

## **CA FINAL**

### **CA Exam Pass Guarantee**

#### **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 **(31<sup>st</sup> 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
28/1/2023	Test – 1	CH - 1	Framework for Preparation and Presentation of Financial Statements
3/2/2023	Test – 2	CH – 2	Ind AS on Presentation of Items in the FinancialStatements
7/2/2023	Test – 3	CH – 3	Ind AS 115: Revenue from Contracts with Customers





11/2/2023	Test – 4	CH – 4	Ind AS on Measurement based on Accounting
1- 1			Policies
15/2/2023	Test – 5	CH – 5	Other Indian Accounting Standard
19/2/2023	Test – 6	CH – 6	Ind AS 101: First – Time Adoption of Ind AS
23/2/2023	Test – 7	CH – 7	Ind AS on Assets of the Financial Statements
27/2/2023	Test – 8	CH – 8	Ind AS 41: Agriculture
3/3/2023	Test – 9	CH – 9	Ind AS on Liabilities of the Financial Statements
7/3/2023	Test – 10	Ch – 10	Ind AS on Items impacting the Financial Statements
11/3/2023	Test – 11	CH - 11	Ind AS on Disclosures in the Financial Statements
15/3/2023	Test – 12	CH – 12	Accounting and Reporting of Financial Instruments
19/3/2023	Test – 13	CH – 13	Business Combination and Corporate Restructuring
23/3/2023	Test – 14	CH – 14	Consolidated Financial Statements
24/3/2023	Test – 15	CH – 15	Analysis of Financial Statements
25/3/2023	Test – 16	CH – 16	Integrated Reporting
26/3/2023	Test -17	CH - 17	Corporate Social Responsibility
27/3/2023	FUL	L TEST – 1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
3/4/2023	FULL TEST - 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
	ICAI MTP -1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
	ICAI	MTP-2	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

# STRATEGIC FINANCIAL MANAGEMENT

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			-XOCHOTO-
Date	Test No.	Chapter	Chapter Name
		No.	
30/1/2023	Test – 1	CH – 1	Financial Policy and Corporate Strategy
31/1/2023	Test – 2	CH – 2	Risk Management
4/2/2023	Test – 3	CH – 3	Security Analysis
8/2/2023	Test – 4	CH – 4	Security Valuation
12/2/2023	Test – 5	CH – 5	Portfolio Management
16/2/2023	Test – 6	CH – 6	Securitization
20/2/2023	Test – 7	CH – 7	Mutual Funds





24/2/2023	Test – 8	CH – 8	Derivatives Analysis and Valuation
28/2/2023	Test – 9	CH – 9	Foreign Exchange Exposure and Risk
			Management
4/3/2023	Test – 10	Ch - 10	International Financial Management
8/3/2023	Test – 11	CH - 11	Interest Rate Risk Management
12/3/2023	Test – 12	CH - 12	Corporate Valuation
16/3/2023	Test – 13	CH - 13	Mergers, Acquisitions and Corporate
			Restructuring
20/3/2023	Test - 14	CH - 14	Startup Finance
29/3/2023	FULL '	TEST – 1	TEST WILL CONSIST OF 100 MARKS COVERING
			WHOLE SYLLABUS
5/4/2023	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS
			COVERING WHOLE SYLLABUS
0	ICAI MTP -1		TEST WILL CONSIST OF 100 MARKS COVERING
			WHOLE SYLLABUS
	ICAI MTP-2		TEST WILL CONSIST OF 100 MARKS COVERING
9			WHOLE SYLLABUS

# **ADVANCED AUDITING AND PROFESSIONAL ETHICS**

Date	Test No.	Chapter No.	Chapter Name
1/2/2023	Test – 1	CH – 1	Auditing Standards, Statements and Guidance Notes –An Overview
5/2/2023	Test – 2	CH – 2	Audit Planning, Strategy and Execution
9/2/2023	Test – 3	CH – 3	Risk Assessment and Internal Control
13/2/2023	Test – 4	CH – 4	Special Aspects of Auditing in Automated Environment
17/2/2023	Test – 5	CH = 5	Company Audit
21/2/2023	Test – 6	CH – 6	Audit Reports
25/2/2023	Test – 7	CH – 7	<b>Audit Committee and Corporate Governance</b>
1/3/2023	Test – 8	CH – 8	Audit of Consolidated Financial Statements
5/3/2023	Test – 9	CH – 9	Audit of Banks
9/3/2023	Test -10	Ch – 10	Audit of Insurance Company
13/3/2023	Test –11	CH - 11	Audit of Non – Banking Financial Companies





17/3/2023	Test -12	CH – 12	Audit under Fiscal Laws
19/3/2023	Test –13	CH – 13	Audit of Public Sector Undertakings
21/3/2023	Test -14	CH – 14	Liabilities of a Auditor
23/3/2023	Test –15	CH – 15	Internal Audit, Management and Operational Audit
25/3/2023	Test -16	CH – 16	Due Diligence, Investigation and Forensic Audit
27/3/2023	Test -17	CH – 17	Peer Review and Quality Review
28/3/2023	Test -18	CH – 18	Professional Ethics
30/3/2023	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
6/4/2023	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
	ICAI MTP -1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
	ICAI MTP-2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

# CORPORATE AND ECONOMIC LAWS

<b>CORPORATE</b>	LAWS	My	
Date	Test No.	Chapter No.	Chapter Name
2/2/2023	Test – 1	CH - 1	Appointment and Qualifications of Directors
6/2/2023	Test – 2	CH – 2	Appointment and Remuneration of Managerial Personnel
10/2/2023	Test – 3	CH - 3	Meetings of Board and its Powers
14/2/2023	Test – 4	CH - 4	Inspection, Inquiry and Investigation
18/2/2023	Test – 5	CH - 5	Compromise, Arrangements and Amalgamations
22/2/2023	Test – 6	CH - 6	Prevention of Oppression and Mismanagement
26/2/2023	Test – 7	CH - 7	Winding Up
2/3/2023	Test – 8	CH - 9	Companies Incorporated Outside India
6/3/2023	Test – 9	Ch - 10	Miscellaneous Provisions
10/3/2023	Test – 10	CH - 11	Compounding of Offences, Adjudication, Special Courts
14/3/2023	Test – 11	CH - 12	National Company Law Tribunal and Appellate Tribunal
18/3/2023	Test – 12	CH - 13	Corporate Secretarial Practice – Drafting of Notices, Resolution, Minutes and Reports



20/3/2023	Test – 13	CH – 2	The Securities Exchange Board of India Act, 1992,
			the
			SEBI (Listing Obligations and Disclosure
			Requirement)Regulations, 2015

<b>ECONOMIC LA</b>	ECONOMIC LAW				
22/3/2023	Test – 14	CH - 1	The Foreign Exchange Management Act, 1999		
24/3/2023	Test – 15	CH - 3	The Prevention of Money Laundering Act, 2002		
26/3/2023	Test – 16	CH – 4	Foreign Contribution Regulation Act, 2010		
28/3/2023	Test – 17	CH - 5	The Arbitration and Conciliation Act, 1996		
29/3/2023	Test – 18	CH – 6	The Insolvency and Bankruptcy Code, 2016		
2/4/2023	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING		
			WHOLE SYLLABUS		
8/4/2023	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING		
			WHOLE SYLLABUS		
	ICAI MTP -1		TEST WILL CONSIST OF 100 MARKS COVERING		
			WHOLE SYLLABUS		
	ICAI MTP-2		TEST WILL CONSIST OF 100 MARKS COVERING		
			WHOLE SYLLABUS		

# STRATEGIC COST MANAGEMENT AND PERFORMANCE EVALUATION

	1		
Date	Test No.	Chapter	Chapter Name
		No.	
29/1/2023	Test – 1	CH - 1	Introduction to Strategic Cost Management
1/2/2023	Test – 2	CH – 2	Modern Business Environment
4/2/2023	Test – 3	CH – 3	Lean System and Innovation
11/2/2023	Test – 4	CH-4ng	Cost Management Techniques
16/2/2023	Test – 5	CH – 5	Decision making
21/2/2023	Test – 6	CH – 6	Pricing Decision
24/2/2023	Test – 7	CH – 7	Performance Measurement and Evaluation
1/3/2023	Test – 8	CH – 8	Divisional Transfer Pricing
6/3/2023	Test – 9	Ch – 9	Strategic Analysis of Operating Income
11/3/2023	Test – 10	CH - 10	Budgetary Control
16/3/2023	Test – 11	CH - 11	Standard Costing
21/3/2023	Test – 12	CH - 12	Case Study



28/3/2023	FULL TEST – 1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
4/4/2023	FULL TEST – 2	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
	ICAI MTP -1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
	ICAI MTP-2	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

### **Direct TAX & INTERNATIONAL TAX**

	1	1	//2
Date	Test No.	Chapter No.	Chapter Name
30/1/2023	Test -1	CH – 1	Basic Concepts
2/2/2023	Test −2	CH – 2	Residence and Scope of Total Income
5/2/2023	Test –3	CH – 3	Incomes which do not form part of Total Income
7/2/2023	Test –4	CH – 4	Salaries
9/2/2023	Test -5	CH – 5	Income from House Property
12/2/2023	Test -6	CH – 6	Profits and Gains of Business or Profession
14/2/2023	Test –7	CH - 7	Capital Gains
17/2/2023	Test –8	CH – 8	Income from Other Sources
19/2/2023	Test –9	CH – 9	Income of Other Persons included in assessee's TotalIncome
22/2/2023	Test 10	CH – 10	Aggregation of Income, Set-Off and Carry Forward ofLosses
24/2/2023	Test 11	CH - 11	Deductions from Gross Total Income
26/2/2023	Test 12	Ac.CH - 12	Assessment of Various Entities
28/2/2023	Test 13	CH – 13	Assessment of Charitable or Religious Trusts or Institutions, Political Parties and Electoral Trusts
2/3/2023	Test 14	CH - 14	Tax Planning, Tax Avoidance & Tax Evasion
4/3/2023	Test 15	CH – 15	Deduction, Collection and Recovery of Tax
6/3/2023	Test 16	CH - 16	Income-tax Authorities
8/3/2023	Test 17	CH – 17	Assessment Procedure
10/3/2023	Test 18	CH - 18	Appeals and Revision
12/3/2023	Test 19	CH - 19	Dispute Resolution
14/3/2023	Test 20	CH – 20	Penalties
16/3/2023	Test 21	CH - 21	Offences and Prosecution



17/3/2023	Test 22	CH – 22	Liability in Special Cases
19/3/2023	Test 23	CH - 23	Miscellaneous Provisions

INTERNATIONAL TAXATION   20/3/2023   Test - 24   CH - 1   Transfer Pricing & Other Anti-Avoidance   Measures								
Measures  22/3/2023 Test - 25 CH - 2 Non Resident Taxation  23/3/2023 Tet - 26 CH - 3 Double Taxation Relief  25/3/2023 Test - 27 CH - 4 Advance Rulings  26/3/2023 Test - 28 CH - 5 Equalization Levy  27/3/2023 Test - 29 CH - 6 Application and Interpretation of Tax Treaties  28/3/2023 Test - 30 CH - 7 Fundamentals of Base Erosion and Profit Shifting  29/3/2023 Test - 31 CH - 8 Overview of Model Tax Conventions  31/3/2023 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	<u>INTERNATIONA</u>	<u>L TAXATION</u>	<u> </u>					
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26/3/2023 Test – 28 CH – 5 Equalization Levy 27/3/2023 Test – 29 CH – 6 Application and Interpretation of Tax Treaties 28/3/2023 Test – 30 CH – 7 Fundamentals of Base Erosion and Profit Shifting 29/3/2023 Test – 31 CH – 8 Overview of Model Tax Conventions 31/3/2023 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	23/3/2023	Tet – 26	CH – 3	Double Taxation Relief				
27/3/2023 Test – 29 CH – 6 Application and Interpretation of Tax Treaties 28/3/2023 Test – 30 CH – 7 Fundamentals of Base Erosion and Profit Shifting 29/3/2023 Test – 31 CH – 8 Overview of Model Tax Conventions 31/3/2023 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	25/3/2023 Test – 27		CH – 4	Advance Rulings				
28/3/2023 Test – 30 CH – 7 Fundamentals of Base Erosion and Profit Shifting  29/3/2023 Test – 31 CH – 8 Overview of Model Tax Conventions  31/3/2023 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	26/3/2023 Test – 28		CH – 5	Equalization Levy				
Shifting 29/3/2023 Test – 31 CH – 8 Overview of Model Tax Conventions 31/3/2023 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	27/3/2023 Test – 29		CH – 6	Application and Interpretation of Tax Treatie				
29/3/2023 Test – 31 CH – 8 Overview of Model Tax Conventions  31/3/2023 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	28/3/2023 Test – 30		CH – 7	Fundamentals of Base Erosion and Profit				
31/3/2023 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  7/4/2023 FULL TEST —2 TEST WILL CONSIST OF 100 MARKS COVERING	29/3/2023 Test – 31 CH – 8			Overview of Model Tax Conventions				
7/4/2023 FULL TEST –2 TEST WILL CONSIST OF 100 MARKS COVERING	31/3/2023		FULL TEST -1	TEST WILL CONSIST OF 100 MARKS COVERING				
				WHOLE SYLLABUS				
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				WHOLE SYLLABUS				
ICAI MTP -1 TEST WILL CONSIST OF 100 MARKS COVERING			ICAI MTP -1	<b>TEST WILL CONSIST OF 100 MARKS COVERING</b>				
WHOLE SYLLABUS			138	WHOLE SYLLABUS				
ICAI MTP-2 TEST WILL CONSIST OF 100 MARKS COVERING	~	1775	ICAI MTP-2	<b>TEST WILL CONSIST OF 100 MARKS COVERING</b>				
WHOLE SYLLABUS	4	-//	771 77 mil	WHOLE SYLLABUS				

## **INDIRECT TAX LAWS**

GST Date	Test No.	Chapter No.	Chapter Name
31/1/2023	Test – 1	ACH-1	GST in India - An Introduction
3/2/2023	Test – 2	CH – 2	Taxable Event - Supply
6/2/2023	Test – 3	CH – 3	Charge of GST
8/2/2023	Test – 4	CH – 4	Exemptions from GST
10/2/2023	Test – 5	CH – 5	Place of Supply
13/2/2023	Test – 6	CH – 6	Time of Supply
15/2/2023	Test – 7	CH – 7	Value of Supply





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18/2/2023	Test – 8	CH – 8	Input Tax Credit				
20/2/2023	Test – 9	CH – 9	Registration				
23/2/2023	Test – 10	CH – 10	Tax Invoice, Credit and Debit Notes				
25/2/2023	Test – 11	CH - 11	Accounts and Records				
27/2/2023	Test – 12	CH - 12	Payment of Tax				
28/2/2023	Test – 13	CH - 13	Returns				
1/3/2023	Test – 14	CH – 14	Import And Export Under Gst				
3/3/2023	Test – 15	CH – 15	Refunds				
5/3/2023	Test – 16	CH – 16	Job Work				
6/3/2023	Test – 17	CH – 17	Assessment And Audit				
7/3/2023	Test – 18	CH – 18	Inspection, Search, Seizure And Arrest				
9/3/2023	Test – 19	CH – 19	Demands And Recovery				
11/3/2023	Test – 20	CH – 20	Liability to Pay Tax in Certain Cases				
13/3/2023	Test – 21	CH – 21	Offences And Penalties				
15/3/2023	Test – 22	CH – 22	Appeals And Revisions				
16/3/2023	Test –23	CH – 23	Advance Ruling				
17/3/2023	Test – 24	CH – 24	Miscellaneous Provisions				
9		<u>cus</u>	TOMES & FTP				
18/3/2023	Test – 25	CH - 1	Levy of and Exemptions from Customs Duty				
19/3/2023	Test – 26	CH - 2	Types of Duty				
20/3/2023	Test – 27	CH-3	Classification of Imported and Export Goods				
21/3/2023	Test – 28	CH – 4	Valuation under the Customs Act, 1962				
23/3/2023	Test – 29	CH – 5	Importation, Exportation and Transportation Goods				
24/3/2023	Test – 30	CH – 6	Warehousing				
25/3/2023	Test – 31	CH – 7	Duty Drawback				
26/3/2023	Test – 32	CH – 8	Refund				
27/3/2023	Test – 33	CH – 9	Foreign Trade Policy				
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2/4/2023	FULL TEST -1	TEST WIL WHOLESYLI		ST	OF	100	MARKS (	COVERING
9/4/2023	FULL TEST – 2	TEST WILL SYLLABUS	CONSIST	OF	100	MARKS	COVERING	G WHOLE
	ICAI MTP -1	TEST WILI	CONSIST	OF 1	L00	MARKS	COVERING	WHOLE
	ICAI MTP-2	TEST WILI	CONSIST	OF 1	L00	MARKS	COVERING	WHOLE

## **Terms & Conditions**

Following are the terms and conditions-

Pass Guarantee Offer is only valid if a student appeared and completes anyone of the entire group

Each test paper in the CA Test Series requires a minimum score of 50% from the student.

No extension of any sort for the next attempt will be provided

If a student has a score of less than 50% on any one test, they are not eligible for a refund.

If the Student has taken subscription of One group / Both group then the student should clear in all tests of all subjects or else he won't be eligible for refund.

Your guarantee cannot be postponed, extended, transferred to another person, or applied to a different course

The login details to CA Test Series are to be furnished to check the ICAI RESULT. No screenshots will be allowed.





This offer does not apply to candidates who may receive the first exam voucher for free under some of our other special offers.

No other special discount offers can be combined with this deal unless approved in writing by your CA Test Series representative at the time of your registration.

Candidates have to submit the result only after 10 days from the date of result to claim the refund amount

CA Test series reserves the right to change the above mentioned conditions which will be informed to you in advance & plicable prospectively.

