

# CA-INTERMEDIATE

## Syllabus

Tests are available in Student's login. He/She can attempt the tests as per own convenience anytime under the validity period.

- Exam Pattern of ICAI Exams (Lengthy application based questions, Lengthy MCQs, unseen questions etc) are thoroughly included in the papers.
- Attempt more and more unseen questions are included so that students should feel comfortable in the exam hall
- All amendments applicable are included in the test papers

### Group 1

#### Paper-1: Advance Accounting

Test	Syllabus as per ICAI	Marks
Test-1	Ch-1 Introduction to Accounting Standards Ch-2 Framework for Preparation and Presentation of Financial Statements Ch-3 Applicability of Accounting Standards Ch-11 Financial Statements of companies <b>Accounting Standards</b> AS 1 Disclosure of Accounting Policies AS 17 Segment Reporting AS 18 Related Party Disclosure AS 20 Earnings Per Share AS 24 Discontinuing Operations AS 25 Interim Financial Reporting	100
Test-2	Ch-12 Buyback of Securities Ch-13 Amalgamation of Companies <b>Accounting Standards</b> AS 2 Valuation of Inventory AS 3 Cash Flow Statement	100

	AS 10 Property, Plant and Equipment AS 14 Accounting for Amalgamations AS 16 Borrowing Costs AS 19 Leases	
Test-3	Ch-14 Accounting for Reconstruction of Companies Ch-15 Accounting for Branches including Foreign Branches <b>Accounting Standards</b> AS 12 Accounting for Government Grants AS 13 Accounting for Investments AS 26 Intangible Assets AS 28 Impairment of Assets AS 15 Employee Benefits AS 29 (Revised) Provisions, Contingent Liabilities and Contingent Assets	100
Test-4	<b>Accounting Standards</b> AS 21 Consolidated Financial Statements AS 23 Accounting For Investments In Associates In Consolidated Financial Statements AS 27 Financial Reporting Of Interests In Joint Ventures AS 4 Contingencies And Events Occurring After The Balance Sheet Date AS 5 Net Profit Or Loss For The Period, Prior Period Items And Changes In Accounting Policies AS 11 The Effects Of Changes In Foreign Exchange Rates AS 22 Accounting for Taxes on Income AS 7 Construction Contracts AS 9 Revenue Recognition	100
Test-5	Full Syllabus	100
Test-6	Full Syllabus	100

## Paper-2: Corporate And Other Laws

Test	Syllabus as per ICAI	Marks
Test-1	Ch-1 Preliminary Ch-2 Incorporation of Company and Matters Incidental Thereto Ch-3 Prospectus and Allotment of Securities Ch-4 Share Capital and Debentures	100
Test-2	Ch-5 Acceptance of Deposits by Companies Ch-6 Registration of Charges Ch-7 Management & Administration	100
Test-3	Ch-8 Declaration and Payment of Dividend Ch-9 Accounts of Companies Ch-10 Audit and Auditors Ch-11 Companies Incorporated Outside India	100
Test-4	Ch-12 The Limited Liability Partnership Act, 2008 Ch-1 The General Clauses Act, 1897 Ch-2 Interpretation of Statutes Ch-3 The Foreign Exchange Management Act, 1999	100
Test-5	Full Syllabus	100
Test-6	Full Syllabus	100

## Paper-3:Taxation

(Section A: Income-tax Law & Section B: Goods And Services Tax)

Test	Syllabus as per ICAI	Marks
Test-1	<b>INCOME-TAX LAW</b> Ch-1 Basic Concepts Ch-2 Residence And Scope Of Total Income Ch-3 Unit-1: Salaries Unit-2: Income From House Property <b>GOODS AND SERVICES TAX</b> Ch-1 GST in India - An Introduction Ch-2 Supply under GST Ch-3 Charge of GST	100

	Ch-4 Place of Supply	
Test-2	<b>INCOME-TAX LAW</b> Ch-3 Unit-3: Profits And Gains Of Business Or Profession Unit-4: Capital Gains <b>GOODS AND SERVICES TAX</b> Ch-5 Exemptions from GST Ch-6 Time of Supply Ch-7 Value of Supply	100
Test-3	<b>INCOME-TAX LAW</b> Ch-3 Unit-5: Income from Other Sources Ch-4 Income of Other Persons included in Assessee's Total Income Ch-5 Aggregation of Income, Set-Off and Carry Forward of Losses <b>GOODS AND SERVICES TAX</b> Ch-8 Input Tax Credit Ch-9 Registration	100
Test-4	<b>INCOME-TAX LAW</b> Ch-6 Deductions from Gross Total Income Ch-7 Advance Tax, Tax Deduction at Source and Tax Collection at Source Ch-8 Provisions for filing Return of Income and Self Assessment Ch-9 Income Tax Liability - Computation and Optimisation <b>GOODS AND SERVICES TAX</b> Ch-10 Tax Invoice; Credit and Debit Notes Ch-11 Accounts and Records Ch-12 E-Way Bill Ch-13 Payment of Tax Ch-14 Tax Deduction at Source and Collection of Tax at Source Ch-15 Returns	100
Test-5	Full Syllabus	100
Test-6	Full Syllabus	100

## Group 2

### Paper-4: Cost And Management Accounting

Test	Syllabus as per ICAI	Marks
Test-1	Ch-1 Introduction to Cost and Management Accounting Ch-2 Material Cost Ch-3 Employee Cost and Direct Expenses Ch-4 Overheads – Absorption Costing Method	100
Test-2	Ch-5 Activity Based Costing Ch-6 Cost Sheet Ch-7 Cost Accounting Systems Ch-8 Unit & Batch Costing	100
Test-3	Ch-9 Job Costing Ch-10 Process & Operation Costing Ch-11 Joint Products and By Products Ch-12 Service Costing	100
Test-4	Ch-13 Standard Costing Ch-14 Marginal Costing Ch-15 Budgets and Budgetary Control	100
Test-5	Full Syllabus	100
Test-6	Full Syllabus	100

### Paper-5: Auditing And Ethics

Test	Syllabus as per ICAI	Marks
Test-1	Ch-1 Nature, Objective and Scope of Audit Ch-2 Audit Strategy, Audit Planning and Audit Programme Ch-5 Audit of Items of Financial Statements	100
Test-2	Ch-3 Risk Assessment and Internal Control Ch-6 Audit Documentation Ch-11 Ethics and Terms of Audit Engagements	100
Test-3	Ch-4 Audit Evidence Ch-10 Audit of Banks	100

Test-4	Ch-7 Completion and Review Ch-8 Audit Report Ch-9 Special Features of Audit of Different Type of Entities	100
Test-5	Full Syllabus	100
Test-6	Full Syllabus	100

## Paper-6: Financial Management And Strategic Management

Test	Syllabus as per ICAI	Marks
Test-1	<b>FINANCIAL MANAGEMENT</b> Ch-1 Scope And objectives of Financial Management Ch-3 Financial 2 Analysis And Planning- Ratio Analysis Ch-4 Cost of Capital <b>STRATEGIC MANAGEMENT</b> Ch-1 Introduction To Strategic Management	100
Test-2	<b>FINANCIAL MANAGEMENT</b> Ch-2 Types of Financing Ch-5 Financing Decisions- Capital Structure Ch-6 Financing Decisions- Leverages <b>STRATEGIC MANAGEMENT</b> Ch-2 Strategic Analysis: External Environment	100
Test-3	<b>FINANCIAL MANAGEMENT</b> Ch-7 Investment Decision Ch-8 Dividend Decision <b>STRATEGIC MANAGEMENT</b> Ch-3 Strategic Analysis: Internal Environment Ch-4 Strategic Choices	100
Test-4	<b>FINANCIAL MANAGEMENT</b> Ch-9 Management of Working Capital <b>STRATEGIC MANAGEMENT</b> Ch-5 Strategy Implementation and Evaluation	100
Test-5	Full Syllabus	100
Test-6	Full Syllabus	100

**NOTE:**

- Each tests are of 3 hours each.
- Student can attempt at any time and any day till the last date of exam.
- All chapters mentioned above are based on ICAI study material.
- Test papers include MCQs & case study MCQs for all subjects.

**ALL THE BEST**