List of Institute's Publications – November, 2009 Examination

The following List of Institute's Publications is relevant for the forthcoming examination i.e. November, 2009.

EXAMINATION

Final Examination (New Course)

Group I Paper 1: Financial Reporting

I. Statements and Standards

1. Framework for the Preparation and Presentation of Financial Statements
2. Accounting Standards – AS 1 to AS 29.

II. Guidance Notes on Accounting Aspects

1. Guidance Note on Treatment of Reserve Created on Revaluation of Fixed Assets.
2. Guarantees and Counter-Guarantees Given by Companies.
3. Guidance Note on Accrual Basis of Accounting.
4. Guidance Note on Accounting Treatment for Excise Duty.
5. Guidance Note on Accounting for Depreciation in Companies.
6. Guidance Note on Availability of Revaluation Reserve for Issue of Bonus shares.
7. Guidance Note on Accounting Treatment for MODVAT/CENVAT.
8. Guidance Note on Accounting for Securitisation.
9. Guidance Note on Accounting for Equity Index and Equity Stock Futures and Options (2003).
10. Guidance Note on Accounting for Corporate Dividend Tax.
11. Guidance Note on Accounting for Investments in the Financial Statements of Mutual Funds.
12. Guidance Note on Accounting for Employee Share-based Payments.
13. Guidance Note on Accounting for Fringe Benefits Tax.
14. Guidance Note on Accounting for Credit Available in respect of Minimum Alternate Tax under the Income Tax Act, 1961.
15. Guidance Note on Measurement of Income Tax for Interim Financial Reporting in the context of AS 25.

Group I - Paper 3: Advanced Auditing and Professional Ethics

I. Professional Topics/Subjects

1. Code of Ethics

(The Chartered Accountants (Amendment) Act, 2006 is applicable for November, 2008 Final Examination.)

II. Statements and Standards

1. Framework of Statements on Standard Auditing Practices and Guidance Notes on Related Services.
2. Standards on Auditing as given below.

S.No.	Standards on Auditing and Number
1.	Basic Principles Governing an Audit (SA 200)
2.	Objectives and Scope of the Audit of Financial Statements (SA 200A)
3.	Terms of Audit Engagement (SA 210)
4.	Quality Control for Audit Work (SA 220)
5.	Audit Documentation (230) (Revised)
6.	The Auditor's Responsibility to Consider Fraud and Error in an Audit of Financial Statements (SA 240) (Revised)
7.	Consideration of Laws and Regulations in an Audit of Financial Statements (SA 250) (Revised)
8.	Communication of Audit Matters with Those Charged with Governance (SA 260) (Revised)
9.	Responsibility of Joint Auditors (SA 299)
10.	Planning an Audit of Financial Statements (300)
11.	Identifying and Assessing the Risk of Material Misstatement Through Understanding the Entity and its Environment (SA 315) (Newly issued)*
12.	Audit Materiality (SA 320) (Revised)
13.	The Auditor's Responses to Assessed Risks (SA 330) (Newly issued)*
14.	Audit Considerations Relating to Entities Using Service Organisations (SA 402) (Revised)
15.	Audit Evidence (SA 500)
16.	Audit Evidence - Additional Considerations for Specific Items (SA 501)
17.	External Confirmations (SA 505)
18.	Initial Engagements – Opening Balances (SA 510) (Revised)
19.	Analytical Procedures (SA 520)
20.	Audit Sampling (SA 530) (Revised)
21.	Auditing of Accounting Estimates, Including Fair Value Accounting Estimates and Related Disclosures (SA 540) (Revised)
22.	Related Parties (SA 550) (Revised)
23.	Subsequent Events (SA 560) (Revised)
24.	Going Concern (SA 570) (Revised)
25.	Written Representations (SA 580) (Revised)
26.	Using the Work of Another Auditor (SA 600)
27.	Relying Upon the Work of an Internal Auditor (SA 610)
28.	Using the Work of an Expert (SA 620) (Revised)
29.	The Auditor's Report on Financial Statements (SA 700)
30.	Comparatives (SA 710)
31.	Engagements to Compile Financial Information (SRS 4410)
32.	Engagements to Perform Agreed- upon Procedures Regarding Financial Information (SRS 4400)
33.	Engagements to Review Financial Statements (SRE 2400)
34.	The Examination of Prospective Financial Information (SRE 3400)

Note:

* Presently, SA 200, "Basic Principles Governing an Audit" and SA 200A, "Objective and Scope of an Audit of Financial Statements" correspond to International Standard on Auditing (ISA) 200 (Revised and Redrafted). Both the SAs are currently being revised in the light of the

ISA 200 (Revised and Redrafted). Post revision, the principles covered by SA 200 (erstwhile AAS 1) and SA 200A (erstwhile AAS 2) will be merged into one Standard, i.e. SA 200.)

** SA 315 & SA 330 – become effective in April, 2008. For November 2009 Final (Old) Examination 34 standards on Auditing as given in the Annexure – I. The Standard on Auditing (SA) 400, "Risk Assessments and Internal Control", SA 310, "Knowledge of the Business", and SA 401, "Auditing in a Computer Information Systems Environment", issued in June 2002, April 2000 and January 2003, respectively, would stand withdrawn.

3. Statement on Reporting under Section 227(1A) of the Companies Act, 1956
4. Statement on the Companies (Auditor's Report) Order, 2003 [2005 Edition].

III. Guidance Notes/Study Guide/Monograph

Guidance Notes on Auditing Aspects:

1. Guidance Note on Independence of Auditors
2. Internal Control Questionnaire.
3. Guidance Note on Audit Reports and Certificates for Special Purposes
4. Guidance Note on Audit of Fixed Assets.
5. Guidance Note on Audit under Section 44AB of the Income Tax Act [2005 Edition].
6. Guidance Note on Audit of Abridged Financial Statements.
7. Guidance Note on Audit of Inventories.
8. Guidance Note on Audit of Debtors, Loans and Advances.
9. Guidance Note on Audit of Investments.
10. Guidance Note on Audit of Miscellaneous Expenditure.
11. Guidance Note on Audit of Cash and Bank Balances.
12. Guidance Note on Audit of Liabilities.
13. Guidance Note on Audit of Revenue.
14. Guidance Note on Audit of Expenses.
15. Guidance Note on Section 227 (3) (e) and (f) of the Companies Act, 1956.
16. Guidance Note on Certificate of Corporate Governance [2006 Edition].
17. Guidance Note on Revision of Audit Report.
18. Guidance Note on Computer Assisted Audit Techniques (CAATs).
19. Guidance Note on Audit of Payment of Dividend.
20. Guidance Note on Audit of Capital and Reserves.

Group II Final (New Course)

Paper 7 : Direct Tax Laws

1. The study material for Paper 7: Direct Tax Laws (A.Y.2009-10). This study material contains the amendments made by the Finance Act, 2008 (relevant for A.Y. 2009-10) and significant notifications/circulars/other legislations up to 30.4.2008.
2. Supplementary Study Paper – 2008 for the final course, which contains the amendments made by the Finance Act, 2008 (relevant for A.Y. 2009-10) and significant notifications/circulars/other legislative amendments made between 1.5.2007 and 30.4.2008 [Portions relating to Direct Tax Laws].
3. Select cases in Direct and Indirect Taxes (2008) – An Essential reading for the Final Course [Portions relating to Direct Tax Laws].

Group II Paper 8 : Indirect Tax Laws

1. The study material for Paper 8: Indirect Tax Laws, as amended by the Finance Act, 2008 and significant notifications/ circulars/other legislations up to 30.4.2008.
2. Final Course – Supplementary Study Paper – 2008 Direct Taxes and Indirect Taxes [portions relating to Indirect Tax Laws] containing the amendments made by the Finance Act, 2008 and significant amendments made by notifications and circulars issued between 1.5.2007 and 30.4.2008.
3. Select cases in Direct and Indirect Taxes (2008) – An essential reading for the Final Course [Portions relating to Indirect Tax Laws].

Final Examination (Old Course)

Final Examination

Group I Paper 1: Advanced Accounting

I. Statements and Standards

1. Framework for the Preparation and Presentation of Financial Statements
2. Accounting Standards – AS 1 to AS 29.

II. Guidance Notes on Accounting Aspects

1. Guidance Note on Treatment of Reserve Created on Revaluation of Fixed Assets.
2. Guarantees and Counter-Guarantees Given by Companies.
3. Guidance Note on Accrual Basis of Accounting.
4. Guidance Note on Accounting Treatment for Excise Duty.
5. Guidance Note on Accounting for Depreciation in Companies.
6. Guidance Note on Availability of Revaluation Reserve for Issue of Bonus shares.
7. Guidance Note on Accounting Treatment for MODVAT/CENVAT.
8. Guidance Note on Accounting for Securitisation.
9. Guidance Note on Accounting for Equity Index and Equity Stock Futures and Options (2003).
10. Guidance Note on Accounting for Corporate Dividend Tax.
11. Guidance Note on Accounting for Investments in the Financial Statements of Mutual Funds.
12. Guidance Note on Accounting for Employee Share-based Payments.
13. Guidance Note on Accounting for Fringe Benefits Tax.
14. Guidance Note on Accounting for Credit Available in respect of Minimum Alternate Tax under the Income Tax Act, 1961.
15. Guidance Note on Measurement of Income Tax for Interim Financial Reporting in the context of AS 25.

Group I Paper 3: Advanced Auditing

I. Professional Topics/Subjects

1. Code of Ethics

The Chartered Accountants (Amendment) Act, 2006 is applicable for June, 2009 Final Examination. Questions on Professional Ethics may be asked in accordance with the Chartered Accountants (Amendment) Act, 2006. Chapter 17 of Advanced Auditing of Final (Old) Course study material should be accordingly read with appropriate amendments.

A supplementary study material is released covering Chapter 17 of Advanced Auditing study material. The supplementary study material can also be downloaded from the website www.icai.org > Students > Courses (Course Curriculum) > Final > Supplementary Study Materials > Advanced Auditing.

II. Statements and Standards

1. Framework of Statements on Standard Auditing Practices and Guidance Notes on Related Services.
2. Standards on Auditing as given below.

S.No.	Standards on Auditing and Number
1.	Basic Principles Governing an Audit (SA 200)*
2.	Objectives and Scope of the Audit of Financial Statements (SA 200A)*
3.	Terms of Audit Engagement (SA 210)
4.	Quality Control for Audit Work (SA 220)
5.	Audit Documentation (230) (Revised)
6.	The Auditor's Responsibility to Consider Fraud and Error in an Audit of Financial Statements (SA 240) (Revised)
7.	Consideration of Laws and Regulations in an Audit of Financial Statements (SA 250) (Revised)
8.	Communication of Audit Matters with Those Charged with Governance (SA 260) (Revised)
9.	Responsibility of Joint Auditors (SA 299)
10.	Planning an Audit of Financial Statements (300)
11.	Identifying and Assessing the Risk of Material Misstatement Through Understanding the Entity and its Environment (SA 315) (Newly issued)**
12.	Audit Materiality (SA 320) (Revised)
13.	The Auditor's Responses to Assessed Risks (SA 330) (Newly issued)**
14.	Audit Considerations Relating to Entities Using Service Organisations (SA 402) (Revised)
15.	Audit Evidence (SA 500)
16.	Audit Evidence - Additional Considerations for Specific Items (SA 501)
17.	External Confirmations (SA 505)
18.	Initial Engagements – Opening Balances (SA 510) (Revised)
19.	Analytical Procedures (SA 520)
20.	Audit Sampling (SA 530) (Revised)
21.	Auditing of Accounting Estimates, Including Fair Value Accounting Estimates and Related Disclosures (SA 540) (Revised)
22.	Related Parties (SA 550) (Revised)
23.	Subsequent Events (SA 560) (Revised)
24.	Going Concern (SA 570) (Revised)
25.	Written Representations (SA 580) (Revised)
26.	Using the Work of Another Auditor (SA 600)
27.	Relying Upon the Work of an Internal Auditor (SA 610)
28.	Using the Work of an Expert (SA 620) (Revised)
29.	The Auditor's Report on Financial Statements (SA 700)
30.	Comparatives (SA 710)
31.	Engagements to Compile Financial Information (SRS 4410)
32.	Engagements to Perform Agreed- upon Procedures Regarding Financial Information (SRS 4400)
33.	Engagements to Review Financial Statements (SRE 2400)
34.	The Examination of Prospective Financial Information (SRE 3400)

Note:

* Presently, SA 200, "Basic Principles Governing an Audit" and SA 200A, "Objective and Scope of an Audit of Financial Statements" correspond to International Standard on Auditing (ISA) 200 (Revised and Redrafted). Both the SAs are currently being revised in the light of the ISA 200 (Revised and Redrafted). Post revision, the principles covered by SA 200 (erstwhile AAS 1) and SA 200A (erstwhile AAS 2) will be merged into one Standard, i.e. SA 200.)

** SA 315 & SA 330 – become effective in April, 2008. For November 2009 Final (Old) Examination 34 standards on Auditing as given in the Annexure – I. The Standard on Auditing (SA) 400, "Risk Assessments and Internal Control", SA 310, "Knowledge of the Business", and SA 401, "Auditing in a Computer Information Systems Environment", issued in June 2002, April 2000 and January 2003, respectively, would stand withdrawn.

3. Statement on Reporting under Section 227(1A) of the Companies Act, 1956
4. Statement on the Companies (Auditor's Report) Order, 2003 [2005 Edition].

III. Guidance Notes/Study Guide/Monograph

Guidance Notes on Auditing Aspects:

1. Guidance Note on Independence of Auditors
2. Internal Control Questionnaire.
3. Guidance Note on Audit Reports and Certificates for Special Purposes
4. Guidance Note on Audit of Fixed Assets.
5. Guidance Note on Audit under Section 44AB of the Income Tax Act [2005 Edition].
6. Guidance Note on Audit of Abridged Financial Statements.

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7. Guidance Note on Audit of Inventories.
8. Guidance Note on Audit of Debtors, Loans and Advances.
9. Guidance Note on Audit of Investments.
10. Guidance Note on Audit of Miscellaneous Expenditure.
11. Guidance Note on Audit of Cash and Bank Balances.
12. Guidance Note on Audit of Liabilities.
13. Guidance Note on Audit of Revenue.
14. Guidance Note on Audit of Expenses.
15. Guidance Note on Section 227 (3) (e) and (f) of the Companies Act, 1956.
16. Guidance Note on Certificate of Corporate Governance [2006 Edition].
17. Guidance Note on Revision of Audit Report.
18. Guidance Note on Computer Assisted Audit Techniques (CAATs).
19. Guidance Note on Audit of Payment of Dividend.
20. Guidance Note on Audit of Capital and Reserves.

Group II Paper 7: Direct Taxes

1. The study material for Paper 7: Direct Tax Laws [Final (New Course)], as amended by the Finance Act, 2008 relevant for A.Y.2009-10. This study material will also be relevant for November 2009 for the Final (Old Course) examination for Paper 7: Direct Taxes with the exception of the following chapters -
   1. Chapter 12 on Inter-relationship between Accounting and Taxation and
   2. The portion relating to Ethics in Taxation (14.4) in Chapter 14.
2. The Supplementary Study Paper – 2008 for the final course, which contains the amendments made by the Finance Act, 2008 (relevant for A.Y. 2009-10) and significant notifications/ circulars/other legislative amendments made between 1.5.2007 and 30.4.2008 [Portions relating to Direct Taxes].
3. Select cases in Direct and Indirect Taxes (2008) – An Essential reading for the Final Course [Portions relating to Direct Taxes].

Group II Paper 8 : Indirect Taxes

1. The study material for Paper 8: Indirect Tax Laws [Final (New Course)], as amended by the Finance Act, 2008. This study material will also be relevant for November 2009 examination for Final (Old Course) Paper 8: Indirect Taxes with the exception of the following:
   1. Chapter 16 of Section C on Inter-relationship of accounting with excise, customs and service tax.
   2. Chapters 6 to 12 of Section B relating to VAT.
2. Select cases in Direct and Indirect Taxes (2008) – An Essential reading for the Final Course [Portions relating to Indirect Taxes]
3. Final Course – Supplementary Study Paper – 2008 Direct Taxes and Indirect Taxes [portions relating to Indirect Taxes] containing the amendments made by the Finance Act, 2008 and significant amendments made by notifications and circulars issued between 1.5.2007 and 30.4.2008.

Integrated Professional Competence Course

Group I : Paper 1 : Accounting

Separate list of Institute's publications is not necessary since the applicable accounting standards have been included in the syllabus.

Paper 4: Taxation

1. Study Material for IPCC Paper 4: Taxation (as amended by the Finance Act, 2008). The relevant assessment year for Income-tax is A.Y.2009-10. This study material contains the amendments made by the Finance Act, 2008 as well as the significant amendments made by notifications/ circulars/other legislations up to 30.4.2008.
2. "Professional Competence Course - Supplementary Study Paper – 2008" - This contains the amendments made by the Finance Act, 2008 and important notifications/ circulars/other legislative amendments made between 1.5.2007 and 30.4.2008. This Supplementary Study Paper is relevant for IPCC Paper 4: Taxation also.

Group II: Paper 5: Advanced Accounting

Separate list of Institute's publications is not necessary since the applicable accounting standards have been included in the syllabus.

Group II – Paper 6 Auditing and Assurance

I. Statements and Standards

1. Framework of Statements on Standard Auditing Practices and Guidance Notes on Related Services.
2. Standards on Auditing as given below.

S.No.	Standards on Auditing and Number
1.	Basic Principles Governing an Audit (SA 200)
2.	Objectives and Scope of the Audit of Financial Statements (SA 200A)
3.	Terms of Audit Engagement (SA 210)
4.	Quality Control for Audit Work (SA 220)
5.	Audit Documentation (230) (Revised)
6.	The Auditor's Responsibility to Consider Fraud and Error in an Audit of Financial Statements (SA 240) (Revised)
7.	Consideration of Laws and Regulations in an Audit of Financial Statements (SA 250) (Revised)
8.	Communication of Audit Matters with Those Charged with Governance (SA 260) (Revised)
9.	Responsibility of Joint Auditors (SA 299)
10.	Planning an Audit of Financial Statements (300)
11.	Identifying and Assessing the Risk of Material Misstatement Through Understanding the Entity and its Environment (SA 315) (Newly issued)*
12.	Audit Materiality (SA 320)
13.	The Auditor's Responses to Assessed Risks (SA 330) (Newly issued)*
14.	Audit Considerations Relating to Entities Using Service Organisations (SA 402)

15. Audit Evidence (SA 500)
16. Audit Evidence - Additional Considerations for Specific Items (SA 501)
17. External Confirmations (SA 505)
18. Initial Engagements – Opening Balances (SA 510) (Revised)
19. Analytical Procedures (SA 520)
20. Audit Sampling (SA 530) (Revised)
21. Auditing of Accounting Estimates, Including Fair Value Accounting Estimates and Related Disclosures (SA 540) (Revised)
22. Related Parties (SA 550) (Revised)
23. Subsequent Events (SA 560) (Revised)
24. Going Concern (SA 570) (Revised)
25. Written Representations (SA 580) (Revised)
26. Using the Work of Another Auditor (SA 600)
27. Relying Upon the Work of an Internal Auditor (SA 610)
28. Using the Work of an Expert (SA 620)
29. The Auditor's Report on Financial Statements (SA 700)
30. Comparatives (SA 710)

Note:

* Presently, SA 200, "Basic Principles Governing an Audit" and SA 200A, "Objective and Scope of an Audit of Financial Statements" correspond to International Standard on Auditing (ISA) 200 (Revised and Redrafted). Both the SAs are currently being revised in the light of the ISA 200 (Revised and Redrafted). Post revision, the principles covered by SA 200 (erstwhile AAS 1) and SA 200A (erstwhile AAS 2) will be merged into one Standard, i.e. SA 200.)

** SA 315 & SA 330 – become effective in April, 2008. For November 2009 Final (Old) Examination 34 standards on Auditing as given in the Annexure – I. The Standard on Auditing (SA) 400, "Risk Assessments and Internal Control", SA 310, "Knowledge of the Business", and SA 401, "Auditing in a Computer Information Systems Environment", issued in June 2002, April 2000 and January 2003, respectively, would stand withdrawn.

3. Statement on Reporting under Section 227(1A) of the Companies Act, 1956
4. Statement on the Companies (Auditor's Report) Order, 2003 [2005 Edition].

II. Guidance Notes/Study Guide/Monograph

Guidance Notes on Auditing Aspects:

1. Guidance Note on Audit of Fixed Assets.
2. Guidance Note on Audit of Inventories.
3. Guidance Note on Audit of Debtors, Loans and Advances.
4. Guidance Note on Audit of Investments.
5. Guidance Note on Audit of Miscellaneous Expenditure.
6. Guidance Note on Audit of Cash and Bank Balances.
7. Guidance Note on Audit of Liabilities.
8. Guidance Note on Audit of Revenue.
9. Guidance Note on Audit of Expenses.

Professional Competence Course

Group I : Paper 1 : Advanced Accounting

Separate list of Institute's publications is not necessary since the applicable accounting standards have been included in the syllabus.

Professional Competence Course

Group I – Paper 2: Auditing and Assurance

List of Institute's publications - November, 2009

I. Statements and Standards

1. Framework of Statements on Standard Auditing Practices and Guidance Notes on Related Services.
2. Standards on Auditing as given below.

S.No.	Standards on Auditing and Number
1.	Basic Principles Governing an Audit (SA 200)
2.	Objectives and Scope of the Audit of Financial Statements (SA 200A)
3.	Terms of Audit Engagement (SA 210)
4.	Quality Control for Audit Work (SA 220)
5.	Audit Documentation (230) (Revised)
6.	The Auditor's Responsibility to Consider Fraud and Error in an Audit of Financial Statements (SA 240) (Revised)
7.	Consideration of Laws and Regulations in an Audit of Financial Statements (SA 250) (Revised)
8.	Communication of Audit Matters with Those Charged with Governance (SA 260) (Revised)
9.	Responsibility of Joint Auditors (SA 299)
10.	Planning an Audit of Financial Statements (300)
11.	Identifying and Assessing the Risk of Material Misstatement Through Understanding the Entity and its Environment (SA 315) (Newly issued)*
12.	Audit Materiality (SA 320)
13.	The Auditor's Responses to Assessed Risks (SA 330) (Newly issued)*
14.	Audit Considerations Relating to Entities Using Service Organisations (SA 402)
15.	Audit Evidence (SA 500)
16.	Audit Evidence - Additional Considerations for Specific Items (SA 501)
17.	External Confirmations (SA 505)
18.	Initial Engagements – Opening Balances (SA 510) (Revised)
19.	Analytical Procedures (SA 520)
20.	Audit Sampling (SA 530) (Revised)
21.	Auditing of Accounting Estimates, Including Fair Value Accounting Estimates and Related Disclosures (SA 540) (Revised)
22.	Related Parties (SA 550) (Revised)
23.	Subsequent Events (SA 560) (Revised)
24.	Going Concern (SA 570) (Revised)

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25. Written Representations (SA 580) (Revised)
26. Using the Work of Another Auditor (SA 600)
27. Relying Upon the Work of an Internal Auditor (SA 610)
28. Using the Work of an Expert (SA 620)
29. The Auditor's Report on Financial Statements (SA 700)
30. Comparatives (SA 710)

Note:

* Presently, SA 200, "Basic Principles Governing an Audit" and SA 200A, "Objective and Scope of an Audit of Financial Statements" correspond to International Standard on Auditing (ISA) 200 (Revised and Redrafted). Both the SAs are currently being revised in the light of the ISA 200 (Revised and Redrafted). Post revision, the principles covered by SA 200 (erstwhile AAS 1) and SA 200A (erstwhile AAS 2) will be merged into one Standard, i.e. SA 200.)

** SA 315 & SA 330 – become effective in April, 2008. For November 2009 Final (Old) Examination 34 standards on Auditing as given in the Annexure – I. The Standard on Auditing (SA) 400, "Risk Assessments and Internal Control", SA 310, "Knowledge of the Business", and SA 401, "Auditing in a Computer Information Systems Environment", issued in June 2002, April 2000 and January 2003, respectively, would stand withdrawn.

3. Statement on Reporting under Section 227(1A) of the Companies Act, 1956
4. Statement on the Companies (Auditor's Report) Order, 2003 [2005 Edition].

II. Guidance Notes/Study Guide/Monograph

Guidance Notes on Auditing Aspects:

1. Guidance Note on Audit of Fixed Assets.
2. Guidance Note on Audit of Inventories.
3. Guidance Note on Audit of Debtors, Loans and Advances.
4. Guidance Note on Audit of Investments.
5. Guidance Note on Audit of Miscellaneous Expenditure.
6. Guidance Note on Audit of Cash and Bank Balances.
7. Guidance Note on Audit of Liabilities.
8. Guidance Note on Audit of Revenue.
9. Guidance Note on Audit of Expenses.

Paper 5: Taxation

1. Study Material for PCC Paper 5: Taxation (as amended by the Finance Act, 2008). The relevant assessment year for Income-tax is A.Y.2009-10. This study material contains the amendments made by the Finance Act, 2008 as well as the significant amendments made by notifications/ circulars/other legislations up to 30.4.2008.
2. "Professional Competence Course - Supplementary Study Paper – 2008" - This contains the amendments made by the Finance Act, 2008 and important notifications/ circulars/other legislative amendments made between 1.5.2007 and 30.4.2008.

Applicability of Some Topics for November 2009 Examination

S.No.	Topics	Corporate and Allied Laws (Final New Course)	Corporate Laws and Secretarial Practice (Final Old Course)
1.	Companies Bill, 2008	Not Applicable	Not Applicable
2.	Winding Up of Companies	The Companies (Second Amendment) Act, 2002 (relating to Winding Up) is not applicable. In view of it, general provisions of the existing Act, as outlined in the study material is applicable.	The Companies (Second Amendment) Act, 2002 (relating to Winding Up) is not applicable. In view of it, general provisions of the existing Act, as outlined in the study material is applicable.
3.	SEBI (DIP) Guidelines 2000	Amendments made upto 24th February, 2009.	Amendments made upto 24th February, 2009.
4.	Competition Act, 2002	Section 2 (dealing with definitions) and Section 7-17 (dealing with Competition Commission of India) will be applicable.	Section 2 (dealing with definitions) and Section 7-17 dealing with Competition Commission of India) will be applicable.
5.	Revival and Rehabilitation of Sick Industrial Companies	Not Applicable	—