

SYLLABUS/SCHEDULE

CA EXAM SERIES - 9603 9603 46

NOV 2019



FINAL NEW - GOLD PLAN - SYLLABUS	
FINANCIAL REPORTING	
UNIT EXAM - 1	Share Based Payments
	IND AS - 19,37,12,21
	Business Combinations
	Corporate Restructuring
	IND AS - 34,24,33,108,23
	Separate Financial Statements
	Accounting Of Subsidiaries
	Consolidated Financial Statements
UNIT EXAM - 2	Integrated Reporting
	IND AS - 1,7,10,36,38,40
	CFS - Joint Arrangements
	Investments In Associates
	Joint Ventures
	IND AS - 2,16,113
	IND AS on Recognition of Revenue in FS
	IND AS - 20,17,11,41
UNIT EXAM - 3	IND AS 101
	Application Of Guidance Notes
	Framework & Presentation Of FS
	Accounting & Reporting of Financial Instruments
	IND AS - 8,105
	Corporate Social Responsibility
	Analysis Of Financial Statements

STRATEGIC FINANCIAL MANAGEMENT	
UNIT EXAM - 1	Derivatives Analysis & Valuation
	Mutual Funds
	Foreign Exchange Exposure
	Risk Management
	Securitization
	Security Analysis
UNIT EXAM - 2	Portfolio Management
	International Financial Management
	Risk Management
	Startup Finance
	Interest Rate Risk Management
UNIT EXAM - 3	Corporate Evaluation
	Financial Policy & Corporate Strategy
	Mergers
	Acquisitions & Corporate Restructuring
AUDITING & PROFESSIONAL ETHICS	
UNIT EXAM - 1	Company Audit
	Liabilities Of Auditor
	SA 600,610,620,402,299,230
	Audit Report
	CARO 2016
	Audit Of General Insurance Companies
	SA 700,701,705,706
	Risk Assessment
	Internal Control
	SA 315,330,520,530,710,720

UNIT EXAM - 2	Professional Ethics Incl Provision Of CA
	SQC 1
	SA 220
	Investigation & Due Diligence& Forensic audit
	Special Audit Techniques
	Audit Of Banks
	SA 550,560,570,580
	Internal Audit
	Management & Operational Audit
	Audit Strategy Planning & Programming
	SA 300,320,450
UNIT EXAM - 3	Audit Under Fiscal Laws
	Audit Of CFS
	Cost Audit
	SA 200,210,500,501, 505
	Peer Review,SA 510,540
	Audit Of PSU's
	Audit Of NBFC
	Quality Review
	Audit in an automated Environment
	Audit Of Committee
	Corporate Governance
	Audit Of Co-Operative Societies
	SA 240,250,260,265
CORPORATE & ALLIED LAWS	
UNIT EXAM - 1	Appointment & Qualification Of Director
	Appointment & Remuneration Of Managerial
	Foreign Contribution Regulation Act 2002
	Arbitration And Conciliation Act 1996
	Prevention Of Money Laundering Act
	Corporate Secretarial Practice

UNIT EXAM - 2	Meetings Of Board & its Powers
	Inspection Inquiry & Investigation
	SARFESI
	Prevention Of Oppression & Mismanagement
	SEBI
	Winding up
	Compromises, Arrangements
	Amalgamations
	SEBI LODR Regulations
	Insolvency Bankrupt
UNIT EXAM - 3	Companies Incorporated Outside India
	Offences & Penalties
	National Company Law Tribunal & appellate
	Special Courts
	Miscellaneous Provisions
	SCRA
	FEMA

STRATEGIC COST MANAGEMENT	
UNIT EXAM - 1	Intro to Strategic Cost Management
	Modern Business Environment
	Pricing Decision
	Decision Making
	Lean System & Innovation - BPR
	Six Sigma, 5 S's
	TPM Six Sigma
	Cost Management For Specific Sector
UNIT EXAM - 2	Cost Management Techniques
	Lean System & Innovation - JIT
	KAIZEN Costing
	Performance Measurement & evaluation
	Divisional Transfer Pricing
	Strategic Analysis Of Operating Income

UNIT EXAM - 3	Budgetary Control
	Standard Costing -
	Material,Labor
	Overheads,Sales
	Standard Costing - Remaining

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 Authorites
	DTAA
	Transfer Pricing
	Tax Planning
	Tax Advance
	Tax Evasion
	Case Laws from all Topics Of DT
	Income Tax Authorites

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

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
Demands & Recovery	
Liabilities	
Offences & Penalties	
Appeals	
Revisions	
Advance Ruling	
Miscellaneous Provisions	
Job Work	
Electronic Commerce	
Assessment & Audit	

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
	Miscellaneous Provisions Total excluded except 14.24 page retained

