

Schedule

Financial Reporting

Chapter wise

Test Number	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
Test 3	Chapter 4: Ind AS on Measurement based on Accounting Policies
Test 4	Chapter 5: Ind AS 115 "Revenue from Contracts with Customers"
Test 5	Chapter 6: Ind AS on Assets of the Financial Statements
Test 6	Chapter 7: Other Indian Accounting Standards
Test 7	Chapter 8: Ind AS on Liabilities of the Financial Statements
Test 8	Chapter 9: Ind AS on Items impacting the Financial Statements
Test 9	Chapter 10: Ind AS on Disclosures in the Financial Statements
Test 10	Chapter 11: Accounting and Reporting of Financial Instruments
Test 11	Chapter 12: Ind AS 103 "Business Combinations"
Test 12	Chapter 13: Consolidated and Separate Financial Statements of Group Entities
Test 13	Chapter 14: Ind AS 101 "First-time Adoption of Indian Accounting Standards"
Test 14	Chapter 15: Analysis of Financial Statements
	Chapter 16: Professional and Ethical Duty of a Chartered Accountant
	Chapter 17: Accounting and Technology
Test 15 Full Syllabus Test -I	The test will cover the entire syllabus and will have a total of 100 marks.
Test 16 Full Syllabus Test -II	The test will cover the entire syllabus and will have a total of 100 marks.

Advance financial management

Chapter wise

Test Number	Chapter Name
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
Test 4	Chapter 5: Security Valuation
Test 5	Chapter 6: Portfolio Management
Test 6	Chapter 7: Securitization
Test 7	Chapter 8: Mutual Funds
Test 8	Chapter 9: Derivatives Analysis and Valuation
Test 9	Chapter 10: Foreign Exchange Exposure and Risk Management
Test 10	Chapter 11: International Financial Management
Test 11	Chapter 12: Interest Rate Risk Management
Test 12	Chapter 13: Business Valuation
Test 13	Chapter 14: Mergers, Acquisitions and Corporate Restructuring
Test 14	Chapter 15: Start up Finance
Test 15 Full Syllabus Test -I	The test will cover the entire syllabus and will have a total of 100 marks.
Test 16 Full Syllabus Test -II	The test will cover the entire syllabus and will have a total of 100 marks.

Audit

Chapter wise

Test Number	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
	Chapter 9: Audit-related Services
	Chapter 10: Review of Financial Information
Test 9	Chapter 11: Prospective Financial Information and Other Assurance Services
	Chapter 12: Digital Auditing & Assurance
Test 10	Chapter 13: Group Audits
Test 11	Chapter 14.1: Special Features of Audit of Banks
Test 12	Chapter 14.2: Special Features in Audit of NBFCs
Test 13	Chapter 15: Overview of Audit of Public Sector Undertakings
Test 14	Chapter 16: Internal Audit
Test 15	Chapter 17: Due Diligence, Investigation & Forensic Audit
	Chapter 18: Emerging Areas: Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance
Test 16	Chapter 19: Professional Ethics & Liabilities of Auditors
Test 17 Full Syllabus Test -I	The test will cover the entire syllabus and will have a total of 100 marks.
Test 18 Full Syllabus Test -II	The test will cover the entire syllabus and will have a total of 100 marks.

Direct taxes

Chapter wise

Test Number	Chapter Name
Test 1	Chapter 1: Basic Concepts
	Chapter 2: Incomes which do not form part of Total Income
Test 2	Chapter 3: Profits & Gains from Business & Profession
Test 3	Chapter 4: Capital Gains
Test 4	Chapter 5: Income from Other Sources
	Chapter 6: Income of Other Persons included in Assessee's Total Income
	Chapter 7: Aggregation of Income, Set-off & carry forward of losses
	Chapter 8: Deduction from Gross Total Income
Test 5	Chapter 9: Assessment of Various Entities
Test 6	Chapter 10: Charitable & Religious Trusts and Institutions, Political Parties and Electoral Trusts
Test 7	Chapter 11: Tax Planning, Tax Avoidance & Tax Evasion
Test 8	Chapter 12: Taxation of Digital Transactions
Test 9	Chapter 13: Deduction, Collection & Recovery of Tax
Test 10	Chapter 14: Income Tax Authorities
Test 11	Chapter 15: Assessment Procedure
Test 12	Chapter 16: Appeals & Revisions
Test 13	Chapter 17: Dispute Resolution Panel
	Chapter 18: Miscellaneous Provisions
	Chapter 19: Provisions to Counteract Unethical Tax Practices
	Chapter 20: Tax Audit and Ethical Compliances
Test 14	Chapter 21: Non-Resident Taxation
Test 15	Chapter 22: Double Taxation Relief
test 16	Chapter 23: Advance Ruling
	Chapter 25: Fundamentals of Base Erosion and Profit Shifting
	Chapter 26: Application & Interpretation of Tax Treaties
	Chapter 27: Overview of Model Tax Conventions
Test 17	Chapter 24: Transfer Pricing & Other Provisions to check Avoidance of Tax
Test 18	Chapter 28: latest development in international Taxation
Test 19 Full Syllabus Test -I	The test will cover the entire syllabus and will have a total of 100 marks.
Test 20 Full Syllabus Test -II	The test will cover the entire syllabus and will have a total of 100 marks.

Indirect taxes

Chapter wise

Test Number	Chapter Name
Test 1	Chapter 1: Supply Under GST
	Chapter 2: Charge of GST
Test 2	Chapter 3: Place of Supply
Test 3	Chapter 4: Exemption of GST
Test 4	Chapter 5: Time of Supply
Test 5	Chapter 6: Value of Supply
Test 6	Chapter 7: Input Tax Credit
Test 7	Chapter 8: Registration
Test 8	Chapter 9: Tax Invoice, Credit & Debit Notes
	Chapter 10: Accounts & Records, E-way Bill
Test 9	Chapter 11: Payment of Tax
	Chapter 12: Electronic Commerce Transaction Under GST
	Chapter 13: Returns
Test 10	Chapter 14: Import & Export Under GST
	Chapter 15: Refunds
Test 11	Chapter 16: Job Work
	Chapter 17: Assessment & Audit
	Chapter 18: Inspection, Search Seizure and Arrest
	Chapter 19: Demand & Recovery
Test 12	Chapter 20: Liability to pay in certain cases
	Chapter 21: Offences & Penalties and Ethical Aspects under GST
	Chapter 22: Appeals & Revisions
Test 13	Chapter 23: Advance Rulings
	Chapter 24: Miscellaneous Provisions
Test 14	Chapter 25: Levy of Exemptions under Customs Duty
	Chapter 26: Types of Duty
Test 15	Chapter 27: Classification of Imported & Exported Goods
	Chapter 29: Importation & Exportation of Goods
	Chapter 30: Warehousing
Test 16	Chapter 31: Refund
	Chapter 32: Foreign Trade Policy
Test 17	Chapter 28: Valuation under Customs Act, 1962
Test 18 Full Syllabus Test -I	The test will cover the entire syllabus and will have a total of 100 marks.
Test 19 Full Syllabus Test -II	The test will cover the entire syllabus and will have a total of 100 marks.