

CA FINAL SCHEDULE for single group NEW  
SYLLABUS

Number and Name of chapter is as per ICAI  
Material

**Financial Reporting**

Date	SUBJECT	CHAPTER	CHAPTER NAME
1/3/2021	FR	INDAS 8,10,113	Accounting Policies, Changes in Accounting Estimates and Errors” ;Events after the Reporting Period; Fair Value Measurement
2/3/2021	FR	INDAS 33 ,21, ,12,chap 15	Earnings per Share; The Effects of Changes in Foreign Exchange Rates; Income taxes; Analysis of Financial Statements
3/3/2021	FR	INDAS 24,108,20	Related Party Disclosures; Operating Segments, Accounting for Government Grants and Disclosure of Government Assistance
4/3/2021	FR	INDAS 102,chap 16,17	Share Based Payment, Integrated Reporting; Corporate Social Responsibility Reporting
5/3/2021	FR	Chapter 13	Business Combinations and Corporate Restructuring
6/3/2021	FR	Chapter 1,INDAS 1,34,7,101	Statements, INDAS 41 “Agriculture”, Framework For Preparation & Presentation Of Financial Statements , INDAS On Presentation Of Items In Financial Statements
8/3/2021	FR	INDAS 115,116,4 1	Revenue from Contracts with Customers, Leases; Agriculture

9/3/2021	FR	INDAS 2 ,16,23,36, 19	Inventories; Property, Plant and Equipment; Borrowing Costs; Impairment of Assets; Employee Benefits
10/3/2021	FR	INDAS 38,40,105, 37,chap 12	Intangible Assets; Investment Property; Non- current Assets Held for Sale and Discontinued Operations; Provisions, Contingent Liabilities and Contingent Assets; Accounting and Reporting of Financial Instruments
11/3/2021	FR	Chapter 14	Consolidated and Separate Financial Statements

Date	SUBJECT	CHAPTER	CHAPTER NAME
12/3/2021	SFM	Ch- 1,3	Financial Policy And Corporate Strategy, Security Analysis
13/3/2021	SFM	Ch-2,4	
15/3/2021	SFM	Ch-5,14	Portfolio Management, ,Startup Finance
16/3/2021	SFM	Ch-6,7	Securitization, Mutual Funds
17/3/2021	SFM	Ch-8	Derivatives Analysis And Valuation,
18/3/2021	SFM	Ch-9	Foreign Exchange Exposure And Risk Management
19/3/2021	SFM	Ch-10,11	International Financial Management, Interest Rate Risk Management
20/3/2021	SFM	Ch- 12,13,14	Corporate Valuation, Merger Acquisitions And Corporate Restructuring

**ADVANCED AUDITING AND  
PROFESSIONAL ETHICS**

Date	SUBJECT	CHAPTER	CHAPTER NAME
22/3/2021	AUDIT	Ch-2	Audit Planning, Strategy And Execution + SA 200 Series
23/3/2021	AUDIT	Ch-3, 13	Risk Assessment And Internal Control +Audit Of Public Sector Undertakings+ SA300 Series
24/3/2021	AUDIT	Ch-4	Special Aspects Of Auditing In An Automated Environment + SA 400+ 600 Series
25/3/2021	AUDIT	Ch-5	Company Audit + 500 series
26/3/2021	Audit	Ch 11	Audit of Non Banking Financial Companies + 700 Series
27/3/2021	AUDIT	Ch-12, 14	Audit Under Fiscal Law + Liabilities Of Auditor
29/3/2021	AUDIT	Ch-6, 7	Audit Reports (including Caro) +Audit Committee and Corporate Governance
30/3/2021	AUDIT	Ch-8, 9	Audit Of Consolidated Financial Statements + Audit of Banks
1/4/2021	AUDIT	Ch-10, 17	Audit of Insurance Companies+ Peer Review And Quality Review
2/4/2021	AUDIT	Ch-15	Internal audit, Management & Operational Audit
3/4/2021	AUDIT	Ch-16	Due Diligence, Investigation And Forensic Audit
5/4/2021	AUDIT	Ch-18	Professional Ethics

Date	SUBJECT	CHAPTER	CHAPTER NAME
6/4/2021	LAW	Chapter 1,2,3	Appointment and Qualifications of Directors, Appointment and remuneration of Managerial Personnel ,Meetings of Board and its powers
7/4/2021	LAW	Chapter 4,7	Inspection, inquiry and Investigation, winding up
8/4/2021	LAW	Chapter 5,6	Compromises, Arrangements and Amalgamations; Prevention of Oppression and Mismanagement
9/4/2021	LAW	Chapter 9-13	Companies incorporated outside India ;Miscellaneous Provisions; Compounding of offences, Adjudication, Special Courts ;National Company Law Tribunal and Appellate Tribunal; Corporate Secretarial Practice- Drafting of Notices, Resolutions, Minutes and Reports
10/4/2021	LAW	Chapter 6	The Insolvency and Bankruptcy Code, 2016
12/4/2021	LAW	Chapter 1,2	The Securities Contract (Regulation) Act, 1956 and the Securities Contract (Regulation) Rules, 1957;The Securities Exchange Board of India Act, 1992 and SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015
13/4/2021	LAW	Chapter 1	The Foreign Exchange Management Act, 1999
14/4/2021	LAW	Chapter 2,3	The Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002;The Prevention of Money Laundering Act, 2002
15/4/2021	LAW	Chapter 4,5	The Foreign Contribution Regulation Act, 2010 ;The Arbitration and Conciliation Act, 1996

Full syllabus test after completion of chapterwise test.

**Strategic Cost management & performance  
Evaluation**

Date	subject	CHAPTER	Topic
01/03/2021	SCMPE	CH-2,3	Modern Business Environment, Lean System And Evaluation
02/032021	SCMPE	Ch-4	Cost Management Technique
03/03/2021	SCMPE	Ch-1,5	Introduction To Cost Management ,Cost Management For Specific Sector
04/4/2021	SCMPE	Ch-6	Decision Making
05/03/2021	SCMPE	Ch-7	Pricing Decision
06/03/2021	SCMPE	Ch-8	Performance Measurements And Evaluation,
08/03/2021	SCMPE	Ch-9	Divisional Transfer Pricing
09/03/2021	SCMPE	Ch-10	Strategic Analysis Of Operating Income
10/03/2021	SCMPE	Ch-11	Budgetary Control
11/03/2021	SCMPE	Ch-12, 13	Standard Costing, Case Study

## Direct Tax Laws

Date	subject	CHAPTER	Topic
12/03/2021	DT	Ch-1,2,3,8,9	Basic concepts, Residence and scope of total income, Income which do not form part of total income, Income from other sources included in assessor's total income, Aggregation of Income
13/03/2021	DT	Ch-4,5,10,11	salaries, Income from house property, set off and carry forward of losses, Deductions
15/03/2021	DT	Ch- 6	Profit and gains of business of profession
16/03/2021	DT	Ch-7	Capital gains
17/03/2021	DT	Ch-14, 19, 20,21,22	Tax planning Tax avoidance & Tax evasion, , Settlement of Tax cases, Penalties, Offences and prosecution, Liability in special cases
18/03/2021	DT	Ch-12, 23	Assessment of various entities, Miscellaneous provision
19/03/2021	DT	Ch-13,14	Assessment of charitable of religious trusts or institutions political parties and electoral trusts
20/03/2021	DT	Ch-15,16,17	Deduction collection and recovery of tax, Income tax Authorities, Assessment procedure
22/03/2021	DT	Ch-18,19	Appeals and Revision

23/03/2021	DT	Ch- 1 to 8 (International Taxation)	Non-resident Taxation, Double Taxation Relief, Transfer Pricing & Other Anti-Avoidance Measures, Advance Rulings, Equalization Levy, Application and Interpretation of tax treaties, Fundamental of base erosion and profit shifting, Overview of Model Tax Convention
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### Indirect Tax Laws

Date	SUBJECT	CHAPTER	Topic
24/03/2021	IDT	CHAP 1,2,3,4	GST in India- An introduction, Supply under GST, Charge of GST, Exemptions from GST
25/03/2021	IDT	CHAP 5,6	Place of supply , Time of supply
26/03/2021	IDT	CHAP 7	Value of supply
27/03/2021	IDT	CHAP 8,9	Input tax credit, Registration
29/03/2021	IDT	chap10,11,12,13	Tax invoice credit and debit notes , Accounts and records-E way Bill, Payment of tax , Returns
30/03/2021	IDT	CHAP 14-24	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, Miscellaneous Provisions
31/03/2021	IDT	chap 1,2,3,5	Levy & Exemptions From Custom duty, Type Of Duty, Classification Of Import & Export Goods, Importation, Exportation & Transportation Of Goods
01/04/2021	IDT	chap 4,6,7	Valuation Under The Custom Act, 1962,Duty Drawbacks, Refunds
02/04/2021	IDT	chap 8	Foreign Trade Policy



## INTERNATIONAL TAXATION\*

Date	SUBJECT	Chapter	Topics
03/04/2021	INT. TAX	Ch-1, 2	Transfer Pricing, Non-Resident Taxation
05/04/2021	INT. TAX	Ch- 3,4	Double Taxation Relief, Advance Rulings
06/04/2021	INT. TAX	Ch- 8	Anti Avoidance Measures
07/04/2021	INT. TAX	Ch- 5, 6	An Overview of the Black Money and the Imposition of Tax Law, Taxation of E-Commerce Transactions
08/04/2021	INT. TAX	Ch- 7 , 9	Tax Treaties: Overview, Features, Application and Interpretation, Overview of Model Tax Conventions

Date	SUBJECT	Chapter	Topics
03/04/2021	ECONOMIC LAW	Ch- 2, 3	The Competition Act, 2002, The Real Estate (Regulation & DEVELOPMENT ACT)
05/04/2021	ECONOMIC LAW	Ch 5	Prevention of Money LAUNDERING ACT
06/04/2021	ECONOMIC LAW	Ch-4	Insolvency and Bankruptcy Code, 2016
07/04/2021	ECONOMIC LAW	Ch 6	The Foreign Exchange Management Act, 1999
08/04/2021	ECONOMIC LAW	Ch 7	Prohibition of Benami Property Transactions Act, 1988

\* note: for elective subject in chapter wise test questions may or may not be case study based.

FULL SYLLABUS TEST WILL BE AFTER CHAPTERWISE TEST.