

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

FINANCIAL REPORTING

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| UNIT TEST-1 | 15/02/2020 | <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 reporting• Financial Reporting by Mutual funds, Non-banking finance companies, Merchant bankers, Stock and commodity market intermediaries.• Corporate financial reporting |
| UNIT TEST-2 | 24/02/2020 | <ul style="list-style-type: none">• Consolidated financial statements of group companies• Valuation |
| UNIT TEST-3 | 05/03/2020 | <ul style="list-style-type: none">• Accounting for Corporate Restructuring• Share-based payment• Accounting standards and guidance notes {AS - (1 to 19)} (Includes corresponding IND AS) |
| UNIT TEST-4 | 14/03/2020 | <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 Notes• Accounting and Reporting of Financial Instruments |
| FULLTEST-1 | 25/03/2020 | <ul style="list-style-type: none">• Full Syllabus Test |

STRATEGIC FINANCIAL MANAGEMENT

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| UNIT TEST-1 | 16/02/2020 | <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 | 25/02/2020 | <ul style="list-style-type: none">• Security analysis• Portfolio theory• Mutual funds• Dividend decisions |
| UNIT TEST-3 | 06/03/2020 | <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 | 15/03/2020 | <ul style="list-style-type: none">• Indian capital market• Project planning and capital budgeting |
| FULL TEST-1 | 29/03/2020 | <ul style="list-style-type: none">• Full Syllabus Test |

ADVANCED AUDITING AND PROFESSIONAL ETHICS

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| UNIT TEST-1 | 17/02/2020 | <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 | 26/02/2020 | <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 | 07/03/2020 | <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 | 16/03/2020 | <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 | 02/04/2020 | <ul style="list-style-type: none"> • Full Syllabus Test |

CORPORATE AND ALLIED LAWS

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| UNIT TEST-1 | 18/02/2020 | <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 | 27/02/2020 | <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 | 08/03/2020 | <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 |

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| UNIT TEST-4 | 17/03/2020 | <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 Act 2002 |
| FULL TEST-1 | 06/04/2020 | <ul style="list-style-type: none"> • Full Syllabus Test |

ADVANCED MANAGEMENT ACCOUNTING

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| UNIT TEST-1 | 19/02/2020 | <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 | 28/02/2020 | <ul style="list-style-type: none"> • Budget & budgetary control • Costing of service sector • Linear programming • Critical path analysis • Program Evaluation and Review Technique |

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| UNIT TEST-3 | 09/03/2020 | <ul style="list-style-type: none"> • Transfer pricing • The Transportation problem • Simulation • Learning curve theory |
| UNIT TEST-4 | 18/03/2020 | <ul style="list-style-type: none"> • Decision making using cost concepts and CVP analysis • Pricing decisions • Standard Costing |
| FULL TEST 1 | 10/04/2020 | <ul style="list-style-type: none"> • Full Syllabus Test |

INFORMATION SYSTEMS CONTROL AND AUDIT

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| UNIT TEST-1 | 20/02/2020 | <ul style="list-style-type: none"> • Concept of governance and management of information system • Information system concepts |
| UNIT TEST-2 | 29/02/2020 | <ul style="list-style-type: none"> • Protection of information system • Business continuity planning and disaster recovery planning |
| UNIT TEST-3 | 10/03/2020 | <ul style="list-style-type: none"> • Emerging Technologies • Acquisition development and implementation of information system |
| UNIT TEST-4 | 19/03/2020 | <ul style="list-style-type: none"> • Information technology regulatory issues • Auditing of technology information system |
| FULL TEST 1 | 14/04/2020 | <ul style="list-style-type: none"> • Full Syllabus Test |

DIRECT TAX LAWS

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| UNIT TEST-1 | 21/02/2020 | <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 | 02/03/2020 | <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 | 11/03/2020 | <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 |

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| | | <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 | 17/04/2020 | <ul style="list-style-type: none"> • Full Syllabus Test |

INDIRECT TAX LAWS

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| UNIT TEST-1 | 22/02/2020 | <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 | 03/03/2020 | <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 |

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| | | <ul style="list-style-type: none"> • Search |
| UNIT TEST-3 | 12/03/2020 | <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 | 21/03/2020 | <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 | 20/04/2020 | <ul style="list-style-type: none"> • Full Syllabus Test |