

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  
UNIT WISE  
EXAMS



## What Is UN - SCHEDULED ?

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

## What Is UNIT EXAM ?

- Every Subject is Divided Into 3 Parts
- Each Part Is Known As UNIT EXAM
- UNIT EXAM Weighs 33% Of Syllabus

**Each Subject = 2 MOCK EXAMS**



UNIT EXAM DURATION

**3 Hours**



MOCK EXAM DURATION

**4 Hours**

## PAPER 1 - FINANCIAL REPORTING

S.No	Exam Code	Exam Syllabus
<b>UNIT EXAMS</b>		
Exam 1	4UG - 101	IND AS 102,19,12,21,2,16,38,40
		IND AS 105,41,37,1,7,10,8
		Analysis Of Financial Statements
Exam 2	4UG - 102	Business Combinations & Corporate Restructur
		Integrated Reporting, CSR
		Consolidated Financial Statements (All Units)
		IND AS 101 - First-Time Adoption of IND AS
Exam 3	4UG - 103	IND AS 34,24,33,108,23,113
		IND AS 36,116,20,115
		Accounting & Reporting of Fin Instruments
		Framework & Presentation Of FS
<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	Company Audit, Audit Report , CARO 2020
		Risk Assessment & Internal Control
		Due Diligence, Investigation, Forensic Audit
		SA 315,330,520,530,710,720 SA 700,701,705,706,550,560,570,580
Exam 2	4UG - 302	Audit Of Banks & NBFC , PSU's
		Peer Review, Quality Review
		Guidance Notes , Audit Under Fiscal Laws
		Audit Of Consolidated FS
		SA 500,501,505,510,540 SA 200,210,240,250,260,265
Exam 3	4UG - 303	SA 600,610,620,402,299,230,220,SQC 1,300,320,450
		Audit Of Insurance Companies
		Liabilities Of Auditor & Professional Ethics
		Special Aspects of Auditing in automated Envi
		Audit Committee & Corporate Governance
		Management & Operational Audit , Internal Audit Planning, Strategy & Execution
<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
		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>		
Exam1	4UG - 501	Intro to Strategic Cost Management
		Modern Business Environment
		Lean System & Innovation - BPR
		Six Sigma, 5 S's, TPM , KAIZEN, JIT
		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>