

CA FINAL

CHAPTER WISE TEST SERIES FOR MAY 2023

Tests will be provided at **00:01 AM** as per the scheduled dates in Student's login. He/She can attempt the tests as per own convenience anytime under the validity period (**31st MAY 2023**).

- If a student is opting for only a few subjects, then he/she can check the dates of the related subjects only.
- Exam Pattern of **May 2023** ICAI Exams (Lengthy application based questions, Lengthy MCQs, unseen questions etc) are thoroughly included in the papers
- Attempt more and more unseen questions are included so that students should feel comfortable in the exam hall
- All amendments applicable for **May 2023** are included in the test papers

FINANCIAL REPORTING

Date	Test No.	Chapter No.	Chapter Name
7/12/2022	Test – 1	CH – 1	Framework for Preparation and Presentation of Financial Statements
14/12/2022	Test – 2	CH – 2	Ind AS on Presentation of Items in the Financial Statements
21/12/2022	Test – 3	CH – 3	Ind AS 115: Revenue from Contracts with Customers
28/12/2022	Test – 4	CH – 4	Ind AS on Measurement based on Accounting Policies
4/1/2023	Test – 5	CH – 5	Other Indian Accounting Standard
11/1/2023	Test – 6	CH – 6	Ind AS 101: First – Time Adoption of Ind AS
18/1/2023	Test – 7	CH – 7	Ind AS on Assets of the Financial Statements
25/1/2023	Test – 8	CH – 8	Ind AS 41: Agriculture
1/02/2023	Test – 9	CH – 9	Ind AS on Liabilities of the Financial Statements
8/02/2023	Test – 10	Ch – 10	Ind AS on Items impacting the Financial Statements
15/02/2023	Test – 11	CH – 11	Ind AS on Disclosures in the Financial Statements
22/02/2023	Test – 12	CH – 12	Accounting and Reporting of Financial Instruments

25/2/2023	Test – 13	CH – 13	Business Combination and Corporate Restructuring
27/02/2023	Test – 14	CH – 14	Consolidated Financial Statements
1/03/2023	Test – 15	CH – 15	Analysis of Financial Statements
5/03/2023	Test – 16	CH – 16	Integrated Reporting
07/03/2023	Test -17	CH – 17	Corporate Social Responsibility
24/03/2023	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
02/04/2023	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

STRATEGIC FINANCIAL MANAGEMENT

Date	Test No.	Chapter No.	Chapter Name
9/12/2022	Test – 1	CH – 1	Financial Policy and Corporate Strategy
16/12/2022	Test – 2	CH – 2	Risk Management
23/12/2022	Test – 3	CH – 3	Security Analysis
30/12/2022	Test – 4	CH – 4	Security Valuation
06/01/2023	Test – 5	CH – 5	Portfolio Management
13/01/2023	Test – 6	CH – 6	Securitization
20/01/2023	Test – 7	CH – 7	Mutual Funds
27/01/2023	Test – 8	CH – 8	Derivatives Analysis and Valuation
03/02/2023	Test – 9	CH – 9	Foreign Exchange Exposure and Risk Management
10/02/2023	Test – 10	Ch – 10	International Financial Management
17/02/2023	Test – 11	CH – 11	Interest Rate Risk Management
24/02/2023	Test – 12	CH – 12	Corporate Valuation
03/03/2023	Test – 13	CH – 13	Mergers, Acquisitions and Corporate Restructuring
09/03/2023	Test - 14	CH – 14	Startup Finance
26/03/2023	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
04/04/2023	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

ADVANCED AUDITING AND PROFESSIONAL ETHICS

Date	Test No.	Chapter No.	Chapter Name
11/12/2022	Test – 1	CH – 1	Auditing Standards, Statements and Guidance Notes –An Overview
18/12/2022	Test – 2	CH – 2	Audit Planning, Strategy and Execution
25/12/2022	Test – 3	CH – 3	Risk Assessment and Internal Control
01/01/2023	Test – 4	CH – 4	Special Aspects of Auditing in Automated Environment
08/01/2023	Test – 5	CH – 5	Company Audit
15/01/2023	Test – 6	CH – 6	Audit Reports
22/01/2023	Test – 7	CH – 7	Audit Committee and Corporate Governance
29/01/2023	Test – 8	CH – 8	Audit of Consolidated Financial Statements
05/02/2023	Test – 9	CH – 9	Audit of Banks
11/02/2023	Test – 10	Ch – 10	Audit of Insurance Company
13/02/2023	Test – 11	CH – 11	Audit of Non – Banking Financial Companies
16/02/2023	Test – 12	CH – 12	Audit under Fiscal Laws
18/02/2023	Test – 13	CH – 13	Audit of Public Sector Undertakings
20/02/2023	Test – 14	CH – 14	Liabilities of a Auditor
23/02/2023	Test – 15	CH – 15	Internal Audit, Management and Operational Audit
02/03/2023	Test – 16	CH – 16	Due Diligence, Investigation and Forensic Audit
08/03/2023	Test – 17	CH – 17	Peer Review and Quality Review
12/03/2023	Test – 18	CH – 18	Professional Ethics
28/03/2023	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
06/04/2023	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

CORPORATE AND ECONOMIC LAWS

CORPORATE LAWS			
	Test No.	Chapter No.	Chapter Name
13/12/2022	Test – 1	CH – 1	Appointment and Qualifications of Directors
20/12/2022	Test – 2	CH – 2	Appointment and Remuneration of Managerial Personnel
27/12/2022	Test – 3	CH – 3	Meetings of Board and its Powers
03/01/2023	Test – 4	CH – 4	Inspection, Inquiry and Investigation
10/01/2023	Test – 5	CH – 5	Compromise, Arrangements and Amalgamations
17/01/2023	Test – 6	CH – 6	Prevention of Oppression and Mismanagement
24/01/2023	Test – 7	CH – 7	Winding Up
31/01/2023	Test – 8	CH – 9	Companies Incorporated Outside India

06/02/2023	Test – 9	Ch – 10	Miscellaneous Provisions
07/02/2023	Test – 10	CH – 11	Compounding of Offences, Adjudication, Special Courts
09/02/2023	Test – 11	CH – 12	National Company Law Tribunal and Appellate Tribunal
12/02/2023	Test – 12	CH – 13	Corporate Secretarial Practice – Drafting of Notices, Resolution, Minutes and Reports
19/02/2023	Test – 13	CH – 2	The Securities Exchange Board of India Act, 1992, the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015
<u>ECONOMIC LAW</u>			
26/02/2023	Test – 14	CH – 1	The Foreign Exchange Management Act, 1999
04/03/2023	Test – 15	CH – 3	The Prevention of Money Laundering Act, 2002
10/03/2023	Test – 16	CH – 4	Foreign Contribution Regulation Act, 2010
14/03/2023	Test – 17	CH – 5	The Arbitration and Conciliation Act, 1996
18/03/2023	Test – 18	CH – 6	The Insolvency and Bankruptcy Code, 2016
30/03/2023	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
08/04/2023	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

STRATEGIC COST MANAGEMENT AND PERFORMANCE EVALUATION

Date	Test No.	Chapter No.	Chapter Name
8/12/2022	Test – 1	CH – 1	Introduction to Strategic Cost Management
22/12/2022	Test – 2	CH – 2	Modern Business Environment
05/01/2023	Test – 3	CH – 3	Lean System and Innovation
12/01/2023	Test – 4	CH – 4	Cost Management Techniques
19/01/2023	Test – 5	CH – 5	Decision making
26/01/2023	Test – 6	CH – 6	Pricing Decision
02/02/2023	Test – 7	CH – 7	Performance Measurement and Evaluation
09/02/2023	Test – 8	CH – 8	Divisional Transfer Pricing
16/02/2023	Test – 9	Ch – 9	Strategic Analysis of Operating Income
23/02/2023	Test – 10	CH – 10	Budgetary Control
06/03/2023	Test – 11	CH – 11	Standard Costing
15/03/2023	Test – 12	CH – 12	Case Study
25/03/2023	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
03/04/2023	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

Direct TAX & INTERNATIONAL TAX

<u>DIRECT TAX</u>			
Date	Test No.	Chapter No.	Chapter Name
10/12/2022	Test – 1	CH – 1	Basic Concepts
15/12/2022	Test – 2	CH – 2	Residence and Scope of Total Income
17/12/2022	Test – 3	CH – 3	Incomes which do not form part of Total Income
24/12/2022	Test – 4	CH – 4	Salaries
29/12/2022	Test – 5	CH – 5	Income from House Property
31/12/2022	Test – 6	CH – 6	Profits and Gains of Business or Profession
07/01/2023	Test – 7	CH – 7	Capital Gains
14/01/2023	Test – 8	CH – 8	Income from Other Sources
17/01/2023	Test – 9	CH – 9	Income of Other Persons included in assessee's Total Income
21/01/2023	Test – 10	CH – 10	Aggregation of Income, Set-Off and Carry Forward of Losses
28/01/2023	Test – 11	CH – 11	Deductions from Gross Total Income
04/02/2023	Test – 12	CH – 12	Assessment of Various Entities
07/02/2023	Test – 13	CH – 13	Assessment of Charitable or Religious Trusts or Institutions, Political Parties and Electoral Trusts
11/02/2023	Test – 14	CH – 14	Tax Planning, Tax Avoidance & Tax Evasion
17/02/2023	Test – 15	CH – 15	Deduction, Collection and Recovery of Tax
18/02/2023	Test – 16	CH – 16	Income-tax Authorities
22/02/2023	Test – 17	CH – 17	Assessment Procedure
25/02/2023	Test – 18	CH – 18	Appeals and Revision
28/02/2023	Test – 19	CH – 19	Dispute Resolution
01/03/2023	Test – 20	CH – 20	Penalties
05/03/2023	Test – 21	CH – 21	Offences and Prosecution
08/03/2023	Test – 22	CH – 22	Liability in Special Cases
09/03/2023	Test – 23	CH – 23	Miscellaneous Provisions
<u>INTERNATIONAL TAXATION</u>			
11/03/2023	Test – 24	CH – 1	Transfer Pricing & Other Anti-Avoidance Measures
12/03/2023	Test – 25	CH – 2	Non Resident Taxation
13/03/2023	Test – 26	CH – 3	Double Taxation Relief
16/03/2023	Test – 27	CH – 4	Advance Rulings
17/03/2023	Test – 28	CH – 5	Equalization Levy
17/03/2023	Test – 29	CH – 6	Application and Interpretation of Tax Treaties
18/03/2023	Test – 30	CH – 7	Fundamentals of Base Erosion and Profit Shifting
19/03/2023	Test – 31	CH – 8	Overview of Model Tax Conventions
27/03/2023		FULL TEST – 1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
		FULL TEST – 2	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

INDIRECT TAX LAWS

<u>GST</u>			
Date	Test No.	Chapter No.	Chapter Name
12/12/2022	Test – 1	CH – 1	GST in India - An Introduction
19/12/2022	Test – 2	CH – 2	Taxable Event - Supply
26/12/2022	Test – 3	CH – 3	Charge of GST
2/1/2023	Test – 4	CH – 4	Exemptions from GST
7/1/2023	Test – 5	CH – 5	Place of Supply
9/01/2023	Test – 6	CH – 6	Time of Supply
15/01/2023	Test – 7	CH – 7	Value of Supply
16/01/2023	Test – 8	CH – 8	Input Tax Credit
20/01/2023	Test – 9	CH – 9	Registration
22/01/2023	Test – 10	CH – 10	Tax Invoice, Credit and Debit Notes
23/01/2023	Test – 11	CH – 11	Accounts and Records
25/01/2023	Test – 12	CH – 12	Payment of Tax
27/01/2023	Test – 13	CH – 13	Returns
29/01/2023	Test – 14	CH – 14	Import And Export Under Gst
30/01/2023	Test – 15	CH – 15	Refunds
03/02/2023	Test – 16	CH – 16	Job Work
6/02/2023	Test – 17	CH – 17	Assessment And Audit
9/02/2023	Test – 18	CH – 18	Inspection, Search, Seizure And Arrest
10/02/2023	Test – 19	CH – 19	Demands And Recovery
13/02/2023	Test – 20	CH – 20	Liability to Pay Tax in Certain Cases
15/02/2023	Test – 21	CH – 21	Offences And Penalties
19/02/2023	Test – 22	CH – 22	Appeals And Revisions
20/02/2023	Test –	CH – 23	Advance Ruling
21/02/2023	Test – 24	CH – 24	Miscellaneous Provisions
<u>CUSTOMES & FTP</u>			
24/02/2023	Test – 25	CH – 1	Levy of and Exemptions from Customs Duty
26/2/2023	Test – 26	CH – 2	Types of Duty
27/02/2023	Test – 27	CH – 3	Classification of Imported and Export Goods
2/03/2023	Test – 28	CH – 4	Valuation under the Customs Act, 1962
4/03/2023	Test – 29	CH – 5	Importation, Exportation and Transportation of Goods
07/3/2023	Test – 30	CH – 6	Warehousing
10/3/2023	Test – 31	CH – 7	Duty Drawback
14/03/2023	Test – 32	CH – 8	Refund
20/03/2023	Test – 33	CH – 9	Foreign Trade Policy
29/03/2023	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
7/4/2023	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

NOTE: INDIVIDUAL CHAPTERWISE TEST SERIES INCLUDE TESTS OF 60 – 90 MINUTES EACH

FULL SYLLABUS TESTS ARE OF 3 HOURS EACH

ALL CHAPTERS MENTIONED ABOVE ARE BASED ON ICAI STUDY MATERIAL

DATES MENTIONED IN THE SYLLABUS ARE **FLEXIBLE**. STUDENT CAN POSTPONE THE TESTS & ATTEMPT AT ANY TIME AND ANY DAY TILL **31st MAY, 2023**.

TEST PAPERS **INCLUDE MCQS & CASE STUDY MCQS** ALSO FOR THE APPLICABLE SUBJECTS

