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PRODUCTS & PRICING [REG. OPEN]

◆ **Basic Products**

No.	Name of Product	No. of Tests	Price
1	TestM18 New Final FR	3	1500
2	TestM18 New Final SFM	3	1500
3	TestM18 New Final AAPE	3	1500
4	TestM18 New Final CEL	3	1500
5	TestM18 New Final COST	3	1500
6	6A TestM18 New Final RiskM 6A	3	1500
	6B TestM18 New Final FSCM 6B	3	1500
	6C TestM18 New Final IntTax 6C	3	1500
	6D TestM18 New Final EcoLaw 6D	3	1500
7	TestM18 New Final DT	4	1500
8	TestM18 New Final IDT	3	1500
9	TestM18 New Final Group 1 FullCourse Test	4	2000
10	10A TestM18 New Final Gr2 FullCourse Elec6aRiskM	4	2000
	10B TestM18 New Final Gr2 FullCourse Elec6bFSCM	4	2000
	10C TestM18 New Final Gr2 FullCourse Elec6cIntTax	4	2000
	10D TestM18 New Final Gr2 FullCourse Elec6dEcoLaw	4	2000

◆ **Combos**

No.	Name of product	Products covered	Test	MRP ₹	Combo ₹	Disc.
11	TestM18 New Final Group 1	FR(3) + SFM(3) + AAPE(3) + CEL(3)	12	6000	4500	25.00%
12	TestM18 New Final DT IDT Cost FR SFM Practicals	FR(3) + SFM(3) + Cost(3) + DT(4) + IDT(4)	17	7500	5500	26.67%
13	13A TestM18 New Final Group 2 Elec6aRiskM	Cost(3) + DT(4) + IDT(4) + RiskM 6A(3)	14	6000	4500	25.00%
	13B TestM18 New Final Group 2 Elec6bFSCM	Cost(3) + DT(4) + IDT(4) + FSCM 6B(3)				
	13C TestM18 New Final Group 2 Elec6cIntTax	Cost(3) + DT(4) + IDT(4) + IntTax 6C(3)				
	13D TestM18 New Final Group 2 Elec6dEcoLaw	Cost(3) + DT(4) + IDT(4) + EcoLaw 6D(3)				
14	14A TestM18 New Final Both Group Elec6aRiskM	FR(3) + SFM(3) + AAPE(3) + CEL(3) + Cost(3) + DT(4) + IDT(4) + RiskM 6A(3)	26	12000	8000	33.33%
	14B TestM18 New Final Both Group Elec6bFSCM	FR(3) + SFM(3) + AAPE(3) + CEL(3) + Cost(3) + DT(4) + IDT(4) + FSCM 6B(3)				
	14C TestM18 New Final Both Group Elec6cIntTax	FR(3) + SFM(3) + AAPE(3) + CEL(3) + Cost(3) + DT(4) + IDT(4) + IntTax 6C(3)				
	14D TestM18 New Final Both Group Elec6dEcoLaw	FR(3) + SFM(3) + AAPE(3) + CEL(3) + Cost(3) + DT(4) + IDT(4) + EcoLaw 6D(3)				
15	15A TestM18 New Final BothGr FullCourse Elec6aRiskM	Gr.1(4)+Gr.2(4) (Elective Paper RiskM)	8	4000	3500	12.5%
	15B TestM18 New Final BothGr FullCourse Elec6bFSCM	Gr.1(4)+Gr.2(4) (Elective Paper FSCM)				
	15C TestM18 New Final BothGr FullCourse Elec6cIntTax	Gr.1(4)+Gr.2(4) (Elective Paper IntTax)				
	15D TestM18 New Final BothGr FullCourse Elec6dEcoLaw	Gr.1(4)+Gr.2(4) (Elective Paper EcoLaw)				

Address	WhatsApp	Online Portals	Watch Students' Review at
Plot 8, Laxmi Colony, Near UCO Bank, Opp. Laxmi Mandir Cinema, Tonk Road, Jaipur-15	9928044909, 9784938416	VineetSodhani.com Sodhanis.Com	Sodhani's YouTube Channel
Map : Just Search "Vineet Sodhani" in Google Maps			

GROUP 2 ONLY STUDENTS : TEST SCHEDULE

[Sundays 8-11 am; Weekdays 10am to 1pm]

SL	DATE*	TIME*	CODE	TOPICS [ICAI MODULE]	Marks	Result [11.15 to 12.45am]
1.	Sunday, 11-Feb-2018	3 hrs [8-11 am]	TestM18N COST-01	Part A : Strategic Cost Management (JIT TQM, Throughput etc. & DecisionMaking with Basic Pricing) & Related Case Studies	100	18-Feb-2018
2.	Sunday, 18-Feb-2018	3 hrs [8-11 am]	TestM18N DT-01	Chapters 1 to 9** of M1 [**See Chapterisation covered separately]	100	25-Feb-2018
3.	Thursday, 22-Feb-2018	3 hrs [10am-1pm]	TestM18N ELEC-01@@	Choose carefully (a) TestM18N RiskM (b) TestM18N FSCM; (c) TestM18N IntTax; (d) TestM18N EcoLaw	100	25-Feb-2018
4.	Sunday, 25-Feb-2018	3 hrs [8-11 am]	TestM18N IDT-01	GST Chapters 1 to 14** of M1 [**See Chapterisation covered separately]	100	04-Mar-2018
5.	Sunday, 04-Mar-2018	3 hrs [8-11 am]	TestM18N DT-02	Chapters 10 to 20** of M1 [**See Chapterisation covered separately]	100	11-Mar-2018
6.	Thursday, 08-Mar-2018	3 hrs [10am-1pm]	TestM18N ELEC-02@@	Choose carefully (a) TestM18N RiskM (b) TestM18N FSCM; (c) TestM18N IntTax; (d) TestM18N EcoLaw	100	11-Mar-2018
7.	Sunday, 11-Mar-2018	3 hrs [8-11 am]	TestM18N IDT-02	GST Chapters 15 to 29** of M1 [**See Chapterisation covered separately]	100	18-Mar-2018
8.	Thursday, 15-Mar-2018	3 hrs [10am-1pm]	TestM18N COST-02	Part B : Performance Evaluation (Transfer Pricing, Standard, Budgetary, etc.) & Related Case Studies	100	18-Mar-2018
9.	Sunday, 18-Mar-2018	3 hrs [8-11 am]	TestM18N DT-03	Chapters 21 to 26 of M1 + Entire M2** [**See Chapterisation covered separately]	100	25-Mar-2018
10.	Thursday, 22-Mar-2018	3 hrs [10am-1pm]	TestM18N IDT-03	Customs & FTP Ch. 1 to 10** of M2 [**See Chapterisation covered separately]	100	25-Mar-2018
11.	Sunday, 25-Mar-2018	3 hrs [8-11 am]	TestM18N ELEC-03@@	Full Course (a) TestM18N RiskM (b) TestM18N FSCM; (c) TestM18N IntTax; (d) TestM18N EcoLaw	100	01-Apr-2018
12.	Sunday, 01-Apr-2018	3 hrs [8-11 am]	TestM18N COST-03	Full Course	100	08-Apr-2018
13.	Sunday, 08-Apr-2018	3 hrs [8-11 am]	TestM18N DT-04	Full Course	100	15-Apr-2018
14.	Sunday, 15-Apr-2018	3 hrs [8-11 am]	TestM18N IDT-04	Full Course	100	19-Apr-2018

@@ Syllabus of Elective Paper (ELEC) (based on ICAI Modules)

6A : Risk Management (RiskM);	TestM18N RiskM-01 : Chapter 1 to 5	TestM18N RiskM-01 : Chapter 6 to 9
6B : Financial Services and Capital Markets (FSCM);	TestM18N FSCM-01 : Chapter 1 to 7	TestM18N FSCM-02 : Ch. 8 to 16
6C : International Taxation (IntTax)	TestM18N IntTax-01 : Mod. 1 (Ch. 1 to 5)	TestM18N IntTax-02 : Module 2 (Ch. 6-9)
6D : Economic Laws (EcoLaw)	TestM18N EcoLaw-01 : Chapter 1 to 4	TestM18N EcoLaw-02 : Ch. 5 to 7

◆ TestM18 New Group2 Products

No.	Product Name	No. Test	Price
1	TestM18 New Final COST	3	1500
2	TestM18 New Final Elective (RiskM or FSCM or IntTax or EcoLaw)	3	1500
3	TestM18 New Final DT	4	1500
4	TestM18 New Final IDT	4	1500
5	TestM18 New Final Group 2¹	14	4500
6	TestM18 New Final Group 2 FullCourse Test¹	4	2000

#YourDate YourTime Facility

1. For Offline Tests at Jaipur	Any date and any time : (a) <u>subsequent</u> to date mentioned by us above; (b) <u>Sunday</u> timings shall be 8-11 am only; (c) Other working days timings 10 am to 7 pm (<u>Test Start & Test Conclusion</u>)
2. Online Tests	Any date any time of your convenience, which is subsequent to our date

1 In case of online tests, there are 4 choices of products based on 4 choices of Elective Paper 6 as above. Please choose carefully. Choice once made cannot be changed on the system.

GROUP 1 ONLY STUDENTS : TEST SCHEDULE

[Sundays 8-11 am; Weekdays 10am to 1pm]

SL	DATE*	TIME*	CODE	TOPICS [ICAI MODULE]	Marks	Result [1-2 pm]
1.	Sunday, 11-Feb-2018	3 hrs [8-11 am]	TestM18N FR-01	IndAS portion : Module 1 to 4 (Chapters 1 to 12) + Chapter 16 (Accounting of Financial Instruments) of Module 6	100	18-Feb-2018
2.	Thursday, 15-Feb-2018	3 hrs [10am-1pm]	TestM18N AAPE-01	Module 1 : Chapters 1 to 8	100	18-Feb-2018
3.	Sunday, 18-Feb-2018	3 hrs [8-11 am]	TestM18N CEL-01	Company Law i.e., <u>Module 1</u> : Chapters 1 to 8 + <u>Module 2</u> : Chapters 9 to 13	100	25-Feb-2018
4.	Sunday, 25-Feb-2018	3 hrs [8-11 am]	TestM18N SFM-01	Module 1 : Chapters 1 to 8	100	04-Mar-2018
5.	Sunday, 04-Mar-2018	3 hrs [8-11 am]	TestM18N FR-02	Accounting Portion : Modules 5 to 7 (except Ch. 16 covered in FR-01 test)	100	11-Mar-2018
6.	Thursday, 08-Mar-2018	3 hrs [10am-1pm]	TestM18N AAPE-02	Module 2 and 3 : Chapters 9 to 20	100	11-Mar-2018
7.	Sunday, 11-Mar-2018	3 hrs [8-11 am]	TestM18N CEL-02	Securities & Economic Laws : <u>Module 2</u> : Ch. 1 and 2 + <u>Module 3</u> : Ch. 1 to 6	100	18-Mar-2018
8.	Sunday, 18-Mar-2018	3 hrs [8-11 am]	TestM18N SFM-02	Module 2 : Chapters 9 to 17	100	25-Mar-2018
9.	Sunday, 25-Mar-2018	3 hrs [8-11 am]	TestM18N FR-03	Full Course	100	01-Apr-2018
10.	Sunday, 01-Apr-2018	3 hrs [8-11 am]	TestM18N AAPE-03	Full Course	100	08-Apr-2018
11.	Sunday, 08-Apr-2018	3 hrs [8-11 am]	TestM18N SFM-03	Full Course	100	15-Apr-2018
12.	Sunday, 15-Apr-2018	3 hrs [8-11 am]	TestM18N CEL-03	Full Course	100	19-Apr-2018

◆ TestM18 New Group 1 Products

No.	Product Name	No. Test	Price
1	TestM18 New Final FR	3	1500
2	TestM18 New Final SFM	3	1500
3	TestM18 New Final AAPE	3	1500
4	TestM18 New Final CEL (Corporate & Economic Laws)	3	1500
5	TestM18 New Final Group 1	12	4500
6	TestM18 New Final Group 1 FullCourse Test	4	2000

#YourDate YourTime Facility

1. For Offline Tests at Jaipur	Any date and any time : (a) <u>subsequent</u> to date mentioned by us above; (b) <u>Sunday</u> timings shall be 8-11 am only; (c) Other working days timings 10 am to 7 pm (<u>Test Start & Test Conclusion</u>)
2. Online Tests	Any date any time of your convenience, which is subsequent to our date

BOTH GROUP STUDENTS : TEST SCHEDULE

[Sundays 8-11 am; Weekdays 10am to 1pm]

SL	DATE*	TIME*	CODE	TOPICS [ICAI MODULE]	Marks	Result**
1.	Sunday, 11-Feb-2018	3 hrs [8-11 am]	TestM18N COST-01	Part A : Strategic Cost Management (JIT TQM, Throughput etc. & Decision Making with Basic Pricing) & Related Case Studies	100	18-Feb-2018
2.	Tuesday, 13-Feb-2018	3 hrs [8-11 am]	TestM18N FR-01	IndAS portion : Module 1 to 4 (Chapters 1 to 12) + Chapter 16 (Accounting of Financial Instruments) of Module 6	100	18-Feb-2018
3.	Thursday, 15-Feb-2018	3 hrs [10am-1pm]	TestM18N AAPE-01	Module 1 : Chapters 1 to 8	100	18-Feb-2018
4.	Sunday, 18-Feb-2018	3 hrs [8-11 am]	TestM18N DT-01	Chapters 1 to 9** of M1 [**See Chapterisation covered separately]	100	25-Feb-2018
5.	Tuesday, 20-Feb-2018	3 hrs [8-11 am]	TestM18N CEL-01	Company Law i.e., <u>Module 1</u> : Chapters 1 to 8 + <u>Module 2</u> : Chapters 9 to 13	100	25-Feb-2018
6.	Thursday, 22-Feb-2018	3 hrs [10am-1pm]	TestM18N ELEC-01 [@]	Choose carefully : (a) TestM18N RiskM (b) TestM18N FSCM; (c) TestM18N IntTax; (d) TestM18N EcoLaw	100	25-Feb-2018
7.	Sunday, 25-Feb-2018	3 hrs [8-11 am]	TestM18N IDT-01	GST Chapters 1 to 14** of M1 [**See Chapterisation covered separately]	100	04-Mar-2018
8.	Tuesday, 27-Feb-2018	3 hrs [8-11 am]	TestM18N SFM-01	Module 1 : Chapters 1 to 8	100	04-Mar-2018
9.	Thursday, 01-Mar-2018	3 hrs [10am-1pm]	TestM18N AAPE-02	Module 2 and 3 : Chapters 9 to 20	100	11-Mar-2018
10.	Sunday, 04-Mar-2018	3 hrs [8-11 am]	TestM18N DT-02	Chapters 10 to 20** of M1 [**See Chapterisation covered separately]	100	11-Mar-2018
11.	Tuesday, 06-Mar-2018	3 hrs [8-11 am]	TestM18N FR-02	Accounting Portion : Modules 5 to 7 (except Ch. 16 covered in FR-01 test)	100	11-Mar-2018
12.	Thursday, 08-Mar-2018	3 hrs [10am-1pm]	TestM18N ELEC-02 [@]	Choose carefully : (a) TestM18N RiskM (b) TestM18N FSCM; (c) TestM18N IntTax; (d) TestM18N EcoLaw	100	11-Mar-2018
13.	Sunday, 11-Mar-2018	3 hrs [8-11 am]	TestM18N IDT-02	GST Chapters 15 to 29** of M1 [**See Chapterisation covered separately]	100	18-Mar-2018
14.	Tuesday, 13-Mar-2018	3 hrs [8-11 am]	TestM18N CEL-02	Securities & Economic Laws : <u>Module 2</u> : Ch. 1 and 2 + <u>Module 3</u> : Ch. 1 to 6	100	18-Mar-2018
15.	Thursday, 15-Mar-2018	3 hrs [10am-1pm]	TestM18N COST-02	Part B : Performance Evaluation (Transfer Pricing, Standard, Budgetary, etc.) & Related Case Studies	100	18-Mar-2018
16.	Sunday, 18-Mar-2018	3 hrs [8-11 am]	TestM18N DT-03	Chapters 21 to 26 of M1 + Entire M2** [**See Chapterisation covered separately]	100	25-Mar-2018
17.	Tuesday, 20-Mar-2018	3 hrs [8-11 am]	TestM18N SFM-02	Module 2 : Chapters 9 to 17	100	25-Mar-2018
18.	Thursday, 22-Mar-2018	3 hrs [10am-1pm]	TestM18N IDT-03	Customs & FTP Ch. 1 to 10** of M2 [**See Chapterisation covered separately]	100	25-Mar-2018
19.	Sunday, 25-Mar-2018	3 hrs [8-11 am]	TestM18N ELEC-03	FULL COURSE — Choose carefully : (a) TestM18N RiskM (b) TestM18N FSCM; (c) TestM18N IntTax; (d) TestM18N EcoLaw	100	01-Apr-2018

SL	DATE*	TIME*	CODE	TOPICS [ICAI MODULE]	Marks	Result**
20.	Thursday, 29-Mar-2018	3 hrs [8-11 am]	TestM18N FR-03	Full Course	100	01-Apr-2018
21.	Sunday, 01-Apr-2018	3 hrs [8-11 am]	TestM18N COST-03	Full Course	100	08-Apr-2018
22.	Thursday, 05-Apr-2018	3 hrs [8-11 am]	TestM18N AAPE-03	Full Course	100	08-Apr-2018
23.	Sunday, 08-Apr-2018	3 hrs [8-11 am]	TestM18N DT-04	Full Course	100	15-Apr-2018
24.	Thursday, 12-Apr-2018	3 hrs [8-11 am]	TestM18N SFM-03	Full Course	100	15-Apr-2018
25.	Sunday, 15-Apr-2018	3 hrs [8-11 am]	TestM18N IDT-04	Full Course	100	19-Apr-2018
26.	Thursday, 19-Apr-2018	3 hrs [8-11 am]	TestM18N CEL-03	Full Course	100	19-Apr-2018

*Result : 2nd Group Timings = 11.15 to 12.45 am & 1st Group Timings = 1 to 2 pm

@@ Syllabus of Elective Paper (ELEC) (based on ICAI Modules)

6A : Risk Management (RiskM);	TestM18N RiskM-01 : Chapter 1 to 5	TestM18N RiskM-01 : Chapter 6 to 9
6B : Financial Services and Capital Markets (FSCM);	TestM18N FSCM-01 : Chapter 1 to 7	TestM18N FSCM-02 : Ch. 8 to 16
6C : International Taxation (IntTax)	TestM18N IntTax-01 : Mod. 1 (Ch. 1 to 5)	TestM18N IntTax-02 : Module 2 (Ch. 6-9)
6D : Economic Laws (EcoLaw)	TestM18N EcoLaw-01 : Chapter 1 to 4	TestM18N EcoLaw-02 : Ch. 5 to 7

◆ TestM18 New Both Group Products

No.	Product Name	No. Test	Price
1	TestM18 New Final FR	3	1500
2	TestM18 New Final SFM	3	1500
3	TestM18 New Final AAPE	3	1500
4	TestM18 New Final CEL (Corporate & Economic Laws)	3	1500
5	TestM18 New Final COST	3	1500
6	TestM18 New Final Elective (TestM18 New RiskM or TestM18 New FSCM or TestM18 New IntTax or TestM18 New EcoLaw)	3	1500
7	TestM18 New Final DT	4	1500
8	TestM18 New Final IDT	4	1500
9	TestM18 New Final Group 1	12	4500
10	TestM18 New Final Group 1 FullCourse Test	4	2000
11	TestM18 New Final Group 2¹	14	4500
12	TestM18 New Final Group 2 FullCourse Test¹	4	2000
13	TestM18 New Final DT IDT Cost FR SFM Practicals	17	5500
14	TestM18 New Final Both Group¹	26	8000
15	TestM18 New Final Both Group FullCourse Test¹	8	3500

#YourDate YourTime Facility

1. For Offline Tests at Jaipur	Any date and any time : (a) <u>subsequent</u> to date mentioned by us above; (b) <u>Sunday</u> timings shall be 8-11 am only; (c) Other working days timings 10 am to 7 pm (<u>Test Start & Test Conclusion</u>)
2. Online Tests	Any date any time of your convenience, <i>which is subsequent to our date</i>

1 In case of online tests, there are 4 choices of products based on 4 choices of Elective Paper 6 as above. Please choose carefully. Choice once made cannot be changed on the system.

FEATURES & PROCEDURES

Online TestSeries — Downloading & Uploading

- **We accept your Schedule — YourDate YourPlace YourTime**
 - ◆ You may draw your own schedule for appearing in our test series
 - ◆ You may appear in our tests only on or after test start date provided by us
 - ◆ For this purpose, just click at “My Schedule” Tab [after login] and choose YourDate YourTime
- **Download paper :**
 - ◆ TestPaper may be downloaded between Test-start & Test-Expiry Times.
 - ◆ EXPIRED TEST PAPER >> If test paper could not be downloaded in 6-7 days (i.e., before download expiry time), you may request extension at **YourDate YourTime**.
 - (a) automatic extension for small extensions ; and
 - (b) in case of large extensions, approval of admin is required and is granted in 2 working days.
- **Upload time :**
 - ◆ Download time is captured by system.
 - ◆ System allows = Test Duration + 2 Hours for uploading, i.e., if test is of 3 hours, system would allow 5 hours in total.
 - ◆ If you cannot upload within specified time (5 hours in aforesaid example), you may :
 - (a) request for extension, or,
 - (b) send at sodhani.tax@gmail.com via e-mail at any time.

PROCEDURE FOR ONLINE TEST SERIES

1. Possess a valid gmail ID
2. Register yourself at our website [SODHANIs.com] [**Fully SmartPhone Compatible**]
3. Add help@sodhanis.com and sodhani.tax@gmail.com to your contacts and create a gmail filter so that e-mails are not lost in SPAM
4. Select Product and make online payment
 - >> DO NOT PRESS REFRESH
 - >> See “My products” tab for products purchased by you
5. Look for “My Tests” menu >> It shows —
 - Pending Tests
 - Upcoming Tests
 - Expired Tests >> You may extend expiry >> **YourDate YourTime**
 - Unchecked Tests
 - Checked Tests
6. Look for “My Schedule” menu >> Draw your schedule [postpone tests to YourDate YourTime]
7. Write down answers in your handwriting on plain paper

Specify page-numbering

GIVE YOUR NAME AND TESTPAPER CODE NAME ON TOP

8. Convert your hand-written answer in PDF form
Use **CamScanner App only** [available for both iPhone & Android]
Ensure proper scanning
9. Upload Answers on SODHANIs.com >> **Open website on SmartPhone & Upload**
10. Copy Checked >> Evaluated answer book is uploaded with marks & remarks
>> You get an e-mail after each evaluation >> Download your answerbook at any time
>> Suggested Answers available for download in separate column
11. Chat with us in case of any query/doubt, using Chat forum on our website

About Test Papers

- Prepared by SODHANIs Editorial Board comprising of expert faculties
- Test papers based on latest examination trend
- Test papers cover questions likely to be asked in forthcoming examination.
- Test papers cover entire syllabus of subjects
- **The papers are set “as per exam level” or “a bit above the actual exam level” to prepare students for the worst-case scenario**

About EVALUATION OF COPIES & SUGGESTED ANSWERS

- Evaluation of answer books is done as per suggested guidelines
- Suggested answers are provided to candidates for improvement in their performance by knowing their deficiencies in questions attempted by them.
- Suggested answers show step-wise break-up of answer

Benefits of TEST SERIES

- Confidence building and Strong conceptual understanding.
- Increasing writing abilities which is must for expert level required in CA Exams

Benefits of Online Test Series

- No need to waste time in transit — Tests at your door
- Choose Test Date and Timing as per your course completion schedule
- Preserve your Evaluated Copies
- Discuss your problem with Sodhani Sir—
 - on chat forum provided on website, or,
 - on e-mail at help@sodhanis.com or on sodhani.tax@gmail.com, or,
 - on Whatsapp/Call/Hike at 9928044909 or 9784938416
- Preserve your discussion for future reference

SYLLABUS OF DT & IDT

	DIRECT TAX LAWS	INDIRECT TAX LAWS
T e s t P a p e r N o. 1	<p>Module 1 : DIRECT TAX LAWS</p> <ol style="list-style-type: none"> 1. Basic Concepts 2. Residential Status 3. Salaries 4. Income from House Property 5. Profits and Gains of Business or Profession 6. Capital Gains 7. Income from Other Sources 8. Income of other persons included in Assessee's Total Income 9. Aggregation of Income and Set-off of Carry Forward of Loss 	<p>Module 1 : GST (75 Marks)</p> <ol style="list-style-type: none"> 1. Introduction, Constitutional Amendments & General Definitions 2. Definitions : Person, Deemed Distinct Persons, Related Person, Business, Goods & Service 3. Meaning & Scope Of Supply 4. Supply Related Concepts, Aggregate Turnover And Composite & Mixed Supply 5. Charge Of CGST, IGST 6. Time Of Supply Of Goods & Services, And, Change In Rate Of Tax 7. Meaning Of Consideration & Valuation Of Supply 8. Place Of Supply Of Goods 9. Place Of Supply Of Services 10. Inter-State & Intra-State Supplies 11. Import & Export; Export Incentives And Zero-Rated Supply & Sezs 12. Threshold Exemption, Composition Scheme & Exemptions For Goods 13. Person Liable To Pay Tax And Reverse Charge 14. Tax Deduction At Source (Tds), Tax Collection At Source (Tcs) & E-Commerce Operators
	<ol style="list-style-type: none"> 10. Deductions from Gross Total Income 11. Others Incomes Exempt from Tax 12. Assessment of Individuals, HUF, Firms/LLP & AOP/BOI and Alternate Minimum Tax (AMT) 13. Assessment of Charitable/Religious Trusts/Institutions 14. Assessment of Co-operatives 15. Assessment of Companies (including MAT, Dividend Taxation & Buy-back Taxation) 16. Assessment of Shipping Companies (Tonnage Tax Scheme) 17. Assessment of Pass-through Entities [Mutual Funds, Securitisation Trusts, VCC/VCF, Business Trusts & AIF] 18. Income Tax Authorities 19. Procedure for Assessment 20. Liability in Special Cases 	<p>GST</p> <ol style="list-style-type: none"> 15. Basics Of Input Tax Credit : Input, Input Service & Capital Goods 16. Credit – Availment & Utilization (Eligible & Ineligible Items, Conditions, Documents & Time) 17. Credit : 'Personal Use', 'Exempted Supplies', Composition Scheme, New Registrations & Transfer Of Business 18. Credit : Job-Work, Input Service Distributor, Matching & Procedures 19. Taxation Of Services : Sector-wise/Business-Wise Analysis 20. Administration Of Gst & Registration Under Gst 21. Invoices, Accounts & Records And Payment, Interest & Accounting Entries 22. Returns & Assessment 23. Unjust Enrichment & Refunds And Anti-Profitteering Measure 24. Audits, Inspections, Summons, Visits And Search & Seizure 25. Demands, Recoveries & Adjudication And Liability In Special Cases 26. Penalties, Confiscation, Prosecution & Arrests & Circulars & Other Powers 27. Advance Rulings & Appeal Thereagainst 28. Appeals, Revision And Miscellaneous Provisions 29. Transitional Provisions
<ol style="list-style-type: none"> 21. Tax Deduction & Tax Collection at Source 22. Advance Tax, Recovery, Interest and Refunds 23. Settlement of Cases 24. Appeals and Revision 25. Miscellaneous Provisions and Penalties & Prosecution 26. Tax Planning, Tax Evasion and Tax Avoidance <p>Module 2 : INTERNATIONAL TAXATION</p> <ol style="list-style-type: none"> 1. Taxation of Non-Resident 2. Double Taxation Relief 3. Transfer Pricing and Other Anti-Avoidance Measures 4. Equalisation Levy 5. General Anti-Avoidance Rules (GAAR) 6. Advance Ruling 7. Overview of Model Tax Conventions 8. Tax Treaties : Application & Interpretation 9. Fundamentals of Base Erosion and Profit Shifting (BEPS) 	<p>Module 2 : Customs & FTP</p> <ol style="list-style-type: none"> 1. Customs : Basics And Charge Of Duty 2. Customs Valuation 3. Customs : Classification, Tariff & Various Duties 4. Import, Export & Warehousing Procedures 5. Customs : Drawback, Baggage, Postal Articles, Stores & Coastal Goods 6. Customs : Powers, Control, Procedures, Confiscation And Penalties 7. Customs : Recovery & Interest, Evasion Penalty & Punishment And Circulars, Exemptions & Refunds 8. Customs : Advance Rulings & Settlement Of Cases 9. Customs : Appeals, Review & Revision 10. Foreign Trade Policy – Basics, Schemes, EOUs & SEZs 	
T e s t P a p e r N o. 3		

Section-wise Weightage for subjects
under the
Revised Scheme of Education and Training

Final Course Paper 1: Financial Reporting (100 Marks)		
Section	Weightage	Content Area
I	10%-15%	1. Application of Existing Accounting Standards 15, 21, 23, 25, 27 and 28. (The students will also be required to apply other Accounting Standards if applicable in any of the questions).
		2. Application of Guidance Notes issued by ICAI on specified accounting aspects.
		3. Framework for Preparation and Presentation of Financial Statements in accordance with Indian Accounting Standards (Ind AS).
II	30%-40%	4. Application of Indian Accounting Standards (Ind AS) with reference to General Purpose Financial Statements
		5. Consolidated and Separate Financial Statements (as per Ind AS)
		6. Application of Industry specific and Transaction Specific Indian Accounting Standards (other than Business Combination, Financial Instruments and Share Based Payment)
III	10% - 15%	7. Business Combinations and Accounting for Corporate Restructuring (including demerger) (as per Ind AS)
IV	15% - 25%	8. Accounting and Reporting of Financial Instruments (as per Ind AS)

		9. Accounting for Share Based Payment (as per Ind AS)
V	5%-15%	10. Analysis of Financial Statements
		Common defects in financial statements of corporate entities
VI	5%-15%	11. Accounting for Carbon Credits
		12. Accounting for E-commerce Business
		13. Emerging trends in Accounting
		(i) Integrated Reporting
		(ii) Corporate Social Responsibility Reporting
		(iii) Human Resource Reporting
		(iv) Value Added Statement

Final Course Paper 2: Strategic Financial Management (100 Marks)		
Sections	Weightage	Content Area
I	5%-10%	1. Financial Policy and Corporate Strategy
		(i) Strategic decision making framework
		(ii) Interface of Financial Policy and strategic management
		(iii) Balancing financial goals vis-à-vis sustainable growth.
		2. Indian Financial System
		(i) Introduction to Financial Market
		(ii) Role of Financial Market in Economic Development
		3. Risk Management
		(i) Identification of types of Risk faced by an organisation
		(ii) Evaluation of Financial Risks
		(iii) Value at Risk (VAR)
		(iv) Evaluation of appropriate method for the identification and management of financial risk.
		II
		(i) Fundamental Analysis
		(ii) Technical Analysis
		(a) Meaning
		(b) Assumptions
		(c) Theories and Principles
		(d) Charting Techniques

		(e) Efficient Market Hypothesis (EMH) Analysis
		5. Security Valuation
		(i) Theory of Valuation
		(ii) Role of Financial Market in Economic Development
		(iii) Return Concepts
		(iv) Equity Risk Premium
		(v) Required Return on Equity
		(vi) Discount Rate Selection in Relation to Cash Flows
		(vii) Approaches to Valuation of Equity Shares
		(viii) Valuation of Preference Shares
		(ix) Valuation of Debentures/ Bonds
		6. Portfolio Management
		(i) Portfolio Analysis
		(ii) Portfolio Selection
		(iii) Capital Market Theory
		(iv) Portfolio Revision
		(v) Portfolio Evaluation
		(vi) Asset Allocation
		(vii) Fixed Income Portfolio
		(viii) Risk Analysis of Investment in Distressed Securities
		(ix) Alternative Investment Strategies in context of Portfolio Management
III	20%-25%	
		7. Securitization
		(i) Introduction

		(ii) Concept and Definition
		(iii) Benefits of Securitization
		(iv) Participants in Securitization
		(v) Mechanism of Securitization
		(vi) Problems in Securitization
		(vii) Securitization Instruments
		(viii) Pricing of Securitization Instruments
		(ix) Securitization in India
		8. Mutual Funds
		(i) Meaning
		(ii) Evolution
		(iii) Types
		(iv) Advantages and Disadvantages of Mutual Fund
		9. Derivatives Analysis and Valuation
		(i) Forward/ Future Contract
		(ii) Options
		(iii) Swaps
		(iv) Commodity Derivatives
IV	20%-30%	
		10. Foreign Exchange Exposure and Risk Management
		(i) Exchange rate determination
		(ii) Foreign currency market
		(iii) Management of transaction, translation and economic exposures
		(iv) Hedging currency risk

		(v) Foreign exchange derivatives – Forward, futures, options and swaps
		11. International Financial Management
		(i) International Capital Budgeting
		(ii) International Working Capital Management
		12. Interest Rate Risk Management
		(i) Interest Rate Risk
		(ii) Hedging Interest Rate Risk
V	10%-15%	
		13. Corporate Valuation
		(i) Conceptual Framework of Valuation
		(ii) Approaches/ Methods of Valuation
		14. Mergers, Acquisitions and Corporate Restructuring
		(i) Conceptual Framework
		(ii) Rationale
		(iii) Forms
		(iv) Mergers and Acquisitions
		(v) Divestitures
		(vi) Ownership Restructuring
		(vii) Cross Border Mergers
VI	5%-10%	
		15. International Financial Centre (IFC)
		(i) Constituents of IFC
		(ii) Islamic Finance
		16. Startup Finance

		(i) Introduction including Pitch Presentation
		(ii) Sources of Funding
		(iii) Start up India Initiative
		17. Small & Medium Enterprises
		(i) Introduction: Market Size, Employment Generation and Contribution to GDP
		(ii) Financing: Expansion of SMEs
		(iii) Listing SMEs

Final Course Paper 3: Advanced Auditing and Professional Ethics		
Sections	Weightage	Content Area
I	10%-20%	<p>1. Auditing Standards, Statements and Guidance Notes:</p> <p>Engagement & Quality Control Standards, Statements and Guidance Notes on Auditing issued by the ICAI; Elements of system of quality control, leadership responsibilities for quality within the firm, Acceptance and Continuance of clients relationships and specific engagements, Engagement Performances, etc. (SQC 1 Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information and Other Assurance and Related Services Engagements).</p>
II.	10%-15%	<p>2. Audit Planning, Strategy and Execution:</p> <p>Planning the flow of audit work; audit strategy, audit plan, audit programme and importance of supervision; principal's ultimate responsibility; extent of delegation; control over quality of audit work; Analytical Procedures prior to audit as well as towards finalization; Concept of Principal Auditor and Other Auditor, Acceptance as Principal Auditor, Procedures to be performed by Principal Auditor, Co-ordination between the Principal Auditor and Other Auditor (SA 600 Using the Work of Another Auditor); Concept of Internal Audit Functions and its evaluation, Using the work of the internal audit function, Using internal auditors to provide direct assistance (SA 610 Using the Work of Internal Auditors); Auditor's Expert – Meaning, Need for an Auditor's Expert, Understanding the Auditor's Expert, Agreement with the Auditor's Expert, Adequacy of the Auditor's Expert's Work (SA 620 Using the Work of an Auditor's Expert).</p>
		<p>3. Risk Assessment and Internal Control:</p> <p>Evaluation of internal control procedures; Components of internal controls; Internal control and risk assessment; Risk-based audit- audit risk analysis, general steps; Internal audit; Reporting on internal control weaknesses (SA 265 Communicating Deficiencies in Internal Control to Those Charged With</p>

		Governance and Management); Framework on Reporting of Internal Controls.
		<p>4. Special aspects of Auditing in an Automated Environment:</p> <p>Key features of automated environment, related risks and controls, Standards, Guidelines and procedures, using relevant framework and best practices, understanding and documenting automated environment, Enterprise Risk management overview, assessing IT-related risks and controls, evaluating risks and controls at entity level and process level, Considerations of automated environment at each phase of audit cycle, using relevant analytical procedures and tests using data analytics, key concepts of auditing in real-time automated environments such as E-Commerce, ERP, Core Banking, etc.</p>
III	15%-20%	<p>5. Audit of Limited Companies:</p> <p>Application of Relevant Provisions under the Companies Act, 2013 relating to Audit and Auditors and Rules made thereunder; Powers/rights, duties of auditors; Branch Audit; significance of true and fair view; Dividends and divisible profits- financial, legal, and policy considerations; depreciation; Special features of audit of Limited Liability Partnerships (LLPs)- Eligibility for audit, appointment of auditor, remuneration, etc. Audit report under the Companies Act, 2013; Reporting under CARO.</p>
		<p>14. Liabilities of Auditors:</p> <p>Professional negligence; Civil liabilities; Criminal liabilities; Liabilities under different statutes for example Income Tax Act, Companies Act.</p>
		<p>8. Audit Committee and Corporate Governance:</p> <p>Audit committee Role of auditor in Audit Committee and Certification of Compliance of Corporate Governance; Compliances with Laws and Regulations (SA 250 Consideration of Laws and Regulations in an Audit of Financial Statements); Disclosure requirements including those of SEBI; Regulatory requirements of Corporate Governance, Report on Corporate Governance.</p>
IV	10%-20%	<p>6. Audit Reports:</p> <p>Basic elements of auditor's report; Types of opinion; Notes on accounts; Distinction between notes and qualifications; Distinction between audit reports and certificates; Communication to Management and those charged with Governance; Self Review threats; Drafting of different types of Audit Reports.</p>
		<p>7. Audit Reports & Certificates for Special Purpose Engagement:</p>

		Reporting on Agreed Upon Procedure, Review Reports, Special Purpose Reports (SA 800 Special Considerations-Audits of Financial Statements Prepared in Accordance with Special Purpose Framework; SA 805 Special Considerations-Audits of Single Purpose Financial Statements and Specific Elements, Accounts or Items of a Financial Statement; SA 810 Engagements to Report on Summary Financial Statements); Guidance Note on Audit Reports and Certificates for Special Purposes including Scope of special purpose reports and certificates; Responsibility for preparation of special purpose statements, Scope of the reporting auditor's functions, Contents of such reports and certificates, Reports and certificates on specific items of financial statements, Communication of report or certificate.
		9. Audit of Consolidated Financial Statements: Provisions under the Companies Act, 2013 in respect of Accounts of Companies and Rules made thereunder; Audit of Consolidated Financial Statements- responsibility of parent company, auditor of the consolidated financial statements; audit considerations- permanent consolidation, current period consolidation; reporting.
V	10%-15%	10. Special features of audit of Banks, Insurance & Non-Banking Financial Companies
		11. Audit under Fiscal Laws: Audit under Fiscal Laws, viz, Direct and Indirect Tax Laws including documents for Form 3CD etc.
		12. Special Audit Assignments: Special audit assignments like audit of members of stock exchange, mutual funds, depositories, bank borrowers; Environmental Audit; Energy audit; Audit of Stock and Debtors (Unit Inspections).
VI	5%-15%	13. Audit of Public Sector Undertakings: Special features, Directions of Comptroller and Auditor General of India; Concept of propriety audit; Performance audit; Comprehensive audit.
		15. Internal Audit, Management and Operational Audit: Provisions of internal audit as per Companies Act, 2013; Scope of internal auditing; Relationship between internal and external auditor; Basics of Internal Audit Standards issued by the ICAI; Drafting of Internal Audit Report; Management audit and Operational audit.

		16. Due Diligence, Investigation and Forensic Audit: Due Diligence Review; Audit versus Investigation; Steps for investigation; Types of investigation; procedure, powers, etc. of investigator; Types of Fraud, Indicators of fraud, Follow-up thereof; Forensic audit- meaning, difference between Statutory Audit and Forensic audit, Forensic Audit Techniques, Forensic Audit Report etc.
		17. Peer Review and Quality Review
VII	15%-20%	18. Professional Ethics: Code of Ethics with special reference to the relevant provisions of the Chartered Accountants Act, 1949 and the Regulations thereunder.

Final Course Paper 4: Corporate and Economic laws (100 Marks)		
Sections	Weightage	Content Area
Part I- Corporate Laws (70 Marks)		
Section A: Company Law		
1. The Companies Act, 2013 and Rules framed thereunder in its entirety with specific reference to Section 149 onwards		
I	30%-35%	(i) Appointment and Qualification of Directors (ii) Appointment and remuneration of Managerial Personnel (iii) Meetings of Board and its powers
II	15%- 20%	(iv) Inspection, inquiry and Investigation (v) Compromises, Arrangements and Amalgamations (vi) Prevention of Oppression and Mismanagement
III	5%-10%	(vii) Winding Up (viii) Producer Companies
IV	10%-15%	(ix) Companies incorporated outside India (x) Miscellaneous Provisions
V	10%-15%	(xi) Compounding of offences, Adjudication, Special Courts (xii) National Company Law Tribunal and Appellate Tribunal
Section B: Securities Laws		
VI	15%-20%	1. The Securities Contract (Regulation) Act, 1956 (SCRA) and the Securities Contract (Regulation) Rules, 1957: Introduction and important provisions

		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.
		Part II- Economic Laws (30 Marks)
I	25%-35%	<p>1. The Foreign Exchange Management Act, 1999 (FEMA): Introduction, broad structure of FEMA, definitions, regulation and management of foreign exchange, contravention and penalties and miscellaneous provisions.</p> <p>2. The Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002- Important Definitions, Regulation of Securitisation and Reconstruction of Financial Assets of Banks and Financial Institutions, Enforcement of Security Interest, Offences and Penalties, Miscellaneous Matters</p>
II	15%-25%	3. The Prevention of Money Laundering Act, 2002 (PMLA) - Definitions, Punishment for the Offence of Money laundering, Obligation of Banking Companies, Financial Institutions and Intermediaries or a person carrying on a designated business or profession, Appellate Tribunal, Special Court, Procedure for Attachment and Confiscation of Property and Recovery of fines and penalties
III	15%-25%	<p>4. The Foreign Contribution Regulation Act, 2010 - Definitions, Regulation of Foreign contribution and miscellaneous provisions</p> <p>5. The Arbitration and Conciliation Act, 1996- General Provisions, Arbitration agreement, Tribunal, Conciliation</p>
IV	25%- 35%	6. The Insolvency and Bankruptcy Code, 2016 - Preliminary, Corporate insolvency resolution process, Liquidation process and other provisions

FINAL COURSE PAPER 5 Strategic Cost Management and Performance Evaluation (100 Marks)		
Section	Weightage	Content Area
I	35% - 40%	<u>Strategic Cost Management and Decision Making</u>
		Sub Part–I: Strategic Cost Management
		1. Introduction to Strategic Cost Management
		(i) Concept of Strategic Cost Management
		(ii) Limitations of Traditional Cost Management
		(iii) Traditional vs. Strategic Cost Management
		2. Modern Business Environment
		(i) Introduction/ Characteristics of the Modern Business Environment
		(ii) Cost of Quality, Total Quality Management, Business Excellence Model
		(iii) Throughput Accounting and Theory of Constraints
		(iv) Supply Chain Management (SCM)
		(v) Gain Sharing Arrangements
		(vi) Outsourcing
		3. Lean System and Innovation
		(i) Introduction to Lean System
		a) Just-in-Time (JIT)
		b) Kaizen Costing
		c) 5 Ss
		d) Total Productive Maintenance (TPM)
		e) Cellular Manufacturing/ One-Piece Flow Production Systems

f) Six Sigma (SS)

(ii) Introduction to Process Innovation and Business Process Re-engineering (BPR)

4. Cost Management Techniques

(i) Cost Control/ Waste Control, Cost Reduction

(ii) Target Costing

(iii) Value Analysis/ Value Engineering

(iv) Pareto Analysis

(v) Life Cycle Costing

(vi) Environmental Management Accounting

5. Cost Management for Specific Sectors

(i) Agricultural Sector

(ii) Information Technology Sector

(iii) Power Sector

Sub Part–II: Strategic Decision Making

1. Decision Making

(i) Decision Making using CVP Analysis

(ii) Decision Making using Relevant Cost Concepts

(iii) Decision Making using Activity Based Costing

(iv) Ethical and Non-Financial Considerations Relevant to Decision Making

2. Pricing Strategies/ Decisions

(i) Theory & Principles of Product Pricing

(ii) Pricing – New Product, Finished Products & Pricing of Services

(iii) Sensitivity Analysis in Pricing Decisions

		(iv) Pricing Decision under Special Circumstances
		(v) Pricing Strategies
II	35%-40%	<u>Performance Evaluation and Control</u>
		Sub Part–I: Performance Evaluation and Reporting
		1. Performance Measurement and Evaluation
		(i) Responsibility Accounting
		(ii) Linking Critical Success Factors (CSFs) to Key Performance Indicators (KPIs) and Corporate Strategy; Performance Measurement Models—The Balanced Scorecard, The Performance Pyramid, The Performance Prism, The Building Block Model; Divisional Performance Measures; Benchmarking Schemes
		(iii) Performance Measurement in the Not-for-Profit Sector
		(iv) Preparation of Performance Reports
		2. Divisional Transfer Pricing
		(i) Meaning, Purpose and Principles of Transfer Pricing
		(ii) Methods of Transfer Pricing
		(iii) The Behavioural Consequences arising from Divisional Structures
		(iv) International Transfer Pricing
		3. Strategic Analysis of Operating Income
		(i) Operating Profit Analysis
		(ii) Advanced Activity Based Costing, Activity Based Management (ABM), Activity Based Budgeting (ABB)
		Sub Part–II: Managerial Control
		1. Budgetary Control
		(i) The Concept of Feedback and Feed Forward Control
		(ii) Behavioural Aspects of Budgeting – Imposed Style, Participative Budget

		(iii) Behavioural Aspects of Budgetary Control
		(iv) Beyond Budgeting
		2. Standard Costing
		(i) Analysis of Advanced Variances
		(ii) Integration of Standard Costing with Marginal Cost Accounting
		(iii) Reconciliation of Profit
		(iv) Variance Investigation Techniques, Interpretation of Variances, Possible Interdependence Between Variances and Reporting
		(v) Behavioural Aspects of Standard Costing, Limitation of Standard Costing (including its use in the contemporary business environment)
III	20%-30%	<u>Case Study</u>
		1. Case Study
		(i) Case Study (covering Course Concepts)

Final Course Paper 7: Direct Tax Laws and International Taxation (100 Marks)		
Sections	Weightage	Content Area
Part I: Direct Tax Laws (70 Marks)		
I	35%-45%	1. Basis of charge, residential status, income which do not form part of total income, heads of income, income of other persons included in assessee's total income, aggregation of income, set-off and carry forward of losses, deductions from gross total income, rebates and reliefs 2. Special provisions relating to companies and certain persons other than a company ¹
II	5%-10%	3. Provisions relating to charitable and religious trust and institutions, political parties and electoral trusts
III	5%-10%	4. Tax Planning, Tax Avoidance & Tax Evasion
IV	15%-20%	5. Collection & Recovery of Tax, Refunds
V	15%-25%	6. Income-tax Authorities, Procedure for assessment, Appeals and Revision
		7. Settlement of Tax Cases, Penalties, Offences & Prosecution
VI	5%-10%	8. Liability in Special Cases
		9. Miscellaneous Provisions and Other Provisions

¹ Including firms, LLPs, Trusts, AOPs, BOIs, Securitisation Trusts, Business Trusts, Investment Fund etc.

Part II: International Taxation (30 Marks)		
Sections	Weightage	Content Area
I	60%-70%	1. Taxation of international transactions and Non-resident taxation
		(i) Provisions of the Income-tax Act, 1961, including -
		(a) Specific provisions relating to Non-residents
		(b) Double Taxation Relief
		(c) Transfer Pricing & Other Anti-Avoidance Measures
		(d) Advance Rulings
		(ii) Equalisation levy
II	30%-40%	2. Overview of Model Tax Conventions – OECD & UN
		3. Application and interpretation of Tax Treaties
		4. Fundamentals of Base Erosion and Profit Shifting

Final Course Paper 8: Indirect Tax Laws (100 Marks)		
Part-I: GST (75 Marks)		
Sections	Weightage	Content Area
I	25%-35%	1 (ii) Levy and collection of CGST and IGST – Application of CGST/IGST law; Concept of supply including composite and mixed supplies, inter-State supply, intra-State supply, supplies in territorial waters; Charge of tax (including reverse charge); Exemption from tax; Composition levy
		1 (iii) Place of supply
		1 (iv) Time and value of supply
		1 (v) Input tax credit
		1 (vi) Computation of GST liability
II	20%-30%	1 (vii) Procedures under GST – All procedures including registration, tax invoice, credit and debit notes, electronic way bill, accounts and records, returns, payment of tax, refund, job-work
		1(viii) Provisions relating to electronic commerce
		1 (ix) Liability to pay in certain cases
IV	10%-25%	1(xii) Demand and Recovery
		1(xiii) Offences and Penalties
		1(xiv) Advance Ruling
		1(xv) Appeals and Revision
V	5% -10%	1(i) Constitutional aspects
		1(x) Administration of GST; Assessment and Audit
		1(xi) Inspection, Search, Seizure and Arrest

Sections	Weightage	Content Area
		1(xvi) Other provisions
Part-II: Customs and FTP (25 Marks)		
I	20% - 40%	1(ii) Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty 1(iii) Types of customs duties 1(iv) Valuation of imported and export goods
II	40% - 70%	1(vi) Import and Export Procedures – All import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores 1(viii) Warehousing 1(ix) Drawback 1(x) Demand and Recovery; Refund 1(xi) Provisions relating to prohibited goods, notified goods, specified goods, illegal importation/exportation of goods 1(xii) Searches, seizure and arrest; Offences; Penalties; Confiscation and Prosecution 1(xiii) Appeals and Revision; Advance Rulings; Settlement Commission Foreign Trade Policy 2(iii) Basic concepts relating to export promotion schemes provided under FTP
III	10% - 20%	1(i) Introduction to customs law including Constitutional aspects 1(iv) Classification of imported and export goods 1(v) Officers of Customs; Appointment of customs ports, airports etc. 1(vii) Provisions relating to coastal goods and vessels carrying coastal goods

	1(xiv) Other provisions
	Foreign Trade Policy
	2(i) Introduction to FTP – legislation governing FTP, salient features of an FTP, administration of FTP, contents of FTP and other related provisions
	2(ii) Basic concepts relating to import and export of goods