



About this File

- ✓ Importance of chapter in accordance to past trend of MTP, Exam Papers, RTP, Case Study Digest, Recently issued case studies, CA Student Journal.
- ✓ This file is most relevant for **Revision/Once go through** of subjects in according to the **priority of chapters**.
- ✓ This Analysis is **MOST** helpful for students giving Single Group either G-1 or G-2.
- ✓ Cover the Chapter in according to the sequence and try to have **minimum** coverage till chapters highlighted in **Red**.
- ✓ Self-Remarks column is added for that chapter too.



Financial Reporting

S No	IMP Concept - Ind AS	Self-Remarks
1	103	
2	110	
3	115	
4	16	
5	12	
6	2	
7	20	
8	37	
9	Schedule III	
10	Introduction to Ind AS	
11	Professional & Ethical Duty of CA	
12	8	
13	24	
14	19	
15	36	
16	21	
17	23	
18	28	
19	38	
20	40	
21	101	
22	32/109	
23	116	
24	41	
25	10	
26	7	
27	113	
28	105	
29	102	
30	1	
31	108	



32	33	
33	34	
34	111	





Advanced Financial Management

S No	IMP Concept - Ind AS	Self-Remarks
1	Merger & Acquisition	
2	Security Valuation	
3	Business Valuation	
4	Forex	
5	Advanced Capital Budgeting	
6	Risk Management	
7	Portfolio	
8	Mutual Funds	
9	Security analysis	
10	Derivative	
11	Start-Up	
12	Interest rate risk management	
13	International Financial Management	
14	Securitization	
15	Financial Policy and Corporate Strategy	



Audit

S No	IMP Concept/Ch	Self-Remarks
1	Company Audit	
2	Professional Ethics	
3	CARO	
4	Bank Audit	
5	Internal Audit	
6	SA 700	
7	SA 705	
8	Audit Strategy	
9	Group Audit/CFS	
10	Due Diligence, Investigation & Forensic	
11	SA 320	
12	SA 540	
13	SA 720	
14	SA 505	
15	SA 501	
16	Specialised Areas	
17	Audit-related Services	
18	Review of Financial Information	
19	Prospective Financial Information and Other Assurance Services	
20	Digital Auditing & Assurance	
21	Emerging Areas: (SDG) & (ESG) Assurance	
22	PSU	
23	SA 299	
24	SA 250+NOCLAR	
25	SA 315	
26	SA 701	
27	SA 402	
28	SA 600	
29	Remaining SA	



30	NBFC	
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Direct Taxes

S No	IMP Concept/Ch	Self-Remarks
1	PGBP	
2	TDS/TCS	
3	Assessment Procedure	
4	Capital Gains	
5	Tax Audit	
6	NR Taxation	
7	Transfer Pricing	
8	Assessment of Various Entities	
9	Assessment Of Trusts And Institutions, Political Parties And Other Special Entities	
10	Equalization Levy	
11	Deduction	
12	Basics	
13	Income Tax Authorities	
14	Tax Planning, Tax Avoidance And Tax Evasion	
15	Appeals & Revision	
16	Income not forming part of Total income	
17	Income from Other Source	
18	Set-off /carry forward of Losses	
19	Taxation of Digital Txn	
20	Provisions to Counteract Unethical Tax Practices	
21	DTAA	
22	Advance Ruling	
23	BEPS	
24	Tax Treaties	
25	Dispute Resolution	



26	Miscellaneous Provisions	
27	Income of Other Persons included in Assessee's Total Income	
28	Latest Developments in International Taxation	





Indirect Taxes

S No	IMP Concept/Ch	Self-Remarks
1	Value of Supply	
2	ITC	
3	Supply under GST	
4	Place of supply	
5	Import & Export under GST	
6	E-Way Bill	
7	Payment of Tax	
8	Charge under GST	
9	Refund under GST	
10	Exemptions	
11	Registration	
12	Electronic Commerce Transaction	
13	Returns	
14	Invoicing	
15	Job-Work	
16	Custom Valuation	
17	Time of Supply	
18	Demand & Recovery	
19	Offences and Penalties	
20	Liability to pay in certain cases	
21	Adv Ruling	
22	Appeals & Revision	
23	Importation And Exportation Of Goods	
24	Type of Duty	
25	Warehousing	
26	Refund under Custom	
27	Foreign Trade Policy	
28	Assessment and Audit	



29	Inspection, Search, Seizure and Arrest	
30	Levy & exemption under Custom	
31	Classification of Imported and Export Goods	
32	Miscellaneous	





SPOM Set-A Law

S No	IMP Concept/Ch	Self-Remarks
1	Meetings of Board and its Powers	
2	Appointment and Remuneration of Managerial Personnel	
3	Appointment and Qualifications of Directors	
4	FEMA	
5	SEBI (LODR)	
6	IBC	
7	FCRA	
8	Compromises, Arrangements and Amalgamations	
9	Inspection, Inquiry and Investigation	
10	Oppression and Mismanagement	
11	E-Filings	
12	Miscellaneous	
13	Winding Up	
14	Adjudication	



SPOM Set-B SC & PM

S No	IMP Concept/Ch	Self-Remarks
1	Strategic Revenue Management	
2	Strategic Profit Management	
3	Standard Costing	
4	Modern Business Environment	
5	Introduction to SCM	
6	Strategic Performance Measures In Private Sector	
7	Emerging Business Model	
8	Special Cost Management Technique	
9	Transfer Pricing	
10	Lean System	
11	An Introduction To Strategic Performance Management	
12	Strategic Performance Measures In Non-for-profit Org	
13	Preparation of performance reports	

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CA | CMA | CS | BANKING

BA26210142 Megha CA Final Pass Guarantee Batch - PRO Paper 3 Sep26
4 members

Bhagya Achiever Mentor
Yes 11:08

Date Topic
01-Jun-2026 Related Services (SA 4400, 4410) - A
02-Jun-2026 Reviews of Financial Information (SRE 2400, 2410) - A
03-Jun-2026 Prospective Financial Information - A
04-Jun-2026 Prospective Financial Information - A
05-Jun-2026 Digital Audit - C
06-Jun-2026 Group Audit - B
07-Jun-2026 Group Audit - B
08-Jun-2026 Audit Planning - B
09-Jun-2026 Quality Control - B
10-Jun-2026 Materiality - B
11-Jun-2026 Materiality - B
12-Jun-2026 Audit Evidence - A
13-Jun-2026 Audit Evidence - A
14-Jun-2026 PSU Audit - A
15-Jun-2026 Internal Audit - 600 Series - B
16-Jun-2026 Bank Audit - C
17-Jun-2026 Bank Audit - C

Test after every chapter 11:16

June 2

Megha Tayal
Mam yesterday I couldn't start today I will start 11:30

Bhagya Achiever Mentor
All good 🙌? 12:31

Megha Tayal
Given test of related services 20:53

June 3

Daily Target's by CA Mentor

BA26210177 THANUJA CA Final Pass Guarantee Batch - PASS Paper 5 Sep 26
4 members

Pinned message
This is my broad time line for finishing my 1st revision. 21st of May will mark the

June 2

Thanuja Hari
Okay maam 14:54

Bhagya Achiever Mentor
Hi can we connect 15:11

Click <https://us04web.zoom.us/j/77350967491?pwd=ICBmMzB6A8scUpGVN57jB04nAvRUG.1> to start or join a scheduled Zoom meeting.

Zoom
Join our Cloud HD Video Meeting
Zoom is the leader in modern enterprise cloud communications.

15:11

Thanuja Hari
Are we meeting at 4pm? 15:13

Bhagya Achiever Mentor
3pm 15:14

Thanuja Hari
I am in the waiting room maam 15:14

TH
The meeting says scheduled at 4pm 15:14

Bhagya Achiever Mentor
Hi respond 15:18

Thanuja Hari
You are not audible 15:18

1:1 Personalized Mentorship

BA26910364 Anirudh Sharma CS Executive exam booster g2 June26
4 members

Pinned message
Mam list of topics I had studied CMSL 1. Basics of capital markets 2. SEBI Act

CS Neha Sajani
Then next paper ki pa... ji mam 12:41

CS Neha Sajani
Anirudh Srma
Voh toh bilkul bhi nhi ... Good 12:42

June 4

Anirudh Srma
Good afternoon mam 12:25

Paper okay okay gya hai mam 12:25

AS
Attempted 90 marks 12:25

CS Neha Sajani
Anirudh Srma
Attempted 90 marks Good 12:36

Anirudh Srma
Paper okay okay gya hai mam
Koi naaa now take some rest then start revising for next paper 12:36

CS
It's completely fine kuch papers bht acche jaayege kuch ok ok 12:36

AS
Anirudh Srma
Okay mam 12:37

Daily Followups By CA Mentor

Want to Clear CA/CMA/CS/BANKING ?

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