

For MAY 2022 Attempt

# SCHEDULE / SYLLABUS

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Each & Every Subject Will Have

SEPARATE  
EXAM ON  
MCQ'S

TWO FULL  
SYLLABUS  
EXAMS PER  
SUBJECT

SEPARATE  
EXAM ON  
CASE LAWS

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STUDENTS

# CA - FINAL

UN - SCHEDULED  
SECTION WISE  
EXAMS



## What Is UN - SCHEDULED ?

- All Question Papers Can be Accessed
- NO Specific Time Table
- You Can Write @ Any Time

## What Is SECTION EXAM ?

- Every Subject Is Divided Into 9 Parts
- Each Part Is Known as SECTION EXAM
- Every Subject Will Have 9 SECTION EXAMS

**Each Subject = 2 MOCK EXAMS**



SECTION EXAM DURATION

**2 Hours**



MOCK EXAM DURATION

**4 Hours**

## PAPER 1 - FINANCIAL REPORTING

S.No	ExamCode	Exam Syllabus	ICAI Material
<b>SECTION EXAMS</b>			
Exam 1	4SD - 101	IND AS 102 - Share Based Payment	M1 - Chapter 5 - Unit 2
		IND AS 19 - Employee Benefits	M3 - Chapter 9 - Unit 1
		IND AS 12 - Income Taxes	M3 - Chapter 10 - Unit 1
		IND AS 21 - Foreign Exchange Rates	M3 - Chapter 10 - Unit 2
Exam 2	4SD - 102	Business Combinations & Corporate Restructur	M4 - Chapter 13
		Integrated Reporting	M4 - Chapter 16
		CSR	M4 - Chapter 17
Exam 3	4SD - 103	IND AS 34 - Interim Financial Reporting	M1 - Chapter 2 - Unit 2
		IND AS 24 - Related Party Disclosures	M3 - Chapter 11 - Unit 1
		IND AS 33 - Earnings Per Share	M3 - Chapter 11 - Unit 2
		IND AS 108 - Operating Segments	M3 - Chapter 11 - Unit 3
		IND AS 23 - Borrowing Costs	M2 - Chapter 7 - Unit 4
Exam 4	4SD - 104	Introduction to CFS & Definitions	M4 - Chapter 14 - Unit 1&2
		Separate Financial Statements	M4 - Chapter 14 - Unit 7
		IND AS 110-Consolidated Financial Statements	M4 - Chapter 14 - Unit 3
		Consolidation Procedure Of Subsidiaries	M4 - Chapter 14 - Unit 4
Exam 5	4SD - 105	IND AS 2 - Inventories	M2 - Chapter 7 - Unit 1
		IND AS 16 - PPE	M2 - Chapter 7 - Unit 2
		IND AS 38 - Intangible Assets	M2 - Chapter 7 - Unit 6
		IND AS 40 - Investment Property	M2 - Chapter 7 - Unit 7
		IND AS 105 - Non Current Assets held For Sale & Discontinued Operations	M2 - Chapter 7 - Unit 8
		IND AS 41 - Agriculture	M2 - Chapter 8

Exam 6	4SD - 106	IND AS 37 - Contingent Liabilities & Assets	M3 - Chapter 9 - Unit 2
		IND AS 1 - Presentation Of FS	M1 - Chapter 2 - Unit 1
		IND AS 7 - Cash Flows	M1 - Chapter 2 - Unit 3
		IND AS 10 - Events after Reporting Period	M1 - Chapter 4 - Unit 2
		IND AS 8 - Accounting Policies & Changes	M1 - Chapter 4 - Unit 1
		Analysis Of Financial Statements	M4 - Chapter 15
Exam 7	4SD - 107	IND AS 113 - Fair Value Measurement	M1 - Chapter 4 - Unit 3
		IND AS 36 - Impairment Of Assets	M2 - Chapter 7 - Unit 5
		IND AS 116 - Leases	M2 - Chapter 7 - Unit 3
		IND AS 20 - Government Grants	M1 - Chapter 5 - Unit 1
Exam 8	4SD - 108	Accounting & Reporting of Fin Instruments	M3 - Chapter 12 (All Units)
Exam 9	4SD - 109	CFS - Joint Arrangements	M4 - Chapter 14 - Unit 5
		Investments In Associates & Joint Ventures, Disclosures	M4 - Chapter 14 - Unit 6
			M4 - Chapter 14 - Unit 8
		IND AS 101 - First-Time Adoption of IND AS	M1 - Chapter 6
Exam 10	4SD - 110	IND AS 115 - Revenue from Contracts Framework & Presentation Of FS	M1 - Chapter 3
			M1 - Chapter 1
<b>FULL SYLLABUS EXAMS</b>			
Exam 11	4MCS - 101	Mock Exam - 1	Full Syllabus
Exam 12	4MCS - 102	Mock Exam - 2	Full Syllabus
<b>Total = 12 exams</b>		<b>Section Exams = 30 Marks &amp; Mock Exams = 100 Marks</b>	

## PAPER 2 - STRATEGIC FINANCIAL MANAGEMENT

S.No	ExamCode	Exam Syllabus	ICAI Material
<b>SECTION EXAMS</b>			
Exam 1	4SD - 201	Foreign Exchange Exposure & Risk Management	Chapter 9
Exam 2	4SD - 202	Derivatives Analysis & Valuation	Chapter 8
Exam 3	4SD - 203	Security Valuation	Chapter 4
Exam 4	4SD - 204	Portfolio Management	Chapter 5
Exam 5	4SD - 205	Securitization	Chapter 6
		Mutual Funds	Chapter 7
Exam 6	4SD - 206	Corporate Valuation	Chapter 12
		Financial Policy & Corporate Strategy	Chapter 1
Exam 7	4SD - 207	Startup Finance	Chapter 14
		International Financial Management	Chapter 10
Exam 8	4SD - 208	Mergers	Chapter 13
		Acquisitions & Corporate Restructuring	
		Risk Management	Chapter 2
Exam 9	4SD - 209	Security Analysis	Chapter 3
		Interest Rate Risk Management	Chapter 11
<b>FULL SYLLABUS EXAMS</b>			
Exam 10	4MCS - 201	Mock Exam - 1	Full Syllabus
Exam 11	4MCS - 202	Mock Exam - 2	Full Syllabus
<b>Total = 11 exams</b>		<b>Section Exams = 30 Marks &amp; Mock Exams = 100 Marks</b>	

## PAPER 3 - ADVANCED AUDITING & PROFESSIONAL ETHICS

S.No	ExamCode	Exam Syllabus	ICAI Material
<b>SECTION EXAMS</b>			
Exam 1	4SD - 301	Company Audit	M1 - Chapter 5
		Audit Report	M1 - Chapter 6
		CARO 2020	
		SA 700,701,705,706	SA's
Exam 2	4SD - 302	SA 600,610,620,402,299,230	SA's
		Audit Of Insurance Companies	M2 - Chapter 10
		Liabilities Of Auditor	M3 - Chapter 14
Exam 3	4SD - 303	Risk Assessment & Internal Control	M1 - Chapter 3
		SA 315,330,520,530,710,720	SA's
Exam 4	4SD - 304	Professional Ethics	M3 - Chapter 18
		SQC 1	SA's
		SA 220	SA's
Exam 5	4SD - 305	Due Diligence, Investigation	M3 - Chapter 16 - All Units
		Forensic Audit	
		SA 550,560,570,580	SA's
Exam 6	4SD - 306	Audit Of Banks	M2 - Chapter 9
		Audit Of NBFC	M2 - Chapter 11
		SA 240,250,260,265	SA's
Exam 7	4SD - 307	Special Aspects of Auditing in automated Envi	M1 - Chapter 4
		Audit Committee & Corporate Governance	M2 - Chapter 7
Exam 8	4SD - 308	SA 510,540	SA's
		Audit Of PSU's	M3 - Chapter 13
		Peer Review, Quality Review	M3 - Chapter 17
		Guidance Notes	M1 - Chapter 1

Exam 9	4SD - 309	Audit Under Fiscal Laws	M2 - Chapter 12
		Audit Of Consolidated FS	M2 - Chapter 8
		SA 500,501,505	SA's
		SA 200,210	SA's
Exam 10	4SD - 310	Internal Audit	M3 - Chapter 15
		Management & Operational Audit	
		Audit Planning, Strategy & Execution	M2 - Chapter 2
		SA 300,320,450	SA's
<b>SPECIAL EXAMS</b>			
Exam 11	4M -3MCQ	MCQ MOCK EXAM	Full Syllabus
Exam 12	4M - 3CSE	INTEGRATED CASE SCENARIO EXAM	Full SYllabus
<b>FULL SYLLABUS EXAMS</b>			
Exam 13	4MCS - 301	Mock Exam - 1	Full Syllabus
Exam 14	4MCS - 302	Mock Exam - 2	Full Syllabus
<b>Total = 14 exams</b>		<b>Section Exams = 30 Marks &amp; Mock Exams = 100 Marks</b>	

## PAPER 4 - CORPORATE & ECONOMIC LAWS

S.No	ExamCode	Exam Syllabus	ICAI Material
<b>SECTION EXAMS</b>			
Exam 1	4SD - 401	Appointment & Qualification Of Directors	M1 - Chapter 1
Exam 2	4SD - 402	Appointment & Remuneration Of Managerial Prevention Of Oppression & Mismanagement	M1 - Chapter 2 M1 - Chapter 6
Exam 3	4SD - 403	Foreign Contribution Regulation Act 2010 Arbitration And Conciliation Act 1996	M3 - Chapter 4 M3 - Chapter 5
Exam 4	4SD - 404	Prevention Of Money Laundering Act Corporate Secretarial Practice	M3 - Chapter 3 M2 - Chapter 13
Exam 5	4SD - 405	Meetings Of Board & its Powers National Company Law Tribunal & Appellate Tribunal	M1 - Chapter 3 M2 - Chapter 12
Exam 6	4SD - 406	SEBI Winding up	M2 - SEC B - Chapter 2 M1 - Chapter 7
Exam 7	4SD - 407	Compromises, Arrangements Amalgamations Inspection Inquiry & Investigation	M1 - Chapter 5 M1 - Chapter 4
Exam 8	4SD - 408	Companies Incorporated Outside India Adjudication, Special Courts Miscellaneous Provisions	M2 - Chapter 9 M2 - Chapter 11 M2 - Chapter 10
Exam 9	4SD - 409	FEMA ,1999 along following Rules & Regulations	M3 - Chapter 1
Exam 10	4SD - 410	Insolvency & Bankruptcy Code 2016	M3 - Chapter 6



**SPECIAL EXAMS**

Exam 11	4M -3MCQ	MCQ MOCK EXAM	Full Syllabus
Exam 12	4M - 3CSE	INTEGRATED CASE SCENARIO EXAM	Full SYllabus

**FULL SYLLABUS EXAMS**

Exam 13	4MCS - 401	Mock Exam - 1	Full Syllabus
Exam 14	4MCS - 402	Mock Exam - 2	Full Syllabus

**Total = 14 exams****Section Exams = 30 Marks & Mock Exams = 100 Marks**

## PAPER 5 - STRATEGIC COST MANAGEMENT & PE

S.No	ExamCode	Exam Syllabus	ICAI Material
<b>SECTION EXAMS</b>			
Exam 1	4SD - 501	Intro to Strategic Cost Management	PART 1 - Chapter 1
		Modern Business Environment	PART 1 - Chapter 2
Exam 2	4SD - 502	Lean System & Innovation - BPR	PART 1 - Chapter 3
		Six Sigma, 5 S's	
		TPM , KAIZEN, JIT	
Exam 3	4SD - 503	Pricing Decision	PART 1 - Chapter 6
		Cost Management Techniques	PART 1 - Chapter 4
Exam 4	4SD - 504	Decision Making	PART 1 - Chapter 5
Exam 5	4SD - 505	Performance Measurement & evaluation	PART - 2 Chapter 7
Exam 6	4SD - 506	Divisional Transfer Pricing	PART - 2 Chapter 8
Exam 7	4SD - 507	Strategic Analysis Of Operating Income	PART - 2 Chapter 9
		Budgetary Control	PART - 2 Chapter 10
Exam 8	4SD - 508	Standard Costing	PART - 2 Chapter 11
Exam 9	4SD - 509	CASE STUDIES	PART - 3 Chapter 12
<b>FULL SYLLABUS EXAMS</b>			
Exam 10	4MCS - 501	Mock Exam - 1	Full Syllabus
Exam 11	4MCS - 502	Mock Exam - 2	Full Syllabus
<b>Total = 11 exams</b>		<b>Section Exams = 30 Marks &amp; Mock Exams = 100 Marks</b>	

## PAPER 7 - DIRECT TAX LAWS & INTERNATIONAL TAXATION

S.No	ExamCode	Exam Syllabus	ICAI Material
<b>SECTION EXAMS</b>			
Exam 1	4SD - 701	Basic Concepts	M1 - Chapter 1
		Residence and Scope of Total Income	M1 - Chapter 2
		Incomes which do not form part of TI	M1 - Chapter 3
		Income From Salaries	M1 - Chapter 4
		Income from House Property	M1 - Chapter 5
Exam 2	4SD - 702	Capital Gains	M1 - Chapter 6
		Profits and Gains of Business or Profession	M1 - Chapter 7
Exam 3	4SD - 703	Income from Other Sources	M1 - Chapter 8
		Income of Other Persons included	M2 - Chapter 9
		Aggregation of Income, Set-Off and Carry	M2 - Chapter 10
		Deductions from Gross Total Income	M2 - Chapter 11
Exam 4	4SD - 704	Assessment of Various Entities	M2 - Chapter 12
		Political Parties and Electoral Trusts	M2 - Chapter 13
Exam 5	4SD - 705	Charitable or Religious Trusts and Institutions	M2 - Chapter 13
		Tax Planning, Tax Avoidance & Tax Evasion	M2 - Chapter 14
		Deduction, Collection and Recovery of Tax	M3 - Chapter 15
Exam 6	4SD - 706	Income-tax Authorities	M3 - Chapter 16
		Assessment Procedure	M3 - Chapter 17
		Appeals and Revision	M3 - Chapter 18
		Dispute Resolution	M3 - Chapter 19
Exam 7	4SD - 707	Transfer Pricing and Other Provisions	M4 - Chapter 1
		Application and Interpretation of Tax Treaties	M4 - Chapter 6
		Penalties	M3 - Chapter 20

Exam 8	4SD - 708	Non Resident Taxation	M4 - Chapter 2
		Offences and Prosecution	M3 - Chapter 21
		Liability in Special Cases	M3 - Chapter 22
Exam 9	4SD - 709	Advance Rulings	M4 - Chapter 4
		Equalisation Levy	M4 - Chapter 5
		Double Taxation Relief	M4 - Chapter 3
Exam 10	4SD - 710	Overview of Model Tax Conventions	M4 - Chapter 8
		Miscellaneous Provisions	M3 - Chapter 23
		Fundamentals of Base Erosion and Profit Shifting	M4 - Chapter 7
		Case Laws from all Topics Of DT	Full Syllabus
<b>SPECIAL EXAMS</b>			
Exam 11	4M -7MCQ	MCQ MOCK EXAM	Full Syllabus
Exam 12	4M - 7CSE	INTEGRATED CASE SCENARIO EXAM	Full SYllabus
<b>FULL SYLLABUS EXAMS</b>			
Exam 13	4MCS - 701	Mock Exam - 1	Full Syllabus
Exam 14	4MCS - 702	Mock Exam - 2	Full Syllabus
<b>Total = 14 exams</b>		<b>Section Exams = 30 Marks &amp; Mock Exams = 100 Marks</b>	

## PAPER 8 - INDIRECT TAX LAWS

S.No	Exam Code	Exam Syllabus	ICAI Material
<b>SECTION EXAMS</b>			
Exam 1	4SD - 801	GST in India - An Introduction	M1 - Chapter 1
		Supply under GST	M1 - Chapter 2
		Charge of GST	M1 - Chapter 3
Exam 2	4SD - 802	Exemptions from GST	M1 - Chapter 4
		Place of Supply	M1 - Chapter 5
		Time of Supply	M1 - Chapter 6
Exam 3	4SD - 803	Value of Supply	M1 - Chapter 7
		Input Tax Credit	M2 - Chapter 8
Exam 4	4SD - 804	Registration	M2 - Chapter 9
		Tax Invoice, Credit and Debit Notes	M2 - Chapter 10
		Accounts and Records; E-way Bill	M2 - Chapter 11
		Payment of Tax	M2 - Chapter 12
Exam 5	4SD - 805	Returns	M2 - Chapter 13
		Refunds	M3 - Chapter 15
		Inspection, Search, Seizure And Arrest	M3 - Chapter 18
		Demands And Recovery	M3 - Chapter 19
Exam 6	4SD - 806	Liability to Pay Tax in Certain Cases	M3 - Chapter 20
		Offences And Penalties	M3 - Chapter 21
		Appeals And Revisions	M3 - Chapter 22
		Advance Ruling	M3 - Chapter 23
Exam 7	4SD - 807	Miscellaneous Provisions	M3 - Chapter 24
		Import & Export Under GST	M3 - Chapter 14
		Job Work	M3 - Chapter 16
		Assessment And Audit	M3 - Chapter 17

Exam 8	4SD - 808	Levy of and Exemptions from Customs Duty	M4 - Chapter 1
		Types of Duty	M4 - Chapter 2
		Classification of Imported and Export Goods	M4 - Chapter 3
Exam 9	4SD - 809	Valuation under the Customs Act, 1962	M4 - Chapter 4
		Importation, Exportation and Transportation of Goods	M4 - Chapter 5
		Foreign Trade Policy	M4 - Chapter 9
Exam 10	4SD - 810	Ware Housing	M4 - Chapter 6
		Duty Drawback	M4 - Chapter 7
		Refund	M4 - Chapter 8
<b>SPECIAL EXAMS</b>			
Exam 11	4M -8MCQ	MCQ MOCK EXAM	Full Syllabus
Exam 12	4M - 8CSE	INTEGRATED CASE SCENARIO EXAM	Full SYllabus
<b>FULL SYLLABUS EXAMS</b>			
Exam 13	4MCS - 801	Mock Exam - 1	Full Syllabus
Exam 14	4MCS - 802	Mock Exam - 2	Full Syllabus
<b>Total = 14 exams</b>		<b>Section Exams = 30 Marks &amp; Mock Exams = 100 Marks</b>	