		Paper 1: FINANCIAL REPORTING
TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Introduction to Indian Accounting Standards
	Chapter 2	Conceptual Framework for Financial Reporting under Indian
	·	Accounting Standards (Ind AS)
Test 2	Chapter 3	Ind AS on Presentation of Items in the Financial Statements
		(Ind AS 1, Ind AS 34, Ind AS 7)
Test 3	Chapter 4	Ind AS on Measurement based on Accounting Policies
		(Ind AS 8, Ind AS 10, Ind AS 113)
Test 4	Chapter 5	Ind AS 115 "Revenue from Contracts with Customers"
Test 5	Chapter 6 Unit - I	Ind AS on Assets of the Financial Statements
		(Indas 2, Indas 16, Indas 38, Indas 36)
Test 6	Chapter 6 Unit -	(Indas 23, Indas 40, Indas 105, Indas 116)
	ı II	
Test 7	Chapter 7	Other Indian Accounting Standards
		(Ind AS 41, Ind AS 20, Ind AS 102)
Test 8	Chapter 8	Ind AS on Liabilities of the Financial Statements
	·	(Ind AS 19, Ind AS 37)
Test 9	Chapter 9	Ind AS on Items impacting the Financial Statements
		(Ind AS 12, Ind AS 21)
Test 10	Chapter 10	Ind AS on Disclosures in the Financial Statements
		(Ind AS 24, Ind AS 33, Ind AS 108)
Test 11	Chap <mark>te</mark> r 11	Accounting and Reporting of Financial Instruments
Test 12	Chapter 12	Ind AS 103 "Business Combinations"
Test 13	Chapter 13	Consolidated and Separate Financial Statements of Group
		Entities
Test 14	Chapter 14	Ind AS 101 "First-time Adoption of Indian Accounting
		Standards"
Test 15	Chapter 15	Analysis of Financial Statements
Test 16	Chapter 16	Professional and Ethical Duty of a Chartered Accountant
Test 17	Chapter 17	Accounting and Technology
Test 18		Full Syllabus
Test 19		Full Syllabus
Test 20		Full Syllabus
	•	2 ADVANCED FINANCIAL MANAGEMENT
TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Financial Policy and Corporate Strategy
Test 2	Chapter 2	Risk Management
Test 3	Chapter 3	Advanced Capital Budgeting Decisions
Test 4	Chapter 4	Security Analysis
Test 5	Chapter 5	Security Valuation
Test 6	Chapter 6	Portfolio Management
Test 7	Chapter 7	Securitization
Test 8	Chapter 8	Mutual Fund
Test 9	Chapter 9	Derivatives Analysis and Valuation

		T		
Test 10	Chapter 10	Foreign Exchange Exposure and Risk Management		
Test 11	Chapter 11	International Financial Management		
Test 12	Chapter 12	Interest Rate Risk Management		
Test 13	Chapter 13	Business Valuation		
Test 14	Chapter 14	Mergers, Acquisitions and Corporate Restructuring		
Test 15	Chapter 15	Startup Finance		
Test 16		Full Syllabus		
Test 17	Full Syllabus			
Test 18 Full Syllabus				
PAPER 3: ADVANCED AUDITING, ASSURANCE AND PROFESSIONAL ETHICS				
TEST NO.	CHAPTER NO.	CHAPTER NAME		
Test 1	Chapter 1	Quality Control		
Test 2	Chapter 2	General Auditing Principles and Auditors Responsibilities		
Test 3	Chapter 3	Audit Planning, Strategy and Execution		
Test 4	Chapter 4	Materiality, Risk Assessment and Internal Control		
Test 5	Chapter 5	Audit Evidence		
Test 6	Chapter 6	Completion and Review		
Test 7	Chapter 7	Reporting		
Test 8	Chapter 8	Specialised Areas		
Test 9	Chapter 9	Related Services		
Test 10	Chapter 10	Review of Financial Information		
Test 11	Chapter 11	Prospective Financial Information and Other Assurance		
		Services		
Test 12	Chapter 12	Digital Auditing & Assurance		
Test 13	Chapter 13	Group Audits V L V		
Test 14	Chapter 14	Special Features of Audit of Banks & Non-Banking Financial		
		Companies		
Test 15	Chapter 15	Overview of Audit of Public Sector Undertakings		
Test 16	Chapter 16	Internal Audit		
Test 17	Chapter 17	Due Diligence, Investigation & Forensic Accounting		
Test 18	Charles 40			
	Chapter 18	Emerging Areas: Sustainable Development Goals (SDG) &		
	Chapter 18	Emerging Areas: Sustainable Development Goals (SDG) & Environment, Social And Governance (ESG) Assurance		
Test 19	Chapter 19			
Test 19 Test 20		Environment, Social And Governance (ESG) Assurance		
-		Environment, Social And Governance (ESG) Assurance Professional Ethics & Liabilities of Auditors		
Test 20		Environment, Social And Governance (ESG) Assurance Professional Ethics & Liabilities of Auditors Full Syllabus		
Test 20 Test 21 Test 22	Chapter 19	Environment, Social And Governance (ESG) Assurance Professional Ethics & Liabilities of Auditors Full Syllabus Full Syllabus Full Syllabus er 4: Direct TAX & INTERNATIONAL TAX		
Test 20 Test 21	Chapter 19	Environment, Social And Governance (ESG) Assurance Professional Ethics & Liabilities of Auditors Full Syllabus Full Syllabus Full Syllabus		
Test 20 Test 21 Test 22	Chapter 19	Environment, Social And Governance (ESG) Assurance Professional Ethics & Liabilities of Auditors Full Syllabus Full Syllabus Full Syllabus Full Syllabus CHAPTER NAME Basic Concepts		
Test 20 Test 21 Test 22 TEST NO.	Chapter 19 Pape CHAPTER NO.	Environment, Social And Governance (ESG) Assurance Professional Ethics & Liabilities of Auditors Full Syllabus Full Syllabus Full Syllabus er 4: Direct TAX & INTERNATIONAL TAX CHAPTER NAME Basic Concepts Incomes which do not form part of Total Income		
Test 20 Test 21 Test 22 TEST NO. Test 1	Chapter 19 Pape CHAPTER NO. DT Chapter 1	Environment, Social And Governance (ESG) Assurance Professional Ethics & Liabilities of Auditors Full Syllabus Full Syllabus Full Syllabus Full Syllabus CHAPTER NAME Basic Concepts		
Test 20 Test 21 Test 22 TEST NO. Test 1 Test 2	Chapter 19 Pape CHAPTER NO. DT Chapter 1 DT Chapter 2	Environment, Social And Governance (ESG) Assurance Professional Ethics & Liabilities of Auditors Full Syllabus Full Syllabus Full Syllabus er 4: Direct TAX & INTERNATIONAL TAX CHAPTER NAME Basic Concepts Incomes which do not form part of Total Income Profits and Gains of Business or Profession Capital Gains		
Test 20 Test 21 Test 22 TEST NO. Test 1 Test 2 Test 3	Chapter 19 Pape CHAPTER NO. DT Chapter 1 DT Chapter 2 DT Chapter 3	Environment, Social And Governance (ESG) Assurance Professional Ethics & Liabilities of Auditors Full Syllabus Full Syllabus Full Syllabus Full Syllabus CHAPTER NAME Basic Concepts Incomes which do not form part of Total Income Profits and Gains of Business or Profession		

Test 7	DT Chantar 7	Aggregation of income, set off or commuterward of Lesses
Test 7	DT Chapter 7	Aggregation of income, set-off or carry forward of Losses Deductions from Gross Total Income
Test 8	DT Chapter 8 DT Chapter 9	Assessment of Various Entities
	•	
Test 10	DT Chapter 10	Assessment of Trusts and Institutions, Political Parties and
Took 11	DT Chantar 11	Other Special Entities
Test 11	DT Chapter 11	Tax Planning, Tax Avoidance & Tax Evasion
Test 12	DT Chapter 12	Taxation of Digital Transactions
Test 13	DT Chapter 13	Deduction, Collection and Recovery of tax
Test 14	DT Chapter 14	Income-tax Authorities
Test 15	DT Chapter 15	Assessment Procedure
Test 16	DT Chapter 16	Appeals and Revision
Test 17	DT Chapter 17	Dispute Resolution
Test 18	DT Chapter 18	Miscellaneous Provisions
Test 19	DT Chapter 19	Provisions to Counteract Unethical Tax Practices
Test 20	DT Chapter 20	Tax Audit and Ethical Compliances
Test 21	IT Chapter 21	Non-resident Taxation
Test 22	IT Chapter 22	Double Taxation Relief
Test 23	IT Chapter 23	Advance Rulings
Test 24	IT Chapter 24	Transfer Pricing
Test 25	IT Chapter 25	Fundamentals of BEPS
Test 26	IT Chapter 26	Application and Interpretation of Tax Treaties
Test 27	IT Chapter 27	Overview of Model Tax Conventions
	IT Chapter 28	Latest Developments in International Taxation
Test 28		Full Syllabus
Test 29		Full Syllabus
Test 30		Full Syllabus
TECT NO	CHAPTER NO	Paper 5: INDIRECT TAX LAWS
TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	IDT Chapter 1	Supply under GST
Test 2	IDT Chapter 2	Charge of GST
Test 3	IDT Chapter 3	Place of Supply
Test 4	IDT Chapter 4	Exemptions from GST
Test 5	IDT Chapter 5	Time of Supply
Test 6	IDT Chapter 6	Value of Supply
Test 7	IDT Chapter 7	Input Tax Credit
Test 8	IDT Chapter 8	Registration Tay Invoice Credit and Debit Notes
Test 9	IDT Chapter 9	Tax Invoice, Credit and Debit Notes
Test 10	IDT Chapter 10 IDT Chapter 11	Accounts and Records; E-way Bill
Test 11	. IIII I NONTAR III	Payment of Tax
	•	
Test 12	IDT Chapter 12	Electronic Commerce Transactions Under GST
Test 12 Test 13	IDT Chapter 12 IDT Chapter 13	Electronic Commerce Transactions Under GST Returns
Test 12 Test 13 Test 14	IDT Chapter 12 IDT Chapter 13 IDT Chapter 14	Electronic Commerce Transactions Under GST Returns Import and Export under GST
Test 12 Test 13	IDT Chapter 12 IDT Chapter 13	Electronic Commerce Transactions Under GST Returns

Test 17	IDT Chapter 17	Assessment and Audit
Test 18	IDT Chapter 18	Inspection, Search, Seizure and Arrest
Test 19	IDT Chapter 19	Demands and Recovery
Test 20	IDT Chapter 20	Liability to Pay in Certain Cases
Test 21	IDT Chapter 21	Offences and Penalties and Ethical Aspects Under GST
Test 22	IDT Chapter 22	Appeals and Revisions
Test 23	IDT Chapter 23	Advance Ruling
Test 24	IDT Chapter 24	Miscellaneous Provisions
Test 25	Customs Chapter	Levy of Exemptions from Customs Duty
	1	
Test 26	Customs Chapter	Types of Duty
	2	
Test 27	Customs Chapter	Classification of Imported and Export Goods
	3	
Test 28	Customs Chapter	Valuation under the Customs Act, 1962
	4	
Test 29	Customs Chapter	Importation And Exportation of Goods
	5	
Test 30	Customs Chapter	Warehousing
	6	
Test 31	Customs Chapter	Refund
	7	HAULA
Test 32	Customs Chapter	Foreign Trade Policy
	8	CHIEVEDC
Test 33		Full Syllabus
Test 34		Full Syllabus
Test 35	Full Syllabus	