



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 (**31st MAY 2023**).

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

Test No.	Chapter No.	Chapter Name
Test – 1	CH – 1	Framework for Preparation and Presentation of Financial Statements
Test – 2	CH – 2	Ind AS on Presentation of Items in the Financial Statements
Test – 3	CH – 3	Ind AS 115: Revenue from Contracts with Customers
Test – 4	CH – 4	Ind AS on Measurement based on Accounting Policies
Test – 5	CH – 5	Other Indian Accounting Standard
Test – 6	CH – 6	Ind AS 101: First – Time Adoption of Ind AS
Test – 7	CH – 7	Ind AS on Assets of the Financial Statements
Test – 8	CH – 8	Ind AS 41: Agriculture
Test – 9	CH – 9	Ind AS on Liabilities of the Financial Statements

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Test –10	Ch – 10	Ind AS on Items impacting the Financial Statements
Test –11	CH – 11	Ind AS on Disclosures in the Financial Statements
Test –12	CH – 12	Accounting and Reporting of Financial Instruments
Test –13	CH – 13	Business Combination and Corporate Restructuring
Test –14	CH – 14	Consolidated Financial Statements
Test –15	CH – 15	Analysis of Financial Statements
Test –16	CH – 16	Integrated Reporting
Test -17	CH – 17	Corporate Social Responsibility
FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
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STRATEGIC FINANCIAL MANAGEMENT

Test No.	Chapter No.	Chapter Name
Test – 1	CH – 1	Financial Policy and Corporate Strategy
Test – 2	CH – 2	Risk Management
Test – 3	CH – 3	Security Analysis
Test – 4	CH – 4	Security Valuation
Test – 5	CH – 5	Portfolio Management
Test – 6	CH – 6	Securitization
Test – 7	CH – 7	Mutual Funds
Test – 8	CH – 8	Derivatives Analysis and Valuation
Test – 9	CH – 9	Foreign Exchange Exposure and Risk Management
Test – 10	Ch – 10	International Financial Management
Test – 11	CH – 11	Interest Rate Risk Management
Test – 12	CH – 12	Corporate Valuation
Test – 13	CH – 13	Mergers, Acquisitions and Corporate Restructuring
Test - 14	CH – 14	Startup Finance
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ADVANCED AUDITING AND PROFESSIONAL ETHICS

Test No.	Chapter No.	Chapter Name
Test – 1	CH – 1	Auditing Standards, Statements and Guidance Notes –An Overview
Test – 2	CH – 2	Audit Planning, Strategy and Execution
Test – 3	CH – 3	Risk Assessment and Internal Control
Test – 4	CH – 4	Special Aspects of Auditing in Automated Environment
Test – 5	CH – 5	Company Audit
Test – 6	CH – 6	Audit Reports
Test – 7	CH – 7	Audit Committee and Corporate Governance
Test – 8	CH – 8	Audit of Consolidated Financial Statements
Test – 9	CH – 9	Audit of Banks
Test –10	Ch – 10	Audit of Insurance Company
Test –11	CH – 11	Audit of Non – Banking Financial Companies
Test –12	CH – 12	Audit under Fiscal Laws
Test –13	CH – 13	Audit of Public Sector Undertakings
Test –14	CH – 14	Liabilities of a Auditor
Test –15	CH – 15	Internal Audit, Management and Operational Audit
Test –16	CH – 16	Due Diligence, Investigation and Forensic Audit
Test –17	CH – 17	Peer Review and Quality Review
Test –18	CH – 18	Professional Ethics
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CORPORATE AND ECONOMIC LAWS

CORPORATE LAWS		
Test No.	Chapter No.	Chapter Name
Test – 1	CH – 1	Appointment and Qualifications of Directors
Test – 2	CH – 2	Appointment and Remuneration of Managerial Personnel
Test – 3	CH – 3	Meetings of Board and its Powers
Test – 4	CH – 4	Inspection, Inquiry and Investigation
Test – 5	CH – 5	Compromise, Arrangements and Amalgamations
Test – 6	CH – 6	Prevention of Oppression and Mismanagement
Test – 7	CH – 7	Winding Up
Test – 8	CH – 9	Companies Incorporated Outside India
Test – 9	Ch – 10	Miscellaneous Provisions
Test – 10	CH – 11	Compounding of Offences, Adjudication, Special Courts
Test – 11	CH – 12	National Company Law Tribunal and Appellate Tribunal
Test – 12	CH – 13	Corporate Secretarial Practice – Drafting of Notices, Resolution, Minutes and Reports
Test – 13	CH – 2	The Securities Exchange Board of India Act, 1992, the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

ECONOMIC LAW		
Test – 14	CH – 1	The Foreign Exchange Management Act, 1999
Test – 15	CH – 3	The Prevention of Money Laundering Act, 2002
Test – 16	CH – 4	Foreign Contribution Regulation Act, 2010
Test – 17	CH – 5	The Arbitration and Conciliation Act, 1996
Test – 18	CH – 6	The Insolvency and Bankruptcy Code, 2016
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FULL TEST – 2	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
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STRATEGIC COST MANAGEMENT AND PERFORMANCE EVALUATION

Test No.	Chapter No.	Chapter Name
Test – 1	CH – 1	Introduction to Strategic Cost Management
Test – 2	CH – 2	Modern Business Environment
Test – 3	CH – 3	Lean System and Innovation
Test – 4	CH – 4	Cost Management Techniques
Test – 5	CH – 5	Decision making
Test – 6	CH – 6	Pricing Decision
Test – 7	CH – 7	Performance Measurement and Evaluation
Test – 8	CH – 8	Divisional Transfer Pricing
Test – 9	Ch – 9	Strategic Analysis of Operating Income
Test – 10	CH – 10	Budgetary Control
Test – 11	CH – 11	Standard Costing
Test – 12	CH – 12	Case Study
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Direct TAX & INTERNATIONAL TAX

Test No.	Chapter No.	Chapter Name
Test –1	CH – 1	Basic Concepts
Test –2	CH – 2	Residence and Scope of Total Income
Test –3	CH – 3	Incomes which do not form part of Total Income
Test –4	CH – 4	Salaries
Test –5	CH – 5	Income from House Property
Test – 6	CH – 6	Profits and Gains of Business or Profession
Test – 7	CH – 7	Capital Gains
Test – 8	CH – 8	Income from Other Sources
Test – 9	CH – 9	Income of Other Persons included in assessee's Total Income
Test – 10	CH – 10	Aggregation of Income, Set-Off and Carry Forward of Losses

Test – 11	CH – 11	Deductions from Gross Total Income
Test – 12	CH – 12	Assessment of Various Entities
Test – 13	CH – 13	Assessment of Charitable or Religious Trusts or Institutions, Political Parties and Electoral Trusts
Test – 14	CH – 14	Tax Planning, Tax Avoidance & Tax Evasion
Test – 15	CH – 15	Deduction, Collection and Recovery of Tax
Test – 16	CH – 16	Income-tax Authorities
Test – 17	CH – 17	Assessment Procedure
Test – 18	CH – 18	Appeals and Revision
Test – 19	CH – 19	Dispute Resolution
Test – 20	CH – 20	Penalties
Test – 21	CH – 21	Offences and Prosecution
Test – 22	CH – 22	Liability in Special Cases
Test – 23	CH – 23	Miscellaneous Provisions
INTERNATIONAL TAXATION		
Test – 24	CH – 1	Transfer Pricing & Other Anti-Avoidance Measures
Test – 25	CH – 2	Non Resident Taxation
Test – 26	CH – 3	Double Taxation Relief
Test – 27	CH – 4	Advance Rulings
Test – 28	CH – 5	Equalization Levy
Test – 29	CH – 6	Application and Interpretation of Tax Treaties
Test – 30	CH – 7	Fundamentals of Base Erosion and Profit Shifting
Test – 31	CH – 8	Overview of Model Tax Conventions

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INDIRECT TAX LAWS

<u>GST</u> Date	Test No.	Chapter No.
Test – 1	CH – 1	GST in India - An Introduction
Test – 2	CH – 2	Taxable Event - Supply
Test – 3	CH – 3	Charge of GST
Test – 4	CH – 4	Exemptions from GST
Test – 5	CH – 5	Place of Supply
Test – 6	CH – 6	Time of Supply
Test – 7	CH – 7	Value of Supply
Test – 8	CH – 8	Input Tax Credit
Test – 9	CH – 9	Registration
Test – 10	CH – 10	Tax Invoice, Credit and Debit Notes
Test – 11	CH – 11	Accounts and Records
Test – 12	CH – 12	Payment of Tax
Test – 13	CH – 13	Returns
Test – 14	CH – 14	Import And Export Under Gst
Test – 15	CH – 15	Refunds
Test – 16	CH – 16	Job Work
Test – 17	CH – 17	Assessment And Audit
Test – 18	CH – 18	Inspection, Search, Seizure And Arrest
Test – 19	CH – 19	Demands And Recovery
Test – 20	CH – 20	Liability to Pay Tax in Certain Cases
Test – 21	CH – 21	Offences And Penalties
Test – 22	CH – 22	Appeals And Revisions
Test – 23	CH – 23	Advance Ruling
Test – 24	CH – 24	Miscellaneous Provisions

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CUSTOMES & FTP		
Test – 25	CH – 1	Levy of and Exemptions from Customs Duty
Test – 26	CH – 2	Types of Duty
Test – 27	CH – 3	Classification of Imported and Export Goods
Test – 28	CH – 4	Valuation under the Customs Act, 1962
Test – 29	CH – 5	Importation, Exportation and Transportation of Goods
Test – 30	CH – 6	Warehousing
Test – 31	CH – 7	Duty Drawback
Test – 32	CH – 8	Refund
Test – 33	CH – 9	Foreign Trade Policy
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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.

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

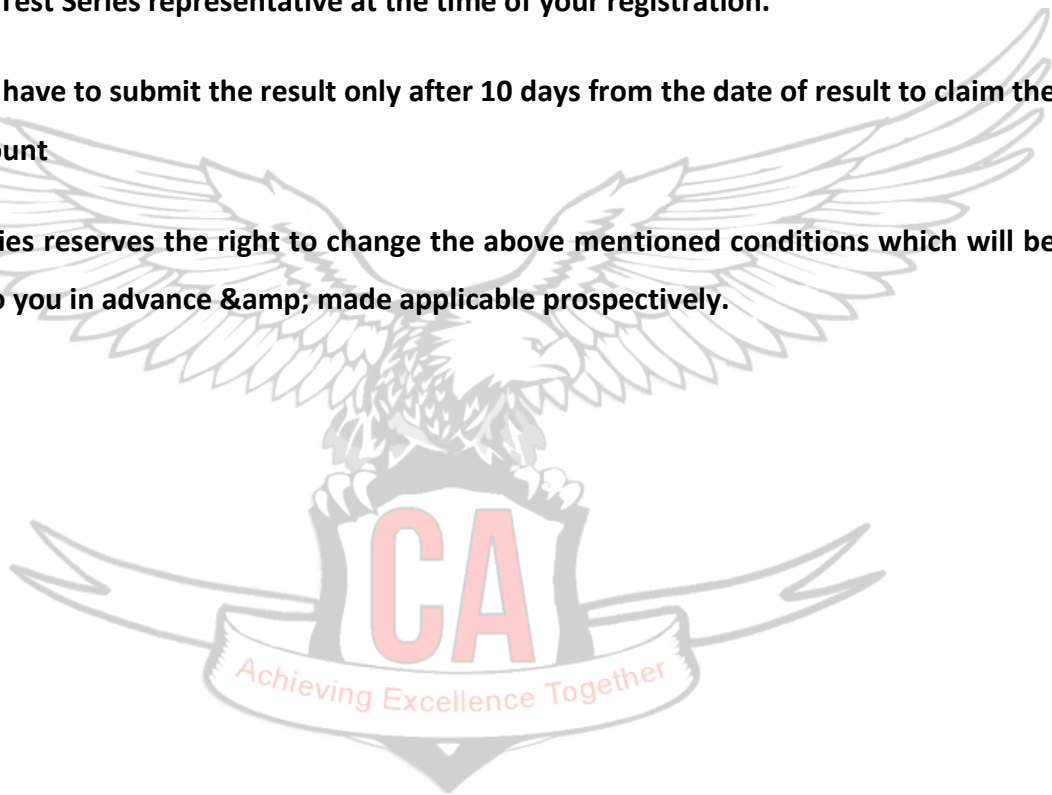
The login details to CA Test Series are to be furnished to check the ICAI RESULT. No screenshots will be allowed.

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 & made applicable prospectively.



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