

study material icai

study material icai is a crucial resource for students pursuing their Chartered Accountancy (CA) from the Institute of Chartered Accountants of India (ICAI). The right study material not only aids in comprehensive learning but also enhances the chances of success in examinations. This article delves into the importance of ICAI study material, the types available, how to effectively utilize them, and tips for mastering the CA curriculum. Additionally, we will explore recommended resources and tools that can complement your study efforts. By the end of this article, you will have a clear understanding of how to maximize your study experience with ICAI materials.

- Importance of ICAI Study Material
- Types of Study Materials Offered by ICAI
- How to Effectively Use ICAI Study Material
- Additional Resources for CA Students
- Tips for Success in CA Exams

Importance of ICAI Study Material

The importance of study material for ICAI cannot be overstated. It serves as the foundational guide for CA aspirants, aligning closely with the syllabus prescribed by the institute. Using ICAI-approved materials ensures that students are studying content that is relevant, accurate, and tailored to the requirements of the CA examinations. This alignment is critical for effective preparation, as it allows students to focus on the topics that will be tested.

Moreover, ICAI study materials are drafted by experienced professionals and educators, ensuring a high level of quality and credibility. They cover all essential subjects, including Accounting, Taxation, Law, and Auditing, providing a comprehensive understanding that is vital for both examinations and practical applications in the field.

Furthermore, these materials often include practice questions and past examination papers, which are instrumental in familiarizing students with the exam format and types of questions they can expect. This practice is essential for building confidence and improving time management skills during exams.

Types of Study Materials Offered by ICAI

ICAI provides a variety of study materials designed to cater to the diverse needs of CA students.

Understanding these different types can help students choose the best resources for their learning style and exam preparation needs.

Study Texts

The primary resource for CA students is the study texts, which are comprehensive guides covering the entire syllabus for each subject. These texts are periodically updated to reflect changes in laws and accounting standards, ensuring that students are studying the most current information.

Practice Manuals

Practice manuals complement the study texts by providing additional problems, case studies, and solutions. They are particularly useful for reinforcing concepts learned in the study texts and for hands-on practice, which is vital for subjects like Accounting and Taxation.

Revision Test Papers (RTPs)

RTPs are another important resource, especially as exams approach. These papers include a set of questions that are designed to help students revise key concepts and practice exam techniques. They are usually released a few months before the examinations and are an excellent tool for assessing preparation levels.

Mock Test Papers

Mock test papers simulate the actual exam experience, allowing students to practice under timed conditions. This is crucial for building exam stamina and getting accustomed to the pressure of the actual examination.

Study Material for Specific Subjects

ICAI also offers specialized study materials for subjects such as Financial Management, Strategic Management, and Information Technology. These materials are tailored to the unique challenges and content of each subject, providing focused study resources for students.

How to Effectively Use ICAI Study Material

To make the most of the ICAI study materials, students should adopt effective study strategies. Here

are some recommendations:

Plan Your Study Schedule

Creating a structured study schedule is essential. Allocate specific time slots for each subject and stick to your timetable. This disciplined approach will help you cover the syllabus systematically.

Active Learning Techniques

Engage with the material actively. Instead of passively reading, take notes, summarize concepts in your own words, and teach the material to someone else. This method enhances retention and understanding.

Regular Revision

Frequent revision is key to retaining information. Use revision notes and mind maps to consolidate what you have learned. Incorporate RTPs and mock tests into your revision schedule to assess your knowledge regularly.

Group Study Sessions

Joining or forming study groups can be beneficial. Discussing concepts with peers can provide new insights and clarify doubts. Collaborative learning often leads to a deeper understanding of complex topics.

Additional Resources for CA Students

In addition to ICAI study materials, various supplementary resources can enhance your study experience. These include:

- **Online Courses and Tutorials:** Many platforms offer courses tailored to CA subjects, often featuring video lectures and interactive quizzes.
- **Reference Books:** Certain reference books can provide deeper insights into specific topics and offer additional practice questions.
- **Mobile Apps:** There are several apps designed for CA students that provide quizzes, flashcards, and study reminders to keep you on track.

- **Forums and Online Communities:** Engaging with online forums can provide support and resources from fellow students and professionals.

Tips for Success in CA Exams

Success in CA exams requires not only hard work but also smart strategies. Here are some tips that can help students excel:

Understand the Exam Pattern

Familiarize yourself with the exam pattern and marking scheme. Understanding how questions are structured can help you strategize your preparation accordingly.

Practice Writing Answers

In CA exams, presentation matters. Practice writing clear and concise answers within the allotted time. Focus on structuring your answers effectively to maximize marks.

Stay Updated with Changes

The accounting and taxation landscape is constantly evolving. Keep yourself updated with any changes in laws, regulations, or ICAI guidelines to ensure your knowledge is current.

Maintain a Healthy Study Environment

A conducive study environment free from distractions can significantly enhance your concentration. Ensure your study area is organized and comfortable.

Conclusion

Utilizing the right **study material ICAI** provides is pivotal for aspiring Chartered Accountants. The comprehensive resources offered by ICAI, including study texts, practice manuals, and mock tests, equip students with the necessary tools to succeed. By adopting effective study strategies and incorporating additional resources, CA students can enhance their learning experience and improve their chances of passing the examinations. With commitment and the right approach, achieving

success in CA is well within reach.

Q: What is the best study material for CA students from ICAI?

A: The best study material includes ICAI's official study texts, practice manuals, and revision test papers. These resources are tailored to the syllabus and provide comprehensive coverage of all subjects.

Q: How often should I revise my ICAI study materials?

A: Regular revision is crucial; ideally, you should revise every topic at least once a month, with more frequent reviews as exams approach.

Q: Are there any online resources that complement ICAI study materials?

A: Yes, many online platforms offer courses, video tutorials, and practice quizzes that align with ICAI syllabus, which can be beneficial for additional learning.

Q: How can I measure my progress while studying ICAI materials?

A: You can measure your progress by taking mock tests, completing practice papers, and regularly reviewing your performance to identify areas needing improvement.

Q: Is group study effective for CA exam preparation?

A: Yes, group study can be very effective as it allows for discussion of complex topics, sharing of resources, and mutual support among peers.

Q: Can I rely solely on ICAI study materials for exam preparation?

A: While ICAI materials are comprehensive and authoritative, supplementing them with additional resources such as reference books and online courses can enhance understanding and retention.

Q: What is the importance of mock tests in CA preparation?

A: Mock tests are essential for familiarizing yourself with the exam format, improving time management, and identifying strengths and weaknesses in your preparation.

Q: How do I stay updated with changes in the CA syllabus?

A: You can stay updated by regularly checking the ICAI website, subscribing to newsletters, and participating in webinars or workshops offered by the institute.

Q: What should I do if I find a topic difficult to understand?

A: If you find a topic challenging, consider seeking help from peers, mentors, or online tutors, and ensure you allocate more time for that subject in your study schedule.

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study material icai: Taxmann's Financial Reporting (Paper 1 | FR) | All-in-One (2 Vols.)
- **The first-ever theoretically interactive book to realistically learn, revise & crack FR in 137 days! | CA Final | Nov 2022 Exam** CA Priyanka R. Agrawal, 2022-07-12 This is the first-ever theoretically interactive book for CA-Final | Financial Reporting. The objective of the book is as follows: • Completeness for the lengthiest & critical subject of CA-Final – Financial Reporting • Conciseness is maintained by condensing the ICAI study material, among other things, to save time • Creative Presentation to increase students' memory retention power • Student-centric approach is followed throughout this book The Present Publication is the 2nd Edition & updated till 30th April 2022 for CA-Final | New Syllabus | Nov. 2022 Exams. This book is authored by CA Priyanka R. Agrawal, with the following noteworthy features: • Charts, Diagrams, Eye-catching Symbols & Words! o [Original & Unique Charts & Diagrams] are given to present the subject matter briefly o [Helps you in Saving Time] so that the entire subject can be covered with ease o [Easy to Memorise, Revise & Recollect] • Content & Theory o [Most Updated & Amendment Contents] relevant for CA Final Exams (Nov. 2022 onwards) o [Coverage of ICAI Study Materials] with important points highlighted o [Additional Theoretical Concepts] for enhancing acumen o [Hindi + English = Hinglish] is used in some parts of the book to connect with the students • Question Bank o [Along with Details Answers] is given in the book o [A Shorts; Unique Add-on for Quick Revision] This feature summarises the answers to the questions o [Conceptual Clarity] is provided by Topic-wise illustrations o Coverage of this book includes § IFRS Questions § ICAI Study Material & Education Material § Previous Exam Question § RTPs & MTPs of ICAI The detailed contents of the book are as follows: • Indian Accounting Standards (Ind AS) – Introduction • Conceptual Framework for Financial Reporting under Ind AS • Division II of Schedule III to the Companies Act, 2013 • Ind AS 1: Presentation of Financial Statements • Ind AS 2: Inventory • Ind AS 7: Statement of Cash Flows • Ind AS 8: Accounting Policies, Changes in Accounting Estimates and Errors • Ind AS 10: Events after the Reporting Period • Ind AS 12: Income Taxes • Ind AS 16: Property, Plant and Equipment • Ind AS 19: Employee Benefits • Ind AS 20: Accounting for Government Grants & Disclosure of Government Assistance • Ind AS 21: The Effects of Changes in Foreign Exchange Rates • Ind AS 23: Borrowing Costs • Ind AS 24: Related Party Disclosures • Ind AS 33: Earnings Per Share • Ind AS

34: Interim Financial Reporting • Ind AS 36: Impairment of Assets • Ind AS 37: Provisions, Contingent Liabilities and Contingent Assets • Ind AS 38: Intangible Assets • Ind AS 40: Investment Property • Ind AS 41: Agriculture • Ind AS 101: First-time Adoption of Ind AS • Ind AS 102: Share-Based Payments • Ind AS 105: Non-current Assets Held for Sale and Discontinued Operations • Ind AS 108: Operating Segments • Ind AS 113: FV Measurement • Ind AS 115: Revenue from Contracts with Customers • Ind AS 16: Leases • Business Combination & Corporate Restructuring • Consolidated Financial Statements • Accounting & Reporting of Financial Instruments • Analysis of Financial Statements • Integrated Reporting • Corporate Social Responsibility

study material icai: Madhukar Hiregange's Practical Guide to GST on Textile Industry CA Madhukar Hiregange, CA Roopa Nayak, Shubham Khaitan, 2020-05-28 The purpose of this book is to enable the taxable person to understand the applicability and impact of GST provisions with respect to the Textile Industry. The comprehensive and in-depth practical knowledge of the three authors would help in the implementation of the provisions in an easy manner. This book is divided into eight parts as follows: Part 1 - Introduction and Overview Part 2 - GST impact analysis on relevant sectors: Manufacturers and Traders, Service Providers, Job workers and other supplies. Part 3 - Conceptual law containing classification, ITC, valuation, place of supply, reverse charge and transitional provisions. Part 4 - Procedural law containing registration, payment, returns, refunds, assessment, audit, advance ruling, appeals, penalties, demands etc. Part 5 - Import and export containing SEZ supplies and FTP incentives. Part 6 - Disputes mitigation and department actions, [focussing on prevention of possible disputes & their resolution]. Part 7 - Tax planning and professional services. Part 8 - Miscellaneous containing FAQs and filled forms.

study material icai: *Taxmann's CRACKER for Indirect Tax Laws (Paper 5 | IDT) - Featuring Updated Amendments | Past Exam Solutions (till May 2025) for CA-Final | New Syllabus | Sept. 2025/Jan. 2026 Exams* CA (Dr.) Mahesh P Gour, CA (Dr.) K.M Bansal, 2025-06-05 Indirect Tax Laws | CRACKER (Goods and Services Tax | FTP | Customs Law) is a comprehensive study companion designed to help CA-Final students excel in Group II - Paper 5. Tailored strictly as per the latest ICAI syllabus, this Edition includes updated amendments and past exam solutions (including May 2025) to ensure thorough curriculum coverage. Its primary objective is to simplify the conceptual understanding and application of GST, Customs, and Foreign Trade Policy (FTP) through a structured, tabular, and practical approach. The Present Publication is the 12th Edition for Sept. 2025/Jan. 2026 Exams. This book is authored by CA. (Dr) Mahesh Gour & CA. (Dr) K.M. Bansal. This book incorporates the following noteworthy features: • [Strictly as per the Latest Syllabus of ICAI] Incorporates all recent amendments and syllabus updates • [Coverage of Past Exam Questions] Includes exam questions up to May 2025, along with their suggested answers • [Chapter-wise Marks Distribution & Trend Analysis] Detailed data on how chapters have been tested over the years helps you focus on high-weightage areas • [Chapter-wise Comparison with ICAI Study Material] Ensures seamless correlation with the official study material • [Tabular Presentation for Easy Learning] Presents complex provisions in simplified tables and flowcharts for quick revision • [Solved Papers & Model Solutions] Provides clarity on exam presentation and drafting answers effectively • [User-friendly Layout] The layout is carefully designed with bullet points, annotations, and examples, simplifying complex legal provisions • [Ideal Revision Tool] The combination of theoretical explanations, practical questions, trend analysis, and solved papers makes it a singular resource for last-mile revision • [Value-added Tips] Throughout the book, you will find exam-oriented tips, common pitfalls to avoid, and time-saving revision strategies The coverage of the book is as follows: • Part I | Goods & Services Tax (GST) o Concepts of Supply, Charges of GST, Place of Supply, Exemptions, Time & Value of Supply, etc. o In-depth coverage of Input Tax Credit, Registration, Tax Invoice & Other Procedural Aspects, Payment of Tax, Returns, Refund, Job Work, Assessment & Audit, Offences & Penalties, Appeals & Revision, Advance Ruling, and Miscellaneous Provisions • Part II | Customs & FTP o Customs Duty Essentials - Levy & Exemptions, Types of Duties, Classification of Goods, Valuation under Customs, Importation & Exportation Procedures, Warehousing, Duty Drawback, and Refund. o Foreign Trade Policy (FTP) covering key provisions

from the latest updates • Previous Exams Trend Analysis o Exhaustive breakdown of how each chapter has been tested in recent years, including question types (Practical/Theory), marks allocated, and compulsory questions • Chapter-wise Comparison with ICAI Study Material o Clear mapping of each chapter to its corresponding ICAI study module chapter • Solved Papers o Includes suggested answers for past examinations (Nov. 2024 & May 2025), helping you adapt to the required presentation style and enhance your answering technique The structure of the book is as follows: • Introductory Pages o Chapter-wise Marks Distribution o Previous Exams Trend Analysis o Chapter-wise Comparison with Study Material • Part I | Goods & Services Tax (80 Marks) – Chapters 1 to 23, each starting with an overview of the key topics, practical examples, relevant provisions, and question bank • Part II | Customs & Foreign Trade Policy (20 Marks) – Chapters 24 to 32, detailing the essential concepts, technical procedures, and recent changes in Customs and FTP • Solved Papers – Suggested answers and solutions to past exam papers to guide you on the approach, presentation, and content depth needed • Quick Revision – Tabular formats, charts, and bullet points for quicker last-minute recaps

study material icai: Student's Handbook on Indirect Taxes Madhukar N Hiregange, Vishal Jain A and Roopa Nayak, Full Syllabus Coverage of Service Tax, Central Excise, Customs, VAT and CST Use of simple language with a clear examination focus Recent Amendments made by Finance Act, 2014 highlighted Recent Circulars, Notifications and Case Laws Examples and Solved Illustrations for Crystallization of Concepts Use of Tables and Flowcharts for Easy Understanding of Concepts Student-friendly Presentation for Effective Learning Chapter Overview at the beginning of each Chapter Self-Examination Questions at the end of each Chapter "Short Revision Notes" for Quick Revision at the end of each Chapter

study material icai: Cost & Management Accounting Yathartha Shashi rai, 2020-07-01 This book is an introduction to the Costing of CA Intermediate. An important aim of this book is to make the key concepts & issues that underlie students for better performance and understanding as well as to suggest ways in which the issues of costing might be dealt. While the book is created with the research into the ICAI Syllabus and Study Material, it is written and presented in a way that is student could understand it better. The book provides an overview of issues to consider in the Cost and Management Accounting as well as costing formulas and important notes. Each chapter discusses the implication of all costing techniques being discussed and provides practical question for readers to carry out their self-testing and encourage them to reflect on their own beliefs and the ICAI question papers and revision test paper for their betterment. Overview of the Book The book contain 13 Chapters and each chapter has contains brief theory about the things discussed in the book of ICAI and Practical Question of ICAI and Latest MTP and RTP provided by the ICAI including the Formulas and Examples in each chapter.

study material icai: Auditing and Assurance (For CA-IPCC, Group II) Ch. Pavan Kumar K., CA-IPCC Auditing and Assurance

study material icai: Taxmann's CRACKER for Strategic Cost Management & Performance Evaluation (Paper 5 | SCM & PE/SCMPE) – Covering past exam questions (topic wise) & detailed answers | CA Final | Nov. 2023 Exam CA (Dr.) K.M. Bansal, CA Meena Verma, 2023-06-20 This book is prepared exclusively for the requirements of the Final Level of Chartered Accountancy Examination. It covers the questions & detailed answers strictly as per the new syllabus of ICAI. The Present Publication is the 4th Edition for CA-Final | Nov. 2023 Exam. This book is authored by CA (Dr) K.M. Bansal & CA Meena Verma with the following noteworthy features: • Strictly as per the New Syllabus of ICAI • Coverage of this book includes: o Past Exam Questions, including § Solved Paper: May 2022 (Suggested Answers) § Solved Paper: November 2022 (Suggested Answers) § Solved Paper: May 2023 (Suggested Answers) o Questions from RTPs and MTPs of ICAI • [Arrangement of Question] Questions in each chapter are arranged 'topic/sub-topic' wise with additional solved practice questions • [Examples, Questions, Case Scenarios along with Solutions] are included on various topics based on the Skill Assessment as provided by the ICAI • [Case Studies] are covered in relevant chapters of this book • [Marks Distribution] Chapter-wise marks

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study material icai: *Taxmann's CRACKER for Business Economics & Business and Commercial Knowledge (Paper 4 | Economics | BEBCK) – Covering past exam questions & detailed answers | CA Foundation | Dec. 2023 Exams* Dr. Ritu Gupta, 2023-07-21 This book is prepared exclusively for the Foundation Level of Chartered Accountancy Examination requirement. It covers the past exam questions & detailed answers strictly as per the new syllabus of ICAI. The Present Publication is the 8th Edition for CA-Foundation | Dec. 2023 exams. This book is authored by Dr Ritu Gupta, with the following noteworthy features: • As per the latest syllabus of ICAI • Coverage of this book includes: o All Past Exam Questions § CA Foundation Solved Paper – June 2023 | Memory Based o Questions from ICAI Study Material • [Chapters are Divided into Sub-Topics] for easy learning • [Most Amended & Updated] Questions of Business and Commercial Knowledge have been updated as per the current scenario • [Marks Distribution] Chapter-wise marks distribution from May 2018 onwards • [Comparison with ICAI Study-Material] has been provided chapter-wise Contents of this book are as follows: • Part I – Business Economics o Nature and Scope of Economics o Theory of Demand and Supply o Theory of Production and Cost o Meaning and Types of Markets o Business Cycles • Part II – Business & Commercial Knowledge o Business & Commercial Knowledge – An Introduction o Business Environment o Business Organisation o Government Policies for Business Growth o Organizations Facilitating Business o Common Business Terminologies

study material icai: Taxmann's Business Laws (Paper 2 | Law) - Study material in simple and concise language with MCQs, case studies, etc. | CA Foundation | New Syllabus | Sept.2024/Jan. 2025 Exams CA Shashank S. Sharma, 2024-09-04 The book aims to introduce the core concepts of Business Laws in a student-friendly manner. It is organised into seven divisions, covering a wide range of topics essential for understanding the legal environment in which Indian businesses operate. It is prepared exclusively for the Foundation Level of Chartered Accountancy Examination requirement and covers the revised syllabus per ICAI. The Present Publication is the 8th Edition for CA-Foundation | New Syllabus | Sept.2024/Jan. 2025 Exams. This book is authored by CA Shashank S. Sharma, with the following noteworthy features: • [Simple & Lucid Language] has been used throughout the book to present the subject matter • [Coverage] of this book includes: o Previous Exam Solved Paper for CA Foundation, including the June 2024 Exam o Multiple Choice Questions (MCQs) o Theoretical Questions o Practice Questions o Questions in the Pattern of Case Studies • [Answers & Hints] for writing, the answers are given in this book • [Student-Oriented Book] The authors have developed this book keeping in mind the following factors: o Interaction of the authors with their students, with specific emphasis on difficulties faced by students in the examinations o Shaped by the author's experience of teaching the subject matter at different levels o Reactions and responses of students have also been incorporated at different places in the book Contents of this book are as follows: • Introduction o Indian Regulatory Framework • Indian Contract Act, 1872 o Nature of Contract o Consideration o Other Essential Elements of a Contract o Performance of Contract o Breach of Contract and its Remedies o Contingent and Quasi Contract o Contract of Indemnity and Guarantee o Contract Of Bailment and Pledge o Contract of Agency • Sale of Goods Act, 1930 o Formation of Contract of Sale o Conditions and Warranties o Transfer of Ownership and Delivery of Goods o Rights of Unpaid Seller and Buyer • Indian Partnership Act, 1932 o General Nature of Partnership o Relations of Partners o Registration & Dissolution of Firm • Limited Liability Partnership Act, 2008 o Limited Liability Partnership Act, 2008 • Companies Act, 2013 o Companies Act, 2013 • Negotiable Instruments Act, 1881

study material icai: *Treatise on Leases (Covering Ind AS, IGAAP, IFRS and US GAAP), First*

Edition CA (Dr.) Alok K. Garg, Chandni Gupta, 2021-06-15 About the Book: The book "Treatise on Leases" has been written very scrupulously to serve as one stop shop for accounting guidance on leases across the globe. The standard on leases has been revamped and brought tremendous changes in the accounting for lessees, while the accounting for lessors remain largely unchanged. With the alignment of IFRS and US GAAP on this standard and consequential introduction of Ind AS, users could feel an emergent need for a comprehensive guide to refer for lease transactions. This book is an endeavor to cater to that need of the users across the globe. The book comprises of accounting guidance on leases in accordance with IGAAP and Ind AS. The text of Ind AS is meant to be referred in context of IFRS as well, as there is no major difference between these two standards. To give a holistic and comprehensive view of local and global standard, a detailed comparison of Ind AS, IGAAP, IFRS and US GAAP has been given. For easy understanding various case studies and practical examples have been used, a detailed analysis of a sample lease agreement has been given in the book. In order to allow readers, test their knowledge multiple-choice questions have been incorporated and to make this book a comprehensive solution, authors have given disclosure checklists based on AS, Ind AS and IFRS. Further, for a more practical and realistic outlook, the book comprises of disclosures from published financial statements of Indian and global listed companies. The book is updated as of December 2020 and serves a wide audience ranging from CA final students to qualified CA, CS, ICWA, CFOs, finance professionals, accountants and corporates. It's a treatise that inscribes the transfiguration of financial reporting of lease transactions in the history of accounting, giving its readers an in-depth insight on its each and every detail. Highlights:

- ? Comprehensive commentary on Ind AS 116/IFRS 16 and AS 19 explained with practical examples and case studies.
- ? In depth analysis of a sample lease agreement on the basis of Ind AS 116/IFRS 16.
- ? Multiple Choice Questions on Ind AS/IFRS and IGAAP.
- ? Detailed comparison of various GAAPs: Ind AS, IGAAP, IFRS, US GAAP and ICDS.
- ? Disclosure checklist for Ind AS, IFRS and IGAAP.

study material icai: *Taxmann's CRACKER for Advanced Auditing Assurance & Professional Ethics (Paper 3 | Audit) - Featuring—700+ Descriptive Questions | 300 MCQs | 50 Case Scenarios | CA Final | Nov. 2025 Exams* CA Pankaj Garg, 2025-03-19 This two-volume publication provides a comprehensive resource for CA aspirants and professionals looking to excel in Advanced Auditing, Assurance, and Professional Ethics. Volume 1 centres on Descriptive Questions & Case Studies, while Volume 2 offers General MCQs & Case Scenarios. Drawing on past exam questions, ICAI study materials, Mock Test Papers (MTPs), Revision Test Papers (RTPs), and the Board of Studies (BOS) Knowledge Portal, the author delivers an in-depth, exam-focused compilation for thorough preparation. The Present Publication is the 16th Edition for the CA-Final | New Syllabus | November 2025 Exams. This book is authored by Pankaj Garg, with the following noteworthy features:

- [All-New & Updated] Incorporates all relevant amendments in the Code of Ethics, Engagement and Quality Control Standards, Company Law, Banking Companies-SLR norms, NBFC Scale-Based Regulations, etc., up to 28th February 2025
- [Comprehensive Coverage of Questions] o Volume 1 (Descriptive) - Features 700+ Descriptive Questions & Case Studies arranged topic-wise and attempt-wise o Volume 2 (MCQs & Scenarios) - Offers 300 Individual MCQs and 50 Case Scenarios, with thorough explanations
- [Exam-Oriented Arrangement] Questions are presented chapter-wise and attempt-wise, reflecting the exam pattern
- [Explanatory Answers] Detailed, point-wise answers for easier understanding and quicker grasp of complex auditing and ethics concepts
- [References to ICAI Materials] Coverage includes ICAI Study Material, BOS Knowledge Portal, Past Exam Papers, MTPs, and RTPs—ensuring a holistic preparation experience
- [Value-Added Aids] Also available are Self-Learning Study Material (for comprehensive coverage), Class Notes (for easy learning), and a Referencer (for quick revision)

The coverage of the book is as follows:

- Standards & Code of Ethics o Detailed analysis of Engagement and Quality Control Standards, including amendments in the Code of Ethics
- Audit Procedures & Techniques o Covers planning, strategy, risk assessment, materiality, internal control, evidence gathering, completion, and reporting
- Specialised Areas & Regulatory Updates: o Banking Companies (SLR norms) o NBFC (Scale-Based Regulations) o Audit of Public Sector Undertakings o Digital Auditing & Assurance o ESG & SDG Assurance
-

Professional Ethics & Liabilities of Auditors o In-depth discussion of ethical principles and liabilities to safeguard auditors from professional risks • Case Scenarios & MCQs o Realistic, practical scenarios supplement theoretical concepts, and chapter-wise MCQs test in-depth understanding • Descriptive Questions & Case Studies o These questions are arranged topic-wise and attempt-wise, with references to exam patterns from May 2024 through November 2024 and updated for November 2025 The structure of the book is as follows: • Two-Volume Format: o Volume 1 - Descriptive Questions & Case Studies § Chapter-wise arrangement of 700+ questions § Extensive coverage of each auditing topic with the latest amendments § In-depth case studies for practical understanding o Volume 2 - General MCQs & Case Scenarios § 300 individual MCQs plus 50 comprehensive case scenarios. § Chapter-wise and attempt-wise classification § Detailed explanations to clarify tricky questions and correct application of standards • Chapter-Wise Marks Distribution - A summarised table maps how each chapter has been tested in recent past exams (May 2024, November 2024) under the new syllabus. This helps users focus on high-weightage chapters • Point-Wise Answers & Explanations - The solution presentation follows a point-wise approach, enhancing retention and clarity

study material icai: Treatise on Ind AS CA (Dr.) Alok K. Garg, 2021-09-23 About the Book "Treatise on Ind AS" provides a deep dive into Indian Accounting Standards (Ind AS). The book comes to the rescue of those looking for conceptual clarity, application guidance, practical reference to listed companies, comparison of new set of standards with old and global set of standards. It is a one stop shop for all Ind AS related guidance. Key Features - Comprehensive commentary on Ind AS with Conceptual Explanations, Case studies and Examples. - References to published disclosures of Listed Companies on major concepts of Ind AS. - More than 1,000 MCQs with detailed analysis covering all Ind AS. - FAQs on Overview and Applicability/ Roadmap for implementation of Ind AS . - Lucid commentary on complex topics such as Leases, Revenue, Financial Instruments, Business Combination, Consolidation, Share-Based Payment etc. with practical examples and case studies. - Practical issues on Ind AS including analysis of ITFG bulletins and Education Material. - Detailed comparison of Ind AS, Indian GAAP, IFRS and ICDS. - Updated with the Companies (Ind AS) Amendment Rules, 2021.

study material icai: Practical Guide to GST on Real Estate Industry CA Madhukar Hiregange, CA Sudhir V S, CA Roopa Nayak, CA Virender Chauhan, 2021-06-10 About the book The purpose of this book is to enable the taxable person to understand the applicability and impact of GST provisions with respect to the Real Estate Industry. The comprehensive and in-depth practical knowledge of the four authors would help in implementation of the provisions in an easy manner. This book is divided into eight parts as follows: Part 1 - Introduction and Overview Part 2 - GST impact analysis on real estate developers: Complex Developers, Joint development, contractors and other income. Part 3 - Detailed operational law containing classification, registration, tax credits, documentation, payments etc. Part 4 - Detailed procedural law containing assessment, audit, advance ruling, appeals, penalties, demands etc. Part 5 - Tax planning avenues, GST and RERA, Transitional provisions Part 6 - Disputes and department actions, [focussing on possible dispute area & resolution]. Part 7 - Role of Professionals from GST audit and tax planning perspective. Part 8 - Miscellaneous: 220+ FAQs and filled forms. Appendices containing FAQs released by CBIC and Important Notifications. Key Features Detailed and practical analysis of the GST provisions with case laws pertaining to the real estate industry. Covering all possible dispute areas along with their resolutions. Detailed analysis of the tax planning aspect. Covering extensive FAQs for removal of doubts. Blank as well as filled forms for better understanding. Detailed discussion on the role of professionals on how they can help in various GST matters. Visit <http://bit.ly/GSTrealestate> for Free online updates and important information.

study material icai: Handbook on Central Sales Tax Madhukar N Hiregange, Central Sales Tax (CST) is levied on the interstate sale of goods. CST is one of the oldest tax levies and has been around since 1957. This law is by the Central Government but the administration is by the States. CST levy is set at local rates. The revenue neutral rates which apply to most commodities in States

goes up to 15%. The lower rate of 2% is available against Form C which can be issued by specified persons (resellers, manufacturers, processors etc) and cannot be issued by consumers. The State VAT laws have been in place since 2003. The payment of tax, filing of returns, assessment, reassessment etc under CST are all as per the local VAT laws which are ever changing and quite draconian. The quality of the administrators in general also leaves a lot to be desired. There are many disputes and demands for differential taxes from VAT departments in most states for wrong issuance of C Form in situations where goods were not permitted to be procured against Form C. GST would be in place by April 2017 if all goes well. However, CST law is expected to continue as a parallel levy at 1% after 1st April 2017 for a couple of years. This could lead to CST continuing to be non-vatable even under GST regime and an add-on to costs incurred by the dealers. In this book we have covered important concepts, case laws and possible dispute areas along with resolution. The movement of goods on stock transfer basis, subsequent sale, sale in course of import and export are a few of the important areas where tax planning and savings are possible. The student who wishes to understand sales tax law could use this as a ready reference. This book contains practical tips for common issues faced by practitioners in this area as well. The probable impact of GST laws on concepts discussed is touched on in most chapters.

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