



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
10/2/2023	Test – 1	CH – 1	Framework for Preparation and Presentation of Financial Statements
16/2/2023	Test – 2	CH – 2	Ind AS on Presentation of Items in the Financial Statements
20/2/2023	Test – 3	CH – 3	Ind AS 115: Revenue from Contracts with Customers

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24/2/2023	Test – 4	CH – 4	Ind AS on Measurement based on Accounting Policies
28/2/2023	Test – 5	CH – 5	Other Indian Accounting Standard
4/3/2023	Test – 6	CH – 6	Ind AS 101: First – Time Adoption of Ind AS
8/3/2023	Test – 7	CH – 7	Ind AS on Assets of the Financial Statements
12/3/2023	Test – 8	CH – 8	Ind AS 41: Agriculture
16/3/2023	Test – 9	CH – 9	Ind AS on Liabilities of the Financial Statements
20/3/2023	Test – 10	Ch – 10	Ind AS on Items impacting the Financial Statements
24/3/2023	Test – 11	CH – 11	Ind AS on Disclosures in the Financial Statements
28/3/2023	Test – 12	CH – 12	Accounting and Reporting of Financial Instruments
1/4/2023	Test – 13	CH – 13	Business Combination and Corporate Restructuring
5/4/2023	Test – 14	CH – 14	Consolidated Financial Statements
6/4/2023	Test – 15	CH – 15	Analysis of Financial Statements
7/4/2023	Test – 16	CH – 16	Integrated Reporting
8/4/2023	Test -17	CH – 17	Corporate Social Responsibility
9/4/2023	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
13/4/2023	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

STRATEGIC FINANCIAL MANAGEMENT

Date	Test No.	Chapter No.	Chapter Name
12/2/2023	Test – 1	CH – 1	Financial Policy and Corporate Strategy
13/2/2023	Test – 2	CH – 2	Risk Management
17/2/2023	Test – 3	CH – 3	Security Analysis
21/2/2023	Test – 4	CH – 4	Security Valuation
25/2/2023	Test – 5	CH – 5	Portfolio Management
1/3/2023	Test – 6	CH – 6	Securitization
5/3/2023	Test – 7	CH – 7	Mutual Funds
9/3/2023	Test – 8	CH – 8	Derivatives Analysis and Valuation
13/3/2023	Test – 9	CH – 9	Foreign Exchange Exposure and Risk Management
17/3/2023	Test – 10	Ch – 10	International Financial Management

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21/3/2023	Test – 11	CH – 11	Interest Rate Risk Management
25/3/2023	Test – 12	CH – 12	Corporate Valuation
29/3/2023	Test – 13	CH – 13	Mergers, Acquisitions and Corporate Restructuring
2/4/2023	Test - 14	CH – 14	Startup Finance
10/4/2023	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
14/4/2023	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

ADVANCED AUDITING AND PROFESSIONAL ETHICS

Date	Test No.	Chapter No.	Chapter Name
14/2/2023	Test – 1	CH – 1	Auditing Standards, Statements and Guidance Notes –An Overview
18/2/2023	Test – 2	CH – 2	Audit Planning, Strategy and Execution
22/2/2023	Test – 3	CH – 3	Risk Assessment and Internal Control
26/2/2023	Test – 4	CH – 4	Special Aspects of Auditing in Automated Environment
2/3/2023	Test – 5	CH – 5	Company Audit
6/3/2023	Test – 6	CH – 6	Audit Reports
10/3/2023	Test – 7	CH – 7	Audit Committee and Corporate Governance
14/3/2023	Test – 8	CH – 8	Audit of Consolidated Financial Statements
18/3/2023	Test – 9	CH – 9	Audit of Banks
22/3/2023	Test –10	Ch – 10	Audit of Insurance Company
26/3/2023	Test –11	CH – 11	Audit of Non – Banking Financial Companies
30/3/2023	Test –12	CH – 12	Audit under Fiscal Laws
1/4/2023	Test –13	CH – 13	Audit of Public Sector Undertakings
3/4/2023	Test –14	CH – 14	Liabilities of a Auditor
5/4/2023	Test –15	CH – 15	Internal Audit, Management and Operational Audit
7/4/2023	Test –16	CH – 16	Due Diligence, Investigation and Forensic Audit
9/4/2023	Test –17	CH – 17	Peer Review and Quality Review
10/4/2023	Test –18	CH – 18	Professional Ethics

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11/4/2023	FULL TEST – 1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
15/4/2023	FULL TEST – 2	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

CORPORATE AND ECONOMIC LAWS

CORPORATE LAWS			
Date	Test No.	Chapter No.	Chapter Name
15/2/2023	Test – 1	CH – 1	Appointment and Qualifications of Directors
19/2/2023	Test – 2	CH – 2	Appointment and Remuneration of Managerial Personnel
23/2/2023	Test – 3	CH – 3	Meetings of Board and its Powers
27/2/2023	Test – 4	CH – 4	Inspection, Inquiry and Investigation
3/3/2023	Test – 5	CH – 5	Compromise, Arrangements and Amalgamations
7/3/2023	Test – 6	CH – 6	Prevention of Oppression and Mismanagement
11/3/2023	Test – 7	CH – 7	Winding Up
15/3/2023	Test – 8	CH – 9	Companies Incorporated Outside India
19/3/2023	Test – 9	Ch – 10	Miscellaneous Provisions
23/3/2023	Test – 10	CH – 11	Compounding of Offences, Adjudication, Special Courts
27/3/2023	Test – 11	CH – 12	National Company Law Tribunal and Appellate Tribunal
31/3/2023	Test – 12	CH – 13	Corporate Secretarial Practice – Drafting of Notices, Resolution, Minutes and Reports
2/4/2023	Test – 13	CH – 2	The Securities Exchange Board of India Act, 1992, the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

ECONOMIC LAW			
4/4/2023	Test – 14	CH – 1	The Foreign Exchange Management Act, 1999
6/4/2023	Test – 15	CH – 3	The Prevention of Money Laundering Act, 2002
8/4/2023	Test – 16	CH – 4	Foreign Contribution Regulation Act, 2010
10/4/2023	Test – 17	CH – 5	The Arbitration and Conciliation Act, 1996
11/4/2023	Test – 18	CH – 6	The Insolvency and Bankruptcy Code, 2016

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16/4/2023	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
11/2/2023	Test – 1	CH – 1	Introduction to Strategic Cost Management
14/2/2023	Test – 2	CH – 2	Modern Business Environment
17/2/2023	Test – 3	CH – 3	Lean System and Innovation
24/2/2023	Test – 4	CH – 4	Cost Management Techniques
1/3/2023	Test – 5	CH – 5	Decision making
6/3/2023	Test – 6	CH – 6	Pricing Decision
9/3/2023	Test – 7	CH – 7	Performance Measurement and Evaluation
14/3/2023	Test – 8	CH – 8	Divisional Transfer Pricing
19/3/2023	Test – 9	Ch – 9	Strategic Analysis of Operating Income
24/3/2023	Test – 10	CH – 10	Budgetary Control
29/3/2023	Test – 11	CH – 11	Standard Costing
3/4/2023	Test – 12	CH – 12	Case Study
9/4/2023	FULL TEST – 1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS	
13/4/2023	FULL TEST – 2	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS	

Direct TAX & INTERNATIONAL TAX

Date	Test No.	Chapter No.	Chapter Name
12/2/2023	Test –1	CH – 1	Basic Concepts
15/2/2023	Test –2	CH – 2	Residence and Scope of Total Income
18/2/2023	Test –3	CH – 3	Incomes which do not form part of Total Income
20/2/2023	Test –4	CH – 4	Salaries
21/2/2023	Test –5	CH – 5	Income from House Property

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24/2/2023	Test – 6	CH – 6	Profits and Gains of Business or Profession
26/2/2023	Test – 7	CH – 7	Capital Gains
1/3/2023	Test – 8	CH – 8	Income from Other Sources
3/3/2023	Test – 9	CH – 9	Income of Other Persons included in assessee's Total Income
6/3/2023	Test – 10	CH – 10	Aggregation of Income, Set-Off and Carry Forward of Losses
8/3/2023	Test – 11	CH – 11	Deductions from Gross Total Income
10/3/2023	Test – 12	CH – 12	Assessment of Various Entities
12/3/2023	Test – 13	CH – 13	Assessment of Charitable or Religious Trusts or Institutions, Political Parties and Electoral Trusts
14/3/2023	Test – 14	CH – 14	Tax Planning, Tax Avoidance & Tax Evasion
16/3/2023	Test – 15	CH – 15	Deduction, Collection and Recovery of Tax
18/3/2023	Test – 16	CH – 16	Income-tax Authorities
20/3/2023	Test – 17	CH – 17	Assessment Procedure
22/3/2023	Test – 18	CH – 18	Appeals and Revision
24/3/2023	Test – 19	CH – 19	Dispute Resolution
26/3/2023	Test – 20	CH – 20	Penalties
28/3/2023	Test – 21	CH – 21	Offences and Prosecution
29/3/2023	Test – 22	CH – 22	Liability in Special Cases
31/3/2023	Test – 23	CH – 23	Miscellaneous Provisions

INTERNATIONAL TAXATION

1/4/2023	Test – 24	CH – 1	Transfer Pricing & Other Anti-Avoidance Measures
3/4/2023	Test – 25	CH – 2	Non Resident Taxation
4/4/2023	Test – 26	CH – 3	Double Taxation Relief
6/4/2023	Test – 27	CH – 4	Advance Rulings

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7/4/2023	Test – 28	CH – 5	Equalization Levy
8/4/2023	Test – 29	CH – 6	Application and Interpretation of Tax Treaties
9/4/2023	Test – 30	CH – 7	Fundamentals of Base Erosion and Profit Shifting
10/4/2023	Test – 31	CH – 8	Overview of Model Tax Conventions
10/4/2023		FULL TEST – 1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
14/4/2023		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
13/2/2023	Test – 1	CH – 1	GST in India - An Introduction
16/2/2023	Test – 2	CH – 2	Taxable Event - Supply
19/2/2023	Test – 3	CH – 3	Charge of GST
21/2/2023	Test – 4	CH – 4	Exemptions from GST
22/2/2023	Test – 5	CH – 5	Place of Supply
25/2/2023	Test – 6	CH – 6	Time of Supply
27/2/2023	Test – 7	CH – 7	Value of Supply
2/3/2023	Test – 8	CH – 8	Input Tax Credit
4/3/2023	Test – 9	CH – 9	Registration
5/3/2023	Test – 10	CH – 10	Tax Invoice, Credit and Debit Notes
9/3/2023	Test – 11	CH – 11	Accounts and Records
11/3/2023	Test – 12	CH – 12	Payment of Tax
12/3/2023	Test – 13	CH – 13	Returns
13/3/2023	Test – 14	CH – 14	Import And Export Under Gst
15/3/2023	Test – 15	CH – 15	Refunds
17/3/2023	Test – 16	CH – 16	Job Work
18/3/2023	Test – 17	CH – 17	Assessment And Audit
19/3/2023	Test – 18	CH – 18	Inspection, Search, Seizure And Arrest
21/3/2023	Test – 19	CH – 19	Demands And Recovery
23/3/2023	Test – 20	CH – 20	Liability to Pay Tax in Certain Cases

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25/3/2023	Test – 21	CH – 21	Offences And Penalties
27/3/2023	Test – 22	CH – 22	Appeals And Revisions
28/3/2023	Test – 23	CH – 23	Advance Ruling
29/3/2023	Test – 24	CH – 24	Miscellaneous Provisions
CUSTOMES & FTP			
30/3/2023	Test – 25	CH – 1	Levy of and Exemptions from Customs Duty
31/3/2023	Test – 26	CH – 2	Types of Duty
1/4/2023	Test – 27	CH – 3	Classification of Imported and Export Goods
2/4/2023	Test – 28	CH – 4	Valuation under the Customs Act, 1962
4/4/2023	Test – 29	CH – 5	Importation, Exportation and Transportation of Goods
5/4/2023	Test – 30	CH – 6	Warehousing
6/4/2023	Test – 31	CH – 7	Duty Drawback
7/4/2023	Test – 32	CH – 8	Refund
8/4/2023	Test – 33	CH – 9	Foreign Trade Policy
12/4/2023	FULL TEST – 1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS	
16/4/2023	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

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