Standards (SA's)
		SA 220,550,560,570,580	Standards (SA's)
		Due Diligence, Investigation	Chapter 16 - Unit 1&2
		Forensic Audit	Chapter 16 - Unit 3
		Audit Of Banks	Chapter 9
		Internal Audit	Chapter 15
		Management & Operational Audit Audit Planning, Strategy & Execution	Chapter 2
UNIT EXAM - 3	4UG - 303	Audit Under Fiscal Laws	Chapter 12
		Audit Of Consolidated FS	Chapter 8
		SA 500,501,505,510,540	Standards (SA's)
		SA 200,210,240,250,260,265	Standards (SA's)
		Audit Of PSU's	Chapter 13
		Audit Of NBFC	Chapter 11
		Peer Review, Quality Review	Chapter 17
		Guidance Notes Special Aspects of Auditing in an automated Environment	Guidance Notes & CH 1 Chapter 4
MCQ & CASE STUDY	4M - 3MCQ	MCQ MOCK EXAM	FULL SYLLABUS
	4M - 3CSE	INTEGRATED CASE SCENARIO EXAM	FULL SYLLABUS
MOCK	4MUG - 301	MOCK EXAM - 1	FULL SYLLABUS
	4MUG - 302	MOCK EXAM - 1	FULL SYLLABUS
TOTAL = 07 Exams		Each Unit Exam - 50 Marks & Mock Exam - 100 Marks	

PAPER 4 - CORPORATE & ECONOMIC LAWS

Exam S.no	Exam Code	Exam Syllabus	ICAI Material
UNIT EXAM - 1	4UG - 401	Appointment & Qualification Of Directors	M-1, Chapter 1
		Appointment & Remuneration Of Managerial	M-1, Chapter 2
		Foreign Contribution Regulation Act 2002	M3, Chapter 4
		Arbitration And Conciliation Act 1996	M3, Chapter 5
		Prevention Of Money Laundering Act	M3, Chapter 3
		Corporate Secretarial Practice	M1, Chapter 12
UNIT EXAM - 2	4UG - 402	Meetings Of Board & its Powers	M1, Chapter 3
		Inspection Inquiry & Investigation	M1, Chapter 4
		Prevention Of Oppression & Mismanagement	M1, Chapter 6
		SEBI	M2, Chapter 2
		Winding up	M1, Chapter 7
		Compromises, Arrangements	M1, Chapter 5
		Amalgamations	
		Insolvency & Bankruptcy Code (upto Sec.59)	M3, Chapter 6
UNIT EXAM - 3	4UG - 403	Companies Incorporated Outside India	M1, Chapter 9
		National Company Law Tribunal & Appellate Tribunal	M1, Chapter 12
		Adjudication, Special Courts	M1, Chapter 11
		Miscellaneous Provisions	M1, Chapter 10
		FEMA ,1999 along with following Rules & Regulations	M3, Chapter 1
		Fem(Permissible Capital Account Transactions) Regulations,2000	
		Fem(Current Account Transactions) Rules,2000	
		Fem (Export of Goods & Services) Regulations,2015	
		Topics are Added:	
		Overseas Direct Investment	
		Import of Goods & Services	
External Commercial Borrowing Policy			
MCQ & CASE STUDY	4M - 4MCQ	MCQ MOCK EXAM	FULL SYLLABUS
	4M - 4CSE	INTEGRATED CASE SCENARIO EXAM	FULL SYLLABUS
MOCK	4MUG - 401	MOCK EXAM - 1	FULL SYLLABUS
	4MUG - 402	MOCK EXAM - 1	FULL SYLLABUS
TOTAL = 07 Exams		Each Unit Exam - 50 Marks & Mock Exam - 100 Marks	

PAPER 5 - STRATEGIC COST MANAGEMENT & PE

Exam S.no	Exam Code	Exam Syllabus	ICAI Material
UNIT EXAM - 1	4UG - 501	Intro to Strategic Cost Management	Chapter 1
		Modern Business Environment	Chapter 2
		Pricing Decision	Chapter 6
		Decision Making	Chapter 7
		Lean System & Innovation - BPR	Chapter 3 - (ii)
		Six Sigma, 5 S's	Chapter 3 -(i) f & c
		TPM	Chapter 3 -(i) d
UNIT EXAM - 2	4UG - 502	Cost Management Techniques	Chapter 4
		Lean System & Innovation - JIT	Chapter 3 -(i) a
		KAIZEN Costing	Chapter 3 -(i) b
		Performance Measurement & evaluation	Chapter 8
		Divisional Transfer Pricing	Chapter 9
		Strategic Analysis Of Operating Income	Chapter 10
UNIT EXAM - 3	4UG - 503	Budgetary Control	Chapter 11
		Standard Costing	Chapter 12
MOCK	4MUG - 501	MOCK EXAM - 1	FULL SYLLABUS
	4MUG - 502	MOCK EXAM - 1	FULL SYLLABUS
TOTAL = 07 Exams		Each Unit Exam - 50 Marks & Mock Exam - 100 Marks	

PAPER 7 - DIRECT TAX LAWS & INTERNATIONAL TAXATION

Exam S.no	Exam Code	Exam Syllabus	ICAI Material
UNIT EXAM - 1	4UG - 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
		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
		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
UNIT EXAM - 2	4UG - 702	Assessment Procedure	M3, Chapter 17
		Appeals and Revision	M3, Chapter 18
		Settlement of Tax Cases	M3, Chapter 19
		Penalties	M3, Chapter 20
		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
		Case Laws from all Topics Of DT	ALL SYLLABUS
		Authorities,	M3, Chapter 16
		Application and Interpretation of Tax Treaties	M4, Chapter 6
UNIT EXAM - 3	4UG - 703	Assessment of Various Entities	M2, Chapter 12
		Charitable or Religious Trusts and Institutions	M2, Chapter 13
		Political Parties and Electoral Trusts	
		Offences and Prosecution	M3, Chapter 21
		Liability in Special Cases	M3, Chapter 22
		Miscellaneous Provisions	M3, Chapter 23
		Fundamentals of Base Erosion and Profit Shifting	M4, Chapter 7
		Non Resident Taxation	M4, Chapter 2
		Advance Rulings	M4, Chapter 4
		Equalisation Levy	M4, Chapter 5
		Overview of Model Tax Conventions	M4, Chapter 8
MCQ & CASE STUDY	4M - 7MCQ	MCQ MOCK EXAM	FULL SYLLABUS
	4M - 7CSE	INTEGRATED CASE SCENARIO EXAM	FULL SYLLABUS
MOCK	4MUG - 701	MOCK EXAM - 1	FULL SYLLABUS
	4MUG - 702	MOCK EXAM - 1	FULL SYLLABUS
TOTAL = 07 Exams		Each Unit Exam - 50 Marks & Mock Exam - 100 Marks	

PAPER 8 - INDIRECT TAX LAWS			
Exam S.no	Exam Code	Exam Syllabus	ICAI Material
UNIT EXAM - 1	4UG - 801	GST in India - An Introduction	Chapter 1
		Supply under GST	Chapter 2
		Charge of GST	Chapter 3
		Exemptions from GST	Chapter 4
		Place of Supply	Chapter 5
		Time of Supply	Chapter 6
		Value of Supply	Chapter 7
		Input Tax Credit	Chapter 8
		Registration	Chapter 9
		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
UNIT EXAM - 2	4UG - 802	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
		Appeals And Revisions	Chapter 22
		Advance Ruling	Chapter 23
		Miscellaneous Provisions	Chapter 24
		Import & Export Under GST	Chapter 14
		Job Work	Chapter 16
Assessment And Audit	Chapter 17		
UNIT EXAM - 3	4UG - 803	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
		Duty Drawback	M4, Chapter 6
		Refund	M4, Chapter 7
Foreign Trade Policy	M4, Chapter 8		
MCQ & CASE STUDY	4M - 8MCQ	MCQ MOCK EXAM	FULL SYLLABUS
	4M - 8CSE	INTEGRATED CASE SCENARIO EXAM	FULL SYLLABUS
MOCK	4MUG - 801	MOCK EXAM - 1	FULL SYLLABUS
	4MUG - 802	MOCK EXAM - 1	FULL SYLLABUS
TOTAL = 07 Exams		Each Unit Exam - 50 Marks & Mock Exam - 100 Marks	

Note – No Exams will be conducted for Paper- 6 (Elective Subject)