

CA Final Syllabus 2026

CA Final Syllabus includes multiple chapters and important topics of all six papers of both groups (Group I & Group II). The papers are as follows:

GROUP I

Paper-1: Financial Reporting

Paper-2: Advanced Financial Management

Paper-3: Advanced Auditing, Assurance and Professional Ethics

GROUP II

Paper-4: Direct Tax Laws & International Taxation

Paper-5: Indirect Tax Laws

Paper-6: Integrated Business Solutions (Multidisciplinary Case Study with Strategic Management)

The CA Final question paper will include Subjective Questions of 70 Marks and Objective Questions of 30 Marks from each paper.

Check below to get ICAI CA Final Syllabus of each paper.

CA Final Paper 1 Financial Reporting Syllabus

There are 17 chapters in Financial Reporting, which are divided into five modules. Check below to know the chapter names in each module:

Financial Reporting Syllabus	
<p style="text-align: center;">Module 1</p> <p>Chapter 1: Introduction to Indian Accounting Standards</p> <p>Chapter 2: Conceptual Framework for Financial Reporting under Indian Accounting Standards (Ind AS)</p> <p>Chapter 3: Ind AS on Presentation of General Purpose Financial Statements</p> <p>Chapter 4: Ind AS on Measurement based on Accounting Policies</p>	<p style="text-align: center;">Module 2</p> <p>Chapter 5: Ind AS on Assets of the Financial Statements</p>
<p style="text-align: center;">Module 3</p> <p>Chapter 6: Ind AS on Liabilities of the Financial Statements</p>	<p style="text-align: center;">Module 4</p> <p>Chapter 9: Ind AS 115 "Revenue from Contracts with Customers"</p>

Chapter 7: Ind AS on Items impacting the Financial Statements	Chapter 10: Other Indian Accounting Standards
Chapter 8: Ind AS on Disclosures in the Financial Statements	Chapter 11: Accounting and Reporting of Financial Instruments
<p style="text-align: center;">Module 5</p> Chapter 12: Ind AS 103 “Business Combinations”	-
Chapter 13: Consolidated and Separate Financial Statements of Group Entities	
Chapter 14: Ind AS 101 “First-time Adoption of Ind AS”	
Chapter 15: Analysis of Financial Statements	
Chapter 16: Professional and Ethical Duty of a Chartered Accountant	
Chapter 17: Accounting and Technology	

CA Final Paper 2 Advanced Financial Management Syllabus

There are a total of 15 chapters in Advanced Financial Management from which questions will be asked in Paper 2. Here are the names of those chapters:

Advanced Financial Management Syllabus	
Chapter 1: Financial Policy and Corporate Strategy	Chapter 9: Derivatives Analysis and Valuation
Chapter 2: Risk Management	Chapter 10: Foreign Exchange Exposure and Risk Management
Chapter 3: Advanced Capital Budgeting Decisions	Chapter 11: International Financial Management
Chapter 4: Security Analysis	Chapter 12: Interest Rate Risk Management
Chapter 5: Security Valuation	Chapter 13: Business Valuation
Chapter 6: Portfolio Management	Chapter 14: Mergers, Acquisitions and Corporate Restructuring
Chapter 7: Securitization	

Chapter 8: Mutual Funds	Chapter 15: Startup Finance
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CA Final Paper 3 Advanced Auditing, Assurance and Professional Ethics Syllabus

The 19 chapters of Paper 3 are categorized into 3 modules. Check below for the syllabus:

Advanced Auditing, Assurance and Professional Ethics Syllabus	
<p style="text-align: center;">Module 1</p> <p>Chapter 1: Quality Control</p> <p>Chapter 2: General Auditing Principles and Auditors Responsibilities</p> <p>Chapter 3: Audit Planning, Strategy and Execution</p> <p>Chapter 4: Materiality, Risk Assessment and Internal Control</p> <p>Chapter 5: Audit Evidence</p> <p>Chapter 6: Completion and Review</p> <p>Chapter 7: Reporting</p>	<p style="text-align: center;">Module 2</p> <p>Chapter 8: Specialised Areas</p> <p>Chapter 9: Related Services</p> <p>Chapter 10: Review of Financial Information</p> <p>Chapter 11: Prospective Financial Information and Other Assurance Services</p> <p>Chapter 12: Digital Auditing & Assurance</p> <p>Chapter 13: Group Audits</p> <p>Chapter 14: Special Features of Audit of Banks & Non-Banking Financial Companies</p>
<p style="text-align: center;">Module 3</p> <p>Chapter 15: Overview of Audit of Public Sector Undertakings</p> <p>Chapter 16: Internal Audit</p> <p>Chapter 17: Due Diligence, Investigation & Forensic Accounting</p> <p>Chapter 18: Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance</p> <p>Chapter 19: Professional Ethics & Liabilities of Auditors</p>	-

CA Final Paper 4 Direct Tax Laws & International Taxation Syllabus

As per ICAI, the 28 chapters included in the CA Final Paper 4. Get the names of these chapters here:

Direct Tax Laws & International Taxation Syllabus	
<p style="text-align: center;">Module 1</p> <p>Chapter 1: Basic Concepts</p> <p>Chapter 2: Incomes which do not form part of Total Income</p> <p>Chapter 3: Profits and Gains of Business or Profession</p> <p>Chapter 4: Capital Gains</p> <p>Chapter 5: Income from Other Sources</p> <p>Chapter 6: Income of Other Persons included in Assessee's Total Income</p> <p>Chapter 7: Aggregation of Income, Set Off or Carry Forward of Losses</p> <p>Chapter 8: Deductions from Gross Total Income</p>	<p style="text-align: center;">Module 2</p> <p>Chapter 9: Assessment of Various Entities</p> <p>Chapter 10: Assessment of Trusts and Institutions, Political Parties and Other Special Entities</p> <p>Chapter 11: Tax Planning, Tax Avoidance and Tax Evasion</p> <p>Chapter 12: Taxation of Digital Transactions</p>
<p style="text-align: center;">Module 3</p> <p>Chapter 13: Deduction, Collection and Recovery of Tax</p> <p>Chapter 14: Income Tax Authorities</p> <p>Chapter 15: Assessment Procedure</p> <p>Chapter 16: Appeals and Revision</p> <p>Chapter 17: Dispute Resolution</p> <p>Chapter 18: Miscellaneous Provisions</p> <p>Chapter 19: Provisions to Counteract Unethical Tax Practices</p>	<p style="text-align: center;">Module 4</p> <p>Chapter 21: Non Resident Taxation</p> <p>Chapter 22: Double Taxation Relief</p> <p>Chapter 23: Advance Rulings</p> <p>Chapter 24: Transfer Pricing</p> <p>Chapter 25: Fundamentals of BEPS</p> <p>Chapter 26: Application and Interpretation of Tax Treaties</p> <p>Chapter 27: Overview of Model Tax Conventions</p>

Chapter 20: Tax Audit and Ethical Compliances	Chapter 28: Latest Developments in International Taxation
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CA Final Paper 5 Indirect Tax Laws Syllabus

Below is the syllabus for CA Final Indirect Tax Law:

Indirect Tax Laws Syllabus	
<p style="text-align: center;">Module 1</p> <p>Chapter-1: Supply under GST</p> <p>Chapter 2: Charge of GST</p> <p>Chapter 3: Place of Supply</p> <p>Chapter 4: Exemptions from GST</p> <p>Chapter 5: Time of Supply</p> <p>Chapter 6: Value of Supply</p>	<p style="text-align: center;">Module 2</p> <p>Chapter 7: Input Tax Credit</p> <p>Chapter 8: Registration</p> <p>Chapter 9: Tax Invoice, Credit and Debit Notes</p> <p>Chapter 10: Accounts and Records; E-way Bill</p> <p>Chapter 11: Payment of Tax</p> <p>Chapter 12: Electronic Commerce Transactions</p> <p>Chapter 13: Returns</p>
<p style="text-align: center;">Module 3</p> <p>Chapter 14: Import and Export Under GST</p> <p>Chapter 15: Refunds</p> <p>Chapter 16: Job Work</p> <p>Chapter 17: Assessment and Audit</p> <p>Chapter 18: Inspection, Search, Seizure and Arrest</p> <p>Chapter 19: Demands and Recovery</p> <p>Chapter 20: Liability to Pay in Certain Cases</p> <p>Chapter 21: Offences and Penalties and Ethical Aspects under GST</p> <p>Chapter 22: Appeals and Revision</p>	<p style="text-align: center;">Module 4 (Part-II: Customs & FTP)</p> <p>Chapter 1: Levy of and Exemptions from Customs Duty</p> <p>Chapter 2: Types of Duty</p> <p>Chapter 3: Classification of Imported and Export Goods</p> <p>Chapter 4: Valuation under the Customs Act, 1962</p> <p>Chapter 5: Importation and Exportation of Goods</p> <p>Chapter 6: Warehousing</p> <p>Chapter 7: Refund</p> <p>Chapter 8: Foreign Trade Policy</p>

Chapter 23: Advance Ruling	
Chapter 24: Miscellaneous Provisions	

CA Final Paper 6 Integrated Business Solutions Syllabus

Paper 6 of ICAI CA Final includes Multidisciplinary Case Study with Strategic Management. Students preparing for Integrated Business Solutions must visit the official website for a list of case studies provided by the Institute of Chartered Accountants of India.

