
EXAM SYLLABUS FOR FINAL

For 100A & 100B Test Series – Syllabus as per ICAI

PAPER 1: FINANCIAL REPORTING

Chapter No.	Chapter Name	50% Syllabus
Chapter 2	Ind AS on Presentation of General Purpose Financial Statements	Yes
Chapter 3	Ind AS 115 - Revenue from Contract with Customers	Yes
Chapter 5	Other Indian Accounting Standards (Ind AS 102 only)	Yes
Chapter 7	Ind AS on Assets of the Financial Statements (Ind AS 116 only)	Yes
Chapter 11	Ind AS on Disclosures in the Financial Statements (Ind AS 33 only)	Yes
Chapter 12	Accounting and Reporting of Financial Instruments	Yes
Chapter 13	Business Combination and Corporate Restructuring	Yes

PAPER 2: STRATEGIC FINANCIAL MANAGEMENT

Chapter No.	Chapter Name	50% Syllabus
Chapter 1	Financial Policy and Corporate Strategy	Yes
Chapter 3	Security Analysis	Yes
Chapter 4	Security Valuation	Yes
Chapter 6	Securitization	Yes
Chapter 9	Foreign Exchange Exposure and Risk Management	Yes
Chapter 10	International Financial Management	Yes
Chapter 12	Corporate Valuation	Yes
Chapter 14	Startup Finance	Yes

PAPER 3: ADVANCED AUDITING AND PROFESSIONAL ETHICS

Chapter No.	Chapter Name	50% Syllabus
Chapter 1	Auditing Standards, Statements and Guidance Notes- An Overview**	Yes
Chapter 3	Risk Assessment and Internal Control**	Yes
Chapter 4	Special Aspects of Auditing in an Automated Environment	Yes
Chapter 6	Audit Reports	Yes
Chapter 9	Audit of Banks	Yes
Chapter 14	Liabilities of Auditor	Yes
Chapter 16	Due Diligence, Investigation and Forensic Audit	Yes
Chapter 18	Professional Ethics	Yes

PAPER 4: CORPORATE LAWS

Chapter No.	Chapter Name	50% Syllabus
	<u>Section A : Company Law</u>	
Chapter 1	Appointment and Qualifications of Directors	Yes
Chapter 2	Appointment and Remuneration of Managerial Personnel	Yes
Chapter 3	Meetings of Board and its Powers	Yes
Chapter 9	Companies Incorporated Outside India	Yes
	<u>Section B : Securities Law</u>	
Chapter 2	The Securities Exchange Board of India Act, 1992 and SEBI LODR Regulations, 2015	
	<u>Section C : Economic Laws</u>	
	The Foreign Exchange Management Act, 1999 The Prevention of Money Laundering Act, 2002 The Insolvency and Bankruptcy Code, 2016	Yes

Paper 5: Strategic Cost Management and Performance Evaluation

Chapter No.	Chapter Name	50% Syllabus
	<u>Part A : Strategic Cost Management</u>	
Chapter 3	Lean System and Innovation	Yes
Chapter 4	Cost Management Techniques	Yes
	(i) Cost control and Cost Reduction, Target Costing, Value Engineering & Value Chain.	Yes
	(vi) Environmental Management Accounting	Yes
	<u>Part B Strategic Decision Making</u>	
Chapter 5	Decision Making	Yes
Chapter 8	Divisional Transfer Pricing	Yes
Chapter 11	Standard Costing	Yes
	<u>Part C Case Study</u>	
Chapter 12	Case Study	Yes

PAPER 7: Direct Tax Laws and International Taxation

Chapter No.	Chapter Name	50% Syllabus
	<u>Part A : Direct Tax Laws</u>	
Chapter 1	Chapter 1 - Basic Concepts	Yes
Chapter 2	Residence and Scope of Total Income	Yes
Chapter 3	Income which do not form part of Total Income	Yes
Chapter 6	Profits or Gains of Business or Profession	Yes
Chapter 7	Capital Gains	Yes
Chapter 8	Income from Other Sources	Yes
Chapter 9	Income from Other Sources	Yes
Chapter 10	Aggregation of Income, Set off and Carry Forward of Losses	Yes
Chapter 11	Deductions from Gross Total Income	Yes
Chapter 12	Assessment of Various Entities (Only MAT and AMT)	Yes
Chapter 15	Deduction, Collection and Recovery of Tax	Yes
	<u>Part B : International Taxation</u>	
Chapter 2	(i) Non Resident Taxation	Yes
Chapter 3	(ii) Double Taxation Relief	Yes

PAPER 8: Indirect Tax Laws

Chapter No.	Chapter Name	50% Syllabus
	<u>Part I: Goods and Services Tax</u>	
Chapter 2	Supply under GST	Yes
Chapter 3	Charge of GST	Yes
Chapter 4	Exemptions from GST	Yes
Chapter 5	Place of Supply	Yes
Chapter 7	Value of Supply	Yes
Chapter 8	Input Tax Credit	Yes
	<u>Part-II Customs & FTP</u>	
Chapter 4	Valuation under the Customs Act, 1962	Yes
Chapter 5	Importation, Exportation and Transportation of Goods	Yes
Chapter 8	Foreign Trade Policy	Yes