

CA INTER 2026 SYLLABUS

3+1 TEST SERIES

Subject -1

Advanced Accounting - New Scheme of Education
and Training

Part No	Chapter No	Chapters Name
Part 1	CH-1,2,5,12,14	1. Introduction to Accounting Standards 2. Framework for Preparation and Presentation of Financial Statements 5. Assets Based Accounting Standards 12. Buyback of Securities 14. Internal Reconstruction
Part 2	CH-3,4,6,9,13	3. Applicability of Accounting Standards 4. Presentation and Disclosures Based Accounting Standards 6. Liabilities Based Accounting Standards 9. Other Accounting Standards 13. Amalgamation of Companies
Part 3	CH -7,8,10,11,15	7. Accounting Standards Based on Items Impacting Financial Statement 8. Revenue Based Accounting Standards 10. Accounting Standards for Consolidated Financial Statement 11. Financial Statements of Companies 15. Accounting for Branches including Foreign Branches
		FULL SYLLABUS TEST

Subject -2

CORPORATE AND
OTHER LAWS

Part No	Chapter No	Chapters Name
Part 1	CH.1,2,10,11 Other Law (CH -3)	1. Preliminary 2. Incorporation of Companies and matters incidental thereto 10 . Audit and Auditors 11. Companies Incorporated Outside India 3. Other Law :The Foreign Exchange Management Act, 1999
Part 2	CH 3,4,9 Other Law (CH-1&2)	3. Prospectus and Allotment of Securities 4. Share Capital and Debentures 9.Accounts of Companies 1 & 2. The General Clauses Act, 1897 / Interpretation of Statutes
Part 3	CH 5,6,7,8,12	5 .Acceptance of Deposits By Companies 6. Registration of Charges 7. Management & Administration 8. Declaration and Payment of Dividend 12. The Limited Liability Partnership Act, 2008
		FULL SYLLABUS TEST

Subject -3

Taxation

Part No	Chapter No	Chapters Name
Part 1	Income Tax(1,2,4,5,6) GST (1,2,3,4,5)	Income Tax: 1.Basic Concepts 2 Residence and Scope of Total Income 3.Heads of Income (Income from House Property, Capital Gain,Income from Other Sources) 4. Income of Other Persons included in Assessee's Total Income 5. Aggregation of Income, Set-Off and Carry Forward of Losses 6. Deductions from Gross Total Income GST: 1. GST in India – An Introduction 2. Supply under GST 3. Charge of GST 4. Place of Supply 5. Exemptions from GST
Part 2	Income Tax (CH-3) GST(6,7,8,9,10)	Income Tax: 3 . Heads Of Income GST: 6 .Time of Supply 7 .Value of Supply 8 .Input Tax Credit 9. Registration 10 .Tax Invoice; Credit and Debit Notes
Part 3	Income Tax (7,8,9) GST(11,12,13,14,15)	Income Tax: 7 .Advance Tax , Tax Deduction At Source and Tax Collection at Source 8 .Provisions of Filing Return Of Income and Self Assessment 9 . Income Tax Liability - Computation and Optimisation GST: 11 .Accounts and Records 12 .E - Way Bill 13. Payment Of Tax 14. Tax Deduction At Source And Collection Of Tax At Source 15. Returns Income Tax
		FULL SYLLABUS TEST

Subject -4

Cost and management accounting

Part No	Chapter No	Chapters Name
Part 1	CH- 1,2,8,9,10	1.Introduction to Cost Management Accounting 2.Material Cost 8.Unit & Batch Costing 9.Job Costing 10.Process & Operation Costing
Part 2	CH-3,6,7,11,12	3 .Employee Cost & Direct Expenses 6.Cost Sheet 7.Cost Accounting System 11.Joint Products & By Products 12.Service Costing
Part 3	CH-4,5,13,14,15	4. Overhead: Absorption Costing Method 5.Activity Based Costing 13.Standard Costing 14. Marginal Costing 15.Budget and Budgetary Control
		FULL SYLLABUS TEST

Subject -5

Auditing and ethics

Part No	Chapter No	Chapters Name
Part 1	CH- 1,2,9,11	1. Nature, Objective and Scope of Audit. 2. Audit Strategy, Audit Planning and Audit Programme 9. Special Features of Audit of different type of Entry 11. Ethics and Terms of Audit Engagements
Part 2	CH-3,4,6,10	3. Risk Assessment and Internal Control 4. Audit Evidence 6. Audit Documentation 10. Audit of Banks
Part 3	CH-5,7,8	5. Audit of Items of Financial Statements 7. Completion and Review 8. Audit Report
		FULL SYLLABUS TEST

Subject -6

FM AND SM

Part No	Chapter No	Chapters Name
Part 1	FM (CH- 1,4,8) SM (CH- 1,4)	FM : 1.Scope and Objectives of Financial Management 4.Cost of Capital 8. Dividend Decision SM : 1.Introduction to Strategic Management 4. Strategic Choices
Part 2	FM (CH- 2,6,7) SM (CH- 2,3)	FM : 2 .Types of Financing, 6.Financing Decisions – Leverages 7. Investment Decisions SM : 2. Strategic Analysis: Internal Environment 3. Strategic Analysis: External Environment
Part 3	FM (CH- 3,5,9) SM (CH-5)	FM : 3. Financial Analysis and Planning – Ratio Analysis 5. Financing Decisions – Capital Structure 9. Management of Working Capital SM : 5. Strategy Implementation and Evaluation
		FULL SYLLABUS TEST