



## 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 Assets , Inventory & Intangibles, AS-11,22 , Financial Reporting for Financial Institutions , Valuation of Liabilities, Shares, Business, AS-13,29 , Corporate Reporting , Ind As-32,107,109 , Accounting and reporting for Financial Instruments

### Unit Exam - 2

Accounting for Corporate Restructuring -Amalgamation/absorption, Intrinsic value, Cross holding , Ind AS Carve In- Carve Outs , Accounting for Corporate Restructuring -Demerger, Buyback of shares, Internal Reconstruction , All Guidance Notes , Share Base Payments , AS- 7 ,9,13,14,18,19,20 ,26,28 .

### Unit Exam - 3

Consolidation- Consolidated BS, P&L, Acquisition at different dates, Subsidiary having preference, debentures, Inter company holdings, Different reporting dates , AS-12,15,16,17,21,23,24,25,27 , Consolidation-Chain holding, Disposal of subsidiary, Investment in Associates, Joint Ventures .

## 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 And Corporate Strategy, Project Planning and Capital Budgeting , Security Analysis .

### Unit Exam – 3

Financial Services in India , Mutual Funds , Money Market operations , Foreign Exposure and Risk Management .

## Auditing & Ethics

### Unit Exam – 1

Company Audit, Liabilities of Auditor, SA600,610,620,402,299,230 , Audit Report, CARO 2016, Audit of General Insurance Companies, SA 700,701,705,706 , Risk Assessment and Internal Control, SA 315,330,520,530,710,720

### Unit Exam – 2

Professional Ethics including provisions of CA Act, 1949, SQC 1, SA 220 , Investigation & Due Diligence, Special Audit Techniques, Audit of Banks, SA 540,550,560,570,580 , Internal Audit, Management & Operational Audit; Audit Strategy Planning & Programming, SA 300,320,450 .

### Unit Exam – 3

Audit under Fiscal Laws; Peer Review; Audit of CFS; Cost Audit; SA 200,210,500,501,505,510 , Special Audit Assignments, Audit of PSU's, Audit of NBFC, SA 800,805,810,SRE's,SRS's,SAE's , Audit of CIS Environment; Audit Committee & Corporate governance; Audit of Co-operative societies; SA 240,250,260,265 .



## Corporate Law and Allied Laws

### Unit Exam – 1

Appointment and Qualification of directors , Appointment and remuneration of managerial personnel, Declaration and Payment of Dividend , Accounts and Audit , Competition Act , Prevention of Money Laundering Act , Corporate Secretarial practice .

### Unit Exam – 2

Meetings of Board and its powers , Inspection Inquiry and Investigation, Insurance, IRDA , SARFESI , Prevention of Oppression and Mismanagement , SEBI , Compromises, arrangements and Amalgamations , Banking Act , Interpretation Of Statues

### Unit Exam – 3

Winding Up , Producer Companies, Companies incorporated outside India, Offences and Penalties, E Governance , National Company Law Tribunal and appellate Tribunal , Special Courts , Miscellaneous Provisions , SCRA , FEMA.

## Advanced Management Accounting

### Unit Exam – 1

Linear Programming & Learning Curve , Critical Path Analysis, PERT & Simulation , Program Analysis and Review Technic , Transportation & Assignment

### Unit Exam – 2

Budgetary Control and Costing of Service Sector , Pricing Strategies/Decisions , Developments in Business Environment **(Part-1)**

*(Total Quality Management , Target Costing , ABC Costing , Life Cycle Costing , Value chain Analysis , Cost Control)*

Developments 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 & Uniform Costing.



## Information System Control and Audit

### Unit Exam – 1

Information Systems Concepts , Business Continuity Planning and Disaster Recovery Planning , Auditing of Information Systems .

### Unit Exam – 2

Concepts of Governance and Management of Information Systems , Emerging Technologies , Information Technology Regulatory Issues .

### Unit Exam – 3

Protection of Information Systems , Protection of Information Systems , Acquisition, Development and Implementation of Information Systems

## Direct Tax

### Unit Exam -1

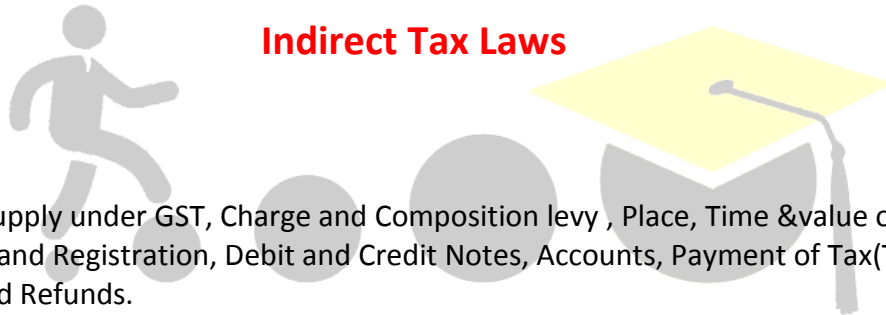
TDS, TCS, Basic Concepts, Residence and Scope ,Salaries, House Property, Capital Gains, Other Sources, Income not forming part of TI, Clubbing of Total Income , PGBP, Deductions From Gross Total Income Set off and Carry forward

### 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