



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

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

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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
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

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
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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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
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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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
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 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
FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

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

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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
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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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
FULL TEST –1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS	
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

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