

CA-FINAL OLD SYLLABUS (AS PER NEW MCQ PATTERN)

FINANCIAL REPORTING

UNIT TEST-1	20/01/2020	<ul style="list-style-type: none">Accounting standards and guidance notes {AS - (1 to 10)} (includes corresponding IND AS), Indian Accounting Standards (IND AS)Developments in financial reportingFinancial Reporting by Mutual funds, Non-banking finance companies, Merchant bankers, Stock and commodity market intermediaries.Corporate financial reporting
UNIT TEST-2	05/02/2020	<ul style="list-style-type: none">Consolidated financial statements of group companiesValuation
UNIT TEST-3	21/02/2020	<ul style="list-style-type: none">Accounting for Corporate RestructuringShare-based paymentAccounting standards and guidance notes {AS - (1 to 19)} (Includes corresponding IND AS)
UNIT TEST-4	08/03/2020	<ul style="list-style-type: none">Accounting standards and guidance notes {AS - (20 to 29)} (includes corresponding IND AS), Indian Accounting Standards (IND AS), Guidance NotesAccounting and Reporting of Financial Instruments
FULLTEST-1	25/03/2020	<ul style="list-style-type: none">Full Syllabus Test

STRATEGIC FINANCIAL MANAGEMENT

UNIT TEST-1	22/01/2020	<ul style="list-style-type: none">• Financial policy and corporate strategy• Mergers acquisitions & restructuring• Leasing decisions Including cross border leasing• Financial services in India
UNIT TEST-2	07/02/2020	<ul style="list-style-type: none">• Security analysis• Portfolio theory• Mutual funds• Dividend decisions
UNIT TEST-3	23/02/2020	<ul style="list-style-type: none">• Money market operations• Foreign direct Investment, Foreign Institutional Investment (FII) and International Financial Management• Foreign exchange exposure and risk management
UNIT TEST-4	10/03/2020	<ul style="list-style-type: none">• Indian capital market• Project planning and capital budgeting
FULL TEST-1	28/03/2020	<ul style="list-style-type: none">• Full Syllabus Test

ADVANCED AUDITING AND PROFESSIONAL ETHICS

UNIT TEST-1	24/01/2020	<ul style="list-style-type: none"> • The Company audit • Internal Audit , Management and Operational Audit • Audit of consolidated financial statements • Audit committee and corporate governance • Standard on Audit (ONLY 600 SERIES) • Liabilities of auditors • Audit of Public Sector Undertakings
UNIT TEST-2	09/02/2020	<ul style="list-style-type: none"> • Professional ethics • Peer review and Quality review • Audit of Co-Operative societies • Statements and Guidance Notes(Guidance notes - 6.2, 6.3, 6.14, 6.15, 6.16 are included) • Cost audit • Audit under computerized information system (CIS) environment
UNIT TEST-3	25/02/2020	<ul style="list-style-type: none"> • Audit of banks • Audit of General Insurance Companies • Audit of non banking financial companies • Audit under fiscal laws • Investigations and due diligence
UNIT TEST-4	12/03/2020	<ul style="list-style-type: none"> • Audit strategy planning and programming • Risk assessment and internal control • All Auditing standards (EXCLUDING 600 SERIES) • Audit report • Special audit techniques
FULL TEST-1	31/03/2020	<ul style="list-style-type: none"> • Full Syllabus Test

CORPORATE AND ALLIED LAWS

UNIT TEST-1	26/01/2020	<ul style="list-style-type: none">• Declaration and payment of dividend• Accounts and audit• Inspection inquiry and investigation• Insolvency and bankruptcy code 2016• Interpretation of statutes deeds and documents• Appointment and qualification of directors• Appointment and remuneration of managerial personnel
UNIT TEST-2	11/02/2020	<ul style="list-style-type: none">• Compromises Arrangements and Amalgamations• Prevention of Oppression and Mismanagement• Companies incorporated outside India• Offences and penalties• Meeting of board and its power• E-Governance• National Company Law Tribunal and Appellate Tribunal
UNIT TEST-3	27/02/2020	<ul style="list-style-type: none">• Special Courts• Miscellaneous Provisions• Corporate Secretarial Practice-Drafting Of Resolution• Minutes• Notices And Reports• The securities and exchange board of India (SEBI) Act, 1992• The securities contracts (regulation) Act 1956

UNIT TEST-4	14/03/2020	<ul style="list-style-type: none"> • The foreign exchange management Act 1999 • The Competition Act 2002 • Overview of banking regulation Act 1949 • The Insurance act 1938 • The Insurance regulated and development authority act 1999 • The securitization and reconstruction of financial assets and enforcement of security interest act 2002 • Prevention of money laundering Act2002
FULL TEST-1	03/04/2020	<ul style="list-style-type: none"> • Full Syllabus Test

ADVANCED MANAGEMENT ACCOUNTING

UNIT TEST-1	28/01/2020	<ul style="list-style-type: none"> • Developments in the business environment • Profitability analysis- product wise/segment wise/customer wise • Assignment problem • Uniform costing and inter firm comparison
UNIT TEST-2	13/02/2020	<ul style="list-style-type: none"> • Budget & budgetary control • Costing of service sector • Linear programming • Critical path analysis • Program Evaluation and Review Technique

UNIT TEST-3	29/23/2020	<ul style="list-style-type: none"> • Transfer pricing • The Transportation problem • Simulation • Learning curve theory
UNIT TEST-4	16/03/2020	<ul style="list-style-type: none"> • Decision making using cost concepts and CVP analysis • Pricing decisions • Standard Costing
FULL TEST 1	07/04/2020	<ul style="list-style-type: none"> • Full Syllabus Test

INFORMATION SYSTEMS CONTROL AND AUDIT

UNIT TEST-1	30/01/2020	<ul style="list-style-type: none"> • Concept of governance and management of information system • Information system concepts
UNIT TEST-2	15/02/2020	<ul style="list-style-type: none"> • Protection of information system • Business continuity planning and disaster recovery planning
UNIT TEST-3	02/03/2020	<ul style="list-style-type: none"> • Emerging Technologies • Acquisition development and implementation of information system
UNIT TEST-4	18/03/2020	<ul style="list-style-type: none"> • Information technology regulatory issues • Auditing of technology information system
FULL TEST 1	11/04/2020	<ul style="list-style-type: none"> • Full Syllabus Test

DIRECT TAX LAWS

UNIT TEST-1	01/02/2020	<ul style="list-style-type: none">• Profit and gains of business of profession• Case Laws• Deduction collection and recovery of tax• Deduction from gross total income• Tax planning Tax avoidance & Tax evasion• Settlement of Tax cases• Transfer Pricing & Other Anti-Avoidance Measures• Non-resident Taxation• Income from house property
UNIT TEST-2	17/02/2020	<ul style="list-style-type: none">• Capital gains• Offences and prosecution• Penalties• Income from other person included in assessor's total income• Aggregation of income• Double Taxation Relief
UNIT TEST-3	04/03/2020	<ul style="list-style-type: none">• Set off and carry forward of losses• Assessment of various entities• Assessment of charitable of religious trusts or institutions political parties and electoral trusts• Income tax authorities• Assessment procedure• Appeals and Revision• Equalization Levy
UNIT TEST-4	20/03/2020	<ul style="list-style-type: none">• Miscellaneous provision

		<ul style="list-style-type: none"> • Advance Rulings • Salaries • Income from other sources • Income which do not form part of total income • Liability in special cases
FULL TEST 1	15/04/2020	<ul style="list-style-type: none"> • Full Syllabus Test

INDIRECT TAX LAWS

UNIT TEST-1	03/02/2020	<ul style="list-style-type: none"> • GST in India- An introduction • Taxable event-supply • Charge of GST • Exemptions from GST • Registration • Tax invoice credit and debit notes • Accounts and records • Place of supply • Time of supply
UNIT TEST-2	19/02/2020	<ul style="list-style-type: none"> • Value of supply • Payment of tax • Returns • Input tax credit • Import And Export Under GST • Refunds • job Work • Assessment And Audit • Inspection

		<ul style="list-style-type: none"> • Search
UNIT TEST-3	06/03/2020	<ul style="list-style-type: none"> • Seizure And Arrest • Demands And Recovery • Liability to Pay Tax in Certain Cases • Offences And Penalties • Appeals And Revisions • Advance Ruling • Miscellaneous Provisions • Levy of and Exemptions from Customs Duty • Types of Duty
UNIT TEST-4	22/03/2020	<ul style="list-style-type: none"> • Classification of Imported and Export Goods • Valuation under the Customs Act, 1962 • Demand and Recovery • Refund • Importation Exportation & Transportation Of Goods (excluding coastal goods provision) • Duty Drawbacks • Provision Relating To Import • Export Confiscation & Allied Provisions, Miscellaneous Provisions • Foreign Trade Policy
FULL TEST 1	19/04/2020	<ul style="list-style-type: none"> • Full Syllabus Test