

CHANGES IN SYLLABUS FOR CA FINAL MAY 2011

**Chapter no. as per ICAI Study Materials*

Chapter *	Details	Remarks
PAPER 1 - FR		
1	Accounting Standards – 30, 31, 32	NEW INSERTED
	AS 5 – Illustration 1&3	Deleted
	<u>Guidance Notes:</u>	
	GN(A)2	Deleted
	GN(A)4	Deleted
	Treatment of Expenses during construction	Deleted
	GN(A)13	Deleted
	GN(A)16	Deleted
	GN(A)17	Deleted
	GN(A)18 – Pg. 1.330	NEW INSERTED
	Terms used in Guidance Notes	Deleted
	GN(A)24	NEW INSERTED
	Illustration 1,3,4,6,8	Deleted
2	IFRS & IAS	
IAS – 1	IAS – 1 Fair Presentation	NEW INSERTED
	Compliance	NEW INSERTED
	Notes to FS	NEW INSERTED
IAS – 10	IAS – 10 Events occurring after the balance sheet date – is now known as – Events occurring after Reporting date	Only Head Changed
IAS – 24	IAS – 24 Changes under Related Party Disclosures	
IAS – 27	IAS – 26 Illustration	Deleted
IAS – 27	IAS – 27 Summary Changed SIC 12	NEW INSERTED
	Presentation of consolidated accounts	NEW INSERTED
	Consolidation procedures	NEW INSERTED
	Partial disposal of inventory subsidiary	NEW INSERTED
	Disclosures	NEW INSERTED
	IAS – 32 Puttable instruments & obligations arising on liquidation	NEW INSERTED
	Classification of rights issues	NEW INSERTED

	IFRS – 1 Measurement Recognition Disclosures 1 st time adopter Disclosure interim financial reporting 5 Exceptions (Newly added)	NEW INSERTED
	IFRS – 3 Applying acquisition methods Disclosures	
	IFRS – 5 Summary changed	
	IFRS - 8 Operating segments Reportable segments Disclosure requirements	
	IFRS – 9	NEW INSERTED
	IFRIC – 8	Withdrawn
	IFRIC - 11	Withdrawn
	IFRIC – 15 IFRIC – 16 IFRIC – 17 IFRIC – 18 IFRIC – 19	NEW INSERTED
Unit 2	Public Deposits	Deleted
	NBFC	FEW CHANGES – RBI Circulars for Core Invst. Cos.
Unit 3	Registration of Merchant Banker	
PAPER 2 – SFM		
1	Principles of valuation	Deleted
2	Decision trees	Deleted
	Selection of projects	Deleted
3	Break even lease rental	NEW INSERTED
	Hire Purchase	Deleted
5	Sub topics – 6,7,8,9,13,14,15,16,17, 18,19,20,21,22,23,24,25	Deleted
7	Portfolio Theory	FULL CHANGED with 8 New sub topics
8	Sub topics 2,3,4,5,6,7,8	Deleted
9	Sub topics 6 Regulation, 7 Operation of Mutual funds	Deleted
	Exchange Traded Funds	NEW INSERTED

11	Benefits derived from FDI, FII Subtopic 5, 8, 9	Deleted
12	Market Participants	NEW INSERTED
	Nostro Vostro & Loro Accounts	NEW INSERTED
	Exchange Rate Quotation	NEW INSERTED
13	3 Case Studies	NEW INSERTED
PAPER 3 - AAPE		
VOL 2. of Modules		
22	Chapter of - Sarbanes Oxley Act 2002	Deleted
PART 1	SA (AAS)	Majority Revised
	SA 700, 705, 800, 805	NEW INSERTED
	SRE 2410	NEW INSERTED
	SQC1 Quality Control	
PART 2	Guidance Notes – Given in CD	
PAPER 4 – CAL		
ALLIED LAW – DOWNLOAD PDF FOR CHANGES		
PAPER 5 – AMA		
NO CHANGES FOUND		
PAPER 6 - ISCA		
8	SA 315 and 330 – to be read from ICAI website link given in module	NEW INSERTED
	BS7799	Deleted
4	FULL REVISED	CHANGED
PAPER 7 – DTL		
AMENDMENTS		
PAPER 8 – IDTL		
AMENDMENTS		