

Syllabus for CA Final Examination

1. Financial Reporting

a. FR 35% Test 1 –

- Ind AS 7, 10, 12, 19, 36, 40, 101, 102, 105, 108
- Financial Instruments
- Conceptual Framework

b. FR 35% Test 2 –

- Ind AS 1, 8, 16, 20, 33, 37, 38, 41
- Business Combination
- Consolidated Financial Statement

c. FR 35% Test 3 –

- Ind AS 2, 21, 23, 24, 34, 113, 115, 116
- Ethics with Accounting Concepts
- Technology and Accounting

d. FR Full Course Test 1 & 2 –

- Syllabus provided by ICAI

2. Advance Financial Management

a. AFM 35% Test 1 –

- Business Valuation
- Financial Policy and Corporate Strategy
- Portfolio Management
- Risk Management
- Security Valuation

b. AFM 35% Test 2 –

- Advanced Capital Budgeting Decisions
- Derivatives Analysis and Valuation
- International Financial Management
- Securitization
- Security Analysis

c. AFM 35% Test 3 –

- Foreign Exchange Exposure and Risk Management
- Interest Rate Risk Management
- Mergers, Acquisitions and Corporate Restructuring
- Mutual Funds
- Startup Finance

d. AFM Full Course Test 1 & 2 –

- Syllabus provided by ICAI

3. Advance Auditing, Assurance and Professional Ethics

a. Audit 35% Test 1 –

- Chp 1, 2, 5, 6, 12, 13, 16

b. Audit 35% Test 1 –

- Chp 3, 4, 7, 14, 15, 17

c. Audit 35% Test 1 –

- Chp 8, 9, 10, 11, 18, 19

d. Audit Full Course Test 1 & 2 –

- Syllabus provided by ICAI

4. Direct Tax Laws and International Taxation

a. DT 35% Test 1 –

- Chp 1, 2, 3, 4, 5, 6, 7, 8, 13

b. DT 35% Test 2 –

- Chp 9, 10, 11, 12, 14, 15, 16, 17, 18

c. DT 35% Test 3 –

- Chp 19, 20, 21, 22, 23, 24, 25, 26, 27, 28

d. DT Full Course Test 1 & 2 –

- Syllabus provided by ICAI

5. Indirect Tax Laws

a. IDT 35% Test 1 –

- Chp 1, 2, 3, 4, 5, 6, 14, 15, 16, 21, 23, 24

b. IDT 35% Test 1 –

- Chp 7, 8, 9, 10, 11, 12, 13, 17, 18, 19, 20, 22

c. IDT 35% Test 1 –

- Customs and FTP

d. Audit Full Course Test 1 & 2 –

- Syllabus provided by ICAI

Notes :

1. Syllabus for 1/6th Test will be provided separately to the Students enrolled for it
2. All the Chapter numbers mentioned are as per the ICAI Module
3. For any further queries feel free to Whatsapp on +91 99758 44336