

# SCHEDULE/SYLLABUS

## NOV 2023

TRUSTED BY 66,000+ STUDENTS

SINCE 2015



**CA EXAM SERIES**  
[www.caexamseries.com](http://www.caexamseries.com)  
**9603 9603 46**

### What is Unit Exam ?

- Every Subject is Divided into 3 Equal Parts
- Each Part is called as 1 Unit Exam
- Every Subject has 3 Unit Exams

### What is UN-SCHEDULED?

- All Question Papers Access
- No Specific Time Table
- You can Write @ Any Time
- Both Pre-Pone & Post-Pone facility

### FULL SYLLABUS & SPECIAL EXAMS

- Each Subject has **2 Full Syllabus Exams**
- Each Theory Subject has Separate exams on MCQ's & Case based MCQ
  - 100% ICAI Exam Oriented Pattern

### Duration Of Exams



UNIT EXAM DURATION

3 Hours



MOCK EXAM DURATION

4 Hours

Timer will begin after downloading QP  
It Helps in Time Management of ICAI Exams

## PAPER 1 - FINANCIAL REPORTING

S.No	Exam Code	Exam Syllabus
<b>UNIT EXAMS</b>		
Exam 1	4UG - 101	Accounting and Reporting of Financial Instruments
		Ind AS on Liabilities of the Financial Statements
		Ind AS on Disclosures in the Financial Statements
		Ind AS on Assets of the Financial Statements
Exam 2	4UG - 102	Ind AS 41: Agriculture
		Ind AS on Items impacting the Financial Statements
		Ind AS on Presentation of General Purpose Financial Statements
		Business Combination and Corporate Restructuring
		Consolidated and Separate Financial Statements of Group Entities
Exam 3	4UG - 103	Ind AS on Measurement based on Accounting Policies
		Other Indian Accounting Standards
		Ind AS 101: First-time Adoption of Ind AS
		Ind AS 115: Revenue from Contracts with Customers
		Conceptual Framework for Financial Reporting under Indian Accounting Standards
		Analysis of Financial Statements
		Integrated Reporting
		Corporate Social Responsibility
<b>FULL SYLLABUS EXAMS</b>		
Exam 4	4MUG - 101	Mock Exam - 1
Exam 5	4MUG - 102	Mock Exam - 2
<b>Total = 05 exams</b>		<b>Unit Exams = 50 Marks &amp; Mock Exams = 100 Marks</b>

## PAPER 2 - STRATEGIC FINANCIAL MANAGEMENT

S.No	Exam Code	Exam Syllabus
<b>UNIT EXAMS</b>		
Exam 1	4UG - 201	Portfolio Management
		Securitization, Mutual Funds
		Security Analysis
		Interest Rate Risk Management
Exam 2	4UG - 202	Foreign Exchange Exposure & Risk Management
		Derivatives Analysis & Valuation
		Startup Finance
		International Financial Management
Exam 3	4UG - 203	Security Valuation
		Corporate Valuation, Mergers
		Financial Policy & Corporate Strategy
		Acquisitions & Corporate Restructuring
		Risk Management
<b>FULL SYLLABUS EXAMS</b>		
Exam 4	4MUG - 201	Mock Exam - 1
Exam 5	4MUG - 202	Mock Exam - 2
<b>Total = 05 exams</b>		<b>Unit Exams = 50 Marks &amp; Mock Exams = 100 Marks</b>

## PAPER 3 - ADVANCED AUDITING & PROFESSIONAL ETHICS

S.No	Exam Code	Exam Syllabus
<b>UNIT EXAMS</b>		
Exam 1	4UG - 301	Professional Ethics
		Audit Planning, Strategy and Execution
		Risk Assessment and Internal Control
		Company Audit
		Audit Committee and Corporate Governance
Exam 2	4UG - 302	Auditing Standards, Statements and Guidance Notes
		Audit Reports
		Audit of Banks
		Audit of Insurance Company
		Audit of Non-Banking Financial Companies
Exam 3	4UG - 303	Audit of Consolidated Financial Statements
		Audit under Fiscal Laws
		Audit of Public Sector Undertakings
		Liabilities of Auditor
		Internal Audit, Management and Operational Audit
		Peer Review and Quality Review
		Special Aspects of Auditing in an Automated Environment
		Due Diligence, Investigation and Forensic Audit
<b>SPECIAL EXAMS</b>		
Exam 4	4M - 3MCQ	MCQ MOCK EXAM
Exam 5	4M - 3CSE	INTEGRATED CASE SCENARIO EXAM
<b>FULL SYLLABUS EXAMS</b>		
Exam 6	4MUG - 301	Mock Exam - 1
Exam 7	4MUG - 302	Mock Exam - 2
<b>Total = 07 exams</b>		<b>Unit Exams = 50 Marks &amp; Mock Exams = 100 Marks</b>



## PAPER 4 - CORPORATE & ECONOMIC LAWS

S.No	Exam Code	Exam Syllabus
<b>UNIT EXAMS</b>		
Exam 1	4UG - 401	Appointment & Qualification Of Directors
		Appointment & Remuneration Of Managerial
		Prevention Of Oppression & Mismanagement
		Foreign Contribution Regulation Act 2010
		Arbitration And Conciliation Act 1996
Exam 2	4UG - 402	Prevention Of Money Laundering Act
		Corporate Secretarial Practice
		Meetings Of Board & its Powers
		National Company Law Tribunal & Appellate Tribunal
		SEBI & Winding up
Exam 3	4UG - 403	Compromises, Arrangements , Amalgamations
		Inspection Inquiry & Investigation
		Companies Incorporated Outside India
		Offences, Adjudication, Special Courts
		Miscellaneous Provisions
		FEMA ,1999 along following Rules & Regulations
		Insolvency & Bankruptcy Code 2016
<b>SPECIAL EXAMS</b>		
Exam 4	4M - 4MCQ	MCQ MOCK EXAM
Exam 5	4M - 4CSE	INTEGRATED CASE SCENARIO EXAM
<b>FULL SYLLABUS EXAMS</b>		
Exam 6	4MUG - 401	Mock Exam - 1
Exam 7	4MUG - 402	Mock Exam - 2
<b>Total = 07 exams</b>		<b>Unit Exams = 50 Marks &amp; Mock Exams = 100 Marks</b>

## PAPER 5 - STRATEGIC COST MANAGEMENT & PE

S.No	Exam Code	Exam Syllabus
<b>UNIT EXAMS</b>		
Exam 1	4UG - 501	Intro to Strategic Cost Management
		Modern Business Environment
		Lean System & Innovation
		Pricing Decision
		Cost Management Techniques
Exam 2	4UG - 502	Decision Making
		Performance Measurement & evaluation
		Divisional Transfer Pricing
Exam 3	4UG - 503	Strategic Analysis Of Operating Income
		Budgetary Control , Standard Costing
		CASE STUDIES
<b>FULL SYLLABUS EXAMS</b>		
Exam 4	4MUG - 501	Mock Exam - 1
Exam 5	4MUG - 502	Mock Exam - 2
<b>Total = 05 exams</b>		<b>Unit Exams = 50 Marks &amp; Mock Exams = 100 Marks</b>

## PAPER 7 - DIRECT TAX LAWS & INTERNATIONAL TAXATION

S.No	Exam Code	Exam Syllabus
<b>UNIT EXAMS</b>		
Exam 1	4UG - 701	Basic Concepts & Residential Status
		Incomes which do not form part of TI
		Income From Salaries & House Property
		PGBP & Capital Gains
		Income from Other Sources
		Income of Other Persons included
		Aggregation of Income, Set-Off and Carry
		Deductions from Gross Total Income
Exam 2	4UG - 702	Assessment of Various Entities
		Political Parties and Electoral Trusts
		Charitable or Religious Trusts and Institutions
		Tax Planning, Tax Avoidance & Tax Evasion
		Deduction, Collection and Recovery of Tax
		Income-tax Authorities ,Assessment Procedure
		Appeals and Revision, Dispute Resolution
Exam 3	4UG - 703	Transfer Pricing and Other Provisions
		Application and Interpretation of Tax Treaties
		Penalties, Non Resident Taxation
		Offences and Prosecution, Liability in Special
		Advance Rulings, Equalisation Levy
		Double Taxation Relief
		Overview of Model Tax Conventions
		Miscellaneous Provisions & Case Laws
Fundamentals of Base Erosion and Profit Shift		
<b>SPECIAL EXAMS</b>		
Exam 4	4M - 7MCQ	MCQ MOCK EXAM
Exam 5	4M - 7CSE	INTEGRATED CASE SCENARIO EXAM
<b>FULL SYLLABUS EXAMS</b>		
Exam 6	4MUG - 701	Mock Exam - 1
Exam 7	4MUG - 702	Mock Exam - 2
<b>Total = 07 exams</b>		<b>Unit Exams = 50 Marks &amp; Mock Exams = 100 Marks</b>



## PAPER 8 - INDIRECT TAX LAWS

S.No	Exam Code	Exam Syllabus
<b>UNIT EXAMS</b>		
Exam 1	4UG - 801	GST in India - An Introduction
		Supply under GST & Charge of GST
		Exemptions from GST
		Place of Supply & Time of Supply
		Value of Supply & Input Tax Credit
Exam 2	4UG - 802	Registration
		Tax Invoice, Credit and Debit Notes
		Accounts and Records; E-way Bill
		Payment of Tax, Returns, Refunds
		Inspection, Search, Seizure And Arrest
		Demands And Recovery, Advance Ruling
		Liability to Pay Tax in Certain Cases
		Offences And Penalties, Appeals & Revisions
Exam 3	4UG - 803	Miscellaneous Provisions
		Import & Export Under GST , Job Work
		Assessment And Audit, Types of Duty
		Levy of and Exemptions from Customs Duty
		Classification of Imported and Export Goods
		Valuation under the Customs Act, 1962
		Importation, Exportation and Transportation of Goods
		Foreign Trade Policy, Warehousing, Duty Draw
		Refund
<b>SPECIAL EXAMS</b>		
Exam 4	4M - 8MCQ	MCQ MOCK EXAM
Exam 5	4M - 8CSE	INTEGRATED CASE SCENARIO EXAM
<b>FULL SYLLABUS EXAMS</b>		
Exam 6	4MUG - 801	Mock Exam - 1
Exam 7	4MUG - 802	Mock Exam - 2
<b>Total = 07 exams</b>		<b>Unit Exams = 50 Marks &amp; Mock Exams = 100 Marks</b>

## - Important Points to be Noted -

1. MCQ's will be 30% in each and every exam of theory subject and separate Special MCQ's exams also conducted.
2. Students should follow guidelines and scanning procedure before giving the exam. Guidelines will be sent along with registration details.
3. Timer will be Started for every exam to habituate Time Management. Timings of exam given on 2nd page of the document.
4. Students Opting G-2/Both Groups note that PAPER - 6 is not included in exams.

**LAST DATE OF  
EVALUATION**

**NOV 1st  
2023**

**LAST DATE OF  
A/C ACCESS**

**NOV 30th  
2023**



INDIA'S NO.1 TEST SERIES BRAND

**CA EXAM SERIES**



Your SUCCESS Begins HERE