

Financial Reporting

Unit 1

Share Based Payments, Human Resource Reporting , Business combination and Corporate Restructuring – Amalgamation, Cross holdings ,Consolidated and Separate Financial Statements – Separate Financial Statements, Accounting of Subsidiaries and Consolidated Financial Statements AS: 15, 25, 21, 23, 27 and Ind AS: 19,37,12,21,34,24,33,108,23,41,104,106.

Unit -2

Value Added Statement, Business combination and Corporate Restructuring– Buy Back shares, Demerger , AS: 28 AND Ind AS: 1, 7, 10 And 36 , CFS- Joint Arrangements, Investments in Associates and Joint Ventures, Accounting for Carbon Credits and E-commerce Business , Ind AS: 2,16,113,38,40 , Accounting and Reporting of financial instruments , Ind AS: 20, 114, 17,11,18, Business combination and Corporate Restructuring– Internal Reconstruction

Unit -3

Ind AS 101 "First-time Adoption of Indian Accounting Standards" , Application of Guidance Notes , Framework for Preparation and Presentation of Financial Statements, Corporate Restructuring – Ind AS 32,107,109 , Schedule III to the companies Act 2013 , Ind AS - 8,105 ,Integrated Reporting ,Corporate Social Responsibility , Analysis of Financial statements.

Strategic Financial Management

Unit – 1

Derivatives Analysis and Valuation , Mutual Funds , Foreign Exchange Exposure and Risk Management, Security Analysis , Mergers, Acquisitions and Corporate Restructuring, Security Valuation

Unit – 2

Portfolio Management, International Financial Centre (IFC) , International Financial Management, Risk Management, Startup Finance , Interest Rate Risk Management, Indian Financial System

Unit – 3

Corporate Valuation, Financial Policy and Corporate Strategy , Securitization, Small and Medium Enterprises

Advanced Auditing and Professional Ethics

Unit – 1

Professional Ethics (Schd – 1), Audit Planning, SA-300,315,320,330 , Auditing Standards (500,501,505,510,520,530,570,580) , Professional Ethics (Schd -2) Audit Reports (SA: 700,701,705,706), Internal Audit, Peer Review and Quality review , Professional Ethics – Sections of CA Act, 1949. Audit of Banks, Environmental Auditing, Energy Auditing, SA-600,610,620,SQC-1.

Unit – 2

Audit under Fiscal Laws, Audit Committee and corporate Governance, Audit of Mutual Funds and Depositors, SA: 402,710,720,450,540,550,560 , SA: 200,210,220,230,240, Management and Operational Audit, Special Aspects of Auditing in an Automated Environment, Audit Strategy and Execution , Audit of Non-Banking Financial Companies, Risk Assessment and Internal Control , SA: 250,260,265,299, Audit of Accounts of Non-Corporate Entities (Bank Borrowers)

Unit – 3

Audit of Members of Stock Exchanges, Audit of stock and debtors, Due Diligence, Investigation and Forensic Audit , SA: 800,805,810, Audit Reports & Certificate for Special Purpose Engagement , Audit of Limited Companies, Audit of Insurance Companies, Audit of Public Sector Undertakings, SRE: 2400, 2410, SRS: 4400, 4410 , SAE: 3400, 3402, 3420, Audit of Consolidated Financial Statements Liabilities of Auditor

Corporate and Economic Laws

Unit – 1

Appointment and Qualifications of Directors (Sec: 149- 160) Companies incorporated outside India ,The Arbitration and Conciliation Act, 1996 , The Foreign Exchange Management Act, 1999 , Producer Companies , The Securities Contract (Regulation) Act, 1956 (Sec- 3 to 10) , Appointment and Qualifications of Directors (Sec: 161- 172)Compromises, Arrangements and Amalgamations SEBI (LODR) Regulations, 2015 .

Unit – 2

The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002. Inspection, Inquiry and Investigation, Special Courts , Appointment and Remuneration of Managerial Personnel, Prevention of Oppression and Mismanagement ,

SEBI (ICDR Regulations, 2009) , The Insolvency and Bankruptcy Code, 2016 ,The Prevention of Money Laundering Act, 2002 ,Compounding of Offences, Adjudication.

Unit – 3

Meetings of Board and its Powers(Sec: 173- 184), National Company Law Tribunal and Appellate Tribunal ,The Securities Exchange Board of India Act, 1992, Foreign Contribution Regulation Act, 2010 ,The Securities Contract (Regulation) Act, 1956 (Sec: 11 to 23&27) , Winding Up , Meetings of Board and its Powers(Sec: 185- 195) , Drafting of Notices, Resolutions, Minutes and Report Miscellaneous Provisions .

Strategic Cost Management and Performance Evaluation

Unit Exam -1

Introduction to Strategic cost Management, Modern business Environment , Pricing decision , Decision Making , Lean system and innovation-BPR, Six sigma,5 S's, TPM Six sigma , Cost management for specific sector.

Unit Exam -2

Cost Management techniques, Lean system and innovation-JIT,Kaizen costing , Performance measurement and evaluation , Divisional transfer pricing , Strategic analysis of operating income

Unit Exam -3

Budgetary control , Standard costing

Direct Tax

Unit Exam -1

TDS, TCS, Basic Concepts, Residence and 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 and Carry forward

Unit Exam – 2

Assessment Procedures, Appeals & Revisions, Penalties, Income Tax Authorities, DTAA, Transfer Pricing, Case Laws from all topics of DT, Income Tax Authorities

Unit Exam – 3

Assessment of various Entities, Charitable or Religious trust and institutions, political parties and Electro trusts , Offences and Prosecution, Liability in Special Cases ,Non-Resident Taxation, Advance ruling, Equalization Key

Indirect Tax Laws**Unit Exam – 1**

Basics of GST, Supply under GST, Charge and Composition levy , Place, Time &value of Supply , Input tax credit and Registration, Debit and Credit Notes, Accounts, Payment of Tax(TDS and TCS),Returns and Refunds.

Unit Exam – 2

Inspections, Demands and Recovery ,Liabilities ,Offences & Penalties , Appeals ,Revisions, advance ruling and Miscellaneous Provisions , Job work, Electronic commerce, Assessment and 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 and Demand & Recovery , Provisions relating to Illegal Import, Illegal Export, Confiscation, Penalty & other allied provisions , Appeals and Revision ,Settlement Commission , Advance Ruling , Miscellaneous Provisions , Foreign Trade Policy

***No Practice Exams on Paper – 6**