

SYLLABUS/SCHEDULE

CA EXAM SERIES - 9603 9603 46

NOV 2019



FINAL OLD - GOLD PLAN - SYLLABUS	
FINANCIAL REPORTING	
UNIT EXAM - 1	Value Added Statement
	Economic Value Added
	Market Value Added
	Human Resource Accounting
	AS - 1,2,3,4,5,10
	Valuation Of Fixed Assest
	Inventory & Intangibles
	AS - 11,22
	Financial Reporting For Financial Inst
	Valuation Of Liabilities
	Shares
	Business
	AS - 13,29
	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
	IND AS Carve In - Carve Outs
	Demerger
	Buy Back of Shares
	Internal Reconstruction
	All Guidance Notes
	AS - 7,9,13,26,28
	Share Based Payments
UNIT EXAM - 3	Consolidation - Consolidated BS, P&L,Acquisition
	Subsidiary having preference
	Debentures
	Intercompany Holdings
	Different Reporting Dates
	AS - 17,21,23,24,25,27
	Consolidation - Chain Holding
	Disposal Of Subsidiary
	Investment In Associates
	Joint Ventures, AS - 12,16,15

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
	Security Analysis
UNIT EXAM - 3	Financial Services In India
	Mutual Funds
	Money Market Operations
	Foreign Exposure
	Risk Management
Advanced 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
	Special Audit Techniques
	Audit Of Banks
	SA 550,560,570,580
	Internal Audit
	Management & Operational Audit
	Audit Startegy 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
	Audit Of PSU's
	Audit Of NBFC
	SA 510,540
	Audit Of CIS 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 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,Winding up
	Compromises,Arrangements
	Amalgamations
	Banking Act
	Insolvency Bankrupt
Interpretation Of Statues	
UNIT EXAM - 3	Companies Incorporated Outside India
	Offences & Penalties
	E-Governance
	National Company Law Tribunal & appellate
	Special Courts
	Miscellaneous Provisions
	SCRA
FEMA	

Advanced Management Accounting	
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)
	Transfer Pricing & Profitability Analysis
	Standard Costing & Unifrom Costing

Information System Control & Audit	
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 Information Systems (Upto 3.6 In SM)
	Protection Of Information Systems (From 3.7 In SM)
	Acquisition
	Development & Implementation Of Info Systems
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
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
	Import & Export Under GST
	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
	Foreign Trade Policy
	Refund
	Duty Drawback
	Miscellaneous Provisions Total excluded except 14.24 page retained