

SYLLABUS / TIME TABLE

CA EXAM SERIES - 9603 9603 46

NOV 2018



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Accounts (No of Sets – 9)

Set – 1

- 1) Introduction to Accounting Standards
- 2) Accounting Standards (1,2,3,4,5,10)

Set – 2

- 1) Framework for Preparation and Presentation of Financial Statement
- 2) Accounting Standards (11,12,13,16,17,22)

Set – 3

- 1) Preparation of Financial Statements
- 2) Cash Flow Statement

Set – 4

- 1) Profit or Loss Pre and Post Incorporation
- 2) Accounting for Bonus Issue and Right Issue

Set – 5

- 1) Redemption of Preference Shares
- 2) Redemption of Debentures

Set – 6

- 1) Investment Accounts
- 2) Insurance Claims for Loss of Stock and Loss of Profit

Set – 7

- 1) Hire Purchase and Installments Sale Transactions
- 2) Departmental Accounts

Set -8

- 1) Accounting for Branches Including Foreign Branches
- 2) Accounts from Incomplete Records



Set – 9

- 1) Partnership Accounts

LAW (No of Sets – 7)

Set – 1

- 1) Preliminary
- 2) Incorporation of Company and Matters Incidental Thereto

Set – 2

- 1) Prospectus and Allotment of Securities
- 2) Share Capital and Debentures

Set – 3

- 1) Acceptance of Deposits by Companies
- 2) Management & Administration

Set – 4

- 1) Declaration and Payment of Dividend
- 2) Accounts of Companies

Set – 5

- 1) Audit and Auditors
- 2) Registration of Charges

Set – 6

- 1) The Negotiable Instruments Act, 1881
- 2) The General Clauses Act, 1897

Set -7

- 1) Interpretation of Statutes, Deeds and Documents
- 2) The Indian Contract Act,1872



CA IPCC (New) - DIAMOND

COSTING (No of Sets – 8)

Set – 1

- 1) Introduction to Cost and Management Accounting
- 2) Material Cost

Set – 2

- 1) Employee Cost and Direct Expenses
- 2) Overheads. Absorption Costing Method

Set – 3

- 1) Activity Based Costing
- 2) Marginal Costing

Set – 4

- 1) Cost Accounting System
- 2) Unit & Batch Costing

Set – 5

- 1) Costing and Contract Costing
- 2) Process & Operation Costing

Set – 6

- 1) Joint Products & By Products
- 2) Service Costing

Set – 7

- 1) Budget and Budgetary Control
- 2) Cost Sheet

Set – 8

- 1) Standard Costing



TAXATION (No of Sets – 12)

Set – 1

- 1) Basic Concepts
- 2) Income from Salaries

Set – 2

- 1) Residential Status
- 2) Income from House Property

Set – 3

- 1) Income which do not form part of total income
- 2) Income from PGBP

Set – 4

- 1) Income from Capital Gains
- 2) Clubbing

Set – 5

- 1) Income from Other Sources
- 2) Set off and Carry Forward

Set – 6

- 1) Deductions
- 2) Advanced Tax and TDS

Set – 7

- 1) Total income
- 2) Filing of Returns of Income



Set – 8

- 1) GST in India - An Introduction
- 2) Supply under GST

Set – 9

- 1) Charge of GST
- 2) Exemptions from GST

Set -10

- 1) Time and Value of Supply
- 2) Input Tax Credit

Set – 11

- 1) Registration
- 2) Tax Invoice, Credit and Debit Notes

Set – 12

- 1) Payment of Tax
- 2) Returns



ADVANCED ACCOUNTS (No of Sets – 7)

Set -1

1: Accounting Standards (7,9,14,18,19)

2) Application of Guidance Notes

Set – 2

1) Accounting for Employee Stock Option Plans

2) Accounting Standards (20,24,26,29)

Set -3

1) Buy Back of Securities and Equity Shares with Differential Rights

2) Underwriting of Shares and Debentures

Set – 4

1) Amalgamation of Companies

2) Accounting for Reconstruction of Companies

Set – 5

1) Accounting for Liquidation of Companies

2) Insurance Companies

Set – 6

1) Banking Companies

2) Non-Banking Financial Companies



Set – 7

- 1) Mutual Funds
- 2) Valuation of Goodwill
- 3) Consolidated Financial Statements

AUDITING **(No of Sets – 7)**

Set – 1

- 1) Nature, Objective and Scope of Audit
- 2) Audit Strategy, Audit Planning and Audit Programme

Set – 2

- 1) Audit Documentation and Audit Evidence
- 2) Risk Assessment and Internal Control

Set – 3

- 1) Fraud and Responsibilities of the Auditor in this Regard
- 2) Audit in an Automated Environment

Set - 4

- 1) Audit Sampling
- 2) Analytical Procedures

Set – 5

- 1) Audit of Items of Financial Statements
- 2) The Company Audit

Set – 6

- 1) Audit Report
- 2) Audit of Banks



Set – 7

- 1) Audit of Different Types of Entities
- 2) Auditing Standards

EIT & SM (No of Sets – 6)

Set – 1

- 1) Automated Business Processes
- 2) Financial and Accounting Systems

Set – 2

- 1) Information Systems and its Components
- 2) E-Commerce, M-Commerce and Emerging Technologies

Set – 3

- 1) Core Banking Systems
- 2) Introduction to Strategic Management

Set – 4

- 1) Dynamics of Competitive Strategy
- 2) Strategic Management Process

Set – 5

- 1) Corporate Level Strategies
- 2) Business Level Strategies

Set – 6

- 1) Functional Level Strategies
- 2) Organization and Strategic Leadership
- 3) Strategy Implementation and Control



CA IPCC (New) - DIAMOND

FM & ECO (No of Sets – 7)

Set – 1

- 1) Scope and Objectives of Financial Management
- 2) Financial Analysis and Planning - Ratio Analysis

Set – 2

- 1) Cost of Capital
- 2) Types of Financing

Set – 3

- 1) Financing Decisions - Capital Structure
- 2) Financing Decisions – Leverages

Set – 4

- 1) Investment Decisions
- 2) Risk Analysis in Capital Budgeting

Set – 5

- 1) Lease Financing
- 2) Dividend Decisions
- 3) International Trade

Set – 6

- 1) Management of Working Capital
- 2) Determination of National Income

Set – 7

- 1) Public Finance
- 2) Money Market

***** Mock Exams will be activated from 1st of OCTOBER*****