

CA FINAL 2026 SYLLABUS

3+1 TEST SERIES

Subject -1:Financial Reporting

Part No	Chapter No	Chapters Name
Part 1	CH - 1,3,5,9,14,16	1 .Introduction to Ind AS 3 . IND AS On Presentation Of General Purpose Financial Statements 5. IND AS On Assets Of the Financial Statements 9. IND AS 115 Revenue From Contracts with Customer 14. IND AS 101 First - Time Adoption Of IND AS 16. Professional And Ethical Duty Of a Chartered Accountant
Part 2	CH - 2,4,6,7,13,17	2 .Conceptual Framework For Financial Reporting Under indian AS 4 .IND AS On Measurement Based On Accounting Policies 6 .IND AS On Liabilities Of Financial Statement 7 .IND AS On Items Impacting The Financial Statement 13 .Consolidated & Separate Financial Statements Of Group Entities 17 .Accounting & Technology
Part 3	CH - 8,10,11,12,15	8 .IND AS On Disclosures In The Financial Statement 10 .Other Indian Accounting Standards 11 .Accounting & Reporting Of Financial Instrument 12 .IND AS 103 Business Combination 15 .Analysis Of Financial Statement
FULL TEST		FULL SYLLABUS

Subject -2: ADVANCED FINANCIAL MANAGEMENT

Part No	Chapter No	Chapters Name
Part 1	Ch 1, 5, 9 ,12 ,13	1. Financial Policy And Corporate Strategy 5 . Security Valuation 9 . Derivatives Analysis And Valuation 12 . .Interest Rate Risk Management 13 .Business Valuation
Part 2	Ch 2, 6, 7, 10, 15	2 . risk management 6 .Portfolio Management 7 .Secularization 10 .Foreign Exchange E xposure And Risk Management 15 .Startup Finance
Part 3	Ch 3, 4, 8, 11, 14	3 .Advanced Capital Budgeting Decisions 4 . Security Analysis 8 .Mutual Funds 11 .International Financial Management 14 .Mergers, Acquisitions And Corporate Restructuring
	FULLTEST	FULL SYLLABUS TEST

Paper-3: Advanced Auditing, Assurance and Professional

Ethics

Part No	Chapter No	Chapters Name
Part 1	Ch 2, 3, 4, 17, 18, 19	2 .General Auditing Principles and Auditors Responsibilities 3 .Audit Planning, Strategy and Execution 4 .Materialist, Risk Assessment and Internal Control 17 .Due Diligence, Investigation & Forensic Audit 18 .Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) 19 .Professional Ethics & Liabilities of Auditors
Part 2	Ch 5, 6, 7, 12, 13, 14, 15	5 .Audit Evidence 6 .Completion and Review 7 .Reporting 12 .Digital Auditing & Assurance 13 .Group Audits 14 .Special Features of Audit of Banks & NON - Banking Financial Companies 15 .Overview of Audit of Public Sector Undertakings
Part 3	Ch 1, 8, 9, 10, 11, 16	1 .Quality Control 8 .Specialised Areas 9 .Related Services 10 .Review of Financial Information 11 .Prospective Financial Information and Other Assurance Services 16 .Internal Audits
	FULLTEST	FULL SYLLABUS TEST

Subject -4: Direct Tax

Part No	Chapter No	Chapters Name
Part 1	Ch 19, 20, 21, 28	19 .Provisions to Unethical Tax Practice 20 .Tax Audit and Ethical Compliances 21 .International Taxation 28 .Non Resident Taxation
Part 2	Ch 1, 2, 4, 5, 9, 10, 11, 12	1 .Basic Concepts 2 .Income Which Do Not Form Part of Total Income 4 .Capital Gains 5 .Income from Other Sources 9 .Assessment of Various Entities 10 .Assessment of Trust and Institutions, Political Parties and other Special Entities 11 .Tax Planning, Tax Avoidance Tax Evasion 12 .Taxation of Digital Transactions
Part 3	Ch 3, 6, 7, 13, 14, 15, 16, 17, 18	3 .Profits and Gains of Business Or Profession 6 .Income of other Persons Included in Assessee Total Income 7 .Aggregation of Income, Set Off or Carry Forward of Losses 13 .Deduction, Collection and Recovery of Tax 14 .IT Authorities 15 .Assessment Procedure 16 .Appeals and Revision 17 .Dispute Resolution 18 .Miscellaneous Provisions
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Subject -5: Indirect Tax

Part No	Chapter No	Chapters Name
Part 1	Ch 1, 2, 3, 4, 5, 6, 8, 9	1 .Supply Under St 2 .Charge of GST 3 .Place of Supply 4 .Exemptions from GST 5 .Time of Supply 6 .Value of Supply 8 .Registration 9 .Tax Invoice , Credit and Debit Notes
Part 2	Ch 7, 10, 11, 12, 13, 14, 15, 16 Customs (1, 2, 3, 4)	7 .Input Tax Credit ITC 10 . Accounts and Records, E way Bill 11 .Payment of Tax 12 .Electronic Commerce Transactions 13 .Returns 14 .Import and Export Under GST 15 .Refunds 16 .Job Work CUSTOMS : 1 .Levy of Exemptions from Customs Duty 2 .Types of Duty 3 .Classification of Imported and Export Goods 4 .Valuations Under the Customs Act ,1962
Part 3	Ch 17, 18, 19, 20, 21, 22, 23, 24 Customs (5, 6, 7, 8)	17 .Assessment & Audit 18 .Inspection, Search, Seizure and Arrest 19 . Demand and Recovery 20 .Liability to Pay in Certain Cases 21 .Offence and Penalties and Ethical Aspects Under GST 22 . Appeals and Revisions 23 .Advance Ruling 24 .Miscellaneous CUSTOMS : 5 .Importation and Exportation of Goods 6 .Warehousing 7 .Refund 8 .Foreign Trade Policy
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