



May-2024 ATTEMPT
CA-Final
Individual Chapter Wise Exam Series.
Schedule Starts from 20th Mar 2024.

Note:

- 1. Chapters mentioned below are as per New Syllabus of ICAI.**
- 2. All amendments applicable for May 2024 are included in the test papers.**

Subject:- Financial Reporting

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

Test-13	Full Syllabus Test
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Subject:- Advanced Financial Management

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

Subject: Advanced Auditing, Assurance and Professional Ethics

Title	Chapter
Test-1	Auditing Standards Chapter 1: Quality Control Chapter 2: General Auditing Principles and Auditors Responsibilities
Test-2	Chapter 3: Audit Planning, Strategy and Execution Chapter 4: Materiality, Risk Assessment and Internal Control
Test-3	Chapter 5: Audit Evidence Chapter 6: Completion and Review
Test-4	Chapter 7: Reporting
Test-5	Chapter 8: Specialised Areas
Test-6	Chapter 9: Audit-related Services Chapter 10: Review of Financial Information
Test-7	Chapter 11: Prospective Financial Information and Other Assurance Services Chapter 12: Digital Auditing & Assurance
Test-8	Chapter 13: Group Audits

Test-9	Chapter 14: Special Features of Audit of Banks & Non-Banking Financial Companies
Test-10	Chapter 15: Overview of Audit of Public Sector Undertakings
Test-11	Chapter 16: Internal Audit
Test-12	Chapter 17: Due Diligence, Investigation & Forensic Audit
Test-13	Chapter 18: Emerging Areas: Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance
Test-14	Chapter 19: Professional Ethics & Liabilities of Auditors
Test-15	Full Syllabus Test
Test-16	Full Syllabus Test

Subject:- Direct Tax Laws & International Taxation

Title	Chapter
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
Test-2	Chapter 4: Capital Gains Chapter 5: Income from Other Sources
Test-3	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
Test-4	Chapter 9: Assessment of Various Entities
Test-5	Chapter 10: Assessment of Trusts and Institutions, Political Parties and Other Special Entities
Test-6	Chapter 11: Tax Planning, Tax Avoidance and Tax Evasion Chapter 12: Taxation of Digital Transactions
Test-7	Chapter 13: Deduction, Collection and Recovery of Tax Chapter 14: Income Tax Authorities
Test-8	Chapter 15: Assessment Procedure Chapter 16: Appeals and Revision Chapter 17: Dispute Resolution
Test-9	Chapter 18: Miscellaneous Provisions Chapter 19: Provisions to Counteract Unethical Tax Practices Chapter 20: Tax Audit and Ethical Compliances
Test-10	Chapter 21: Non Resident Taxation
Test-11	Chapter 22: Double Taxation Relief
Test-12	Chapter 24: Transfer Pricing
Test-13	Chapter 23: Advance Rulings Other Miscellaneous Provisions of International Taxation
Test-14	Full Syllabus Test

Test-15	Full Syllabus Test
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Subject:- Indirect Tax Laws

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