

EXAM SYLLABUS FOR CA INTERMEDIATE

ADVANCED ACCOUNTING

TEST TOPIC	30%	70%
Presentation & Disclosures Based Accounting Standards (AS 3, 17, 18, 25)	YES	YES
Presentation & Disclosures Based Accounting Standards (AS 1, 20, 24)	-	YES
Asset Based AS (AS 2, 10, 13, 16)	YES	YES
Accounting Standards Based on Items Impacting Financial Statement (AS 4, 5, 11, 22)	-	YES
Consolidated Financial Statements (AS 21,23,27)	YES	YES
Financial Statement of Companies	YES	YES
Amalgamation of Companies	-	YES
Accounting for Reconstruction	-	YES
Accounting for Branches Including Foreign Branches	YES	YES

***For 100A & 100B Full Syllabus as per Institute**

CORPORATE AND OTHER LAWS

TEST TOPIC	30%	70%
Incorporation of company and matters incidental thereto	-	YES
Prospectus and Allotment of Securities	-	YES
Share Capital & Debenture	YES	YES
Acceptance of Deposits by Companies	YES	YES
Management and Administration	-	YES
Declaration and Payment of Dividend	-	YES
Accounts of Companies	YES	YES
Audit and Auditors	-	YES
Companies Incorporated Outside India	YES	YES
The Limited Liability Partnership Act, 2008	YES	YES
The General Clauses Act, 1897	-	YES
Foreign Exchange Management Act, 1999	YES	YES

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TAXATION

<u>TEST TOPIC</u>	30%	70%
Residence and Scope of Total Income	-	YES
Chapter 3: Heads of Income (Unit – 2 – House Property)	-	YES
Chapter 3: Heads of Income (Unit – 3 - PGBP)	YES	YES
Chapter 3: Heads of Income (Unit – 4 – Capital Gain)	YES	YES
Income of Other Persons included in Assessee's Total Income	YES	YES
Aggregation of Income , set off and carry forward of losses	-	YES
Deductions from Gross Total Income	YES	YES
Advance Tax, Tax Deduction at Source and Introduction to Tax Collection at Source	-	YES
Income Tax Liability – Computation & Optimisation	YES	YES
Supply under GST	-	YES
Charge of GST	-	YES
Place of Supply	YES	YES
Time of Supply	YES	YES
Value of Supply	YES	YES
Input Tax Credit	YES	YES

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COST AND MANAGEMENT ACCOUNTING

<u>TEST TOPIC</u>	30%	70%
Material Cost	YES	YES
Employee Cost and Direct Expenses	-	YES
Activity Based Costing	-	YES
Cost Sheet	YES	YES
Unit and Batch Costing	YES	YES
Process and Operation Costing	YES	YES
Joint Product & By Product	-	YES
Standard Costing	YES	YES
Marginal Costing	YES	YES
Budget and Budgetary Control	YES	YES

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AUDITING & ETHICS

<u>TEST TOPIC</u>	30%	70%
Nature objective and Scope of Audit (SA-200)	YES	YES
Risk Assessment and Internal Control (SA 315, 320, 330)	YES	YES
Audit Evidence (SA 500, 501, 505, 510, 520, 530, 550, 610)	YES	YES
Audit of items of Financial Statements	-	YES
Completion and Review (SA 260, 265, 450, 560, 570, 580)	YES	YES
Audit Report (SA 299,600,700,701,705,706,710)	YES	YES
Special Features of Audit of different types of entities	YES	YES
Audit of Banks	-	YES
Ethics and terms of Audit Engagement (SA 210, 220, SQC 1)	YES	YES

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FINANCIAL MANAGEMENT AND STRATEGIC MANAGEMENT

<u>TEST TOPIC</u>	30%	70%
Scope and Objectives of Financial Management	YES	YES
Types of Financing	-	YES
Financial Analysis and Planning - Ratio Analysis	-	YES
Financing Decisions - Capital Structure	-	YES
Investment Decisions	YES	YES
Dividend Decisions	-	YES
Management of Working Capital	YES	YES
Introduction to Strategic Management	-	YES
Strategic Analysis : External Environment	YES	YES
Strategic Analysis : Internal Environment	YES	YES
Strategic Choices	YES	YES
Strategic Implementation and Evaluation	YES	YES

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