

CA-IPCC DECEMBER 2021 TEST SCHEDULE

1. ACCOUNTING

Chapter	Topic 30%	Chapter	Topic 70%
1	Accounting standards	1	Accounting standards
14	Issues in partnership accounts	7	Average due date and account current
5	Internal reconstruction	8	Self balancing ledgers
12	Investment accounts	5	Internal reconstruction
2	Financial statement of companies	12	Investment accounts
		13	Insurance claims for loss of stock and loss of profit
		2	Financial statement of companies
		14	Issues in partnership accounts
		11	Hire purchase and installment sale transactions
		6	Amalgamation
		9	Financial statements of Not-For-Profit organizations
		7	Average due date and account current

2. BUSINESS LAWS, ETHICS & COMMUNICATION

Chapter	Topic 30%	Chapter	Topic 70%
1	The Indian Contract Act, 1872	1	The Indian Contract Act, 1872
6	The Companies Act, 2013	6	The Companies Act, 2013
	b.Incorporation & matters incidental thereto		b.Incorporation & matters incidental thereto
	d.Share Capital		d.Share Capital
	c.Prospectus -As per Companies Act,2013		c.Prospectus -As per Companies Act,2013
7	Principles of Business Ethics		d.Meetings
9	Workplace Ethics	9	Workplace Ethics
3	The Payment of Bonus Act, 1965	7	Principles of Business Ethics
		13	Essentials of Communication
		14	Interpersonal Communication Skills
		3	The Payment of Bonus Act, 1965

		4	The Employees' Provident Funds and Miscellaneous Provisions Act, 1952
		5	The Payment of Gratuity Act, 1972
		8	Corporate Governance and Corporate Social Responsibility
		11	Ethics in Marketing and Consumer Protection
		12	Ethics in Accounting and Finance
		19	Basic Understanding of Legal Deeds and Documents
		16	Communication Ethics
		15	Group Dynamics
		6	The Companies Act, 2013
			a.Preliminary

3. COST ACCOUNTING & FINANCIAL MANAGEMENT

Chapter	Topic 30%	Chapter	Topic 70%
7	Costing-Contract Costing	7	Costing-Contract Costing
9	Costing-Process & Operation Costing	9	Costing-Process & Operation Costing
12	Costing-Marginal Costing	11	Costing-Standard Costing
13	Costing-Budgets & Budgetary Control	12	Costing-Marginal Costing
4	FM-Financing Decisions	13	Costing-Budgets & Budgetary Control
3	FM-Financial Analysis & Planning	4	FM-Financing Decisions
7	FM-Management of Working Capital	3	FM-Financial Analysis & Planning
		7	FM-Management of Working Capital
		2	Costing-Material
		3	Costing-Labour
		8	Costing-Operating Costing
		5	Costing-Non-Integrated Accounts
		6	FM-Investment Decisions
		2	FM-Time Value of Money
		11	Costing-Standard Costing

4. TAXATION

Chapter	Topic 30%	Chapter	Topic 70%
4	IT-Heads of Income	4	IT-Heads of Income
5	IT-Income of Other Persons included in Assessor's Total Income	5	IT-Income of Other Persons included in Assessor's Total Income
6	IT-Aggregation of Income, Set-off and Carry Forward of Losses	6	IT-Aggregation of Income, Set-off and Carry Forward of Losses
8	IT-Computation of Total Income 7 Tax Payable	8	IT-Computation of Total Income 7 Tax Payable
3	IDT-Charge of GST	3	IDT-Charge of GST
4	IDT-Exemptions from GST	4	IDT-Exemptions from GST
5	IDT-Time and Value of Supply	5	IDT-Time and Value of Supply
		7	IT-Deductions from Gross Total Income
		6	IDT-Input Tax Credit
		9	IT-Advance Tax, Tax Deduction at Source and Introduction to Tax Collection at Source
		10	IT-Provisions for filing Return of Income and Self Assessment
		7	IDT-Registration
		8	IDT-Tax Invoice, Credit and Debit Notes
		10	IDT>Returns
		2	IT-Residence and Scope of Total Income

5. ADVANCED ACCOUNTING

Chapter	Topic 30%	Chapter	Topic 70%
2	AS-16,19,20,26,29	2	AS-16,19,20,26,29,4,5,11,12
5	Financial Statements of Insurance Companies	4	Company Accounts
6	Financial Statements of Banking Companies		c. debentures
3	Advanced Issues in Partnership Accounts		d. Amalgamation
			d. Internal reconstruction
		3	Advanced Issues in Partnership Accounts
		8	Accounting for Branches including Foreign Branches

		5	Financial Statements of Insurance Companies
		6	Financial Statements of Banking Companies

6. AUDITING & ASSURANCE

Chapter	Topic 30%	Chapter	Topic 70%
7	Company Audit –I	7	Company Audit –I
8	Company Audit –II	8	Company Audit –II
4	Internal Control	4	Internal Control
		9	Special Audits
		1	Nature of Auditing
		2	Basic Concepts in Auditing
		3	Preparation for an Audit

7. INFORMATION TECHNOLOGY & STRATEGIC MANAGEMENT

Chapter	Topic 30%	Chapter	Topic 70%
2	Information Systems and IT Fundamentals	2	Information Systems and IT Fundamentals
3	IT- CH-3 Telecommunications & Networks	3	IT- CH-3 Telecommunications & Networks
2	SM-Business Policy and Strategic Management	2	SM-Business Policy and Strategic Management
4	Strategic Planning	4	Strategic Planning
		4	IT- CH-4 Business Information System
		5	Business Process Automation through Application Software
		6	Strategy Implementation and Control
		1	SM-Business Environment
		7	SM- Only (Bpr, Benchmarking, TQM, Six sigma)