

CA FINAL



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COURSE CONTENT AVAILABILITY

PAPER 1 - FINANCIAL REPORTING	CA CHINMAYA HEGDE
PAPER 2 - STRATEGIC FINANCIAL MANAGEMENT	CA LIJIL LAKSHMAN
PAPER 3 - ADVANCED AUDITING AND PROFESSIONAL ETHICS	CA GANAPATHY S
PAPER 4 - CORPORATE LAWS & ECONOMIC LAWS	CS DATTATRI H M CA RAJIV RABINDRAN
PAPER 5 - STRATEGIC COST MANAGEMENT & PERFORMANCE EVALUATION	CA TARUN JAGDISH
PAPER 6A - RISK MANAGEMENT - ELECTIVE PAPER	CA VENKAT SESHAN
PAPER 7 - DIRECT TAX LAWS & INTERNATIONAL TAXATION	CA JUSTIN RAJ CA JOSE KURIAN
PAPER 8 - INDIRECT TAX LAWS	CA PRAVEEN JAIN



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PAPER-1:

**FINANCIAL
REPORTING**

TOPIC	Content Status
Chapter 1: Auditing Standards, Statements and Guidance Notes - An Overview	Available
Chapter 2: Audit Planning, Strategy and Execution	Available
Chapter 3: Risk Assessment and Internal Control	Available
Chapter 4: Special Aspects of Auditing in an Automated Environment	Available
Chapter 5: Audit of Limited Companies	Available
Chapter 6: Audit Reports	Available
Chapter 7: Audit Reports & Certificate for Special Purpose Engagement	Available
Chapter 8: Audit Committee and Corporate Governance	Coming Soon
Chapter 9: Audit of Consolidated Financial Statements	Coming Soon
Chapter 10: Audit of Banks	Coming Soon
Chapter 11: Audit of Insurance Companies	Coming Soon
Chapter 12: Audit of Non-Banking Financial Companies	Coming Soon
Chapter 13: Audit under Fiscal Laws	Coming soon
<p>Chapter 14: Special Audit Assignments</p> <ul style="list-style-type: none"> Unit 1: Environmental Auditing Unit 2: Energy Audit Unit 3: Audit of Accounts of Non-Corporate Entities (Bank Borrowers) Unit 4: Audit of Stock and Debtors/ Unit Inspection (Audit of Borrower Accounts) Unit 5: Audit of Members of Stock Exchanges Unit 6: Audit of Mutual Funds Unit 7: Audit of Depositories 	

TOPIC	Content Status
Chapter 15: Audit of Public Sector Undertakings	Coming Soon
Chapter 16: Liabilities of Auditor	Coming Soon
Chapter 17: Internal Audit, Management and Operational Audit	Coming Soon
Chapter 18: Due Diligence, Investigation and Forensic Audit Unit 1: Due Diligence Unit 2: Investigation Unit 3: Forensic Audit	Coming Soon
Chapter 19: Peer Review and Quality Review Unit 1: Peer Review Unit 2: Quality Review	Coming Soon
Chapter 20: Professional Ethics	Coming Soon



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**PAPER -2:
STRATEGIC FINANCIAL
MANAGEMENT**

TOPIC	Content Status
Chapter 1: Financial Policy and Corporate Strategy	Available
Chapter 2: Indian Financial System	Available
Chapter 3: Risk Management	Available
Chapter 4: Security Analysis	Available
Chapter 5: Security Valuation	Available
Chapter 6: Portfolio Management	Available
Chapter 7: Securitization	Available
Chapter 8: Mutual Funds	Coming Soon
Chapter 9: Derivatives Analysis and Valuation	Coming Soon
Chapter 10: Foreign Exchange Exposure and Risk Management	Coming Soon
Chapter 11: International Financial Management	Coming Soon
Chapter 12: Interest Rate Risk Management	Coming Soon
Chapter 13: Corporate Valuation	Coming Soon
Chapter 14: Mergers, Acquisitions and Corporate Restructuring	Coming Soon
Chapter 15: International Financial Centre (IFC)	Coming Soon
Chapter 16: Startup Finance	Coming Soon
Chapter 17: Small and Medium Enterprises	Coming Soon



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**PAPER -3:
ADVANCED AUDITING AND
PROFESSIONAL ETHICS**

**COMING
SOON**



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**PAPER -4:
CORPORATE
AND
ECONOMIC LAWS**

TOPIC	Content Status
PART 1 - Corporate Law	Available
Section-A: Company Law	
Chapter 1: Appointment and Qualifications of Directors	Available
Chapter 2: Appointment and Remuneration of Managerial Personnel	Available
Chapter 3: Meetings of Board and its Powers	Available
Chapter 4: Inspection, Inquiry and Investigation	Available
Chapter 5: Compromises, Arrangements and Amalgamations	Available
Chapter 6: Prevention of Oppression and Mismanagement	Available
Chapter 7: Winding Up	Coming Soon
Chapter 8: Producer Companies	Coming Soon
Chapter 9: Companies incorporated outside India	Coming Soon
Chapter 10: Miscellaneous Provisions	Coming Soon
Chapter 11: Compounding of Offences, Adjudication, Special Courts	Coming Soon
Chapter 12: National Company Law Tribunal and Appellate Tribunal	Coming soon
Chapter 13: Corporate Secretarial Practice – Drafting of Notices, Resolutions, Minutes and Reports	Coming Soon

TOPIC	Content Status
Section-B: Securities Laws	
Chapter 1: The Securities Contract (Regulation) Act, 1956 and the Securities Contract (Regulation) Rules, 1957	Available
Chapter 2: The Securities Exchange Board of India Act, 1992, SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 and SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015	Available
Part-II: Economic Laws	
Chapter 1: The Foreign Exchange Management Act, 1999	Available
Chapter 2: The Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002	Available
Chapter 3: The Prevention of Money Laundering Act, 2002	Available
Chapter 4: Foreign Contribution Regulation Act, 2010	Available
Chapter 5: The Arbitration and Conciliation Act, 1996	Available
Chapter 6: The Insolvency and Bankruptcy Code, 2016	Available



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Paper-5:
STRATEGIC COST MANAGEMENT
AND
PERFORMANCE EVALUATION



TOPIC	Content Status
Part-A: Strategic Cost Management and Decision Making Sub Part-I: Strategic Cost Management	
Chapter 1: Introduction to Strategic Cost Management	Available
Chapter 2: Modern Business Environment	Available
Chapter 3: Lean System and Innovation	Available
Chapter 4: Cost Management Techniques	Available
Chapter 5: Cost Management for Specific Sector Sub Part-II: Strategic Decision Making	Available
Chapter 6: Decision Making	Available
Chapter 7: Pricing Decision Part-B: Performance Evaluation and Control Sub Part-I: Performance Evaluation and Reporting	Available
Chapter 8: Performance Measurement and Evaluation	Available
Chapter 9: Divisional Transfer Pricing	Available
Chapter 10: Strategic Analysis of Operating Income Sub Part-II: Managerial Control	Available
Chapter 11: Budgetary Control	Available
Chapter 12: Standard Costing Part-C: Case Study	Available
Chapter 13: Case Study	Available



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**PAPER -6A:
RISK MANAGEMENT**

TOPIC	Content Status
Chapter 1: Introduction to Risk	Coming Soon
Chapter 2: Source and Evaluation of Risks	Available
Chapter 3: Risk Management	Available
Chapter 4: Quantitative Analysis	Available
Chapter 5: Risk Model	Coming Soon
Chapter 6: Credit Risk Measurement and Management	Available
Chapter 7: Risk associated with Corporate Governance	Available
Chapter 8: Enterprise Risk Management	Available
Chapter 9: Operational Risk Management	Coming Soon



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Paper-7:
**DIRECT TAX LAWS
AND
INTERNATIONAL TAXATION**

	Content Status
Part I: Direct Tax Laws	
Chapter 1: Basic Concepts	
Chapter 2: Residence and Scope of Total Income	Available
Chapter 3: Incomes which do not form part of Total Income	Available
Chapter 4: Salaries	Available
Chapter 5: Income from House Property	Available
Chapter 6: Profits and Gains of Business or Profession	Available
Chapter 7: Capital Gains	Available
Chapter 8: Income from Other Sources	Available
Chapter 9: Income of Other Persons included in assessee's Total Income	Available
Chapter 10: Aggregation of Income, Set-Off and Carry Forward of Losses	Available
Chapter 11: Deductions from Gross Total Income	Coming Soon
Chapter 12: Assessment of Various Entities	Coming Soon
Chapter 13: Assessment of Charitable or Religious Trusts or Institutions, Political Parties and Electoral Trusts	Coming Soon
Chapter 14: Tax Planning, Tax Avoidance & Tax Evasion	Coming Soon
Chapter 15: Deduction, Collection and Recovery of Tax	Available
Chapter 16: Income-tax Authorities	Coming Soon
Chapter 17: Assessment Procedure	Coming Soon
Chapter 18: Appeals and Revision	Coming Soon



Chapter 9: Refund	Coming Soon
Chapter 10: Provisions Relating to Illegal Import, Export, Confiscation & Allied Provisions Unit I: Provisions Relating to Prohibited/ Notified/ Specified Goods & Illegal Importation/ Exportation of Goods Unit II: Searches, Seizure and Arrest Unit III: Confiscation & Penalties Unit IV: Offences and Prosecution	Coming Soon
Chapter 11: Appeals and Revision	Coming Soon
Chapter 12: Settlement Commission	Coming Soon
Chapter 13: Advance Ruling	Coming Soon
Chapter 14: Miscellaneous Provisions	Coming Soon
Chapter 15: Foreign Trade Policy Unit I: Introduction to FTP Unit II: Basic Concepts relating to Export Promotion Schemes under FTP	Coming Soon



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Paper-8:
INDIRECT TAX LAWS

TOPIC	Content Status
Part-I Goods and Services Tax	
GST in India - An Introduction	Available
Levy of GST	Available
Glossary	Available
Taxable Event - Supply	Available
Reverse Charge	Available
Time of Supply	Available
Value of Supply	Available
Registration	Available
Composition Scheme	Available
Input Tax Credit	Available
Tax Invoice, Credit and Debit Notes	Available
Payment of Tax	Available
Returns	Available
Classification	Coming Soon
Accounts and Records	Coming Soon
Refunds	Coming Soon
Job Work	Coming Soon
Electronic Commerce	Coming Soon
Assessment and Audit	Coming Soon
Inspection, Search, Seizure and Arrest	Coming Soon



TOPIC	Content Status
Part-I Goods and Services Tax	
GST in India - An Introduction	Available
Levy of GST	Available
Glossary	Available
Taxable Event - Supply	Available
Reverse Charge	Available
Time of Supply	Available
Value of Supply	Available
Registration	Available
Composition Scheme	Available
Input Tax Credit	Available
Tax Invoice, Credit and Debit Notes	Available
Payment of Tax	Available
Returns	Available
Classification	Coming Soon
Accounts and Records	Coming Soon
Refunds	Coming Soon
Job Work	Coming Soon
Electronic Commerce	Coming Soon
Assessment and Audit	Coming Soon
Inspection, Search, Seizure and Arrest	Coming Soon



Chapter 9: Refund	Coming Soon
Chapter 10: Provisions Relating to Illegal Import, Export, Confiscation & Allied Provisions Unit I: Provisions Relating to Prohibited/ Notified/ Specified Goods & Illegal Importation/ Exportation of Goods Unit II: Searches, Seizure and Arrest Unit III: Confiscation & Penalties Unit IV: Offences and Prosecution	Coming Soon
Chapter 11: Appeals and Revision	Coming Soon
Chapter 12: Settlement Commission	Coming Soon
Chapter 13: Advance Ruling	Coming Soon
Chapter 14: Miscellaneous Provisions	Coming Soon
Chapter 15: Foreign Trade Policy Unit I: Introduction to FTP Unit II: Basic Concepts relating to Export Promotion Schemes under FTP	Coming Soon