

CMA – FINAL

PAPER-13: CORPORATE LAWS & COMPLIANCE

UNIT TEST 1 (50 Marks)		<p>Section A: Companies Act 2013</p> <p>1. The Companies Act, 2013 – rules, regulations prescribed there under with special reference to:</p> <ul style="list-style-type: none">(a) Company Formation and Conversion(b) Investment and Loans(c) Dividends(d) Accounts and Audit(e) Board of Directors & Managerial Personnel(f) Board Meetings and Procedures
UNIT TEST 2 (50 Marks)		<p>Section A: Companies Act 2013</p> <ul style="list-style-type: none">(g) Inspection, Inquiry and Investigation(h) Compromises, arrangements and amalgamations(i) Prevention of oppression and mis-management(j) Revival and Rehabilitation of Sick Industrial Companies(k) Corporate winding up and dissolution(l) Companies Incorporated outside India(m) Offences and Penalties
UNIT TEST 3 (50 Marks)		<p>(n) National Company Law Tribunal and Special Courts Insolvency and Bankruptcy Code, 2016 (Annexure I)</p> <p>Section B: Other Corporate Laws</p> <ul style="list-style-type: none">2. SEBI Laws and Regulations3. The Competition Act, 20024. Foreign Exchange Management Act, 1999

<p>UNIT TEST 4 (50 Marks)</p>		<p>5. Laws related to Banking Sector: 6. Laws related to Insurance Sector:</p> <p>Section C: Corporate Governance</p> <p>7. Corporate Governance 8. Social, Environmental and Economic Responsibilities of Business.</p>
<p>FULL TEST (100 Marks)</p>		<p>FULL SYLLABUS TEST</p>

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PAPER-14: STRATEGIC FINANCIAL MANAGEMENT (SFM)

UNIT TEST 1 (50 Marks)		Section A: Investment Decisions 1. Investment Decisions, Project Planning and Control 2. Evaluation of Risky Proposals for Investment Decisions 3. Leasing Decisions
UNIT TEST 2 (50 Marks)		Section B: Financial Markets and Institutions 4. Institutions in Financial Markets 5. Instruments in Financial Markets 6. Capital Markets 7. Commodity Exchange
UNIT TEST 3 (50 Marks)		Section C: Security Analysis and Portfolio Management 8. Security Analysis & Portfolio Management
UNIT TEST 4 (50 Marks)		Section D: Financial Risk Management 9. Financial Risks & Management 10. Financial Derivatives – Instruments for Risk Management 11. Financial Risk Management in International Operations
FULL TEST (100 Marks)		FULL SYLLABUS TEST

**PAPER-15: STRATEGIC COST MANAGEMENT –
DECISION MAKING**

UNIT TEST 1 (50 Marks)		Section A: Cost Management 1. Cost Management
UNIT TEST 2 (50 Marks)		Section B: Strategic Cost Management Tools and Techniques 2. Decisions Making Techniques 3. Standard Costing in Profit Planning
UNIT TEST 3 (50 Marks)		Section B: Strategic Cost Management Tools and Techniques 4. Activity Based Cost Management – JIT and ERP 5. Cost of Quality and Total Quality Management
UNIT TEST 4 (50 Marks)		Section C: Strategic Cost Management – Application of Statistical Techniques in Business Decisions 6. Application of Operation Research and Statistical Tools in Strategic Decision Making
FULL TEST (100 Marks)		FULL SYLLABUS TEST

**PAPER-16: DIRECT TAX LAWS AND
INTERNATIONAL TAXATION**

<p style="text-align: center;">UNIT TEST 1 (50 Marks)</p>		<p style="text-align: center;">Section A: Advanced Direct Tax Laws</p> <ol style="list-style-type: none">1. Assessment of income and Computation of tax liability of Various Entities2. Tax Management, Return and Assessment Procedure3. Grievance Redressal4. Penalties and Prosecutions5. Business Restructuring
<p style="text-align: center;">UNIT TEST 2 (50 Marks)</p>		<p style="text-align: center;">Section A: Advanced Direct Tax Laws</p> <ol style="list-style-type: none">6. Difference aspect of Tax7. CBDT & Other Authorities8. E-commerce Transaction and liability in special cases9. Income Computation and Disclosure Standards (ICDS)10. Black Money Act, 2015
<p style="text-align: center;">UNIT TEST 3 (50 Marks)</p>		<p style="text-align: center;">Section B: International Taxation</p> <ol style="list-style-type: none">11. Double Taxation and Avoidance Agreements [Sec. 90, 90A and 91]12. Transfer Pricing

UNIT TEST 4 (50 Marks)		Section C: Case Study Analysis
FULL TEST (100 Marks)		FULL SYLLABUS TEST

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PAPER-17: CORPORATE FINANCIAL REPORTING

UNIT TEST 1 (50 Marks)		Section A: GAAP and Accounting Standards 1. Accounting Standards Section B: Accounting of Business Combinations & Restructuring 2. Accounting of Business Combinations & Restructuring
UNIT TEST 2 (50 Marks)		Section C: Consolidated Financial Statements (Ind AS) 3. Group Financial Statements
UNIT TEST 3 (50 Marks)		Section D: Developments in Financial Reporting and other item of Reporting 4. Recent Trends in Financial Reporting 5. Valuation, Accounting and Reporting of Financial Instruments and others (Ind AS)
UNIT TEST 4 (50 Marks)		Section D: Developments in Financial Reporting and other item of Reporting 6. Share Based Payments (Ind AS) 7. Reporting through XBRL (Extended Business Reporting Language) Section E: Government Accounting in India 8. Government Accounting Procedure and Standards
FULL TEST (100 Marks)		FULL SYLLABUS TEST

PAPER-18: INDIRECT TAX LAWS AND PRACTICE

UNIT TEST 1 (50 Marks)		<ol style="list-style-type: none">1. Goods & Service Tax-<ol style="list-style-type: none">a. Introductionb. Levy and Collection of Taxc. Classification of Goods and Services under GSTd. Time of Supply under GSTe. Value of Supply under GSTf. Place of Supply under GSTg. Input Tax Credith. Registration under GST Lawi. Tax Invoice, Credit and Debit Notes and other documents under GST
UNIT TEST 2 (50 Marks)		<ol style="list-style-type: none">1. Goods & Service Tax-<ol style="list-style-type: none">j. Accounts, Other Records under GSTk. Payment of Taxl. TDS & TCS under GSTm. Returnsn. Matching Concept under GSTo. Exports, Imports and Refunds under GSTp. Assessments, Inspection, Search & Seizureq. Audit under GSTr. The Goods and Services Tax (Compensation to States) Act, 2017s. Advance concepts under GSTt. Job Work Under GSTu. E-Waybills under GSTv. Transitional Provisionsw. Anti-profiteeringx. Replying to Department Notices under GST – Sample Casesy. Operation of GST Portal – A Walkthrough

<p>UNIT TEST 3 (50 Marks)</p>		<p>2. Customs Law</p> <ol style="list-style-type: none"> a. Customs Law - Basic Concepts b. Classification under Customs c. Types of Duties d. Valuation under Customs e. Import & Export Procedures f. Warehousing g. Duty Drawback h. Baggage & Postal Articles i. Administrative and other Aspects j. Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 k. Search, Seizure, Confiscation, and Miscellaneous Provisions l. Comprehensive Issues under Customs <p>3. Foreign Trade Policy (FTP) 2015-2020</p>
<p>UNIT TEST 4 (50 Marks)</p>		<p>4. Case Study Analysis</p>
<p>FULL TEST (100 Marks)</p>		<p>FULL SYLLABUS TEST</p>

PAPER-19: COST AND MANAGEMENT AUDIT

UNIT TEST 1 (50 Marks)		<p>Section A: Cost Audit</p> <ol style="list-style-type: none">1. Nature, Scope, Utility and Advantages of Cost Audit2. Companies (Cost Records & Audit) Rules, 20143. Professional Ethics, Misconduct, Offences and Penalties4. Cost Accounting Standards
UNIT TEST 2 (50 Marks)		<p>Section A: Cost Audit</p> <ol style="list-style-type: none">5. Cost Auditing and Assurance Standards6. Format of Cost Audit Report – XBRL – Salient Features <p>Section B: Management Audit</p> <ol style="list-style-type: none">7. Management Reporting issues under Cost Audit8. Management Audit – Meaning, Nature, Scope etc.9. Energy Audit, Efficiency Audit, Propriety Audit and Systems Audit10. Evaluation of Corporate Image – Corporate Development Audit11. Impact of Environmental Pollution
UNIT TEST 3 (50 Marks)		<p>Section C: Internal Audit, Operational Audit and other related issues</p> <ol style="list-style-type: none">12. Concept of Internal Audit13. Provisions of Internal Audit under Companies Act, 201314. Audit Planning, Audit Programme, Audit working papers

		15. Receivables Audit, Audit of Services and Local Bodies
UNIT TEST 4 (50 Marks)		Section D: Case Study on Performance Analysis
FULL TEST (100 Marks)		FULL SYLLABUS TEST

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**PAPER-20: STRATEGIC PERFORMANCE
MANAGEMENT AND BUSINESS VALUATION**

UNIT TEST 1 (50 Marks)		Section A: Strategic Performance Management 1. Conceptual Framework of Performance Management 2. Performance Evaluation & Improvement Tools
UNIT TEST 2 (50 Marks)		Section A: Strategic Performance Management 3. Economic Efficiency of the firm - Impact analysis on Performance 4. Enterprise Risk Management
UNIT TEST 3 (50 Marks)		Section B: Business Valuation 5. Business Valuation Basics 6. Valuation in Mergers and Acquisitions
UNIT TEST 4 (50 Marks)		Section B: Business Valuation 7. Fair Value in Accounting Measurement 8. Valuation of Intangibles
FULL TEST (100 Marks)		FULL SYLLABUS TEST