

# CA INTER

## (NEWCOURSE)

### CHAPTER WISE TEST SERIES FOR May 2023

#### STUDENT CAN ATTEMPT ANY TEST TILL 31 MAY 2023

- **Note:** If a student is opting for only a few subjects, then he/she can check the Syllabus of the related subjects only
- Latest Exam Pattern of ICAI (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.

## ACCOUNTING

Test No.	Chapter No.	Chapter Name
Test – 1	CH – 1	Introduction to Accounting Standards
	CH – 2	Framework for Preparation and Presentation of Financial Statements
	CH – 3	Overview of Accounting Standards
Test – 2	CH – 4	Financial Statements of Companies
Test – 3	CH – 5	Profit or Loss Pre and Post Incorporation
Test – 4	CH – 6	Accounting for Bonus Issue and Right Issue
Test – 5	CH – 7	Redemption of Preference Shares
Test – 6	CH – 8	Redemption of Debentures
Test – 7	CH – 9	Investment Accounts
Test – 8	CH – 10	Insurance Claims for Loss of Stock and Loss of Profit
Test – 9	CH – 11	Hire Purchase and Instalment Sale Transactions
Test – 10	CH – 12	Departmental Accounts
Test – 11	CH – 13	Accounting for Branches Including Foreign Branches
Test – 12	CH – 14	Accounts from Incomplete Records
<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

## CORPORATE AND OTHER LAWS

<b>COMPANY LAW</b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
Test – 1	CH – 1	Preliminary
Test – 2	CH – 2	Incorporation of company and matters incidental Thereto
Test – 3	CH – 3	Prospectus and Allotment of Securities
Test – 4	CH – 4	Share capital and Debentures
Test – 5	CH – 5	Acceptance of Deposits by companies
Test – 6	CH – 6	Registration of Charges
Test – 7	CH – 7	Management and Administration
Test – 8	CH – 8	Declaration and payment of dividend
Test – 9	CH – 9	Accounts of Companies
Test – 10	CH – 10	Audit and Auditors
<b>OTHER LAWS</b>		
Test – 11	CH – 1	The Indian Contract Act,1872
Test – 12	CH – 2	The Negotiable Instruments Act, 1881
Test – 13	CH – 3	The General Clauses Act
Test – 14	CH – 4	Interpretation of statutes
<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

## COST AND MANAGEMENT ACCOUNTING

<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
Test – 1	CH – 1	Introduction to Cost and Management Accounting
Test – 2	CH – 2	Material Cost
Test – 3	CH – 3	Employee Cost and Direct Expenses
Test – 4	CH – 4	Overheads: Absorption Costing Method
Test – 5	CH – 5	Activity Based Costing
Test – 6	CH – 6	Cost Sheet
Test – 7	CH – 7	Cost Accounting System
Test – 8	CH – 8	Unit & Batch Costing
Test – 9	CH – 9	Job Costing and Contract Costing
Test – 10	CH – 10	Process & Operation Costing
Test – 11	CH – 11	Joint Products & By Products
Test – 12	CH – 12	Service Costing
Test – 13	CH – 13	Standard Costing
Test – 14	CH – 14	Marginal Costing

Test – 15	CH – 15	Budget and Budgetary Control
<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

## TAXATION

<b>INCOME TAX LAWS</b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
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	Chapter 4: Heads of Income (Unit – 1, 2)
Test – 5	CH – 4	Chapter 4: Heads of Income (Unit – 4, 5)
Test – 6	CH – 4	Chapter 4: Heads of Income (Unit – 3)
Test – 7	CH – 5	Income of Other Persons included in Assessee's Total Income
Test – 8	CH – 6	Aggregation of Income, Set-off and Carry Forward of Losses
Test – 9	CH – 7	Deductions from Gross Total Income
Test – 10	CH – 8	Computation of Total Income and Tax Payable
Test – 11	CH – 9	Advance Tax, Tax Deduction at Source and Introduction to Tax Collection at Source
Test – 12	CH – 10	Provisions for filing Return of Income and Self-assessment
<b>INDIRECT TAXES</b>		
Test – 13	CH – 1	GST in India - An Introduction
Test – 14	CH – 2	Supply under GST
Test – 15	CH – 3	Charge of GST
Test – 16	CH – 4	Exemptions from GST
Test – 17	CH – 5	Time and Value of Supply
Test – 18	CH – 6	Input Tax Credit
Test – 19	CH – 7	Registration
Test – 20	CH – 8	Tax Invoice: Credit and Debit Notes; E-way Bill
Test – 21	CH – 9	Payment of Tax
Test – 22	CH – 10	Returns
<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

## ADVANCE ACCOUNTING

Test No.	Chapter No.	Chapter Name
Test – 1	CH – 1	Application of Accounting Standards
Test – 2	CH – 2	Partnership Accounting
Test – 3	CH – 3	(Accounting for Employee Stock Option Plans)
Test – 4	CH – 4	Buy Back of Securities and Equity Shares with Differential Rights
Test – 5	CH – 5	Amalgamation of Companies
Test – 6	CH – 6	Accounting for Reconstruction of Companies
Test – 7	CH – 7	Accounting for Liquidation of Companies
Test – 8	CH – 8	Banking Companies
Test – 9	CH – 9	Non-Banking Financial Companies
Test – 10	CH – 10	Consolidated Financial Statements
<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

## AUDITING & ASSURANCE

Test No.	Chapter No.	Chapter Name
Test – 1	CH – 1	Nature, Objective and Scope of Audit
Test – 2	CH – 2	Audit Strategy, Audit Planning & Audit Programme
Test – 3	CH – 3	Audit Documentation and Audit Evidence
Test – 4	CH – 4	Risk Assessment and Internal Control
Test – 5	CH – 5	Fraud and Responsibilities of Auditor
Test – 6	CH – 6	Audit in an Automated Environment
Test – 7	CH – 7	Audit Sampling
Test – 8	CH – 8	Analytical Procedures
Test – 9	CH – 9	Audit of Items of Financial Statements
Test – 10	CH – 10	The Company Audit
Test – 11	CH – 11	Audit Report
Test – 12	CH – 12	Audit of Banks
Test – 13	CH – 13	Audit of Different Entities
<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

## ENTERPRISE INFORMATION SYSTEMS & STRATEGIC MANAGEMENT

<b>ENTERPRISE INFORMATION SYSTEMS</b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
Test – 1	CH – 1	Automated business processes
Test – 2	CH – 2	Financial and accounting systems
Test – 3	CH – 3	Information systems and its components
Test – 4	CH – 4	E-commerce, m-commerce and emerging technologies
Test – 5	CH – 5	Core banking systems
<b>STRATEGIC MANAGEMENT</b>		
Test – 6	CH – 1	Introduction to Strategic Management
Test – 7	CH – 2	Dynamics of Competitive Strategy
Test – 8	CH – 3	Strategic Management Process
Test – 9	CH – 4	Corporate Level Strategies
Test – 10	CH – 5	Business Level Strategies
Test – 11	CH – 6	Functional Level Strategies
Test – 12	CH – 7	Organisation and Strategic Leadership
Test – 13	CH – 8	Strategy Implementation and Control
<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

## FINANCIAL MANAGEMENT & ECONOMICS FOR FINANCE

<b>FINANCIAL MANAGEMENT</b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
Test – 1	CH – 1	Scope and Objectives of Financial Management
Test – 2	CH – 2	Types of Financing
Test – 3	CH – 3	Financial Analysis and Planning - Ratio Analysis
Test – 4	CH – 4	Cost of Capital
Test – 5	CH – 5	Financing Decisions - Capital Structure
Test – 6	CH – 6	Financing Decisions - Leverages
Test – 7	CH – 7	Investment Decisions
Test – 8	CH – 8	Risk Analysis in Capital Budgeting
Test – 9	CH – 9	Dividend Decisions
Test – 10	CH – 10	Management of Working Capital
<b>ECONOMICS FOR FINANCE</b>		
Test – 11	CH – 1	Determination of National Income
Test – 12	CH – 2	Public Finance

Test – 13	CH – 3	Money Market
Test – 14	CH – 4	International Trade
<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

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

