

CA FINAL NEW

TEST WISE SYLLABUS PER SUBJECT

TEST SERIES SCHEDULE

Paper No:- 1		FINANCIAL REPORTING
Test No	Chapter No.	Topic/Chapter Name
1	1	Framework for preparation and presentation of financial statements
	2	IND AS on presentation of items in F.S.
	6	IND AS 101 First Time Adoption of INDAS
	8	IND AS 41 Agriculture
	12	Accounting and Reporting Financial Statements
2	3	IND AS 115 Revenue from contracts from customers
	4	IND AS on measurement based on Accounting Policies
	9	IND AS on Liabilities of the F.S.
	11	IND AS on Disclosures in F.S.
3	5	Other India Accounting Standard
	14	Consolidated & Separate Financial Statements
4	7	IND AS on Assets of the Financial Statements
	13	Business Combinations and Corporate Restructuring
5	10	IND AS on items impacting the F.S.
	15	Analysis of Financial Statements
	16	Integrated Reporting
	17	CSR Reporting
6	All	Full Syllabus Test
7	All	Full Syllabus Test
8	All	Random Test:- Important Topics Revision
9	-	Random Test:- MTPs, RTPs, Amendments etc.

Paper No:- 5		SCM & Performance Evaluation
Test No	Chapter No.	Topic/Chapter Name
1	1	Introduction to Strategic Cost Management
	2	Modern Business Environment
2	3	Lean System & Innovation
	4	Cost Management Techniques
	5	Cost management for Specific Sector
3	6	Decision Making
	7	Pricing Decision
	8	Performance Measurement and Evaluation
4	9	Divisional Transfer Pricing
	10	Strategic Analysis of Operating Income
	11	Budgetary Control
5	12	Standard Costing
	13	Case Study
6	All	Full Syllabus Test
7	All	Full Syllabus Test
8	All	Random Test:- Important Topics Revision
9	-	Random Test:- MTPs, RTPs, Amendments etc.

Paper No:- 6A		RISK MANAGEMENT
Test No	Chapter No.	Topic/Chapter Name
1	1	Introduction to Risk
	2	Source & Evaluation of Risks
2	3	Risk Management
	4	Evaluation of Risk Management strategies
	5	Risk Model
3	6	Credit Risk Measurement & Management
4	7	Risk Associated with Corporate Governance
5	8	Enterprise Risk Management
	9	Operational Risk Management
6	All	Full Syllabus Test
7	All	Full Syllabus Test
8	All	Random Test:- Important Topics Revision
9	-	Random Test:- MTPs, RTPs, Amendments etc.



Paper No:- 6D		ECONOMIC LAWS
Test No	Chapter No.	Topic/Chapter Name
1	1	World Trade Organization
	2	The Competition Act, 2002
2	3	The Real Estate (Regulation & Development) Act, 2016
3	4	Insolvency & Bankruptcy Code, 2016
4	5	Prevention of Money Laundering Act, 2002
5	6	The FEMA 1999
	7	Prohibition of Benami Property Transactions Act, 1988
6	All	Full Syllabus Test
7	All	Full Syllabus Test
8	All	Random Test:- Important Topics Revision
9	-	Random Test:- MTPs, RTPs, Amendments etc.



Paper:- 7		DIRECT TAX LAWS
Test No	Chapter No.	Name of Chapter
	Income Tax	
1	1	Basic Concepts
	2	Residence & Scope of Total Income
	3	Incomes which do not form part of Income
	4	Salaries
	5	Income From House Property
1	Same as Above	MCQ Test
2	6	PGBP
	10	Aggregation of income, set off & carry forward of losses
	15	Deduction, Collection and Recovery of tax
2	Same as Above	MCQ Test
3	7	Capital Gains
	8	Income From other Sources
	9	Income of Other Persons included in assessee Total Income
	11	Deductions from Gross Total Income
	12	Assessment of Various Entities
	13	Assessment of charitable or religious trusts or institutions, political parties
	14	tax planning, tax avoidance & tax evasion
3	Same as Above	MCQ Test
4	16	Income Tax Authorities
	17	Assessment Procedure
	18	Appeals & Revision
	19	Settlement of Tax Cases
	20	Penalties
	21	Offences & Prosecution
	22	Liability in Special Cases
	23	Misc. Provisions
4	Same as Above	MCQ Test
5	8-Jan	International taxation
		Non Resident Taxation
		Double Taxation Relief
		Transfer Pricing & Other Anti Avoidance Measures
		Advance Rulings

Paper:- 8		INDIRECT TAX LAWS
Test No	Chapter No.	Name of Chapter
1	GST	
	1	GST in India
	2	Supply under GST
	3	Charge of GST
	4	Exemptions from GST
	5	Place of Supply
	6	Time of Supply
	7	Value of Supply
	8	Input Tax Credit
1	Same as Above	MCQ Test
2	9	Registration
	10	Tax Invoice, Credit & Debit Notes
	11	Accounts & Records, E- way bill
	12	Payment of Tax
	13	Returns
	14	Import & Export under GST
2	Same as Above	MCQ Test
3	15	Refunds
	16	Job Work
	17	Assessment & Audit
	18	Inspection, Search, Seizure & Arrest
	19	Demands & Recovery
	20	Liability to Pay in Certain Cases
	21	Offences & Penalties
	22	Appeals & Revision
	23	Advance Ruling
	24	Misc. Provisions
	3	Same as Above
4	Customs Act & FTP	
	1	Levy of Exemptions from Custom Duty
	2	Types of Duty
	3	Classification of Imported and Export Goods
	4	Valuation under the Custom act 1962
4	Same as Above	MCQ Test

