

#### **CA-FINAL NEW SYLLABUS**

## Three Plus Two TEST SERIES

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 **(30<sup>TH</sup> Nov 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 Nov 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 Nov 2023 are included in the test papers

#### **FINANCIAL REPORTING**

5/9/2023	Test-1	CH-1 Achiev	(Framework for Preparation and Presentation of Financial Statements)
		CH-2	(Ind AS on Presentation of Items in the Financial Statements)
		CH-7	(Ind AS on Assets of the Financial Statements)





		CH-4	(Ind AS on Measurement Based on Accounting Policies)
		CH-5	Other Indian Accounting Standards
		Ch-10	Ind AS on Items impacting the Financial Statements
13/9/2023	Test-2	CH-11	(Ind AS on Disclosures in the Financial Statements)
		CH-3	Ind AS 115: Revenue from Contracts with Customers
		CH-13	Business Combinations and Corporate Restructuring
		CH-17	(Corporate social Responsibility)
		CH-15	(Analysis of Financial Statements)
21/9/2023	Test-3	CH-14	(Consolidated and Separate Financial Statements)
		CH-9	(Ind AS on Liabilities of the Financial Statements)
	7	CH-8	(Ind AS 41 Agriculture)
5		CH-6	(Ind AS 101 "First-time Adoption of Indian Accounting
~			Standards")
4	4	CH-12	Accounting and Reporting of Financial Instruments
	-	CH-16	(Integrated Reporting)
30/9/2023	Test-4	1	Full Test-1
15/10/2023	Test-5		Full Test-2

## STRATEGIC COST MANAGEMENT AND PERFORMANCE EVALUATION

6/9/2023	Test-1	CH-1	(Introduction to Strategic Cost Management)
		CH-2	(Modern Business Environment)



		CH-3	(Lean System and Innovation)
		CH-8	(Divisional Transfer Pricing)
14/9/2023	Test-2	CH-4	(Cost Management Techniques)
		CH-7	(Performance Measurement and Evaluation)
		CH-9	(Strategic Analysis of Operating Income)
		CH-10	(Budgetary Control)
22/9/2023	Test-3	CH-5	(Decision making)
		CH-6	(Pricing Decision)
		CH-11	(Standard Costing)
7		CH-12	(Case Study)
2/10/2023	Test-4	31	Full Test-1
17/10/2023	Test-5	3	Full Test-2

# STRATEGIC FINANCIAL MANAGEMENT

7/9/2023	Test-1	CH-1	(F <mark>inanc</mark> ial Policy and Corporate Strategy)
		CH-2	(R <mark>is</mark> k Man <mark>agem</mark> ent)
		CH-4	(S <mark>ecurity Valuat</mark> ion)
		CH-9 levi	(Foreign Exchange Exposure and Risk Management)
		CH-12	(Corporate Valuation)
15/9/2023	Test-2	CH-3	(Security Analysis)
		CH-5	(Portfolio Management)





		CH-10	(International Financial Management)
		CH-14	(Startup Finance)
23/9/2023	Test-3	Ch-6	(Securitization)
		CH-7	(Mutual funds)
		CH-8	(Derivatives Analysis and Valuation)
		CH-11	(Interest Rate Risk Management)
		CH-13	(Mergers, Acquisitions and Corporate Restructuring)
4/10/2023	Test-4		Full Test-1
19/10/2023	Test-5		Full Test-2

## **ADVANCED AUDIT AND PROFESSIONAL ETHICS**

8/9/2023	Test-1	CH-2	(Audit Planning, Strategy and Execution)
		CH-3	(Risk Assessment and Internal Control)
		CH-5	(Company Audit )
-		CH-6	(Audit Reports)
		SA	(6 <mark>0</mark> 0,610, <mark>620,7</mark> 00,701,705,706,710,720)
16/9/2023	Test-2	CH-1 SA	(2 <mark>00,210,220,2</mark> 30,240,250,260,265,299,300,315,320,330)
		CH-7	(Audit Committee and Corporate Governance)
		CH-15	(Internal Audit, Management and Operational Audit)
		CH-4	(Special Aspects of Auditing in an Automated Environment)





		CH-16	(Due Diligence, Investigation and Forensic Audit)
		CH-18	(Professional Ethics)
24/9/2023	Test-3	CH-8	(Audit of Consolidated Financial Statements)
		CH-9	Audit of Banks
		CH-10	(Audit of Insurance companies)
		CH-11	(Audit of Non-Banking Financial Companies)
		CH-12	(Audit under Fiscal Laws)
		CH-13	(Audit of Public Sector Undertakings)
		CH-14	(Liabilities of Auditor)
		CH-17	(Peer Review and Quality Review)
		SA	(402,450,500,501,505,510,520,530,540,550,560,570,580)
6/10/2023	Test-4	11179	Full Test-1
21/10/2023	Test-5	- M	Full Test-2

## **Direct TAX & INTERNATIONAL TAX**

9/9/2023	Test-1	CH-6	(Profits and Gains of Business or Profession)
		CH-11	(Deductions from Gross Total Income)
		CH-14	(Tax Planning, Tax Avoidance & Tax Evasion)
		CH-16	(Income-tax Authorities)





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		CH-17	(Assessment Procedure)
		CH-19	(Dispute Resolution)
		CH-20	(Penalties)
		IT- CH-1	(Transfer Pricing & Other Anti-Avoidance Measures)
		CH-2	(Non-resident Taxation)
17/9/2023	Test-2	CH-1	(Basic Concepts)
		CH-2	(Residence and Scope of Total Income)
		CH-4	(Salaries)
		CH-5	(Income from House Property)
7		CH-7	(Capital Gains)
		CH-15	(Deduction, Collection and Recovery of Tax)
7	M	CH-21	(Offences and Prosecution)
7		CH-22	(Liability in Special Cases)
	4	1T- CH-3	(Double Taxation Relief)
		CH-4	(Advance Rulings)
		CH-5	(Equalisation Levy)

25/9/2023	Test-3	CH-3	(I <mark>nc</mark> omes which do not form part of Total Income)
		CH-8	(I <mark>ncome from O</mark> ther Sources)
		CH-9)ieVi	(Income of Other Persons included in assessee's Total Income)
		CH-10	(Aggregation of Income, Set-Off and Carry Forward of Losses)
		CH-12	(Assessment of Various Entities)





		CH-13	(Assessment of Charitable or Religious Trusts or
			Institutions, Political Parties and Electoral Trusts)
		CH-18	(Appeals and Revision)
		CH-23	(Miscellaneous Provisions)
		IT - CH-6	(Application and Interpretation of Tax Treaties)
		CH-7	(Fundamentals of Base Erosion and Profit Shifting)
		CH-8	(Overview of Model Tax Conventions)
8/10/2023	Test-4		Full Test-1
23/10/2023	Test-5		Full Test-2

## **CORPORATE AND ECONOMIC LAWS**

10/9/2023	Test-1	CH-1	(Appointment and Qualifications of Directors)							
		CH-2	(Appointment and Remuneration of Managerial Personnel)							
		CH-3	(Meetings of Board and its Powers)							
-		CH-4	(I <mark>nspection, Inquiry and Investigation)</mark>							
		Eco- CH-4	(F <mark>or</mark> eign Contribution Regulation Act, 2010)							
18/9/2023	Test-2	CH-9 Chievi	(Companies incorporated outside India)							
		CH-10	(Miscellaneous Provisions)							
										CH-11
		CH-12	(National Company Law Tribunal and Appellate Tribunal)							
		CH-13	(Corporate Secretarial Practice – Drafting of Notices, Resolutions, Minutes and Reports)							





25/10/203	Test-5	1777	Full Test-2
10/10/203	Test-4		Full Test-1
		CH-6	(The Insolvency and Bankruptcy Code, 2016)
		CH-5	(The Arbitration and Conciliation Act, 1996)
		Eco- CH-3	The Prevention of Money Laundering Act, 2002
		CH-7	(Winding UP)
		CH-6	(Prevention of Oppression and Mismanagement)
		CH-5	(Companies, Arrangements and Amalgamations)
			and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)
26/9/2023	Test-3	CH-2	<ul> <li>External Commercial Borrowing Policy</li> <li>(The Securities Exchange Board of India Act, 1992)</li> </ul>
			Import of Goods and Services
			<ul> <li>Overseas Direct Investment</li> </ul>
			INCLUDED TOPICS:
		Eco- CH-1	(The Foreign Exchange Management Act, 1999)

# INDIRECT TAX LAWS

11/9/2023	Test-1	CH-1	(GST in India - An Introduction)
		CH-2	(Taxable Event – Supply)
		CH-3	(Charge of GST)
		CH-4	(Exemptions from GST)
		CH-9	(Registration)
		CH-10	(Tax Invoice, Credit and Debit Notes)
		CH-11	(Accounts and Records)



	<b>Customs</b>	CH-1	(Levy of and Exemptions from Customs Duty)
	<u>&amp;</u>	CH-2	(Types of Duty)
	<u>FTP</u>	CH-3	(Classification of Imported and Export Goods)
19/9/2023	Test-2	CH-5	(Place of Supply)
		CH-6	(Time of Supply)
		CH-7	(Value of Supply)
		CH-12	(Payment of Tax)
		CH-13	(Returns)
	<u>Customs</u>	CH-4	(Valuation under the Customs Act, 1962)
7	<u>&amp; FTP</u>	CH-5	(Importation, Exportation and Transportation of Goods)
		CH-8	(Refund)

27/9/2023 Test-3	CH-8	(Input Tax Credit)
4	CH-14	(Import and Export Under GST)
	CH-15	(Refunds)
	CH-16	(Job Work)
	CH-17	(Assessment and Audit)
	CH-18	(Inspection, Search, Seizure and Arrest)
	CH-19	(Demands and Recovery)
	CH-20	(Liability to Pay Tax in Certain Cases)
	CH-21	(Offences and Penalties)
	CH-22	(Appeals and Revision)
	CH-23	(Advance Ruling)
	CH-24	(Miscellaneous Provisions)





	<u>Customs</u>	CH-6	(Warehousing)
<u>&amp;</u>	<u>&amp; FTP</u>	CH-7	(Duty Drawback)
		CH-9	(Foreign Trade Policy)
12/10/2023	Test-4		Full Test-1
27/10/2023	Test-5		Full Test-2

## **ELECTIVE 6A - RISK MANAGEMENT**

12/9/2023	Test-1	Full Syllabus Test – 1
20/9/2023	Test-2	Full Syllabus Test – 2
29/9/2023	Test-3	Full Syllabus Test – 3
8/10/2023	Test-4	Full Syllabus Test – 4

# **ELECTIVE 6B - FINANCIAL SERVICES AND CAPITAL MARKETS**

12/9/2023	Test-1	Full Syllabus Test – 1
20/9/2023	Test-2	Full Syllabus Test – 2
29/9/2023	Test-3	Achieving Excellence Full Syllabus Test – 3
8/10/2023	Test-4	Full Syllabus Test – 4





#### **ELECTIVE 6C - INTERNATIONAL TAXATION**

12/9/2023	Test-1	Full Syllabus Test – 1
20/9/2023	Test-2	Full Syllabus Test – 2
29/9/2023	Test-3	Full Syllabus Test – 3
8/10/2023	Test-4	Full Syllabus Test – 4

#### **ELECTIVE 6D - ECONOMIC LAWS**

12/9/2023	Test-1	Full Syllabus Test – 1
20/9/2023	Test-2	Full Syllabus Test – 2
29/9/2023	Test-3	Full Syllabus Test – 3
8/10/2023	Test-4	Full Syllabus Test – 4

## **ELECTIVE 6E - GLOBAL FINANCIAL REPORTING STANDARDS**

12/9/2023	Test-1	Full Syllabus Test – 1
20/9/2023	Test-2	Full Syllabus Test – 2
29/9/2023	Test-3	Full Syllabus Test – 3
8/10/2023	Test-4	Full Syllabus Test – 4





**NOTE**: **DETAILED TEST** SERIES INCLUDE TESTS OF **60 – 90 MINUTES EACH** 

FULL SYLLABUS TESTS ARE OF 3 HOURS EACH

DATES MENTIONED IN THE SYLLABUS ARE **FLEXIBLE**. STUDENT CAN POSTPONE THE TESTS & ATTEMPT AT ANY TIME AND ANY DAY TILL **30**<sup>th</sup> **Nov, 2023.** 

ALL CHAPTERS MENTIONED ABOVE ARE BASED ON ICAI STUDY MATERIAL

DETAILED TEST SERIES INCLUDES ONLY **1 FULL SYLLABUS** TEST WHICH WILL BE **DIFFERENT** FROM **2 FULL**SYLLABUS TESTS CONDUCTED IN FULL SYLLABUS TEST SERIES

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

What you will get with CA Test Series:

- th Amendments
- 1. ICAI Pattern Unseen Question Papers with Amendments
- 2. Evaluation by Expert Chartered Accountants (7+ Yrs of experience)
- 3. Detailed explanation of mistakes & Strategies to improve each mistake
- 4. Notes Summary | Practice Questions | MCQs with detailed Reasons | Amendment Notes
- 5. Mentoring (explained below)
- 6. Ranking & Topper Sheet for Each Test for comparison
- 7. Doubt Solving

**CATESTSERIES.ORG** 



- 8. Doubt Discussion
- 9. Presentation, Time Management, Subject-wise techniques
- 10. 100/50 Important Questions

The mentorship program offers a range of activities to support students and provide them with personal guidance and tips to score well in their exams.

Here is a summary of the activities included in the CA Test Series Mentorship Program:

- 1. Personalized Study Planner: Students receive a tailored study planner based on their specific requirements, considering factors such as pending classes, weaknesses in particular subjects, and more. The study planner aims to help students effectively revise the vast syllabus of CA Final and Inter, with structured targets and realistic goals.
- **2. Motivation Videos:** CA Experts provide personal motivation to keep students focused and motivated during the revision period. Interactive techniques and inspirational videos are used to create a dedicated study environment and eliminate distractions.
- 3. Techniques Videos: Your Study approach is the ultimate master, deciding your CA Exams result. In this part, our experts will teach you about the following techniques
- Cornell Method
- Pomodoro Technique
- Feynman Technique
- Mind Mapping
- The Learning Pyramid
- SQ3R
- The PQ4R Method
- The Retrieval Practice method

- Spaced Practice
- Metacognition
- The 80/20 Rule
- The 3-2-1 Learning Strategy
- 7-3-2-1 method

These are scientifically proven result-oriented techniques for students who focus on intelligent study. Different techniques will be provided according to a student's situation and effectiveness.

- **4. Zoom Meet Live Sessions:** Expert mentors organize live sessions on Zoom for students to interact, discuss problems, and participate in Q&A sessions. The meeting link is provided through the portal and WhatsApp.
- **5. Follow-ups:** Regular follow-ups with students ensure that they are on the right track with their studies. This helps in tracking progress and completing timely revisions before the exams.
- **6. Providing Challenges:** Our expert mentors will provide various challenges to create interest and speed up your revision. This challenge mainly focuses on CA students to help them study more effectively, improve their speed for exams, present well in exams, stay motivated during revision, and avoid distractions

Achieving Excellence Together

- Revision reflection journal
- Time-bound practice exams
- Mock presentation sessions
- Revision quizzes
- Study sprints
- Accountability check-ins
- Time management exercises
- Balanced study-life challenges

These study challenges will help to create more interaction & interest to achieve the goals within a specific time.



**7. ABC Analysis and Weightage with 50 Days Planner:** Students receive a comprehensive ABC Analysis, Weightage, and a 50-day study planner. This helps in planning studies effectively and focusing on essential areas

The CA Test Series mentorship program is designed to provide the necessary guidance and support to CA students until the ICAI Exams. The experienced team of chartered accountants is dedicated to helping students overcome challenges and succeed in becoming Chartered Accountants.

Achieving Excellence Together

