



## CA Inter Group 1 Portionwise Syllabus

Subject	Topics Covered
Adv Accs Portionwise Test- 1	<p><b>Chapter 1: Introduction to Accounting Standards</b> <b>Chapter 2: Framework for Preparation and Presentation of Financial Statements</b> <b>Chapter 3: Applicability of Accounting Standards</b> <b>Chapter 4: Presentation &amp; Disclosures Based Accounting Standards</b> <b>Unit 1: Accounting Standard 1 Disclosure of Accounting Policies</b> <b>Unit 2: Accounting Standard 3 Cash Flow Statement</b> <b>Unit 3: Accounting Standard 17 Segment Reporting</b> <b>Unit 4: Accounting Standard 18 Related Party Disclosures</b> <b>Unit 5: Accounting Standard 20 Earnings Per Share</b> <b>Unit 6: Accounting Standard 24 Discontinuing Operations</b> <b>Unit 7: Accounting Standard 25 Interim Financial Reporting</b></p>
Adv Accs Portionwise Test- 2	<p><b>Chapter 5: Assets Based Accounting Standards</b> <b>Unit 1: Accounting Standard 2 Valuation of Inventory</b> <b>Unit 2: Accounting Standard 10 Property, Plant and Equipment</b> <b>Unit 3: Accounting Standard 13 Accounting for Investments</b> <b>Unit 4: Accounting Standard 16 Borrowing Costs</b> <b>Unit 5: Accounting Standard 19 Leases</b> <b>Unit 6: Accounting Standard 26 Intangible Assets</b> <b>Unit 7: Accounting Standard 28 Impairment of Assets</b> <b>Chapter 6: Liabilities Based Accounting Standards</b> <b>Unit 1: Accounting Standard 15 Employee Benefits</b> <b>Unit 2: AS 29 (Revised) Provisions, Contingent Liabilities and Contingent Assets</b> <b>Chapter 7: Accounting Standards Based on Items Impacting Financial Statement</b></p>

	<p><b>Unit 1: Accounting Standard 4 Contingencies and Events occurring after the Balance Sheet Date</b></p> <p><b>Unit 2: Accounting Standard 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies</b></p> <p><b>Unit 3: Accounting Standard 11 The Effects of Changes in Foreign Exchange Rates</b></p> <p><b>Unit 4: Accounting Standard 22 Accounting for Taxes on Income</b></p> <p><b>Chapter 8: Revenue Based Accounting Standards</b></p> <p><b>Unit 1: Accounting Standard 7 Construction Contracts</b></p> <p><b>Unit 2: Accounting Standard 9 Revenue Recognition</b></p> <p><b>Chapter 9: Other Accounting Standards</b></p> <p><b>Unit 1: Accounting Standard 12 Accounting for Government Grants</b></p> <p><b>Unit 2: Accounting Standard 14 Accounting for Amalgamations</b></p> <p><b>Chapter 10: Accounting Standards for Consolidated Financial Statement</b></p> <p><b>Unit 1: Accounting Standard 21 Consolidated Financial Statements</b></p> <p><b>Unit 2: Accounting Standard 23 Accounting for Investments in Associates in Consolidated Financial Statements</b></p> <p><b>Unit 3: Accounting Standard 27 Financial Reporting of Interests in Joint Ventures</b></p>
<b>Adv Accs Portionwise Test- 3</b>	<p><b>Chapter 11: Financial Statements of Companies</b></p> <p><b>Unit 1: Preparation of Financial Statements</b></p> <p><b>Unit 2: Cash Flow Statement</b></p> <p><b>Chapter 12: Buyback of Securities</b></p> <p><b>Chapter 13: Amalgamation of Companies</b></p> <p><b>Chapter 14: Internal Reconstruction</b></p> <p><b>Chapter 15: Accounting for Branches including Foreign Branches</b></p>
<b>Law Portionwise Test- 1</b>	<p><b>Chapter 1: Preliminary</b></p> <p><b>Chapter 2: Incorporation of Company and Matters Incidental Thereto</b></p> <p><b>Chapter 3: Prospectus and Allotment of Securities</b></p> <p><b>Chapter 4: Share Capital and Debentures</b></p> <p><b>Chapter 5: Acceptance of Deposits by Companies</b></p>
	<p><b>Chapter 6: Registration of Charges</b></p> <p><b>Chapter 7: Management &amp; Administration</b></p>

<b>Law Portionwise Test- 2</b>	<b>Chapter 8: Declaration and Payment of Dividend</b> <b>Chapter 9: Accounts of Companies</b> <b>Chapter 10: Audit and Auditors</b>
<b>Law Portionwise Test- 3</b>	<b>Chapter 11: Companies Incorporated Outside India</b> <b>Chapter 12: The Limited Liability Partnership Act, 2008</b> <b>Chapter 13: The General Clauses Act, 1897</b> <b>Chapter 14: Interpretation of Statutes</b> <b>Chapter 15: The Foreign Exchange Management Act, 1999</b>

<b>Tax Portionwise Test- 1</b>	<b>Chapter 1: GST in India – An Introduction</b> <b>Chapter 2: Supply under GST</b> <b>Chapter 3: Charge of GST</b> <b>Chapter 4: Place of Supply</b> <b>Chapter 5: Exemptions from GST</b> <b>Chapter 6: Time of Supply</b> <b>Chapter 7: Value of Supply</b> <b>Chapter 8: Input Tax Credit</b> <b>Chapter 9: Registration</b> <b>Chapter 10: Tax Invoice; Credit and Debit Notes</b> <b>Chapter 11: Accounts and Records</b> <b>Chapter 12: E-Way Bill</b> <b>Chapter 13: Payment of Tax</b> <b>Chapter 14: Tax Deduction at Source and Collection of Tax at Source</b> <b>Chapter 15: Returns</b>
<b>Tax Portionwise Test- 2</b>	<b>Chapter 1: Basic Concepts</b> <b>Chapter 2: Residence and Scope of Total Income</b> <b>Chapter 3: Heads of Income</b> <b>Unit 1: Salaries</b> <b>Unit 2: Income from House Property</b> <b>Unit 3: Profits and Gains of Business or Profession</b> <b>Unit 4: Capital Gains</b> <b>Unit 5: Income from Other Sources</b>
<b>Tax Portionwise Test- 3</b>	<b>Chapter 4: Income of Other Persons included in Assessee's Total Income</b> <b>Chapter 5: Aggregation of Income, Set-Off and Carry Forward of Losses</b> <b>Chapter 6: Deductions from Gross Total Income</b> <b>Chapter 7: Advance Tax, Tax Deduction at Source and Tax Collection at Source</b> <b>Chapter 8: Provisions for filing Return of Income and Self Assessment</b> <b>Chapter 9: Income Tax Liability – Computation and Optimisation</b>



**CA Inter Group 2 Portionwise Syllabus**

<b>Subject</b>	<b>Topics Covered</b>
<b>Audit Portionwise Test- 1</b>	<b>Chapter 1: Nature, Objective and Scope of Audit</b> <b>Chapter 2: Audit Strategy, Audit Planning and Audit Programme</b> <b>Chapter 3: Risk Assessment and Internal Control</b> <b>Chapter 4: Audit Evidence</b>
<b>Audit Portionwise Test- 2</b>	<b>Chapter 5: Audit of Items of Financial Statements</b> <b>Chapter 6: Audit Documentation</b> <b>Chapter 7: Completion and Review</b> <b>Chapter 8: Audit Report</b>
<b>Audit Portionwise Test- 2</b>	<b>Chapter 9: Special Features of Audit of Different Type of Entities</b> <b>Chapter 10: Audit of Banks</b> <b>Chapter 11: Ethics and Terms of Audit Engagements</b>

<b>FM-SM Portionwise Test- 1</b>	<b>Chapter 1: Scope and Objectives of Financial Management</b> <b>Chapter 2: Types of Financing</b> <b>Chapter 3: Financial Analysis and Planning – Ratio Analysis</b> <b>Chapter 4: Cost of Capital</b>
<b>FM-SM Portionwise Test- 2</b>	<b>Chapter 5: Financing Decisions – Capital Structure</b> <b>Chapter 6: Financing Decisions – Leverages</b> <b>Chapter 7: Investment Decisions</b> <b>Chapter 8: Dividend Decision</b> <b>Chapter 9: Management of Working Capital</b>
<b>FM-SM Portionwise Test- 3</b>	<b>Chapter 1: Introduction to Strategic Management</b> <b>Chapter 2: Strategic Analysis: External Environment</b> <b>Chapter 3: Strategic Analysis: Internal Environment</b> <b>Chapter 4: Strategic Choices</b> <b>Chapter 5: Strategy Implementation and Evaluation</b>

<p><b>Cost Portionwise Test- 1</b></p>	<p><b>Chapter 1: Introduction to Cost and Management Accounting</b>  <b>Chapter 2: Material Cost</b>  <b>Chapter 3: Employee Cost and Direct Expenses</b>  <b>Chapter 4: Overheads – Absorption Costing Method</b>  <b>Chapter 5: Activity Based Costing</b></p>
<p><b>Cost Portionwise Test- 2</b></p>	<p><b>Chapter 6: Cost Sheet</b>  <b>Chapter 7: Cost Accounting Systems</b>  <b>Chapter 8: Unit &amp; Batch Costing</b>  <b>Chapter 9: Job Costing</b>  <b>Chapter 10: Process &amp; Operation Costing</b></p>
<p><b>Cost Portionwise Test- 3</b></p>	<p><b>Chapter 11: Joint Products and By Products</b>  <b>Chapter 12: Service Costing</b>  <b>Chapter 13: Standard Costing</b>  <b>Chapter 14: Marginal Costing</b>  <b>Chapter 15: Budgets and Budgetary Control</b></p>

