



EXAM SYLLABUS FOR CA INTERMEDIATE - NOV 23

For 100%A (Full Syllabus) Test Series – Syllabus as per ICAI

Paper-1 Accounting

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	Module-1		
Chapter 2	Framework for Preparation and Presentation of Financial Statements		YES
Chapter 3	Overview of Accounting Standards	YES	YES
	Unit 1: Applicability of Accounting Standards	YES	YES
	Unit 2: Overview of Accounting Standards	YES	YES
	Module-2		
Chapter 4	Financial Statements of Companies	YES	YES
	Unit 1: Preparation of Financial Statements	YES	YES
	Unit 2: Cash Flow Statement	YES	YES
Chapter 6	Accounting for Bonus Issue and Right Issue		YES
Chapter 7	Redemption of Preference Shares	YES	YES
Chapter 8	Redemption of Debentures	YES	YES
	Module-3		
Chapter 11	Hire Purchase and Instalment Sale Transactions		YES
Chapter 12	Departmental Accounts	YES	YES
Chapter 13	Accounting for Branches Including Foreign Branches	YES	YES
Chapter 14	Accounts from Incomplete Records		YES

Paper-2 Corporate and Other Laws

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	Part I: Company Law		
Chapter 2	Incorporation of Company and Matters Incidental Thereto	YES	YES
Chapter 3	Prospectus and Allotment of Securities	YES	YES
Chapter 4	Share Capital and Debentures	YES	YES
Chapter 7	Management & Administration	YES	YES
Chapter 8	Declaration and Payment of Dividend		YES
Chapter 9	Accounts of Companies	YES	YES
Chapter 10	Audit and Auditors	YES	YES
	Part II: Other Laws		
Chapter 1	The Indian Contract Act, 1872		YES
Chapter 2	The Negotiable Instruments Act, 1881	YES	YES

Paper-3 Cost and Management Accounting

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	Module-1		
Chapter 1	Introduction to Cost and Management Accounting	YES	YES
Chapter 2	Material Cost	YES	YES
Chapter 3	Employee Cost	YES	YES
Chapter 4	Overheads: Absorption Costing Method	YES	YES
Chapter 5	Activity Based Costing		YES
Chapter 6	Cost Sheet	YES	YES
Chapter 7	Cost Accounting System		YES
	Module-2		
Chapter 8	Unit & Batch Costing		
Chapter 9	Job Costing and Contract Costing		YES
Chapter 13	Standard Costing		YES
Chapter 14	Marginal Costing	YES	YES
Chapter 15	Budget and Budgetary Control		YES

Paper-4 Taxation

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	Sec-A: Income-tax Law		
	Module-1		
Chapter 2	Residence and Scope of Total Income		YES
Chapter 3	Incomes which do not form part of Total Income		YES
	Module-2		
Chapter 4	Chapter 4: Heads of Income	YES	YES
	Unit 1: Salaries	YES	YES
	Unit 2: Income from House Property	YES	YES
	Unit 3: Profits and Gains of Business or Profession	YES	YES
	Unit 4: Capital Gains	YES	YES
	Unit 5: Income from Other Sources		YES
	Module-3		
Chapter 5	Income of Other Persons included in Assessee's Total Income		YES
Chapter 6	Aggregation of Income, Set-off and Carry Forward of Losses		YES
Chapter 7	Deductions from Gross Total Income		YES
Chapter 8	Computation of Total Income and Tax Payable		YES
	Sec-B: Indirect Taxes		
	Module-1		
Chapter 2	Supply under GST	YES	YES
Chapter 3	Charge of GST		YES
Chapter 4	Exemptions from GST	YES	YES
Chapter 5	Time and Value of Supply		YES
	Module-2		
Chapter 6	Input Tax Credit	YES	YES
Chapter 7	Registration	YES	YES

Paper-5 Advanced Accounting

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	Module-1		
Chapter 1	Application of Accounting Standards	YES	YES
Chapter 2	Partnership Accounts	YES	YES
	Module-2		
Chapter 3	Accounting for Employee Stock Option Plans		YES
Chapter 5	Amalgamation of Companies	YES	YES
Chapter 6	Internal Reconstruction		YES
	Module-3		
Chapter 8	Financial Statements of Banking Companies		YES
Chapter 10	Consolidated Financial Statements		YES
	Appendix Schedule III to the Companies Act, 2013		YES
	Accounting Pronouncements	YES	YES
	Accounting Standards	YES	YES

Paper-6 Auditing and Assurance

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	Module 1		
Chapter 1	Nature, Objective and Scope of Audit	YES	YES
Chapter 2	Audit Strategy, Audit Planning and Audit Programme	YES	YES
Chapter 3	Audit Documentation and Audit Evidence	YES	YES
Chapter 4	Risk Assessment and Internal Control	YES	YES
Chapter 5	Fraud and Responsibilities of the Auditor in this Regard	YES	YES
Chapter 6	Audit in an Automated Environment		YES
Chapter 7	Audit Sampling		YES
	Module 2		
Chapter 12	Audit of Banks		YES
Chapter 13	Audit of Different Types of Entities		YES

Paper-7 Enterprise Information Systems & Strategic Management

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	Section-A: Enterprise Information Systems		
Chapter 1	Automated Business Processes	YES	YES
Chapter 3	Information Systems and its Components		YES
Chapter 4	E-Commerce, M-Commerce and Emerging Technologies	YES	YES
	Section-B: Strategic Management		
Chapter 2	Dynamics of Competitive Strategy		YES
Chapter 3	Strategic Management Process		YES
Chapter 4	Corporate Level Strategies	YES	YES
Chapter 5	Business Level Strategies	YES	YES
Chapter 6	Functional Level Strategies	YES	YES

Paper-8 Financial Management & Economics for Finance

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus
	Section-A: Financial Management		
	Module-1		
Chapter 2	Types of Financing	YES	YES
Chapter 4	Cost of Capital		YES
Chapter 5	Financing Decisions - Capital Structure	YES	YES
Chapter 6	Financing Decisions - Leverages	YES	YES
	Module-2		
Chapter 8	Risk Analysis in Capital Budgeting		YES
Chapter 9	Dividend Decisions		YES
Chapter 10	Management of Working Capital	YES	YES
	Section-B: Economics for Finance		
Chapter 1	Determination of National Income	YES	YES
Chapter 2	Public Finance	YES	YES
Chapter 3	Money Market	YES	YES
Chapter 4	International Trade		YES

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