

CA FINAL



# IBS NAVIGATOR

YOUR COMPLETE GUIDE TO  
INTEGRATED BUSINESS SOLUTIONS



INTEGRATED. INTELLIGENT. **INDISPENSABLE.**



INTEGRATED  
APPROACH



EXAM  
FOCUSED



MAXIMUM  
SCORE



TIME  
EFFICIENT








# ABOUT IBS NAVIGATOR

IBS Navigator is a fully integrated learning system for CA Final (New Syllabus) students.

It connects 7 core subjects across all major business events through a structured Open-Book Navigation approach – helping you understand, integrate and apply concepts with confidence.

## DESIGNED FOR

-  Concept Clarity
-  Integrated Application
-  Exam Readiness
-  Higher Scores
-  Real World Relevance

## WHAT MAKES IT UNIQUE?



### INTEGRATED APPROACH

Connects 7 subjects across every major business event.



### OPEN-BOOK NAVIGATION

Easy to navigate, easy to integrate, easy to recall.



### REAL WORLD FOCUS

Mapped with real business events and ICAI Case Scenarios.



### EXAM FOCUSSED



### SMART LEARNING



### TIME EFFICIENT

# 14 BUSINESS HUB ROADMAP

A structured flow of 14 Hubs covering all major business events with integrated solutions.

- |          |   |  |           |  |   |
|----------|---|--|-----------|--|---|
| <b>1</b> |    | <b>THE BUSINESS SETUP HUB</b><br>Formation, Incorporation & Commencement | <b>08</b> |    | <b>FINANCING HUB</b><br>Loans, Advances & Financing Decisions                 |
| <b>2</b> |    | <b>SHARE CAPITAL HUB</b><br>Issue, Allotment & Forfeiture                | <b>09</b> |    | <b>OPERATIONS HUB</b><br>Day to Day Business Transactions                     |
| <b>3</b> |   | <b>DEBENTURES &amp; BORROWINGS HUB</b><br>Raising of Funds               | <b>10</b> |   | <b>TAXATION HUB</b><br>Direct Tax Implications                                |
| <b>4</b> |  | <b>INVESTMENT HUB</b><br>Investment in Securities                        | <b>11</b> |  | <b>GST / INDIRECT TAX HUB</b><br>Indirect Tax Implications                    |
| <b>5</b> |  | <b>ACQUISITION &amp; MERGERS HUB</b><br>Business Combinations            | <b>12</b> |  | <b>RISK MANAGEMENT HUB</b><br>Risk Identification & Management                |
| <b>6</b> |  | <b>RECONSTRUCTION HUB</b><br>Internal Restructuring                      | <b>13</b> |  | <b>COMPLIANCE &amp; REGULATORY HUB</b><br>Legal & Regulatory Compliances      |
| <b>7</b> |  | <b>VALUATION HUB</b><br>Valuation of Securities & Businesses             | <b>14</b> |  | <b>CLOSURE &amp; WINDING UP HUB</b><br>Closure, Dissolution & Final Reporting |

**PAGES**

**IBS NAVIGATOR**

**14 BUSINESS HUBS** | **7 SUBJECTS** | **OPEN-BOOK NAVIGATION SYSTEM**

**100%**  
100% ICAI aligned content with exam expectations.

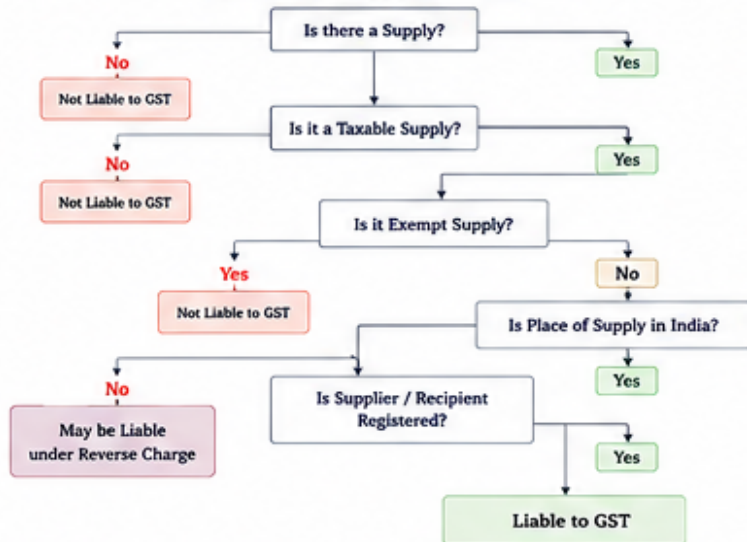
**100%**  
Concept summaries, flowcharts, tables and examples.

**300+ PAGES** | **14 BUSINESS HUBS**

**PAGE 4**

## DECISION TREE SAMPLE

Example: Whether Supply is Liable to GST?



**EXAMINER TIP**  
Always justify your answer with section reference and condition.

**SMART EDGE TIP**  
Memorize the flow, understand the logic, apply in exams.

**INTEGRATION SNAPSHOT**

**LAW**  
Nature of supply, Contract Act, Sale of Goods Act

**FR**  
Recognition, Measurement & Disclosure

**AFM**  
Cash Flow & Financial Decision Impact

**AUDIT**  
Audit Procedures & Documentation

**DT**  
Income Tax Implications

**IDT (GST)**  
GST Provisions, ITC & Compliance

**SPOM**  
Ethics, Governance & Professional Judgment

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**WHY**

**COMPLETE INTEGRATION**  
7 subjects integrated across 14 business hubs.

**CONCEPT SUMMARIES**

**INTEGRA**

**MEASURABLE**  
Study less, retain more and score higher.

Each Hub is mapped across all 7 subjects for complete integration.

7 HUBS | 7 SUBJECTS

### WHY IBS NAVIGATOR?



**EXAM ORIENTED**  
100% aligned with ICAI exam expectations.



**CONCEPT CLARITY**  
Concise concept summaries for quick retention.



**VISUAL LEARNING**  
Flowcharts, tables and diagrams for better recall.



**TIME SAVER**  
Smart and correct answers, saves hours of questions study time.

### INSIDE THE BOOK

**FLOWCHARTS & DIAGRAMS**



**ICAI CASE SCENARIOS**

**QUESTION BANK & PAST PAPERS**

IBS NAVIGATOR vs OTHERS		
FEATURES	IBS NAVIGATOR	OTHERS
Integrated Across 7 Subjects	✓	✗
14 Business Hubs Roadmap	✓	✗
Open-Book Navigation	✓	✗
Concept Summaries & Flowcharts	✓	Partial
ICAI Case Scenarios with Solutions	✓	Limited
Past Exam Questions, MTPs & RTPs	✓	Limited
Exam Focused Approach	✓	Partial
Time Efficient Learning	✓	✗