

**EXAM SYLLABUS FOR CA FINAL - September 25**

**PAPER – 1: FINANCIAL REPORTING**

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus	100% A Syllabus
Chapter 1	Introduction to Indian Accounting Standards			YES
Chapter 2	Conceptual Framework for Financial Reporting under Indian Accounting Standards (Ind AS)			YES
Chapter 3	Ind AS on Presentation of General Purpose Financial Statements ( Ind AS 1, Ind AS 34, Ind AS 7 )			YES
Chapter 4	Ind AS on Measurement based on Accounting Policies ( Ind AS 8, Ind AS 10, Ind AS 113 )		YES	YES
Chapter 5	Ind AS on Assets of the Financial Statements ( Ind AS 2, Ind AS 16, Ind AS 23, Ind AS 36, Ind AS 38, Ind AS 40, Ind AS 105, Ind AS 116 )	YES	YES	YES
Chapter 6	Ind AS on Liabilities of the Financial Statements ( Ind AS 19, Ind AS 37 )		YES	YES
Chapter 7	Ind AS on Items impacting the Financial Statements ( Ind AS 12, Ind AS 21 )		YES	YES
Chapter 8	Ind AS on Disclosures in the Financial Statements ( Ind AS 24, Ind AS 33, Ind AS 108 )	YES	YES	YES
Chapter 9	Ind AS 115 "Revenue from Contracts with Customers" (IND as 115)	YES	YES	YES
Chapter 10	Other Indian Accounting Standards ( Ind As 41, Ind AS 20, Ind AS 102 )		YES	YES
Chapter 11	Accounting and Reporting of Financial Instruments (IND AS 109, IND AS 32, IND AS 107)	YES	YES	YES
Chapter 12	Ind AS 103 "Business Combinations"	YES	YES	YES
Chapter 13	Consolidated and Separate Financial Statements of Group Entities ( Ind AS 110, Ind AS 111, Ind AS 28, Ind AS 27 )	YES	YES	YES
Chapter 14	Ind AS 101 "First-time Adoption of Indian Accounting Standards"			YES
Chapter 15	Analysis of Financial Statements		YES	YES
Chapter 16	Professional and Ethical Duty of a Chartered Accountant			YES
Chapter 17	Accounting and Technology			YES

**PAPER – 2 : ADVANCED FINANCIAL MANAGEMENT**

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus	100% A Syllabus
Chapter 1	Financial Policy and Corporate Strategy			YES
Chapter 2	Risk Management		YES	YES
Chapter 3	Advanced Capital Budgeting Decisions		YES	YES
Chapter 4	Security Analysis			YES
Chapter 5	Security Valuation	YES	YES	YES
Chapter 6	Portfolio Management	YES	YES	YES
Chapter 7	Securitization	YES	YES	YES
Chapter 8	Mutual Funds		YES	YES
Chapter 9	Derivatives Analysis and Valuation	YES	YES	YES
Chapter 10	Foreign Exchange Exposure and Risk Management	YES	YES	YES
Chapter 11	International Financial Management		YES	YES
Chapter 12	Interest Rate Risk Management			YES
Chapter 13	Business Valuation		YES	YES
Chapter 14	Mergers, Acquisitions and Corporate Restructuring		YES	YES
Chapter 15	Startup Finance	YES	YES	YES

**PAPER – 3 : ADVANCED AUDITING, ASSURANCE AND PROFESSIONAL ETHICS**

<b>Chapter No.</b>	<b>Chapter Name</b>	<b>30% Syllabus</b>	<b>70% Syllabus</b>	<b>100% A Syllabus</b>
Chapter 1	Quality Control	YES	YES	YES
Chapter 2	General Auditing Principles and Auditors Responsibilities	YES	YES	YES
Chapter 3	Audit Planning, Strategy and Execution	YES	YES	YES
Chapter 4	Materiality, Risk Assessment and Internal Control	YES	YES	YES
Chapter 5	Audit Evidence	YES	YES	YES
Chapter 6	Completion and Review	YES	YES	YES
Chapter 7	Reporting	YES	YES	YES
Chapter 8	Specialised Areas		YES	YES
Chapter 9	Audit-related Services		YES	YES
Chapter 10	Review of Financial Information		YES	YES
Chapter 11	Prospective Financial Information and Other Assurance Services			YES
Chapter 12	Digital Auditing & Assurance			YES
Chapter 13	Group Audits			YES
Chapter 14	Special Features of Audit of Banks & Non-Banking Financial Companies			YES
Chapter 15	Overview of Audit of Public Sector Undertakings			YES
Chapter 16	Internal Audit		YES	YES
Chapter 17	Due Diligence, Investigation & Forensic Audit		YES	YES
Chapter 18	Emerging Areas : Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance		YES	YES
Chapter 19	Professional Ethics & Liabilities of Auditors	YES	YES	YES

**PAPER – 4: DIRECT TAX LAWS & INTERNATIONAL TAXATION**

<b>Chapter No.</b>	<b>Chapter Name</b>	<b>30% Syllabus</b>	<b>70% Syllabus</b>	<b>100% A Syllabus</b>
Chapter 1	Basic Concepts		YES	YES
Chapter 2	Incomes which do not form part of Total Income			YES
Chapter 3	Profits and Gains of Business or Profession	YES	YES	YES
Chapter 4	Capital Gains	YES	YES	YES
Chapter 5	Income from Other Sources		YES	YES
Chapter 6	Income of Other Persons included in Assessee's Total Income			YES
Chapter 7	Aggregation of Income, Set Off or Carry Forward of Losses		YES	YES
Chapter 8	Deductions from Gross Total Income	YES	YES	YES
Chapter 9	Assessment of Various Entities	YES	YES	YES
Chapter 10	Assessment of Trusts and Institutions, Political Parties and Other Special Entities	YES	YES	YES
Chapter 11	Tax Planning, Tax Avoidance and Tax Evasion		YES	YES
Chapter 12	Taxation of Digital Transactions		YES	YES
Chapter 13	Deduction, Collection and Recovery of Tax	YES	YES	YES
Chapter 14	Income Tax Authorities		YES	YES
Chapter 15	Assessment Procedure		YES	YES
Chapter 16	Appeals and Revision			YES
Chapter 17	Dispute Resolution			YES
Chapter 18	Miscellaneous Provisions			YES
Chapter 19	Provisions to Counteract Unethical Tax Practices		YES	YES
Chapter 20	Tax Audit and Ethical Compliances		YES	YES
Chapter 21	Non Resident Taxation	YES	YES	YES
Chapter 22	Double Taxation Relief	YES	YES	YES
Chapter 23	Advance Rulings		YES	YES
Chapter 24	Transfer Pricing	YES	YES	YES
Chapter 25	Fundamentals Of Beps		YES	YES
Chapter 26	Application And Interpretation Of Tax Treaties			YES
Chapter 27	Overview Of Model Tax Conventions			YES
Chapter 28	Latest Developments In International Taxation			YES

<b>PAPER – 5 : INDIRECT TAX LAWS</b>				
<b>Chapter No.</b>	<b>Chapter Name</b>	<b>30% Syllabus</b>	<b>70% Syllabus</b>	<b>100% A Syllabus</b>
<b>MODULE 1</b>				
Chapter 1	Supply Under GST	YES	YES	YES
Chapter 2	Charge Of GST	YES	YES	YES
Chapter 3	Place of Supply	YES	YES	YES
Chapter 4	Exemptions from GST	YES	YES	YES
Chapter 5	Time of Supply	YES	YES	YES
Chapter 6	Value Of Supply	YES	YES	YES
<b>MODULE 2</b>				
Chapter 7	Input Tax Credit	YES	YES	YES
Chapter 8	Registration		YES	YES
Chapter 9	Tax Invoice, Credit and Debit Notes		YES	YES
Chapter 10	Accounts and Records; E-way Bill	YES	YES	YES
Chapter 11	Payment of Tax		YES	YES
Chapter 12	Electronic Commerce Transactions Under GST		YES	YES
Chapter 13	Returns		YES	YES
<b>MODULE 3</b>				
Chapter 14	Import and Export Under GST	YES	YES	YES
Chapter 15	Refunds		YES	YES
Chapter 16	Job Work			YES
Chapter 17	Assessment & Audit			YES
Chapter 18	Inspection, Search, Seizure and Arrest			YES
Chapter 19	Demand and Recovery			YES
Chapter 20	Liability to Pay in Certain Cases			YES
Chapter 21	Offences and Penalties and Ethical Aspects under GST		YES	YES
Chapter 22	Appeals and Revisions			YES
Chapter 23	Advance Ruling			YES
Chapter 24	Miscellaneous Provisions			YES
<b>MODULE 4</b>				
Chapter 1	Levy of Exemptions from Customs Duty	YES	YES	YES
Chapter 2	Types of Duty	YES	YES	YES
Chapter 3	Classification of Imported & Exported Goods	YES	YES	YES
Chapter 4	Valuation Under the Customs Act, 1962	YES	YES	YES
Chapter 5	Importation & Exportation of Goods		YES	YES
Chapter 6	Warehousing		YES	YES
Chapter 7	Refund		YES	YES
Chapter 8	Foreign Trade Policy		YES	YES
<b>PAPER 6: INTEGRATED BUSINESS SOLUTIONS (MULTI-DISCIPLINARY CASE STUDY WITH STRATEGIC MANAGEMENT)</b>				
<b>Chapter No.</b>	<b>Chapter Name</b>	<b>30% Syllabus</b>	<b>70% Syllabus</b>	<b>100% A Syllabus</b>
<b>All these three examination will be based on full syllabus as specified by ICAI on BOS Portal.</b>				
<b>Self Paced Online Modules Set A: Corporate and Economic Laws</b>				
<b>Chapter No.</b>	<b>Chapter Name</b>	<b>30% Syllabus</b>	<b>70% Syllabus</b>	<b>100% A Syllabus</b>
<b>Section A: Company Law</b>				
Chapter 1	Appointment and Qualification of Directors	YES	YES	YES
Chapter 2	Appointment and Remuneration of Managerial Personnel	YES	YES	YES
Chapter 3	Meetings of Board and Its Powers	YES	YES	YES
Chapter 4	Inspection, Inquiry and Investigation		YES	YES

Chapter 5	Compromises, Arrangements and Amalgamations		YES	YES
Chapter 6	Prevention of Oppression and Mismanagement		YES	YES
Chapter 7	Winding Up			YES
Chapter 8	Miscellaneous Provisions			YES
Chapter 9	Adjudication, Special Courts, National Company Law Tribunal & National Company Law Appellate Tribunal			YES
Chapter 10	E-Filing			YES
<b>Section B: Securities Law</b>				
Chapter 1	The Securities And Exchange Board Of India Act, 1992 Sebi (Lodr) Regulations, 2015, Sebi (Icdr) Regulations, 2018, Sebi (Sast) Regulations, 2011, Sebi (Pit) Regulations, 2015	YES	YES	YES
<b>Part II: Economic Laws</b>				
Chapter 1	The Foreign Exchange Management Act, 1999	YES	YES	YES
Chapter 2	The Foreign Contribution Regulation Act, 2010		YES	YES
Chapter 3	The Insolvency and Bankruptcy Code, 2016	YES	YES	YES
<b>Self Paced Online Modules Set B: Strategic Cost &amp; Performance Management</b>				
Chapter No.	Chapter Name	30% Syllabus	70% Syllabus	100% A Syllabus
Chapter 1	Introduction to Strategic Cost Management		YES	YES
Chapter 2	Modern Business Environment	YES	YES	YES
Chapter 3	Lean System and Innovation	YES	YES	YES
Chapter 4	Specialist Cost Management Techniques	YES	YES	YES
Chapter 5	Management of Cost Strategically for Emerging Business Models			YES
Chapter 6	Strategic Revenue Management			YES
Chapter 7	Strategic Profit Management			YES
Chapter 8	An Introduction to Strategic Performance Management			YES
Chapter 9	Strategic Performance Measures in Private Sector		YES	YES
Chapter 10	Strategic Performance Measures in the Non-for-Profit Organisations		YES	YES
Chapter 11	Preparation of Performance Reports		YES	YES
Chapter 12	Divisional Transfer Pricing	YES	YES	YES
Chapter 13	Standard Costing	YES	YES	YES
Chapter 14	Case Study		YES	YES

**\*This is a tentative syllabus for the September 2025 attempt. In case ICAI introduces any changes to the syllabus after the May 2025 attempt, necessary updates will be made accordingly.**