

CA INTER 2024 SYLLABUS

3+1 TEST SERIES

Subject -1

<u>Advanced Accounting - New Scheme of Education</u> and Training

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



CORPORATE AND OTHER LAWS

<u>OTHER LAWS</u>		
Part No	Chapter No	Chapters Name
Part 1	CH.1,2,4,11,14	 Preliminary Incorporation of Companies and matters incidental thereto Share Capital and Debentures4. General clauses Act Companies Incorporated Outside India Interpretation of Statutes
Part 2	CH 3,5,8,12,13	 3. Prospectus and Allotment of Securities 5. Acceptance of Deposits by Companies 8. Declaration and Payment of Dividend 12. The Limited Liability Partnership Act, 2008 13. The General Clauses Act, 1897
Part 3	СН 6,7,9,10,15	6. Registration of Charges 7. Management & Administration 9. Accounts of Companies 10. Audit and Auditors 15. The Foreign Exchange Management Act, 1999
		FULL SYLLABUS TEST



Taxation

Part No	Chapter No	Chapters Name
Part 1	1,2,3,4,5	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
Part 2	3, 6,7,8,9	 Salaries, Profits and Gains of Business or Profession, Deductions from Gross Total Income Advance Tax, Tax Deduction at Source and Tax Collection at Source Provisions for filing Return of Income and Self-Assessment Income Tax Liability – Computation and Optimisation
Part 3	Section B All chapters	GST in India – An Introduction, Supply under GST, Charge of GST,Place of Supply, Exemptions from GST, Time of Supply Value of Supply, Input Tax Credit, Registration, Tax Invoice; Credit and Debit Notes, Accounts and Records, E- Way
		FULL SYLLABUS TEST



Cost and management accounting

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



Auditing and ethics

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



FM AND SM

Part No	Chapter No	Chapters Name
Part 1	CH 1,2,4,11,10	 Scope and Objectives of Financial Management, Types of Financing, Cost of Capital Strategic Analysis: External Environment Introduction to Strategic Management
Part 2	CH 3,5,8,12,13	 3. Financial Analysis and Planning – Ratio Analysis 5. Financing Decisions – Capital Structure 8. Dividend Decision 12. Strategic Analysis: Internal Environment 13. Strategic Choices
Part 3	CH 6,7,9,14	6.Financing Decisions – Leverages 7. Investment Decisions 9. Management of Working Capital 14. Strategy Implementation and Evaluation
		FULL SYLLABUS TEST