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UNSCHEDULE FOR COMPREHENSIVE TEST SERIES

CA FINAL MAY 24

PAPER-1 Financial Reporting

TEST	TOPICS
PART -1	5.Revenue From Contracts 2.Framework For FR 11.Other Ind AS 7Accounting & Reporting of Financial Instruments 14.First Time Adoption of Ind AS
PART -2	12.Business Combination 13.Consolidated & Separate Financial Statements 6.Assets Of financial Statements
PART -3	1.Introduction to Ind AS 3.Presentation Of Financial Instruments 4.Measurement Based on Accounting Policies 8.Libalities Of Financial Statement 9.Items impacting Financial Statement 10.Disclosures in Financial Statement 15.Analysis of Financial Statement 16.Professional & Ethical duty 17.Accounting & Technology
FULL TEST	FULL SYLLABUS



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PAPER-2 ADVANCED FINANCIAL MANAGEMENT

TEST	SYLLABUS	TOPICS
PART -1	Ch 1, 2, 3, 4, 5	1.financial policy and corporate strategy 2.risk management 3.advanced capital budgeting decisions 4.security analysis 5.security valuation
PART -2	Ch 6, 7, 8, 9, 10	6.portfolio management 7.Securitization 8.Mutual Funds 9.Derivatives analysis and valuation 10.Foreign exchange exposure and risk management
PART -3	Ch 11, 12, 13, 14, 15,	11.International financial management 12.interest rate risk management 13.business valuation 14.mergers, acquisitions and corporate restructuring 15.start up finance
FULL TEST		FULL SYLLABUS



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PAPER-3 Advanced Auditing, Assurance and Professional Ethics

TEST	SYLLABUS	TOPICS
PART -1	Ch 1, 2, 3, 4, 5, 6, 7,	MODULE 1 Quality Control General Auditing Principles and Auditors Responsibilities Audit Planning, Strategy and Execution Materiality, Risk Assessment and Internal Control Audit Evidence Completion and Review Reporting
PART -2	CH-8, 9, 10, 11, 12, 13, 14	Specialised Areas Audit-related Services Review of Financial Information Prospective Financial Information and Other Assurance Services Digital Auditing & Assurance Group Audits Special Features of Audit of Banks & Non-Banking Financial Companies



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PART -3	CH- 15, 16, 17, 18 19	Overview of Audit of Public Sector Undertakings Internal Audit Due Diligence, Investigation & Forensic Audit Emerging Areas: Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance Professional Ethics & Liabilities of Auditors
FULLTEST		FULL SYLLABUS



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PAPER-4 Direct Tax

TEST	SYLLABUS	TOPICS
PART -1	Ch 1, 2, 3, 4, 5, 6 7 8	<ul style="list-style-type: none">• Basic Concepts• Income which do not form part of total Income• PGBP• Capital Gain• Income from Other Sources• Income of other Persons included in assessee's total Income• Aggregation of Income, Set Off or carry forward of Losses• Deductions from Gross Total Income
PART -2	Ch 9, 10, 11, 12, 13, 14, 15, 16, 17 18,	<ul style="list-style-type: none">• Assessment of Various Entities• Assessment of Trust, Political Parties and other Entities• Tax Planning, Tax Avoidance and Evasion• Taxation of Digital Transactions• Deduction, Collection and Recovery of tax



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		<ul style="list-style-type: none">• IT Authorities• Assessment Procedure• Appeals and Revision• Dispute Resolution• Miscellaneous Provisions
PART -3	Ch 19, 20, 21, 22, 23, 24, 25, 26, 27 28	<ul style="list-style-type: none">• Provisions to Unethical Tax Practice• Tax Audit and Compliances• Non Resident Taxation• Double Tax Relief• Advance Rulings• Transfer Pricing• Fundamentals of BEPS• Application and Interpretation of Tax treaties• Overview of Model Tax Conventions• Latest Developments in International Taxation
FULL TEST		FULL SYLLABUS



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PAPER-5 Indirect Tax

TEST	SYLLABUS	TOPICS
PART -1	Ch 1, 2, 3, 4, 5, 6	Supply Under Gst Charge of GST Place of Supply Exemptions from GST Time of Supply Value of Supply
PART -2	Ch 7, 8, 9, 10, 11, 12, 13, 14, 15, 16	ITC Registration Tax Invoice , Credit and Debit Notes Accounts and Records, E way Bill Payment of Tax Electronic Commerce Transactions Under GST Returns Import and Export Under Gst Refunds Job Work
PART -3	Ch 17, 18, 19, 20, 21, 22, 23, 24	Assessment & Audit Inspection, Search, seizure Demand and Recovery Liability to Pay in Certain Cases Offences and Penalties and Ethical Aspects Gst Appeals and Revisions Advance Ruling Miscellaneous Provisions All Chapters of Customs FTP
FULL TEST		FULL SYLLABUS