



**MAY-2024 ATTEMPT**  
**CA-Final (New Syllabus)**  
**Schedule Starts from 1<sup>st</sup> Feb, 2024.**

**Note:**

- 1. Chapters mentioned below are as per ICAI's Study Material.**
- 2. Test Series is Valid up to May-2024 Examinations only.**

**Subject:- Financial Reporting**

<b>Date</b>	<b>Title</b>	<b>Chapter</b>
01-02-2024	Test-1	Chapter 1: Introduction to Indian Accounting Standards Chapter 2: Conceptual Framework for Financial Reporting under Indian Accounting Standards (Ind AS) Chapter 3: Ind AS on Presentation of Items in the Financial Statements Chapter 4: Ind AS on Measurement based on Accounting Policies
06-02-2024	Test-2	Chapter 5: Ind AS 115 "Revenue from Contracts with Customers" Chapter 6: Ind AS on Assets of the Financial Statements (2,16,23,36,38,40,105,116)
11-02-2024	Test-3	Chapter 7: Other Indian Accounting Standards (41,20,102) Chapter 8: Ind AS on Liabilities of the Financial Statements (19,37) Chapter 9: Ind AS on Items impacting the Financial Statements (12,21) Chapter 10: Ind AS on Disclosures in the Financial Statements (24,33,108)
16-02-2024	Test-4	Chapter 11: Accounting and Reporting of Financial Instrument Chapter 14: Ind AS 101 "First-time Adoption of Indian Accounting Standards" Chapter 15: Analysis of Financial Statements
21-02-2024	Test-5	Chapter 12: Ind AS 103 "Business Combinations" Chapter 13: Consolidated and Separate Financial Statements of Group Entities Chapter 16: Professional and Ethical Duty of a Chartered Accountant Chapter 17: Accounting and Technology
26-02-2024	Test-6	Full Syllabus Test

## Subject:- Advanced Financial Management

Date	Title	Chapter
02-02-2024	Test-1	Chapter 1: Financial Policy and Corporate Strategy Chapter 2: Risk Management Chapter 3: Advanced Capital Budgeting Decisions
07-02-2024	Test-2	Chapter 4: Security Analysis Chapter 5: Security Valuation Chapter 6: Portfolio Management
12-02-2024	Test-3	Chapter 7: Securitization Chapter 8: Mutual Funds Chapter 9: Derivatives Analysis and Valuation
17-02-2024	Test-4	Chapter 10: Foreign Exchange Exposure and Risk Management Chapter 11: International Financial Management Chapter 12: Interest Rate Risk Management
22-02-2024	Test-5	Chapter 13: Business Valuation Chapter 14: Mergers, Acquisitions and Corporate Restructuring Chapter 15: Startup Finance
27-02-2024	Test-6	Full Syllabus Test

## Subject: Advanced Auditing, Assurance and Professional Ethics

Date	Title	Chapter
03-02-2024	Test-1	Auditing Standards Chapter 1: Quality Control Chapter 2: General Auditing Principles and Auditors Responsibilities Chapter 3: Audit Planning, Strategy and Execution Chapter 4: Materiality, Risk Assessment and Internal Control Chapter 5: Audit Evidence
08-02-2024	Test-2	Chapter 6: Completion and Review Chapter 7: Reporting Chapter 8: Specialised Areas Chapter 9: Audit-related Services Chapter 10: Review of Financial Information
13-02-2024	Test-3	Chapter 11: Prospective Financial Information and Other Assurance Services Chapter 12: Digital Auditing & Assurance Chapter 13: Group Audits
18-02-2024	Test-4	Chapter 14: Special Features of Audit of Banks & Non-Banking Financial Companies Chapter 15: Overview of Audit of Public Sector Undertakings Chapter 16: Internal Audit

23-02-2024	Test-5	Chapter 17: Due Diligence, Investigation & Forensic Audit Chapter 18: Emerging Areas: Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance Chapter 19: Professional Ethics & Liabilities of Auditors
28-02-2024	Test-6	Full Syllabus Test

### Subject:- Direct Tax Laws & International Taxation

Date	Title	Chapter
04-02-2024	Test-1	Chapter 1: Basic Concepts Chapter 2: Incomes which do not form part of Total Income Chapter 3: Profits and Gains of Business or Profession Chapter 4: Capital Gains Chapter 5: Income from Other Sources
09-02-2024	Test-2	Chapter 6: Income of Other Persons included in Assessee's Total Income Chapter 7: Aggregation of Income, Set Off or Carry Forward of Losses Chapter 8: Deductions from Gross Total Income Chapter 9: Assessment of Various Entities Chapter 10: Assessment of Trusts and Institutions, Political Parties and Other Special Entities
14-02-2024	Test-3	Chapter 11: Tax Planning, Tax Avoidance and Tax Evasion Chapter 12: Taxation of Digital Transactions Chapter 13: Deduction, Collection and Recovery of Tax Chapter 14: Income Tax Authorities Chapter 15: Assessment Procedure Chapter 16: Appeals and Revision Chapter 17: Dispute Resolution
19-02-2024	Test-4	Chapter 18: Miscellaneous Provisions Chapter 19: Provisions to Counteract Unethical Tax Practices Chapter 20: Tax Audit and Ethical Compliances Chapter 21: Non-Resident Taxation
24-02-2024	Test-5	Chapter 22: Double Taxation Relief Chapter 23: Advance Rulings Chapter 24: Transfer Pricing Other Miscellaneous Provisions of International Taxation
29-02-2024	Test-6	Full Syllabus Test

### Subject:- Indirect Tax Laws

Date	Title	Chapter
05-02-2024	Test-1	Chapter-1: Supply under GST Chapter 2: Charge of GST Chapter 3: Place of Supply

		Chapter 4: Exemptions from GST Chapter 1: Levy of and Exemptions from Customs Duty
10-02-2024	Test-2	Chapter 5: Time of Supply Chapter 6: Value of Supply Chapter 7: Input Tax Credit Chapter 8: Registration Chapter 2: Types of Duty Chapter 3: Classification of Imported and Export Goods
15-02-2024	Test-3	Chapter 9: Tax Invoice, Credit and Debit Notes Chapter 10: Accounts and Records; E-way Bill Chapter 11: Payment of Tax Chapter 12: Electronic Commerce Transactions Under GST Chapter 13: Returns Chapter 4: Valuation under the Customs Act, 1962 Chapter 5: Importation and Exportation of Goods
20-02-2024	Test-4	Chapter 20: Liability to Pay in Certain Cases Chapter 21: Offences and Penalties and Ethical Aspects under GST Chapter 22: Appeals and Revisions Chapter 23: Advance Ruling Chapter 24: Miscellaneous Provisions Chapter 6: Warehousing Chapter 7: Refund
25-02-2024	Test-5	Chapter 14: Import and Export Under GST Chapter 15: Refunds Chapter 16: Job Work Chapter 17: Assessment & Audit Chapter 18: Inspection, Search, Seizure and Arrest Chapter 19: Demand and Recovery Chapter 8: Foreign Trade Policy
01-03-2024	Test-6	Full Syllabus Test