

# Nov-2024 ATTEMPT CA-Final- NEW SYLLABUS Detailed Exam Series. Schedule Starts from 20<sup>th</sup> July, 2024.

#### **Subject:- Financial Reporting**

Date	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
20-07-2024		Chapter 4: Ind AS on Measurement based on Accou <mark>nting Po</mark> licies
	Test-2	Chapter 5: Ind AS 115 "Revenue from Contracts with Customers"
		Chapter 6: Ind AS on Assets of the Financial Statements
26-07-2024	(''	(2,16,23,36,38,40,105,116)
	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)
01-08-2024		Chapter 10: Ind AS on Disclosures in the Financial Statements (24,33,108)
	Test-4	Chapter 11: Accounting and Reporting of Financial Instrument
		Chapter 14: Ind AS 101 "First-time Adoption of Indian Accounting Standards"
07-08-2024		Chapter 15: Analysis of Financial Statements
	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
13-08-2024		Chapter 17: Accounting and Technology
19-08-2024	Test-6	Full Syllabus Test

#### **Subject:- Advanced Financial Management**

Date	Title	Chapter
21-07-2024		Chapter 1: Financial Policy and Corporate Strategy Chapter 2: Risk Management Chapter 3: Advanced Capital Budgeting Decisions

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	Test-2	Chapter 4: Security Analysis
		Chapter 5: Security Valuation
27-07-2024		Chapter 6: Portfolio Management
	Test-3	Chapter 7: Securitization
		Chapter 8: Mutual Funds
02-08-2024		Chapter 9: Derivatives Analysis and Valuation
	Test-4	Chapter 10: Foreign Exchange Exposure and Risk Management
		Chapter 11: International Financial Management
08-08-2024		Chapter 12: Interest Rate Risk Management
	Test-5	Chapter 13: Business Valuation
		Chapter 14: Mergers, Acquisitions and Corporate Restructuring
14-08-2024		Chapter 15: Startup Finance
20-08-2024	Test-6	Full Syllabus Test

## Subject: Advanced Auditing, Assurance and Professional Ethics

Date	Title	Chapter
	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
22-07-2024		Chapter 5: Audit Evidence
	Test-2	Chapter 6: Completion and Review
		Chapter 7: Reporting
		Chapter 8: Specialised Areas
	p.	Chapter 9: Audit-related Services
28-07-2024		Chapter 10: Review of Financial Information
	Test-3	Chapter 11: Prospective Financial Information and Other Assurance Services
		Chapter 12: Digital Auditing & Assurance
03-08-2024		Chapter 13: Group Audits
	Test-4	Chapter 14: Special Features of Audit of Banks & Non-Banking Financial
		Companies
		Chapter 15: Overview of Audit of Public Sector Undertakings
09-08-2024		Chapter 16: Internal Audit



	Test-5	Chapter 17: Due Diligence, Investigation & Forensic Audit
		Chapter 18: Emerging Areas: Sustainable Development Goals (SDG) &
		Environment, Social and Governance (ESG) Assurance
15-08-2024		Chapter 19: Professional Ethics & Liabilities of Auditors
21-08-2024	Test-6	Full Syllabus Test

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

Date	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
		Chapter 4: Capital Gains
23-07-2024		Chapter 5: Income from Other Sources
	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
29-07-2024		Special Entities
	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
	101	Chapter 16: Appeals and Revision
04-08-2024		Chapter 17: Dispute Resolution
	Test-4	Chapter 18: Miscellaneous Provisions
		Chapter 19: Provisions to Counteract Unethical Tax Practices
		Chapter 20: Tax Audit and Ethical Compliances
10-08-2024		Chapter 21: Non-Resident Taxation
	Test-5	Chapter 22: Double Taxation Relief
		Chapter 23: Advance Rulings
		Chapter 24: Transfer Pricing
16-08-2024		Other Miscellaneous Provisions of International Taxation
22-08-2024	Test-6	Full Syllabus Test



## Subject:- Indirect Tax Laws

Date	Title	Chapter
	Test-1	Chapter-1: Supply under GST
		Chapter 2: Charge of GST
		Chapter 3: Place of Supply
		Chapter 4: Exemptions from GST
24-07-2024		Chapter 1: Levy of and Exemptions from Customs Duty
	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
30-07-2024		Chapter 3: Classification of Imported and Export Goods
	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
05-08-2024		Chapter 5: Importation and Exportation of Goods
	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 22 2022
		Chapter 24: Miscellaneous Provisions
		Chapter 6: Warehousing
11-08-2024		Chapter 7: Refund
	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
17-08-2024		Chapter 8: Foreign Trade Policy
23-08-2024	Test-6	Full Syllabus Test