

Paper -1 -Financial Reporting

Topics	30%	70%
Ind AS 115 Revenue from contracts with customers	YES	YES
Ind AS on Assets of Financial Statements (Ind AS 2, 16,23,36)	YES	YES
Ind AS on Assets of Financial Statements (Ind AS 38, 40,105,116)	YES	YES
Ind AS on Liabilities of the Financial Statements (Ind AS 19,37)	YES	YES
Ind AS on Disclosures in the Financial Statements (Ind AS 24,33,108)	YES	YES
Accounting and Reporting of Financial Instruments	YES	YES
Business Combination (Ind AS 103)	-	YES
Consolidated Financial Statements	-	YES
Professional and Ethical Duty of a CA	-	YES
Accounting and Technology	YES	YES

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

Paper-2: Advanced Financial Management

Topics	30%	70%
Advanced Capital Budgeting Decisions	-	YES
Security Valuation	YES	YES
Portfolio Management	YES	YES
Mutual Funds	-	YES
Derivatives Analysis and Valuation	YES	YES
Foreign Exchange Exposure and Risk Management	YES	YES
International Financial Management	YES	YES
Business Valuation	YES	YES
Mergers, Acquisitions and Corporate Restructuring	YES	YES

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

Paper-3: Advanced Auditing, Assurance and Professional Ethics

Topics	30%	70%
Quality Control (SQC 1 , SA 220)	YES	YES
General Auditing Principles and Auditors Responsibilities (SA 240,250,260,299,402)	-	YES
Audit Planning, Strategy and Execution (SA 200,210,220,300,520,540,600,610,620)	YES	YES
Audit Evidence (SA 500,501,505,510,530,550)	-	YES
Related Services (SRS 4400,4410)	YES	YES
Review of Financial Information (SRE 2400,2410)	-	YES
Prospective Financial Information and other assurance services (SAE 3400,3402,3420)	YES	YES
Digital Auditing and Assurance	-	YES
Special Features of Audit of Banks & Non-Banking Financial Companies	YES	YES
Overview of Audit of Public Sector Undertakings	-	YES
Internal Audit	-	YES
Due Diligence, Investigation & Forensic Audit	YES	YES
Professional Ethics & Liabilities of Auditors	YES	YES

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

Paper-4: Direct Tax Laws & International Taxation

Topics	30%	70%
Chapter 3: Profits and Gains of Business or Profession	YES	YES
Chapter 4: Capital Gains	YES	YES
Chapter 5: Income from Other Sources	-	YES
Chapter 8: Deductions from Gross Total Income	-	YES
Chapter 9: Assessment of Various Entities	YES	YES
Chapter 10: Assessment of Trusts and Institutions, Political Parties and Other Special Entities	YES	YES
Chapter 12: Taxation of Digital Transactions	-	YES
Chapter 13: Deduction, Collection and Recovery of Tax	YES	YES
Chapter 14: Income Tax Authorities	-	YES
Chapter 15: Assessment Procedure	-	YES
Chapter 16: Appeals and Revision	-	YES
Chapter 21: Non Resident Taxation	YES	YES
Chapter 22: Double Taxation Relief	YES	YES
Chapter 23: Advance Rulings	-	YES
Chapter 24: Transfer Pricing	YES	YES

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

Paper-5: Indirect Tax Laws

Topics	30%	70%
Supply under GST	YES	YES
Charge of GST	YES	YES
Place of Supply	-	YES
Exemptions from GST	-	YES
Value of Supply	YES	YES
Input Tax Credit	YES	YES
Registration	-	YES
Electronic Commerce Transactions under GST	-	YES
Import And Export Under GST	YES	YES
Job Work	YES	YES
Inspection, Search, Seizure And Arrest	YES	YES
Demands And Recovery	-	YES
Offences And Penalties	-	YES
Appeals And Revisions	-	YES
Levy of and Exemptions from Customs Duty	YES	YES
Types of Duty	YES	YES
Classification of Imported and Export Goods	YES	YES
Valuation under the Customs Act, 1962	YES	YES
Importation and Exportation of Goods	YES	YES
Warehousing	-	YES

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

NOTE:- 100 A & 100 B PAPERS CONSIST OF 100 MARKS ICAI PATTERN EXAM [COVERING ALL SYLLABUS]