

# SCHEDULE/SYLLABUS

## NOV 2023

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SINCE 2015



**CA EXAM SERIES**  
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### 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 SCHEDULED?

- Specific Time Table For Each Exam
- You Should write according to it
- Detailed Schedule **Given Below**

### 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

## CA FINAL - SILVER PLAN - SCHEDULE GALNCE

### UNIT EXAMS - 1

| GROUP - 1             | Date                       | GROUP - 2             |
|-----------------------|----------------------------|-----------------------|
| PAPER 1 Unit Exam - 1 | <b>AUG 21<sup>st</sup></b> |                       |
|                       | <b>AUG 22<sup>nd</sup></b> | PAPER 5 Unit Exam - 1 |
| PAPER 2 Unit Exam - 1 | <b>AUG 24<sup>th</sup></b> |                       |
|                       | <b>AUG 25<sup>th</sup></b> | PAPER 7 Unit Exam - 1 |
| PAPER 3 Unit Exam - 1 | <b>AUG 28<sup>th</sup></b> |                       |
|                       | <b>AUG 29<sup>th</sup></b> | PAPER 8 Unit Exam - 1 |
| PAPER 4 Unit Exam - 1 | <b>AUG 31<sup>st</sup></b> |                       |

### UNIT EXAMS - 2

| GROUP - 1             | Date                       | GROUP - 2             |
|-----------------------|----------------------------|-----------------------|
| PAPER 1 Unit Exam - 2 | <b>SEP 4<sup>th</sup></b>  |                       |
|                       | <b>SEP 5<sup>th</sup></b>  | PAPER 5 Unit Exam - 2 |
| PAPER 2 Unit Exam - 2 | <b>SEP 7<sup>th</sup></b>  |                       |
|                       | <b>SEP 8<sup>th</sup></b>  | PAPER 7 Unit Exam - 2 |
| PAPER 3 Unit Exam - 2 | <b>SEP 11<sup>th</sup></b> |                       |
|                       | <b>SEP 12<sup>th</sup></b> | PAPER 8 Unit Exam - 2 |
| PAPER 4 Unit Exam - 2 | <b>SEP 13<sup>th</sup></b> |                       |

### UNIT EXAMS - 3

| GROUP - 1             | Date                       | GROUP - 2             |
|-----------------------|----------------------------|-----------------------|
| PAPER 1 Unit Exam - 3 | <b>SEP 15<sup>th</sup></b> |                       |
|                       | <b>SEP 16<sup>th</sup></b> | PAPER 5 Unit Exam - 3 |
| PAPER 2 Unit Exam - 3 | <b>SPE 18<sup>th</sup></b> |                       |
|                       | <b>SEP 19<sup>th</sup></b> | PAPER 7 Unit Exam - 3 |
| PAPER 3 Unit Exam - 3 | <b>SEP 20<sup>th</sup></b> |                       |
|                       | <b>SEP 22<sup>nd</sup></b> | PAPER 8 Unit Exam - 3 |
| PAPER 4 Unit Exam - 3 | <b>SEP 23<sup>rd</sup></b> |                       |

| SPECIAL EXAMS         |                      |                       |
|-----------------------|----------------------|-----------------------|
| GROUP - 1             | Date                 | GROUP - 2             |
| PAPER 3 MCQ Exam      | SEP 25 <sup>th</sup> | PAPER 7 MCQ Exam      |
| PAPER 3 CASE LAW Exam | SEP 26 <sup>th</sup> | PAPER 7 CASE LAW Exam |
| PAPER 4 MCQ Exam      | SEP 27 <sup>th</sup> | PAPER 8 MCQ Exam      |
| PAPER 4 CASE LAW Exam | SEP 28 <sup>th</sup> | PAPER 8 CASE LAW Exam |
| MOCK EXAMS - 1        |                      |                       |
| GROUP - 1             | Date                 | GROUP - 2             |
| PAPER 1 MOCK EXAM - 1 | OCT 1 <sup>st</sup>  |                       |
|                       | OCT 3 <sup>rd</sup>  | PAPER 5 MOCK EXAM - 1 |
| PAPER 2 MOCK EXAM - 1 | OCT 4 <sup>th</sup>  |                       |
|                       | OCT 5 <sup>th</sup>  | PAPER 7 MOCK EXAM - 1 |
| PAPER 3 MOCK EXAM - 1 | OCT 6 <sup>th</sup>  |                       |
|                       | OCT 7 <sup>th</sup>  | PAPER 8 MOCK EXAM - 1 |
| PAPER 4 MOCK EXAM - 1 | OCT 9 <sup>th</sup>  |                       |
| MOCK EXAMS - 2        |                      |                       |
| GROUP - 1             | Date                 | GROUP - 2             |
| PAPER 1 MOCK EXAM - 2 | OCT 13 <sup>th</sup> |                       |
|                       | OCT 14 <sup>th</sup> | PAPER 5 MOCK EXAM - 2 |
| PAPER 2 MOCK EXAM - 2 | OCT 15 <sup>th</sup> |                       |
|                       | OCT 16 <sup>th</sup> | PAPER 7 MOCK EXAM - 2 |
| PAPER 3 MOCK EXAM - 2 | OCT 18 <sup>th</sup> |                       |
|                       | OCT 19 <sup>th</sup> | PAPER 8 MOCK EXAM - 2 |
| PAPER 4 MOCK EXAM - 2 | OCT 20 <sup>th</sup> |                       |

## CA FINAL - SILVER PLAN – SCHEDULE WITH SYLLABUS

### UNIT EXAMS - 1

| GROUP - 1   | Date                               | GROUP - 2                                    |
|---|------------------------------------|--|
| <b>PAPER 1 Unit Exam - 1</b>                      | <b>AUG 21</b>                      |  |
| 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      |                                    |  |
|   | <b>AUG 22</b>                      | <b>PAPER 5 Unit Exam - 1</b>                 |
|   |                                    | Intro to Strategic Cost Management           |
|   |                                    | Modern Business Environment                  |
|   |                                    | Lean System & Innovation                     |
|   |                                    | Pricing Decision, Cost Management Techniques |
| <b>PAPER 2 Unit Exam - 1</b>                      | <b>AUG 24</b>                      |  |
| Portfolio Management                              |                                    |  |
| Securitization, Mutual Funds                      |                                    |  |
| Security Analysis                                 |                                    |  |
| Interest Rate Risk Management                     |                                    |  |
|   | <b>AUG 25</b>                      | <b>PAPER 7 Unit Exam - 1</b>                 |
|   |                                    | 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 |  |

|  |  |               |                              |
|--|--|---------------|------------------------------|
| <b>PAPER 3 Unit Exam - 1</b>             |  | <b>AUG 28</b> |                              |
| Professional Ethics                      |  |               |                              |
| Audit Planning, Strategy and Execution   |  |               |                              |
| Risk Assessment and Internal Control     |  |               |                              |
| Company Audit                            |  |               |                              |
| Audit Committee and Corporate Governance |  |               |                              |
|  |  | <b>AUG 29</b> | <b>PAPER 8 Unit Exam - 1</b> |
|  |  |               |                              |
|  |  |               |                              |
|  |  |               |                              |
|  |  |               |                              |
|  |  |               |                              |
|  |  | <b>AUG 31</b> |                              |
| <b>PAPER 4 Unit Exam - 1</b>             |  |               |                              |
| Appointment & Qualification Of Directors |  |               |                              |
| Appointment & Remuneration Of Managerial |  |               |                              |
| Prevention Of Oppression & Mismanagement |  |               |                              |
| Foreign Contribution Regulation Act 2010 |  |               |                              |
| Arbitration And Conciliation Act 1996    |  |               |                              |
|  |  |               |                              |

## UNIT EXAMS - 2

| GROUP - 1  | Date                                     | GROUP - 2                                       |
|--|--|---|
| <b>PAPER 1 Unit Exam - 2</b>                                     | <b>SEP 4</b>                             |   |
| 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 |  |   |
|  | <b>SEP 5</b>                             | <b>PAPER 5 Unit Exam - 2</b>                    |
|  |  | Decision Making                                 |
|  |  | Performance Measurement & evaluation            |
|  |  | Divisional Transfer Pricing                     |
| <b>PAPER 2 Unit Exam - 2</b>                                     | <b>SEP 7</b>                             |   |
| Foreign Exchange Exposure & Risk Management                      |  |   |
| Derivatives Analysis & Valuation                                 |  |   |
| Startup Finance  |  |   |
| International Financial Management                               |  |   |
|  | <b>SEP 8</b>                             | <b>PAPER 7 Unit Exam - 2</b>                    |
|  |  | 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 |   |

|  |  |   |  |
|--|--|---|--|
| <b>PAPER 3 Unit Exam - 2</b>                       |  | <b>SEP 11</b>                               |  |
| Auditing Standards, Statements and Guidance Notes  |  |   |  |
| Audit Reports                                      |  |   |  |
| Audit of Banks                                     |  |   |  |
| Audit of Insurance Company                         |  |   |  |
| Audit of Non-Banking Financial Companies           |  |   |  |
|  |  | <b>SEP 12</b>                               | <b>PAPER 8 Unit Exam - 2</b>           |
|  |  |   | 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 |  |
| <b>PAPER 4 Unit Exam - 2</b>                       |  | <b>SEP 13</b>                               |  |
| Prevention Of Money Laundering Act                 |  |   |  |
| Corporate Secretarial Practice                     |  |   |  |
| Meetings Of Board & its Powers                     |  |   |  |
| National Company Law Tribunal & Appellate Tribunal |  |   |  |
| SEBI & Winding up                                  |  |   |  |



| UNIT EXAMS - 3   |        |  |
|--|--------|--|
| GROUP - 1  | Date   | GROUP - 2  |
| <b>PAPER 1 Unit Exam - 3</b>   | SEP 15 |  |
| 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   |        |  |
| Conceptual Framework for Financial Reporting under Indian Accounting Standards |        |  |
| Analysis of Financial Statements   |        |  |
| Integrated Reporting   |        |  |
| Corporate Social Responsibility  |        |  |
|  | SEP 16 | <b>PAPER 5 Unit Exam - 3</b>   |
|  |        | Strategic Analysis Of Operating Income<br>Budgetary Control , Standard Costing |
| <b>PAPER 2 Unit Exam - 3</b>   | SEP 18 |  |
| Security Valuation   |        |  |
| Corporate Valuation, Mergers   |        |  |
| Financial Policy & Corporate Strategy  |        |  |
| Acquisitions & Corporate Restructuring   |        |  |
| Risk Management  |        |  |
|  | SEP 19 | <b>PAPER 7 Unit Exam - 3</b>   |
|  |        | Transfer Pricing and Other Provisions  |
|  |        | Application and Interpretation of Tax  |
|  |        | 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>PAPER 3 Unit Exam - 3</b> |               |   |
|                              | <b>SEP 20</b> | Audit of CFS  |
|                              |               | 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>PAPER 8 Unit Exam - 3</b> |               |   |
|                              | <b>SEP 22</b> | 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>PAPER 4 Unit Exam - 3</b> |               |   |
|                              | <b>SEP 23</b> | 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                       |

## - 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**



**CA EXAM SERIES**



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