

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

NO.1
INDIA'S NO.1 TEST SERIES BRAND

CA EXAM SERIES



Your SUCCESS Begins HERE

CA EXAM SERIES

INDIA'S NO.1 TEST SERIES BRAND
www.caexamseries.com

SINCE
"2015"

TRUSTED BY
48,000+
STUDENTS

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	3UG-101	Value Added Statement	Chapter 10
		Economic Value Added	
		Market value added	
		Share holders value added	
		Human Resource Reporting	
		AS - 1,2,3,4,5,10,11,22,13,29	Chapter 1
		Valuation of Fixed Assets & Intangibles	Chapter 9
		Financial Reporting For Financial Inst	Chapter 8
		Valuation of liabilities	Chapter 9
		Valuation of shares	
		Valuation of Business	
		IND AS - 32,107,109	Chapter 2
UNIT EXAM - 2	3UG-102	Amalgamation / absorption	Chapter 4
		Intrinsic Value	
		Cross holding	
		AS - 14,18,19,20,7,9,26,28	Chapter 1
		Ind AS Carve In - Carve Outs	Chapter 2
		Demergers	Chapter 4
		Buy Back of Shares	
		Internal Reconstruction	
		All Guidance Notes	Chapter 1
		Share Based Payments	Chapter 7
UNIT EXAM - 3	3UG-103	Consolidation -Consolidated BS	Chapter 5 & 6
		P & L and Cash Flow Statements	
		Inter company Holdings	Chapter 4
		Different Reporting Dates	Chapter 5
		AS - 17,21,23,24,25,27,12,16,15	Chapter 1
		Consolidation with two or more subsidiaries	Chapter 5
		Investment in Associates	
		Investment in Joint ventures	
		Corporate Financial Reporting	Chapter 3
		IND AS - 115 & 116	Chapter 2
MOCK	3MUG - 101	MOCK EXAM - 1	FULL SYLLABUS
	3MUG - 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	3UG-201	Leasing Decisions	Chapter 3
		Dividend Decisions	Chapter 4
		Merger	Chapter 13
		Acquisition	
		Restructuring	
UNIT EXAM - 2	3UG-202	Portfolio Theory	Chapter 7
		FDI	Chapter 11
		FIS	Chapter 11
		International Financial Management	Chapter 11
		Financial Policy & Corporate Strategy	Chapter 1
		Project Planning & Capital Budgeting	Chapter 2
		Security Analysis	Chapter 6
UNIT EXAM - 3	3UG-203	Financial Services In India	Chapter 8
		Mutual Funds	Chapter 9
		Money Market Operations	Chapter 10
		Foreign Exposure	Chapter 12
		Risk Management	
MOCK	3MUG - 201	MOCK EXAM - 1	FULL SYLLABUS
	3MUG - 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	3UG-301	Company Audit	Chapter 6
		Liabilities Of Auditor	Chapter 7
		SA 600,610,620,402,299,230	Chapter 1
		Audit Report	Chapter 8
		CARO	Chapter 8
		SA 700,701,705,706	Chapter 1
		Risk Assessment Internal Control	Chapter 3
		Audit Of General Insurance Companies	Chapter 12
		SA 315,330,520,530,710,720	Chapter 1
UNIT EXAM - 2	3UG-302	Professional Ethics Incl Provision Of CA	Chapter 22
		SQC 1,SA220	Chapter 1
		Guidance Notes	Chapter 1
		Investigation & Due Diligence	Chapter 20
		Audit Of Banks	Chapter 11
		SA 550,560,570,580	Chapter 1
		Recent Decisions of Ethical Standards Board	
		Internal Audit	Chapter 19
		Management & Operational Audit	
		Audit Strategy Planning & Programming	Chapter 2
		SA 300,320,450	Chapter 1
UNIT EXAM - 3	3UG-303	Audit Under Fiscal Laws	Chapter 15
		Audit Of CFS, Cost Audit	Chapter 10 & 16
		SA 200,210,500,501,505,510	Chapter 1
		NFRA RULES 2018	
		Peer Review,	Chapter 21
		Audit Of PSU's, Audit of NBFC	Chapter 18 & 14
		Special Audit Techniques	Chapter 5
		Audit Of CIS Environment	Chapter 4
		Audit Of Committee & Corporate Governance	Chapter 9
		Audit Of Co-Operative Societies	Chapter 13
		SA 240,250,260,265,540	Chapter 1
MCQ & CASE STUDY	3M - 3MCQ	MCQ MOCK EXAM	FULL SYLLABUS
	3M - 3CSE	INTEGRATED CASE SCENARIO EXAM	FULL SYLLABUS
MOCK	3MUG - 301	MOCK EXAM - 1	FULL SYLLABUS
	3MUG - 302	MOCK EXAM - 1	FULL SYLLABUS
TOTAL = 07 Exams		Each Unit Exam - 50 Marks & Mock Exam - 100 Marks	

PAPER 4 - CORPORATE & ALLIED LAWS

Exam S.no	Exam Code	Exam Syllabus	ICAI Material
UNIT EXAM - 1	3UG-401	Appointment & Qualification Of Directors	Chapter 3
		Appointment & Remuneration Of Managerial	Chapter 4
		Declaration & Payment Of Dividend	Chapter 1
		Accounts & Audit	Chapter 2
		Competition Act	Chapter 23
		Prevention Of Money Laundering Act	Chapter 25
		Corporate Secretarial Practice	Chapter 18
		NIDHI AND DORMANT Company Rules and Regulations	Chapter 17
UNIT EXAM - 2	3UG-402	Meetings Of Board & its Powers	Chapter 5
		Inspection Inquiry & Investigation	Chapter 6
		Insurance,IRDA,SARFESI	Chapter 24
		Prevention Of Oppression & Mismanagement	Chapter 8
		SEBI	Chapter 20
		Winding up	Chapter 10
		Compromises, Arrangements	Chapter 7
		Amalgamations	
		Banking Act	Chapter 24
		Insolvency & Bankruptcy Code (up to Sec.59 retained)	Chapter 19
Interpretation Of Statues	Chapter 26		
UNIT EXAM - 3	3UG-403	Companies Incorporated Outside India	Chapter 12
		Offences & Penalties	Chapter 13
		E-Governance	Chapter 14
		National Company Law Tribunal & Appellate Tribunal	Chapter 15
		Special Courts,SCRA	Chaper 16 & 21
		Miscellaneous Provisions	Chaper 17
		FEMA ,1999 along with following Rules & Regulations	Chapter 22
		Fem(Permissible Capital Account Transactions) Regulations,2000	
		Fem(Current Account Transactions) Rules,2000	
		Fem (Export of Goods & Services) Regulations,2015 Are Retained	
		"Remaining Rules & Regulations are Excluded"	
		Topics are Added:	
		Overseas Direct Investment	
Import of Goods & Services			
External Commercial Borrowing Policy			
MCQ & CASE STUDY	3M - 4MCQ	MCQ MOCK EXAM	FULL SYLLABUS
	3M - 4CSE	INTEGRATED CASE SCENARIO EXAM	FULL SYLLABUS
MOCK	3MUG - 401	MOCK EXAM - 1	FULL SYLLABUS
	3MUG - 402	MOCK EXAM - 1	FULL SYLLABUS
TOTAL = 07 Exams		Each Unit Exam - 50 Marks & Mock Exam - 100 Marks	

PAPER 5 - ADVANCED MANAGEMENT ACCOUNTING

Exam S.no	Exam Code	Exam Syllabus	ICAI Material
UNIT EXAM - 1	3UG-501	Linear Programming	Chapter 10
		Learning Curve	Chapter 16
		Simulation & Network Analysis	Chapter 15
		Critical Path Analysis	Chapter 13
		Program Evaluation	Chapter 14
		Review Technique	
		Kaizen Costing System	
		Assignments & Transportation	Chapter 11 & 12
UNIT EXAM - 2	3UG-502	Assignments & Transportation	Chapter 11 & 12
		Budgetary Control	Chapter 4
		Costing Of Service Sector	Chapter 6
		Developments In Business Environment (Part-1)	Chapter 1
		Total Quality Management	
		Target Costing	
		ABC Costing	
		Life Cycle Costing	
		Value Chain Analysis	
		Cost Control	Chapter 3
		Pricing Strategies/Decisions	
		Development In Business Environment (Part-2)	
		Just in Time	Chapter 1
		MRP	
		Synchronous Manufacturing	
Throughput Costing			
UNIT EXAM - 3	3UG-503	CVP Analysis (Marginal Costing)	Chapter 2
		Transfer Pricing & Profitability Analysis	Chapter 7 & 9
		Standard Costing & Uniform Costing	Chapter 5 & 8
MOCK	3MUG - 501	MOCK EXAM - 1	FULL SYLLABUS
	3MUG - 502	MOCK EXAM - 1	FULL SYLLABUS
TOTAL = 05 Exams		Each Unit Exam - 50 Marks & Mock Exam - 100 Marks	

PAPER 6 - INFORMATION SYSTEMS CONTROL & AUDIT

Exam S.no	Exam Code	Exam Syllabus	ICAI Material
UNIT EXAM - 1	3UG-601	Information Systems Concepts	Chapter 2
		Business Continuity Planning	Chapter 4
		Disaster Recovery Planning	
		Auditing Of Information Systems	Chapter 6
UNIT EXAM - 2	3UG-602	Concepts Of Governance	Chapter 1
		Management Of Information Systems	
		Emerging Technologies	Chapter 8
		Information Technology Regulatory Issues	Chapter 7
UNIT EXAM - 3	3UG-603	Protection Of Information Systems (Upto 3.6)	Chapter 3
		Protection Of Information Systems (From 3.7)	Chapter 3
		Acquisition	Chapter 5
		Development & Implementation Of Information Systems	
MCQ & CASE STUDY	3M - 6MCQ	MCQ MOCK EXAM	FULL SYLLABUS
	3M - 6CSE	INTEGRATED CASE SCENARIO EXAM	FULL SYLLABUS
MOCK	3MUG - 601	MOCK EXAM - 1	FULL SYLLABUS
	3MUG - 602	MOCK EXAM - 1	FULL SYLLABUS
TOTAL = 05 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	3UG-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	3UG-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 Authorities,	ALL SYLLABUS M3, Chpater 16
UNIT EXAM - 3	3UG-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, Chaper 21
		Liability in Special Cases	M3, Chaper 22
		Miscellaneous Provisions	M3, Chaper 23
		Non Resident Taxation	M4, Chapter 2
		Advance Rulings	M4, Chapter 4
Equalisation Levy	M4, Chapter 5		
MCQ & CASE STUDY	3M - 7MCQ	MCQ MOCK EXAM	FULL SYLLABUS
	3M - 7CSE	INTEGRATED CASE SCENARIO EXAM	FULL SYLLABUS
MOCK	3MUG - 701	MOCK EXAM - 1	FULL SYLLABUS
	3MUG - 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	3UG-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	3UG-802
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	3UG-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	3M - 8MCQ	MCQ MOCK EXAM	FULL SYLLABUS
	3M - 8CSE	INTEGRATED CASE SCENARIO EXAM	FULL SYLLABUS
MOCK	3MUG - 801	MOCK EXAM - 1	FULL SYLLABUS
	3MUG - 802	MOCK EXAM - 1	FULL SYLLABUS
TOTAL = 07 Exams		Each Unit Exam - 50 Marks & Mock Exam - 100 Marks	