

This is the last stage of the Chartered Accountancy curriculum. The unique feature of the entire theoretical education of the Chartered Accountancy curriculum is the supportive and complementary practical training. A student would undergo theoretical education and three years of practical training compulsorily during the course of Chartered Accountancy. This balanced approach helps the students to appreciate the underlying practical applications of the theoretical education scheme.

Students after qualifying both the groups of Intermediate Examination are eligible to register for Final Course and would be allowed to appear in Final Examination during last six months of practical training after successful completion of Four Weeks Advanced Integrated Course on Information Technology and Soft Skills (AICITSS).

In order to develop a strong base for Information Technology and soft skills to prepare the students for corporate world, students of Final Course are imparted AICITSS during the last two years of the practical training but before appearing for Final Examination. The students will be tested on Advanced Information Technology (AICITSS) through online test paper/ OMR Test Paper conducted by the Examination Department which they would be required to qualify with the requisite grades to be eligible to appear for Final Examination.

For enabling students to acquire specialization in a particular field, one elective paper has been introduced in the curriculum of Final Course. The students can choose a paper out of Risk Management, Financial Services & Capital Markets, International Taxation, Economic Laws, Global Financial Reporting Standards and Multi-disciplinary Case Study.

Final Course registration is valid for 5 years and can be revalidated any number of times for further 5 years period by paying revalidation fee of Rs. 500/- or as decided by the Council from time to time.

### **Subjects covered in Final Course**

#### **Group I**

- Paper-1: Financial Reporting (100 Marks)
- Paper-2: Strategic Financial Management (100 Marks)
- Paper-3: Advanced Auditing and Professional Ethics (100 Marks)
- Paper-4: Corporate and Economic Laws (100 Marks)
  - Part I: Corporate Laws (70 Marks)
  - Part II: Economic Laws (30 Marks)

#### **Group II**

- Paper-5: Strategic Cost Management and Performance Evaluation (100 Marks)
- Paper-6: Elective Paper (100 Marks) (One to be chosen from the list of Elective Papers)

##### **Elective Papers**

- 6A Risk Management
- 6B Financial Services & Capital Markets
- 6C International Taxation
- 6D Economic Laws
- 6E Global Financial Reporting Standards
- 6F Multi-disciplinary Case Study

- Paper-7: Direct Tax Laws & International Taxation (100 Marks)
  - Part I: Direct Tax Laws (70 Marks)
  - Part II: International Taxation (30 Marks)
- Paper-8: Indirect Tax Laws (100 Marks)
  - Part I: Goods and Service Tax (75 Marks)
  - Part II: Customs & FTP (25 Marks)

The subjects of Final Course are classified into two groups which a student can study and appear in the examination group-wise or both the groups together.