

Topic	Sub Topic
Financial Analysis	Ratio Analysis
Fund Flow and Cash Flow Statement	Cash Flow Statement
Fund Flow and Cash Flow Statement	Fund Flow Statement
Financial Analysis	Financial Statement Analysis
Examination of Return on Equity	Du Pont Analysis
Financial statement analysis	Techniques
Ratio Analysis	Activity ratios-Turnover ratios
Ratio Analysis	Valuation ratios
Vertical Analysis	Methodology
Discounted Cash flow approach	Other DCF models
Assessment	Procedure for Assessment
Computation of Taxable Income	Computation of Taxable Income
Deduction from Gross Total Income	Set Off and Carry Forward of Losses
Tax for Individual-HUF-Firm and Corporate	Other issues
Tax for Individual-HUF-Firm and Corporate	Rate
Customs Act and Valuation	Customs Act
Goods and Service Tax	GST Registration
Goods and Service Tax	Levy and Collection-Includes Exemption
Goods and Service Tax	Origin of GST
Integrated Goods and Service Tax	IGST
The GST-Compensation to States Act-2017	GST Act-2017
Cost Analysis and Control	Budgeting and Budgetary Control
Elements of Cost-Material and Labour	Labour
Elements of Cost-Material and Labour	Labour
Elements of Cost-Material and Labour	Materials
Material Costing	Valuing Material Issues
Methods of Costing	Costing Methods
Elements of Cost-Material and Labour	Materials
Introduction to Cost Accounting	Cost concepts and classifications
Material Costing	Valuing Material Issues
Company Audit	Appointment and Removal of Auditors
Company Audit	Rights-Duties and Liabilities of Auditors
Internal Check System	Internal Control and Audit Procedure
Investigation and Special Audit	Investigation
Overview	Audit Process
Vouching	Verification of Assets and Liabilities
Vouching	Vouching
Overview	Audit Process
Budgetary Control	Functional budgets
Decision Making	Decision Making steps and Concepts

Financial Analysis	Ratio Analysis
Marginal Costing	Marginal Costing
Decision Making	Short term decision making Situations
Responsibility Accounting and Transfer Pricing	Responsibility Accounting
Responsibility Accounting and Transfer Pricing	Transfer Pricing
Standard Costing and Variance Analysis	Standard Costing
Standard Costing and Variance Analysis	Variance Analysis
Marginal Costing	Marginal Costing
Accounting for Inland Branches	Independent branches
Business Income	Final Accounts
Business Income	Inventories
Business Income	Measurement of business income
Business Income	The nature of depreciation
Consignment-and Joint Venture	Consignment
Financial Accounting Standards	Concept-benefits-procedures
Framework of Financial Accounting	Financial accounting principles
Financial Accounting Standards	Concept-benefits-procedures
Accrual Concept	
Working of Accrual Basis of Accounting	
Advantages and Disadvantages	
Difference from Cash Basis of Accounting	
Presentation of Financial Statements	
Budgeting on cash basis and accounts on accrual basis	
Appropriation Accounts under the accrual system	
Checks and balances and risks involved in accrual accounting	
Flow of transaction and its capturing at various levels in accrual accounting	
Budgetary Control	Functional budgets
Cost Analysis and Control	Budgeting and Budgetary Control
Budgetary Control	Budgeting and Budgetary Control
General Financial Rules	
Amendments in GFR	
Budget formulation and implementation	
Government Accounts	
Works	
Procurement of Goods and Services	
Inventory Management	
Contract Management	
General Conditions of Service	
Pay	

Travel Allowance	
Record of Service	
General Conditions	
Qualifying Service	
Classes/Types and Conditions	
Disclosure of Accounting Policies	
Valuation of Inventories	
Cash Flow Statements	
Revenue Recognition	
Accounting for Government Grants	
Consolidated Financial Statements	
Accounting for Taxes on Income	
Presentation of Financial Statements	
Statement of Cash Flows	
Accounting Policies, Changes in Accounting Estimates and Errors	
Interim Financial Reporting	
IFRS Standards	