

CA FINAL 2024 SYLLABUS

3+1 TEST SERIES

Subject -I: Financial Reporting

Part No	Chapter No	Chapters Name
Part 1	CH - 5, 2, 11, 7, 14	Revenue From Contracts Framework For FR Other Ind AS Accounting & Reporting of Financial Instruments First Time Adoption of Ind AS
Part 2	CH - 12, 13, 6	. Business Combination Consolidated & Separate Financial Statements Assets Of financial Statements
Part 3	CH - 1, 3, 4, 8, 9, 10, 15, 16, 17	Introduction to Ind AS Presentation Of Financial Instruments Measurement Based on Accounting Policies Liabilities Of Financial Statement Items impacting Financial Statement Disclosures in Financial Statement Analysis of Financial Statement Professional & Ethical duty Accounting & Technology
FULLTEST		FULL SYLLABUS

Subject -2: ADVANCED FINANCIAL MANAGEMENT

Part No	Chapter No	Chapters Name
Part 1	Ch 1, 2, 3, 4, 5	financial policy and corporate strategy risk management advanced capital budgeting decisions security analysis security valuation
Part 2	Ch 6, 7, 8, 9, 10,	portfolio management Secularization Mutual Funds Derivatives analysis and valuation Foreign exchange exposure and risk management
Part 3	Ch 11, 12, 13, 14, 15,	International financial management interest rate risk management business valuation mergers, acquisitions and corporate restructuring start up finance
	FULLTEST	FULL SYLLABUS TEST

Paper-3: Advanced Auditing, Assurance and Professional

Ethics

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

Subject -4: Direct Tax

Part No	Chapter No	Chapters Name
Part 1	Ch 1, 2, 3, 4, 5, 6 7 8	Basic Concepts Income which do not form part of total Income PGBP Capital Gain Income from Other Sources Income of other Persons included in assessee's total Income Aggregation of Income, Set Off or carry forward of Losses Deductions from Gross Total Income
Part 2	Ch 9, 10, 11, 12, 13, 14, 15, 16, 17 18,	Assessment of Various Entities Assessment of Trust, Political Parties and other Entities Tax Planning, Tax Avoidance and Evasion Taxation of Digital Transactions Deduction, Collection and Recovery of tax IT Authorities Assessment Procedure Appeals and Revision Dispute Resolution Miscellaneous Provisions
Part 3	Ch 19, 20, 21, 22, 23, 24, 25, 26, 27 28	Provisions to Unethical Tax Practice Tax Audit and Compliance Non Resident Taxation Double Tax Relief Advance Rulings Transfer Pricing Fundamentals of BEPS Application and Interpretation of Tax treaties Overview of Model Tax Conventions Latest Developments in International Taxation
	FULLTEST	FULL SYLLABUS TEST

Subject -5: Indirect Tax

Part No	Chapter No	Chapters Name
Part 1	Ch 1, 2, 3, 4, 5, 6	Supply Under St Charge of GST Place of Supply Exemptions from GST Time of Supply Value of Supply
Part 2	Ch 7, 8, 9, 10, 11, 12, 13, 14, 15, 16,	ITC Registration Tax Invoice , Credit and Debit Notes Accounts and Records, E way Bill Payment of Tax Electronic Commerce Transactions Under GST Returns Import and Export Under St Refunds Job Work
Part 3	Ch 17, 18, 19, 20, 21, 22, 23, 24	Assessment & Audit Inspection, Search, seizure Demand and Recovery Liability to Pay in Certain Cases Offence and Penalties and Ethical Aspects GSt Appeals and Revisions Advance Ruling Miscellaneous Provisions All Chapters of Customs FTP
FULLTEST		FULL SYLLABUS TEST