

MAY-2023 ATTEMPT
CA-Final (New Course)
TOPICS COVERED IN UNSCHEDULED EXAM SERIES

Note:

1. Chapters mentioned below are as per ICAI's Study Material.
2. Valid till MAY-2023 Examinations.
3. Study Tips along with the Faculty Guidance will also be provided.
4. Quality Evaluation by 1 to 3 working days by Experts.
5. Helps in Time Management.
6. Questions framed as per the ICAI Pattern.
7. Test Papers are Flexible and can be attempted as per your convenience.

Subject:- Financial Reporting

Title	Chapter
Test-1	IND As On Item Impacting The Financial Statements Analysis Of Financial Statement Integrated Reporting Corporate Social Responsibility,
Test-2	IND As On Measurement Based On Accounting Practices IND As On Disclosure In The Financial Statements Other Indian Accounting Standards Business Combinations and Corporate Reconstructing
Test-3	IND As 101 First Time Adoption of Indian Accounting Standards IND As On Liabilities Of The Financial Statements Consolidated Financial Statements
Test-4	Ins AS 115: Revenue from contracts with customer Ind AS on Assets of the Financial Statements Ind AS 41 "Agriculture"
Test-5	Framework For Preparation & Presentation Of Financial Statements IND As On Presentation Of Items In Financial Statements Accounting and Reporting of Financial Instruments
Test-6	Full Syllabus Test

Subject:- Strategic Financial Management

Title	Chapter
Test-1	Mutual Fund Derivatives Analysis And valuation
Test-2	Corporate Valuation Mergers, Acquisitions And Corporate Restructuring
Test-3	Foreign Exchange Exposure And Risk Management International Financial Management Securitization
Test-4	Portfolio Management Security valuation
Test-5	Financial policy and corporate Strategy Risk Management Security Analysis Startup Finance Interest Rate Risk Management
Test-6	Full Syllabus Test

Subject:- Advanced Auditing and Professional Ethics

Title	Chapter
Test-1	Auditing Standards Statements and Guidance Notes - An Overview Audit Planning Strategy and Execution Risk Assessment and Internal Control
Test-2	Special Aspects of Auditing in an Automated Environment, Company Audit Audit Reports Audit Committee and Corporate Governance Audit of Consolidated Financial Statements
Test-3	Audit of Banks Audit of Insurance Company Audit of Non-Banking Financial Companies Audit under Fiscal Laws
Test-4	Audit of Public Sector Undertakings Liabilities of Auditor Internal Audit, Management and Operational Audit , Due Diligence, Investigation and Forensic Audit
Test-5	Peer Review and Quality Review Professional Ethics
Test-6	Full Syllabus Test

Subject:- Corporate and Economic Laws

Title	Chapter
Test-1	Appointment And Qualification Of Directors Appointment and Remuneration Of Managerial Personnel Meetings Of Boards and Its Power Inspection, Enquiry And Investigation
Test-2	Companies Incorporated Outside India, Miscellaneous Provisions, Compounding Of Offences, Adjudication, Special Courts, National Company Law Tribunal And Appellate Tribunal, Corporate Sectarian Practice - Drafting of Notices, Resolutions, Minutes and Report
Test-3	The Securities Exchange Board of India Act, 1992, 2009 and SEBI (Listing Obligations and Disclosure Requirement) Regulations,2015 Compromises Arrangements And Amalgamation Prevention of oppression and Mismanagement
Test-4	The Foreign Exchange Management Act,1999 , The Prevention Of Money Laundering Act, 2002 , Winding Up
Test-5	Foreign Contribution And Regulation Act,2010 , The Arbitration And Conciliation Act,1996 , Insolvency And Bankruptcy Code, 2016
Test-6	Full Syllabus Test

Subject:- Strategic Cost Management and Performance Evaluation

Title	Chapter
Test-1	Introduction To Cost Management, Modern Business Environment, Lean System And Evaluation
Test-2	Cost Management Technique.

Test-3	Decision Making, Pricing Decision
Test-4	Performance Measurements And Evaluation, Divisional Transfer Pricing , Strategic Analysis Of Operating Income
Test-5	Budgetary Control, Standard Costing, Case Study
Test-6	Full Syllabus Test

Subject:- Economic Laws

Title	Chapter
Test-1	The Competition Act, 2002 The Real Estate (Regulation & Development) ACT, 2016 Prevention of Money Laundering Act, 2002,
Test-2	Prohibition of Benami Property Transactions Act, 1988 The Foreign Exchange Management Act, 1999, Insolvency and Bankruptcy Code, 2016
Test-3	Full Syllabus Test
Test-4	Full Syllabus Test

Subject:- Risk Management

Title	Chapter
Test-1	1.Introduction to Risk, 2.Evaluation of Risk Management, 3.Source and Evaluation of Risks, 4.Risk Management 5.Risk Model,
Test-2	6.Risk associated with Corporate Governance 7.Credit Risk Measurement and Management 8.Enterprise Risk Management, 9. Operational Risk Management

Test-3	Full Syllabus Test
Test-4	Full Syllabus Test

Subject:- Direct Tax Laws and International Taxation

Title	Chapter
Test-1	Profits Or Gains Of Business Or Profession Deductions From Gross Total Income Tax Planning Tax Avoidance and Tax Evasion Settlement Of TaxCases , Penalties
Test-2	Basic concepts Residence and scope of total income Salaries Income from house property Capital gains Offences and prosecution Liability in special cases
Test-3	Income which do not form part of total income Income from other sources Income from other person included in assessor's total income Aggregation of income Set off and carry forward of losses Assessment of various entities Assessment of charitable Trust
Test-4	Deduction collection and recovery of tax Income tax authorities Assessment procedure, Appeals and Revision Miscellaneous provision
Test-5	Non-Resident Taxation Double Taxation Relief Transfer Pricing & Other Anti- Avoidance Measures Advance Rulings Equalization Levy Overview Of Model Tax Conventions Application And Interpretation Of Tax Treaties Fundamentals Of Base Erosion And Profit Shifting
Test-6	Full Syllabus Test

Subject:- Indirect Tax Laws

Title	Chapter
Test-1	GST in India- An introduction Supply under GST Charge of GST Exemptions from GST Registration Tax invoice credit and debit notes Accounts and records-E way Bill,
Test-2	Place of supply Time of supply Value of supply Payment of tax Returns
Test-3	Input tax credit, Import And Export Under GST refunds, job Work Assessment And Audit Inspection, Search, Seizure And Arrest, Demands And Recovery Liability to Pay Tax in Certain Cases Offences And Penalties, Appeals And Revisions, Advance Ruling
Test-4	Levy & Exemptions From Custom duty, Type Of Duty, Classification Of Import & Export Goods Valuation Under The Custom Act, 1962, Refunds
Test-5	Importation, Exportation & Transportation Of Goods , Duty Drawbacks Foreign Trade Policy
Test-6	Full Syllabus Test