

# CA Final – Old Course

## MAKE ME CA's – Test Series Schedule For Both Groups.

**Note: 1) Please note that chapter name and number's are as per ICAI module.**

**2) Schedule Options:-**

**(i) This is a recommendatory schedule; students just have to put the dates in the schedule.**

**(ii) Students can alter schedule as per their study plan also.**

**(iii) Students Can take all the test paper at once also.**

**3) Student will get individual question paper for every topic.**

## Financial Reporting

Test	Subject	Chapter	Topics
Test 1	FR	Ch- 8,10+AS	Financial Reporting by Mutual funds, Non-banking finance companies, Merchant bankers, Stock and commodity market intermediaries, Developments in Financial Reporting, AS-1,2,3,4,5,6,29
Test 2	FR	Ch- 7 + AS	Share based payments+ AS-7,9,10,11,12,13,15,16,17,18
Test 3	FR	Ch- 9 + AS	Valuation + AS- 19,20,22,24,25
Test 4	FR	Ch- 2, 3, 4, 6 + AS	IND AS, IFRS, Corporate Financial Reporting, Accounting for Corporate Restructuring (including inter-company holdings), Accounting and reporting of financial instruments, AS- 14,26,27,28
Test 5	FR	Ch- 5	Consolidated Financial Statements of Group Companies
Test 6	50%	CH- 7,10,8,3,4,6	Share-based payment , Developments in financial reporting, Financial Reporting for Financial Institutions, Corporate financial reporting, Accounting for Corporate Restructuring , Accounting and Reporting of Financial Instruments
Test 7	50%	CH- 9, 1,2,5	Valuation , Accounting standards and guidance notes {AS - (1 to 29) (Includes corresponding IND AS), Indian Accounting Standards (IND AS), Guidance Notes), Consolidated financial statements of group companies

Test 8	Full Syllabus Test
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## STRATEGIC FINANCIAL MANAGEMENT

Test	Subject	Chapter	Topics
Test 1	SFM	Ch- 1, 4, 5	Financial policy and corporate strategy, Dividend Decision, Indian capital market.
Test 2	SFM	Ch- 11, 12	Foreign direct investment (FDI), Foreign Institutional Investment (FII) And International Financial Management , Foreign exchange exposure and risk management ,
Test 3	SFM	Ch- 7, 10	Portfolio theory, Money market operations
Test 4	SFM	Ch- 2, 3, 8	Project planning and capital budgeting ,Leasing decisions ,Financial services in India
Test 5	SFM	Ch- 6,9,13	Security analysis, Mutual Fund, Mergers acquisitions & restructuring
Test 6	50%	CH- 1, 2 ,3 ,4 ,5 ,6,7	Financial policy and corporate strategy , Project planning and capital budgeting , Leasing decisions , Dividend decisions Indian capital market, Security analysis , Portfolio theory
Test 7	50%	CH- 8, 9,10,11,12, 13	market operations, Foreign direct investment FDI), Foreign Institutional Investment (FII) And International Financial Management , Foreign exchange exposure and risk management ,Mergers acquisitions & restructuring
Test 8	Full Syllabus Test		

## ADVANCED AUDITING AND PROFESSIONAL ETHICS

Test	Subject	Chapter	Topics
Test 1	Audit	Ch- 2, 3, 5	Audit strategy planning and programming , Risk assessment and internal control , Special Audit

			Technique and <b>SA- 200, 300, 400 Series</b>
Test 2	Audit	Ch- 4, 19, 20,21	Audit under computerized information system (CIS) environment , Internal Audit Management and Operational Audit , Investigations and due diligence , Peer review and <b>SA- 500, 600 Series</b>
Test 3	Audit	Ch- 6, 7, 8, 9,16	The Company audit , Liabilities of auditors , Audit report, Audit committee and corporate governance, Cost Audit and <b>SA- 700 Series</b>
Test 4	Audit	Ch- 11, 13, 14, 15, 18	Audit of Banks, Audit of Co-Operative societies, Audit of non banking financial companies, Audit under fiscal laws, Audit of Public Sector Undertakings.
Test 5	Audit	Ch- 12, 22	Audit of General Insurance Companies , Professional Ethics
Test 6	50%	CH- 1,2,3,6, 7 14, 4,5,15,18,	Auditing standards statements and guidance notes – An overview , Audit strategy planning and programming , Risk assessment and internal control , Audit of non banking financial companies , Audit under computerized information system (CIS) environment , Special audit techniques , Audit under fiscal laws , Audit of Public Sector Undertakings, The Company audit , Liabilities of auditors
Test 7	50%	CH- 9, 10, 11, 12, 16,19,20, 21,2 2,8,13	Audit committee and corporate governance , Audit of consolidated financial statements , Audit of banks , Audit of General Insurance, Companies , Cost audit , Internal Audit Management and Operational Audit , Investigations and due diligence , Peer review , Professional ethics, Audit report, Audit of Co-Operative societies
Test 8	<b>Full Syllabus Test</b>		

# CORPORATE AND ALLIED LAWS

Test	Subject	Chapter	Topics
Test 1	Law	Ch-1,2,6,19	Declaration and payment of dividend , Accounts and audit , Inspection inquiry and investigation , Insolvency and bankruptcy code 2016
Test 2	Law	Ch-3,4,5,25	Appointment and qualification of directors , Appointment and remuneration of managerial personnel , Meeting of board and its power, Prevention of money laundering Act 2002
Test 3	Law	Ch-9,10,12-18	Sick companies, WINDING UP, Companies incorporated outside India , Offences and penalties, E-Governance, National Company Law Tribunal and Appellate Tribunal, Special Courts, Miscellaneous Provisions, Corporate Secretarial Practice-Drafting Of Resolution, Minutes, Notices And Reports
Test 4	Law	Ch-7,8,21,20	Compromises Arrangements and Amalgamations , Prevention of Oppression and Mismanagement,The securities contracts (regulation)act 1956, SEBI
Test 5	Law	Ch-22,23,24,26	The foreign exchange management Act 1999 , The Competition Act 2002 , Overview of banking regulation Act 1949, the insurance act 1938, the insurance regulated and development authority act 1999, the securitization and reconstruction of financial assets and enforcement of security interest act 2002 , Interpretation of statutes deeds and documents
Test 6	50%	CH-1,2,3,4,5,6 , 7,8,10,19,26	Declaration and payment of dividend , Accounts and audit, Appointment and qualification of directors , Appointment and remuneration of managerial personnel , Meeting of board and its power , Inspection inquiry and investigation , Compromises Arrangements and Amalgamations , Prevention of Oppression and Mismanagement , Insolvency and bankruptcy code 2016 , Interpretation of

			statutes deeds and documents
Test 7	50%	12,13,14, 15, 16,17,18, 20,21,22, 23, 24,25	Companies incorporated outside India , Offences and penalties, E-Governance, National Company Law Tribunal and Appellate Tribunal, Special Courts, Miscellaneous Provisions, Corporate Secretarial Practice-Drafting Of Resolution, Minutes, Notices And Reports, The securities and exchange board of India (SEBI)act, 1992 , The securities contracts (regulation)act 1956 , The foreign exchange management Act 1999 , The Competition Act 2002 , Overview of banking regulation Act 1949, the insurance act 1938, the insurance regulated and development authority act 1999, the securitization and reconstruction of financial assets and enforcement of security interest act 2002 , Prevention of money laundering Act 2002
Test 8	<b>Full Syllabus Test</b>		

## ADVANCED MANAGEMENT ACCOUNTING

Test	Subject	Chapter	Topics
Test 1	Cost/ AMA	Ch- 1, 9	Developments in the business environment , Profitability analysis- product wise/segment wise/ customer wise
Test 2	Cost/ AMA	Ch- 2,3,13,14	Decision making using cost concepts and CVP analysis , Pricing decision , Critical path analysis , Program Evaluation and Review Technique
Test 3	Cost/ AMA	Ch-7,8,11, 12	Transfer pricing , The transportation problem, The Assignment Problem

Test 4	Cost/ AMA	Ch-4,6, 8, 10	Budget & budgetary control , Costing of service sector , Uniform costing and inter firm comparison, Linear programming,
Test 5	Cost/ AMA	Ch-5,15,16	Standing costing , Simulation , Learning Curve Theory
Test 6	50%	CH- 1,9,4,6,10, 7,8,11	Developments in the business environment , Profitability analysis- product wise/segment wise/ customer wise , Budget & budgetary control , Costing of service sector , Linear programming, Transfer pricing , Uniform costing and inter firm comparison , The transportation problem
Test 7	50%	CH- 2,3,13,14, 5,12,15,16	Decision making using cost concepts and CVP analysis , Pricing decision , Critical path analysis , Program Evaluation and Review Technique, Standing costing , The assignment problem , Simulation , Learning Curve Theory
Test 8	Full Syllabus Test		

## INFORMATION SYSTEMS CONTROL AND AUDIT

Test	Subject	Chapter	Topics
Test 1	ISCA	Ch- 2,8	Information system concepts, Emerging technologies
Test 2	ISCA	Ch- 5,7	Acquisition development and implementation of information system, Information technology regulatory issues
Test 3	ISCA	Ch- 4,6	Business continuity planning and disaster recovery planning, Auditing of information system
Test 4	ISCA	Ch- 3	Protection of information system
Test 5	ISCA	Ch- 1	Concept of governance and management of information system



Test 6	50%	CH-1,2,3,4	Concept of governance and management of information system , Information system concepts, Protection of information system , Business continuity planning and disaster recovery planning
Test 7	50%	CH-5,6,7,8	Acquisition development and implementation of information system ,Auditing of information system , Information technology regulatory issues ,Emerging technologies
Test 8	Full Syllabus Test		

## Direct Tax Laws and International Taxation

Test	Subject	Chapter	Topics
Test 1	DT	Ch-1,2,3,4,5,8, 11	Basic concepts , Residence and scope of total income, Income which do not form part of total income, Salaries , Income from house property ,Income from other sources, Deduction from gross total income ,
Test 2	DT	Ch- 6, 13, 19,20,21, 22	Profit and gains of business of profession , Assessment of charitable of religious trusts or institutions political parties and electoral trusts, Settlement of Tax cases, Penalties, Offences and prosecution, Liability in special cases,
Test 3	DT	Ch-7,8,9,10,12, 14	Capital gains , Income from other person included in assessor's total income, Aggregation of income, set off and carry forward of losses , Assessment of various entities , Tax planning Tax avoidance & Tax evasion

Test 4	DT	Ch-15,16,17,18,23	Deduction collection and recovery of tax , Income tax authorities , Assessment procedure, Appeals and Revision , Miscellaneous provision
Test 5	DT	Ch-1,2,3,4,5 (International Taxation)	Non-resident Taxation, Double Taxation Relief, Transfer Pricing & Other Anti-Avoidance Measures, Advance Rulings, Equalization Levy
Test 6	50%	CH-6,11,14,19,20,1,2,4,5,7,21,22,3,8,9,10	Profits Or Gains Of Business Or Profession , Deductions From Gross Total Income, Tax Planning Tax Avoidance and Tax Evasion , Settlement Of Tax Cases , Penalties, Basic concepts , Residence and scope of total income, Salaries , Income from house property , Capital gains , Offences and prosecution , Liability in special cases, 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
Test 7	50%	CH-15,16,17,18,23, 12,13 CH-1,2,3,4,5,6,7,8 (International Taxation)	Deduction collection and recovery of tax , Income tax authorities , Assessment procedure, Appeals and Revision , Miscellaneous provision, Assessment of various entities , Assessment of charitable of religious trusts or institutions political parties and electoral trusts, 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 8	Full Syllabus Test
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## Indirect Tax Laws

Test	Subject	Chapter	Topics
Test 1	IDT	Ch-1,2,3,4,11	GST in India- an introduction, Supply under GST, Charge of GST, Exemption of GST, Accounts & records, E way bill
Test 2	IDT	Ch-5,6,7,9,10,12	Place of supply, Time of supply, value of supply, Registration, Tax invoice- Debit & Credit notes, Payment of tax
Test 3	IDT	ch-8,13-24	ITC, Returns, Import & export under GST, Refund, Job work, Assessment & audit, Inspection search seizure arrest, Demands And Recovery, Liability to Pay Tax in Certain Cases, Offences And Penalties, Appeals And Revisions, Advance Ruling, Miscellaneous Provisions
Test 4	IDT	ch-1,2,3,4 (customs)	Levy & Exemptions From Custom duty, Type Of Duty, Classification Of Import & Export Goods , Valuation Under The Custom Act, 1962
Test 5	IDT	ch-5,6,7,8 (customs)	Importation, Exportation & Transportation Of Goods, Duty Drawbacks, Refund, Foreign Trade Policy
Test 6	50%	Chap- 1-13	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, Place of supply , Time of supply , Value of supply , Payment of tax , Returns, Input tax credit,
Test 7	50%	Chap 14-24 (GST), Chap 1-8 Custom &	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, Misc. Provisions, Levy & Exemptions From Custom duty, Type Of Duty, Classification Of Import & Export

		ftp	Goods , Valuation Under The Custom Act, 1962, Refunds, Importation, Exportation & Transportation Of Goods, Duty Drawbacks, FTP
Test 8	Full Syllabus Test		

