Subject	1 <sup>st</sup> Priority	Last Priority	
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P1 Advanced Accounting	1. AS-4	1. Introduction To Accounting Standards	
	2. AS-1	2. Applicability Of Accounting Standards	
	3. AS-12	3. Amalgamation,	
	4. Preparation Of Financial Statements,	4. Consolidation(As 21, 23, 27)	
	5. Buy Back,	5. Branch Accounting	
	6. Internal Reconstrcution		
	7. AS-16		
	8. AS-7		
	9. AS-3		
	10. AS-17		
	11. AS-20		
	12. AS-24		
	13. AS-9		
	14. AS-11		
	15. AS-18		
	16. AS-10		
	17. AS-26		
	18. AS-29		
	19. AS-19		
	20. AS-28		
	21. AS-2		
	22. AS-22		
	23. AS-5		

	<ul> <li>24. AS-23</li> <li>25. AS-13</li> <li>26. AS-25</li> <li>27. Framework For Preparation And Presentation</li> <li>28. AS-15</li> </ul>	
P2A Company Law	<ol> <li>Preliminary</li> <li>Incorporation Of Companies</li> <li>Prospectus</li> <li>Share Capital And Debentures         <ul> <li>DVR</li> <li>Bonus Issue</li> <li>Buy Back</li> </ul> </li> <li>Acceptance Of Deposits</li> <li>Registration Of Charges</li> <li>Management And Administration         <ul> <li>Sec 96 To 105</li> <li>Sec 118</li> </ul> </li> <li>Declaration And Payment Of Dividends</li> <li>Accounts Of Companies</li> <li>Companies Incorporated Outside Incorporated Outside Incorporated</li> </ol>	

P2B Other Laws	1.	LLP	1.	General Clauses Act
	2.	FEMA	2.	Interpretation Of Statutes
P3A Income Tax	3. 4. 5. 6. 7. 8. 9.	BASICS TO INCOME TAX RESIDENTIAL STATUS HOUSE PROPERTY PGBP INCOME FROM OTHER SOURCES CLUBBING OF INCOMES SET OFF & CARRY FORWARD OF LOSSES VIA DEDUCTION INCOME FROM SALARY TOTAL INCOME RETURN OF INCOME	1. 2.	•
P3B GST	1. 2. 3. 4. 5. 6. 7.	Supply Under GST Registration Charge Of GST Composition Leavy Value OF Supply ITC Payment Of Taxes Accounts & Records	4. 5.	Exemptions From GST Time Of Supply Tax Invoice, Debit & Credit Notes

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	9. Place Of Supply 10. TDS & TCS	
P4 Costing	<ol> <li>Cost Sheet</li> <li>Over Heads</li> <li>ABC Costing</li> <li>Cost Accounting System</li> <li>Material Costing</li> <li>Process Costing &amp; Operation Costing</li> <li>Marginal Costing</li> <li>Standard Costing</li> <li>Service Costing</li> </ol>	<ol> <li>Budget</li> <li>Joint &amp; By Product</li> <li>Unit &amp; Batch Costing</li> <li>Job Costing</li> <li>Employee Cost &amp; Direct Expenses</li> <li>Basic Concepts</li> </ol>
P5 Auditing	<ol> <li>Fundamentals</li> <li>NOS Of Audit</li> <li>Ethics &amp; Terms Of Engagement</li> <li>Audit Report</li> <li>Societies Audit</li> <li>Audit Documentation</li> <li>Audit Of Evidence</li> <li>Completion &amp; Review</li> <li>Audit Of Banks</li> <li>Items Of Financial Statements</li> </ol>	<ol> <li>SA 450</li> <li>SA 520</li> <li>Ch7 Audit Of Diff Entities</li> <li>Ch8 Audit Strategy</li> <li>Ch9 Risk Assessment</li> </ol>

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	11. Quality Control	
P6A Financial Management	<ol> <li>Time Value Of Money</li> <li>Cost Of Capital</li> <li>Leverages</li> <li>Capital Structure</li> <li>Investment Decisions</li> </ol>	<ol> <li>WC Management</li> <li>Ration Analysis</li> <li>Div Decisions</li> <li>Types Of Finance</li> <li>Scope &amp; Obj Of Fm</li> </ol>
P6B Strategic Management	<ol> <li>Introduction to Strategic Management</li> <li>Strategic Analysis         <ul> <li>a. External</li> <li>b. Internal</li> </ul> </li> <li>Strategic Choices</li> </ol>	1. Strategic Implementation & Evaluation