



## CA NEW COURSE ABC ANALYSIS

### FINANCIAL REPORTING

<b>Chapter Name</b>	<b>Weighted Marks</b>	<b>Category</b>
Introduction to Indian Accounting Standards	2	C
Conceptual Framework for Financial Reporting under Indian Accounting Standards (Ind AS)	2	C
Ind AS on Presentation of items of Financial Statements (Ind AS 1,7,34)	4-6	C
Ind AS on Measurement based on Accounting Policies (Ind AS 8,10,113)	6-8	B
Ind AS 115 Revenue from contracts with customers	4-6	B
Ind AS on Assets of Financial Statements (Ind AS 2, 16,23,36)	6	B
Ind AS on Assets of Financial Statements (Ind AS 38, 40,105,116)	8	A
Other Indian Accounting Standards (Ind AS 20,41,102)	6	B
Ind AS on Liabilities of the Financial Statements (Ind AS 19,37)	4-6	C

Ind AS on Items impacting the Financial Statements (Ind AS 12,21)	4-6	C
Ind AS on Disclosures in the Financial Statements (Ind AS 24,33,108)	8	B
Accounting and Reporting of Financial Instruments	10	A
Business Combination (Ind AS 103)	8-12	A
Consolidated Financial Statements	14	A
Ind AS 101 First time adoption of Indian Accounting Standards	0-4	C
Analysis of Financial Statements	6	B
Professional and Ethical Duty of a CA	8	A
Accounting and Technology	4-6	B

## Advanced Financial Management

Chapter Name	Weighted Marks	Category
Financial Policy and Corporate Strategy	2	C
Risk Management	4	C
Advanced Capital Budgeting Decisions	8	A
Security Analysis	4-6	C
Security Valuation	8	B
Portfolio Management	8-10	A
Securitization	4	C
Mutual Funds	6-8	B
Derivatives Analysis and Valuation	10	A
Foreign Exchange Exposure and Risk Management	8-10	A
International Financial Management	8	B
Interest Rate Risk Management	8	B

Business Valuation	8-10	A
Mergers, Acquisitions and Corporate Restructuring	10	A
Startup Finance	4-6	C

## ADVANCED AUDITING, ASSURANCE AND PROFESSIONAL ETHICS

Chapter Name	Weighted Marks	Category
Quality Control (SQC 1 , SA 220)	4	C
General Auditing Principles and Auditors Responsibilities (SA 240,250,260,299,402)	6-8	B
Audit Planning, Strategy and Execution (SA 200,210,220,300,520,540,600,610,620)	8	A
Materiality, Risk Assessment and Internal Control (SA 265,315,320,330)	8	A
Audit Evidence (SA 500,501,505,510,530,550)	6-8	B
Completion and Review (SA 560,570,580)	4-6	C
Reporting (SA 700,701,705,706,710,720)	8	A
Specialized Areas (SA 800,805,810)	4-6	C
Related Services (SRS 4400,4410)	6	B
Review of Financial Information (SRE 2400,2410)	4-6	C
Prospective Financial Information and other assurance services (SAE 3400,3402,3420)	4-8	B
Digital Auditing and Assurance	6-8	B
Group Audits (SA 600)	4-6	C

Special Features of Audit of Banks & Non-Banking Financial Companies	6-8	B
Overview of Audit of Public Sector Understakings	4-6	
Internal Audit	6	A
Due Diligence, Investigation & Forensic Audit	6	A
Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance	4-6	B
Professional Ethics & Liabilities of Auditors	10	A

## Direct TAX & INTERNATIONAL TAX

Chapter Name	Weighted Marks	Category
Basic Concepts	0-2	C
Incomes which do not form part of Total Income	0-2	C
Profits and Gains of Business or Profession	10-14	A
Capital Gains	6	B
Income from Other Sources	4	B
Income of Other Persons included in assessee's Total Income	2-6	C
Aggregation of Income, Set-Off and Carry Forward of Losses	4	B
Deductions from Gross Total Income	6-8	A
Assessment of Various Entities	8-10	A
Assessment of Trusts and Institutions, Political Parties and other special entities	6-8	A
Tax Planning, Tax Avoidance & Tax Evasion	4	B
Taxation of Digital Transactions	4	B
Deduction, Collection and Recovery of Tax	4-6	B

Income-tax Authorities	4-6	B
Assessment Procedure	2-4	C
Appeals and Revision	2-6	C
Dispute Resolution	2-6	C
Miscellaneous Provisions	0-4	C
Provisions to counteract Unethical Tax Practices	4	B
Tax Audit and Ethical Compliances	4-8	B
Non Resident Taxation	6-8	A
Double Taxation Relief	6	A
Advance Rulings	4-8	B
Transfer Pricing	6-8	A
Fundamentals of Base Erosion and Profit Shifting	2-6	B
Application and Interpretation of Tax Treaties	2-6	C
Overview of Model Tax Conventions	0-4	C
Latest Developments in International Taxation	2-4	C



Chapter Name	Weighted Marks	Category
Supply under GST	6-8	A
Charge of GST	4	B
Place of Supply	2-6	B
Exemptions from GST	2-4	B
Time of Supply	4	B
Value of Supply	4-8	A

<b>Input Tax Credit</b>	<b>10-12</b>	<b>A</b>
<b>Registration</b>	<b>4</b>	<b>B</b>
<b>Tax Invoice, Credit and Debit Notes</b>	<b>0-4</b>	<b>C</b>
<b>Accounts and Records; E-way Bill</b>	<b>4</b>	<b>C</b>
<b>Payment of Tax</b>	<b>2-6</b>	<b>C</b>
<b>Electronic Commerce Transactions under GST</b>	<b>4-6</b>	<b>B</b>
<b>Returns</b>	<b>4-6</b>	<b>B</b>
<b>Import And Export Under GST</b>	<b>6-8</b>	<b>A</b>
<b>Refunds</b>	<b>4-6</b>	<b>B</b>
<b>Job Work</b>	<b>6</b>	<b>A</b>
<b>Assessment And Audit</b>	<b>4</b>	<b>B</b>
<b>Inspection, Search, Seizure And Arrest</b>	<b>6</b>	<b>A</b>
<b>Demands And Recovery</b>	<b>6</b>	<b>A</b>
<b>Liability to Pay Tax in Certain Cases</b>	<b>4-6</b>	<b>B</b>
<b>Offences And Penalties and Ethical Aspects under GST</b>	<b>4-6</b>	<b>B</b>
<b>Appeals And Revisions</b>	<b>4</b>	<b>B</b>
<b>Advance Ruling</b>	<b>6</b>	<b>A</b>
<b>Miscellaneous Provisions</b>	<b>0-4</b>	<b>C</b>
<b>Levy of and Exemptions from Customs Duty</b>	<b>8</b>	<b>A</b>
<b>Types of Duty</b>	<b>8-10</b>	<b>A</b>
<b>Classification of Imported and Export Goods</b>	<b>6-8</b>	<b>A</b>
<b>Valuation under the Customs Act, 1962</b>	<b>8</b>	<b>A</b>
<b>Importation and Exportation of Goods</b>	<b>4-8</b>	<b>A</b>
<b>Warehousing</b>	<b>4</b>	<b>B</b>
<b>Refund</b>	<b>0-4</b>	<b>C</b>
<b>Foreign Trade Policy</b>	<b>0-4</b>	<b>C</b>