

## **CA-Final Test Series (New Course)**

### **FINANCIAL REPORTING**

<b>UNIT TEST-1</b>	15/02/2020	<ul style="list-style-type: none"><li>• IND As On Item Impacting The Financial Statements</li><li>• Analysis Of Financial Statement</li><li>• Integrated Reporting, Corporate Social Responsibility</li><li>• IND As On Measurement Based On Accounting Practices</li></ul>
<b>UNIT TEST-2</b>	28/02/2020	<ul style="list-style-type: none"><li>• IND As On Disclosure In The Financial Statements</li><li>• Accounting For Share Based Payment</li><li>• Business Combinations and Corporate Reconstructing</li><li>• IND As 101 First Time Adoption of Indian Accounting Standards</li></ul>
<b>UNIT TEST-3</b>	13/03/2020	<ul style="list-style-type: none"><li>• IND As On Liabilities Of The Financial Statements</li><li>• Consolidated And Separate Financial Statements</li><li>• IND As On Recognition Of Revenue In The Financial Statements</li><li>• Ind AS 20 "Accounting for Government Grants and Disclosure of Government Assistance"</li></ul>
<b>UNIT TEST-4</b>	26/03/2020	<ul style="list-style-type: none"><li>• Ind AS on Assets of the Financial Statement</li><li>• Ind AS 41 "Agriculture"</li><li>• Framework For Preparation &amp; Presentation Of Financial Statements</li><li>• IND As On Presentation Of Items In Financial Statements</li><li>• Accounting and Reporting of Financial Instruments</li></ul>
<b>FULL TEST-1</b>	09/04/2020	<ul style="list-style-type: none"><li>• Full Syllabus Test</li></ul>

## STRATEGIC FINANCIAL MANAGEMENT

<b>UNIT TEST-1</b>	17/02/2020	<ul style="list-style-type: none"><li>• Financial Policy And Corporate Strategy</li><li>• Risk Management</li><li>• Startup Finance</li></ul>
<b>UNIT TEST-2</b>	01/03/2020	<ul style="list-style-type: none"><li>• Security Analysis</li><li>• Security Valuation</li><li>• Corporate Valuation</li><li>• Merger &amp; Acquisitions &amp; Corporate Restructuring</li></ul>
<b>UNIT TEST-3</b>	15/03/2020	<ul style="list-style-type: none"><li>• Derivatives Analysis And Valuation</li><li>• Foreign Exchange Exposure And Risk Management</li><li>• International Financial Management</li><li>• Interest Rate Risk Management</li></ul>
<b>UNIT TEST-4</b>	29/03/2020	<ul style="list-style-type: none"><li>• Mutual Funds</li><li>• Securitization</li><li>• Interest rate risk management</li><li>• Portfolio Management</li></ul>
<b>FULL TEST-1</b>	11/04/2020	<ul style="list-style-type: none"><li>• Full Syllabus Test</li></ul>

## ADVANCED AUDIT AND PROFESSIONAL ETHICS

<b>UNIT TEST-1</b>	19/02/2020	<ul style="list-style-type: none"><li>• Company Audit</li><li>• Internal Audit, Management and operational Audit</li><li>• Audit Of Consolidated Financial Statements</li><li>• Audit Committee And Corporate Governance</li><li>• Standard on Audit (<b>ONLY 600 SERIES</b>)</li><li>• Liabilities Of Auditor</li><li>• Audit Of Public Sector Undertakings</li></ul>
<b>UNIT TEST-2</b>	03/03/2020	<ul style="list-style-type: none"><li>• Professional Ethics</li><li>• Peer Review And Quality Review</li><li>• Statements and Guidance Notes(Guidance notes - 6.2, 6.3, 6.14, 6.15, 6.16 are included)</li><li>• Special Aspects Of Auditing In An Automated Environment</li></ul>
<b>UNIT TEST-3</b>	17/03/2020	<ul style="list-style-type: none"><li>• Audit Of Banks</li><li>• Audit of Insurance Companies</li><li>• Audit of Non Banking Financial Companies</li><li>• Audit Under Fiscal Law Audit Reports</li><li>• Due Diligence, Investigation and Forensic Audit</li></ul>
<b>UNIT TEST-4</b>	31/03/2020	<ul style="list-style-type: none"><li>• Audit Planning Strategy And Execution</li><li>• Risk Assessment And Internal Control</li><li>• All Auditing Standards (<b>EXCLUDING 600 SERIES</b>)</li><li>• Audit Reports</li></ul>
<b>FULL TEST-1</b>	13/04/2020	<ul style="list-style-type: none"><li>• Full Syllabus Test</li></ul>

## CORPORATE AND ECONOMIC LAW

<b>UNIT TEST-1</b>	21/02/2020	<ul style="list-style-type: none"><li>• Appointment And Qualification Of Directors</li><li>• Appointment and Remuneration Of Managerial Personnel</li><li>• Meetings Of Boards and Its Power</li><li>• Inspection, Inquiry And Investigation</li><li>• Companies Incorporated Outside India</li><li>• Miscellaneous Provisions</li><li>• Compounding Of Offences</li></ul>
<b>UNIT TEST-2</b>	05/03/2020	<ul style="list-style-type: none"><li>• Adjudication</li><li>• Special Courts</li><li>• National Company Law Tribunal And Appellate Tribunal</li><li>• Corporate Secretarial Practice - Drafting of Notices Resolutions, Minutes and Reports</li><li>• Producer Company</li></ul>
<b>UNIT TEST-3</b>	19/03/2020	<ul style="list-style-type: none"><li>• The Securities Contract Act 1956 and the Securities Contract (Regulation) Rules, 1957</li><li>• The Securities Exchange Board of India Act 1992</li><li>• SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015</li><li>• Compromises Arrangements And Amalgamation</li></ul>
<b>UNIT TEST-4</b>	02/04/2020	<ul style="list-style-type: none"><li>• Prevention Of Oppression And Mismanagement</li><li>• The Foreign Exchange Management Act, 1999</li><li>• Insolvency And Bankruptcy Code, 2016</li></ul>

		<ul style="list-style-type: none"> <li>• The Securitization And Reconstruction Of Financial Assets And Enforcement Of Security Interest Act, 2002</li> <li>• The Prevention Of Money Laundering Act, 2002 ,</li> <li>• Winding Up</li> <li>• Prevention Of Money Laundering Act, 2002</li> <li>• Foreign Contribution And Regulation Act,2010</li> <li>• The Arbitration And Conciliation Act,1996</li> </ul>
<b>FULL TEST-1</b>	15/04/2020	<ul style="list-style-type: none"> <li>• Full Syllabus Test</li> </ul>

## COST MANAGEMENT AND EVALUATION

<b>UNIT TEST-1</b>	23/02/2020	<ul style="list-style-type: none"> <li>• Case Study</li> <li>• Divisional Transfer Pricing</li> <li>• Modern Business Environment</li> </ul>
<b>UNIT TEST-2</b>	07/03/2020	<ul style="list-style-type: none"> <li>• Performance Measurements And Evaluation</li> <li>• Standard Costing</li> <li>• Decision Making</li> </ul>
<b>UNIT TEST-3</b>	21/03/2020	<ul style="list-style-type: none"> <li>• Lean System And Evaluation</li> <li>• Pricing Decision</li> <li>• Budgetary Control,</li> </ul>
<b>UNIT TEST-4</b>	04/04/2020	<ul style="list-style-type: none"> <li>• Strategic Analysis Of Operating Income</li> <li>• Cost Management Technique</li> <li>• Cost Management For Specific Sector</li> <li>• Introduction To Cost Management</li> </ul>
<b>FULL TEST-1</b>	07/04/2020	<ul style="list-style-type: none"> <li>• Full Syllabus Test</li> </ul>

## DIRECT TAX AND INTERNATIONAL TAX

<b>UNIT TEST-1</b>	25/02/2020	<ul style="list-style-type: none"><li>• Profit and gains of business of profession</li><li>• Case Laws</li><li>• Deduction collection and recovery of tax</li><li>• Deduction from gross total income</li><li>• Tax planning Tax avoidance &amp; Tax evasion</li><li>• Settlement of Tax cases</li><li>• Transfer Pricing &amp; Other Anti-Avoidance Measures</li><li>• Non-resident Taxation</li><li>• Income from house property</li></ul>
<b>UNIT TEST-2</b>	09/03/2020	<ul style="list-style-type: none"><li>• Capital gains</li><li>• Offences and prosecution</li><li>• Penalties</li><li>• Income from other person included in assessor's total income</li><li>• Aggregation of income</li><li>• Double Taxation Relief</li></ul>
<b>UNIT TEST-3</b>	23/03/2019	<ul style="list-style-type: none"><li>• Set off and carry forward of losses</li><li>• Assessment of various entities</li><li>• Assessment of charitable of religious trusts or institutions political parties and electoral trusts</li><li>• Income tax authorities</li><li>• Assessment procedure</li><li>• Appeals and Revision</li><li>• Equalization Levy</li></ul>

<b>UNIT TEST-4</b>	06/04/2020	<ul style="list-style-type: none"> <li>• Miscellaneous provision</li> <li>• Advance Rulings</li> <li>• Salaries</li> <li>• Income from other sources</li> <li>• Income which do not form part of total income</li> <li>• Liability in special cases</li> <li>• Overview Of Model Tax Conventions</li> <li>• Application And Interpretation Of Tax Treaties</li> <li>• Fundamentals Of Base Erosion And Profit Shifting</li> </ul>
<b>FULL TEST-1</b>	19/04/2020	<ul style="list-style-type: none"> <li>• Full Syllabus Test</li> </ul>

## INDIRECT TAX LAWS

<b>UNIT TEST-1</b>	27/02/2020	<ul style="list-style-type: none"> <li>• GST in India- An introduction</li> <li>• Taxable event-supply</li> <li>• Charge of GST</li> <li>• Exemptions from GST</li> <li>• Registration</li> <li>• Tax invoice credit and debit notes</li> <li>• Accounts and records</li> <li>• Place of supply</li> <li>• Time of supply</li> </ul>
<b>UNIT TEST-2</b>	11/03/2020	<ul style="list-style-type: none"> <li>• Value of supply</li> <li>• Payment of tax</li> <li>• Returns</li> <li>• Input tax credit</li> <li>• Import And Export Under GST</li> <li>• Refunds</li> <li>• Job Work</li> <li>• Assessment And Audit</li> </ul>

		<ul style="list-style-type: none"> <li>• Inspection</li> <li>• Search</li> </ul>
<b>UNIT TEST-3</b>	25/03/2020	<ul style="list-style-type: none"> <li>• Seizure And Arrest</li> <li>• Demands And Recovery</li> <li>• Liability to Pay Tax in Certain Cases</li> <li>• Offences And Penalties</li> <li>• Appeals And Revisions</li> <li>• Advance Ruling</li> <li>• Miscellaneous Provisions</li> <li>• Levy &amp; Exemptions From Custom duty</li> <li>• Type Of Duty</li> </ul>
<b>UNIT TEST-4</b>	08/04/2020	<ul style="list-style-type: none"> <li>• Classification Of Import &amp; Export Goods</li> <li>• Valuation Under The Custom Act, 1962</li> <li>• Demand And Recovery</li> <li>• Refunds</li> <li>• Importation, Exportation &amp; Transportation Of Goods (excluding coastal goods provision)</li> <li>• Duty Drawbacks</li> <li>• Provision Relating To Import</li> <li>• Export Confiscation &amp; Allied Provisions</li> <li>• Miscellaneous Provisions</li> <li>• Foreign Trade Policy</li> </ul>
<b>FULL TEST-1</b>	20/04/2020	<ul style="list-style-type: none"> <li>• Full Syllabus Test</li> </ul>