



FIRST OPINION

TEST SERIES

CA INTER – 3 UNIT TESTS

SYLLABUS (MAY'24)

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NOTE :

- Syllabus Has Been Divided As Per Chapter Names as contained In ICAI Module.
- Name Of The Chapter May Vary If You Are Pursuing Some Author's Book Or Class Notes.

PAPER 1 : ADVANCED ACCOUNTING

UNIT 1	UNIT 2	UNIT 3
Introduction to Accounting Standards	Accounting standards based on items impacting Financial Statement	Buyback of Securities
Framework for Preparation & Presentation of Financial Statements	Revenue based Accounting Standards	Amalgamation of Companies
Applicability of Accounting Standards	Accounting Standards for Consolidated Financial Statement	Accounting for reconstruction of Companies
Presentation & Disclosures based Accounting Standards	Financial Statements of Companies & Annexures	Accounting for Branches including Foreign Branches
Assets based Accounting Standards	-	Other Accounting standards
Liabilities based Accounting Standards	-	-

PAPER 2 : CORPORATE & OTHER LAWS

UNIT 1	UNIT 2	UNIT 3
<u>COMPANIES ACT :</u>	<u>COMPANIES ACT :</u>	<u>OTHER LAWS :</u>
Preliminary	Management & Administration	The Limited liability Partnership Act, 2008
Incorporation of Companies & Matters Incidental Thereto	Declaration & Payment of Dividend	The General Clauses Act, 1897
Prospectus & Allotment of Securities	Accounts of Companies	Interpretation of Statutes
Share Capital & Debentures	Audit & Auditors	The Foreign Exchange Management Act, 1999
Acceptance of Deposits by Companies	Companies incorporated outside India	-
Registration of Charges	-	-

PAPER 3 : TAXATION

UNIT 1	UNIT 2	UNIT 3
<u>INCOME TAX LAW :</u>	<u>INCOME TAX LAW :</u>	<u>INDIRECT TAXES</u>
Basic Concepts	Head of Income - House Property	All Chapters of GST
Residence & Scope of Total Income	Head of Income - Income from Other Sources	-
Head of Income - Salary	Income from Other Person Included in Assessee's Total Income	-
Head of Income - Capital Gains	Aggregation of Income, Set off & Carry Forward of Losses	-
Head of Income - PGBP	Deductions from Gross Total Income	-
-	Income Tax Liability- Computation & Optimisation	-
-	Advance Tax, TDS & Introduction to TCS	-
-	Provisions for filling Return of Income & Self Assessment.	-

PAPER 4 : COST & MANAGEMENT ACCOUNTING

UNIT 1	UNIT 2	UNIT 3
Introduction to Cost & Management Accounting	Cost Accounting System	Standard Costing
Material Cost	Unit & Batch Costing	Marginal Costing
Employee Cost & Direct Exp.	Job Costing	Budget & Budgetary Control
Overheads : Absorption Costing Method	Process & Operation Costing	-
Activity Based Costing	Joint Products & By Products	-
Cost Sheet	Service Costing	-

PAPER 5 : AUDITING & ETHICS

UNIT 1	UNIT 2	UNIT 3
Nature, Objective & Scope of Audit	Completion & Review	Ethics & Terms of Audit Engagements
Audit Strategy, Audit Planning and Audit Programme	Audit Evidence	Special Features of Audit of different Types of Entities
Audit Documentation	Audit of Banks	Audit of Items of Financial Statements
Risk Assessment & Internal Control	Audit Report	-

PAPER 6 : FINANCIAL MANAGEMENT & STRATEGIC MANAGEMENT

UNIT 1	UNIT 2	UNIT 3
<u>FINANCIAL MANAGEMENT</u>	<u>FINANCIAL MANAGEMENT</u>	<u>STRATEGIC MANAGEMENT</u>
Scope & Objectives of Financial Management	Investment Decisions	All Chapters of Strategic Management
Types of Financing	Dividend Decisions	-
Financial Analysis & Planning - Ratio Analysis	Management of Working Capital	-
Cost of Capital		-
Financing Decisions- Capital Structure		-
Financing Decisions- Leverages		-