

## TEST SERIES SYLLABUS FOR CA INTERMEDIATE

### ADVANCED ACCOUNTING

CHAPTERS	30%	60%
INTERNAL RECONSTRUCTION		✓
AMALGAMATION		✓
FINANCIAL STATEMENT OF COMPANY		✓
AS 12 , GOVT GRANT		✓
AS 9 , REVENUE RECOGNITION		✓
BRANCH ACCOUNTING	✓	✓
BUY BACK OF SECURITIES	✓	✓
AS 2 , INVENTORIES	✓	✓
AS 10, PROPERTY PLANT EQUIPMENT	✓	✓
AS 13 INVESTMENT	✓	✓
AS 16 BORROWING COST	✓	✓
AS 19 LEASE	✓	✓
AS 26 INTANGIBLE ASSETS	✓	✓
AS 28 IMPAIRMENT OF ASSETS	✓	✓
AS 15 EMPLOYEE BENEFITS	✓	✓

### CORPORATE & OTHER LAWS

CHAPTERS	30%	60%
SHARE CAPITAL AND DEBENTURES		✓
ACCEPTANCE OF DEPOSITS		✓
MANAGEMENT AND ADMINISTRATION		✓
ACCOUNTS OF COMPANY		✓
AUDIT AND AUSITORS		✓
LLP ACT		✓
COMPANIES ACT 2013 (COMPLETE)	✓	✓

## TAXATION

CHAPTERS	30%	60%
SALARIES	✓	✓
HOUSE PROPERTY	✓	✓
CAPITAL GAIN	✓	✓
TDS/TCS	✓	✓
SUPPLY UNDER GST	✓	✓
PLACE OF SUPPLY	✓	✓
VALUE OF SUPPLY	✓	✓
TIME OF SUPPLY	✓	✓
PGBP		✓
OTHER SOURCES		✓
DEDUCTION		✓
EXEMPTION UNDER GST		✓
REGISTRATION		✓
INPUT TAX CREDIT		✓
RETURNS		✓

## COST & MANAGEMENT ACCOUNTING

CHAPTERS	30%	60%
OVERHEADS	✓	✓
ACTIVITY BASED COSTING	✓	✓
COST SHEET	✓	✓
SERVICE COSTING	✓	✓
MARGINAL COSTING	✓	✓
PROCESS COSTING	✓	✓
MATERIAL COSTING		✓
EMPLOYEE COSTING		✓

STANDARD COSTING		✓
BUDGET AND BUDGETARY COSTING		✓

## AUDITING & ETHICS

CHAPTERS	30%	60%
NATURE , OBJECTIVE AND SCOPE OF AUDIT	✓	✓
AUDIT STRATEGY , AUDIT PLANNING , AUDIT PROGRAMME	✓	✓
AUDIT DOCUMENTATION	✓	✓
COMPLETETION AND REVIEW	✓	✓
AUDIT OF BANKS	✓	✓
AUDIT REPORT		✓
ETHICS AND TERM OF AUDIT ENGAGEMENT		✓
RISK ASSESEMENT AND INTERNAL CONTROL		✓

## FINANCIAL MANAGEMENT & STRATEGIC MANAGEMENT

CHAPTERS	30%	60%
RATIO ANALYSIS	✓	✓
CAPITAL STRUCTURE	✓	✓
LEVERAGE	✓	✓
INTRODUCTION TO SM	✓	✓
STRATEGIC ENVIRONMENT : INTERNAL ENVIORNMENT	✓	✓
INVESTMENT DECISION		✓
COST OF CAPITAL		✓
STRATEGIC ENVIRONMENT : EXTERNAL ENVIORNMENT		✓