



# FIRST OPINION

## TEST SERIES

### CA INTER – 3 unit Tests

### Syllabus (Nov '22)

By CA Riddhi Parekh  
[www.firstopinion.in](http://www.firstopinion.in)

Contact CA  
Riddhi Parekh :  
9518353043  
(Whatsapp/ sms)

Visit  
[www.firstopinion.in](http://www.firstopinion.in)

## 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 : ACCOUNTING

UNIT 1	UNIT 2	UNIT 3
<b>Introduction to Accounting Standards</b>	<b>AS 11 &amp; 12</b>	<b>AS 13 &amp; 16</b>
<b>Framework for Preparation &amp; Presentation of Financial Statements.</b>	<b>Insurance Claims for Loss of Stock &amp; Loss of Profit</b>	<b>Investment Accounts</b>
<b>AS 1,2,3 &amp; 10</b>	<b>Accounting for Branches including Foreign Branches</b>	<b>Profit/Loss Pre &amp; Post Incorporation</b>
<b>Preparation of Financial Statements of Companies.</b>	<b>Redemption of Preference Shares &amp; Debentures.</b>	<b>Departmental Accounts</b>
<b>Cash Flow Statement.</b>	<b>Accounting for Bonus Issue &amp; Right Issue</b>	<b>Hire Purchase &amp; Instalment Sale Transactions</b>
<b>Accounts from Incomplete Records</b>	-	-

## PAPER 2 : CORPORATE & OTHER LAWS

UNIT 1	UNIT 2	UNIT 3
<b><u>COMPANIES ACT :</u></b>	<b><u>COMPANIES ACT :</u></b>	<b><u>COMPANIES ACT :</u></b>
Preliminary	Declaration & Payment of Dividend	Share Capital & Debentures
Incorporation of Companies & Matters Incidental Thereto	Accounts of Companies	Acceptance of Deposits by Companies
Prospectus & Allotment of Securities	Audit & Auditors	Registration of Charges
<b><u>OTHER LAWS :</u></b>	<b><u>OTHER LAWS :</u></b>	<b>Management &amp; Administration</b>
The Indian Contract Act,1872	The General Clauses Act,1897	-
The Negotiable Instruments Act,1881	Interpretation of Statutes	-

## PAPER 3 : COST & MANAGEMENT ACCOUNTING

UNIT 1	UNIT 2	UNIT 3
<b>Introduction to Cost &amp; Management Accounting</b>	<b>Cost Sheet</b>	<b>Joint Products &amp; By Products</b>
<b>Material Cost</b>	<b>Cost Accounting System</b>	<b>Service Costing</b>
<b>Employee Cost</b>	<b>Unit &amp; Batch Costing</b>	<b>Standard Costing</b>
<b>Overheads : Absorption Costing Method</b>	<b>Job Costing &amp; Contract Costing</b>	<b>Marginal Costing</b>
<b>Activity Based Costing</b>	<b>Process &amp; Operation Costing</b>	<b>Budget &amp; Budgetary Control</b>

## PAPER 4 : TAXATION

UNIT 1	UNIT 2	UNIT 3
<b><u>INCOME TAX LAW :</u></b>	<b><u>INCOME TAX LAW :</u></b>	<b><u>INDIRECT TAXES</u></b>
Basic Concepts	Head of Income - House Property	All Chapters of GST
Residence & Scope of Total Income	Head of Income - Income from Other Sources	-
Incomes which do not form part of Total Income	Income from Other Person Included in Assessee's Total Income	-
Head of Income - Salary	Aggregation of Income, Set off & Carry Forward of Losses	-
Head of Income - Capital Gains	Deductions from Gross Total Income	-
Head of Income - PGBP	Computation of Total Income & Tax Payable	-
-	Advance Tax, TDS & Introduction to TCS	-
-	Provisions for filling Return of Income & Self Assessment.	-

## PAPER 5 : ADVANCED ACCOUNTING

UNIT 1	UNIT 2	UNIT 3
AS 4,5,7,9,17	AS 14,18,19,20	AS 22,24,26,29
Partnership Accounts	Amalgamation of Companies	Banking Companies
Accounting for Employee Stock Option Plans	Internal Reconstruction	Non Banking Financial Companies
Buyback of Securities & Equity Shares with Differential Rights	Liquidation of Companies	Consolidated Financial Statements

## PAPER 6 : AUDITING & ASSURANCE

UNIT 1	UNIT 2	UNIT 3
SA 200 series(except SA 240) & SA 300 series	SA 240 & SA 500 series	SA 600 & SA 700 series
Nature, Objective & Scope of Audit	Fraud & Responsibilities of the Auditor in this Regard	Audit Report
Audit Strategy, Audit Planning and Audit Programme	Audit Sampling	The Company Audit
Audit Documentation & Audit Evidence	Analytical Procedures	Audit of Different Types of Entities
Risk Assessment & Internal Control	Audit of Banks	Audit of Items of Financial Statements
-	Audit in an Automated Environment	-



## PAPER 7 : ENTERPRISE INFORMATION SYSTEMS & STRATEGIC MANAGEMENT

UNIT 1	UNIT 2	UNIT 3
<b><u>ENTERPRISE INFORMATION SYSTEMS</u></b>	<b><u>ENTERPRISE INFORMATION SYSTEMS</u></b>	<b><u>ENTERPRISE INFORMATION SYSTEMS</u></b>
Automated Business Processes	Information Systems & its Components	Core Banking Systems
Financial & Accounting Systems	-	E-Commerce, M-Commerce & Emerging Technologies
<b><u>STRATEGIC MANAGEMENT</u></b>	<b><u>STRATEGIC MANAGEMENT</u></b>	<b><u>STRATEGIC MANAGEMENT</u></b>
Introduction to Strategic Management	Organisation & Strategic Leadership	Corporate level Strategies
Dynamics of Competitive Strategy	Strategy Implementation & Control	Business Level Strategies
-	Strategic Management Process	Functional Level Strategies

## PAPER 8 : FINANCIAL MANAGEMENT & ECONOMICS FOR FINANCE

UNIT 1	UNIT 2	UNIT 3
<b><u>FINANCIAL MANAGEMENT</u></b>	<b><u>FINANCIAL MANAGEMENT</u></b>	<b><u>ECONOMICS FOR FINANCE</u></b>
<b>Scope &amp; Objectives of Financial Management</b>	<b>Investment Decisions</b>	<b>All Chapters of Economics for Finance</b>
<b>Types of Financing</b>	<b>Risk Analysis in Capital Budgeting</b>	-
<b>Financial Analysis &amp; Planning - Ratio Analysis</b>	<b>Dividend Decisions</b>	-
<b>Cost of Capital</b>	<b>Management of Working Capital</b>	-
<b>Financing Decisions- Capital Structure</b>	-	-
<b>Financing Decisions- Leverages</b>	-	-