



**CA Test Series®**

## **CA-FINAL** NEW SYLLABUS

### Four 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**). .

- 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**

Test-1	CH-1	(Framework for Preparation and Presentation of 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
Test-2	CH-2	(Ind AS on Presentation of Items in the Financial Statements)
	CH-11	(Ind AS on Disclosures in the Financial Statements)

First time in India for CA Students

**Rewards**



**AIR 2-10**



**Trusted by Celebrities**



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

## STRATEGIC COST MANAGEMENT AND PERFORMANCE EVALUATION

Test-1	CH-1	(Introduction to Strategic Cost Management)
	CH-2	(Modern Business Environment)
	CH-3	(Lean System and Innovation)
Test-2	CH-4	(Cost Management Techniques)
	CH-7	(Performance Measurement and Evaluation)

First time in India for CA Students

**Rewards**

**AIR**



**AIR**  
**2-10**



**Trusted by Celebrities**



**CA Test Series**®

	CH-10	(Budgetary Control)
Test-3	CH-5	(Decision making)
	CH-6	(Pricing Decision)
	CH-11	(Standard Costing)
Test-4	CH-8	(Divisional Transfer Pricing)
	CH-9	(Strategic Analysis of Operating Income)
	CH-12	(Case Study)
Test-5		<b>Full Test 1</b>
Test-6		<b>Full Test 2</b>

## STRATEGIC FINANCIAL MANAGEMENT

Test-1	CH-1	(Financial Policy and Corporate Strategy)
	CH-2	(Risk Management)
	CH-4	(Security Valuation)
Test-2	CH-3	(Security Analysis)
	CH-5	(Portfolio Management)
	CH-13	(Mergers, Acquisitions and Corporate Restructuring)
	CH-14	(Startup Finance)
Test-3	Ch-6	(Securitization)
	CH-7	(Mutual funds)
	CH-8	(Derivatives Analysis and Valuation)

First time in India for CA Students

**Rewards**

**AIR**



**AIR 2-10**



**Trusted by Celebrities**





Test-4	CH-9	(Foreign Exchange Exposure and Risk Management)
	CH-10	(International Financial Management)
	CH-11	(Interest Rate Risk Management)
	CH-12	(Corporate Valuation)
Test-5		<b>Full Test 1</b>
Test-6		<b>Full Test 2</b>

## ADVANCED AUDIT AND PROFESSIONAL ETHICS

Test-1	CH-2	(Audit Planning, Strategy and Execution)
	CH-3	(Risk Assessment and Internal Control)
	CH-5	(Company Audit )
	CH-6	(Audit Reports)
	<b>SA</b>	<b>(600,610,620,700,701,705,706,710,720)</b>
Test-2	CH-1 SA	<b>(200,210,220,230,240,250,260,265,299)</b>
	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)
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)

First time in India for CA Students

**Rewards**

**AIR 1**



**AIR 2-10**



**Trusted by Celebrities**



**CA Test Series**®

	CH-12	(Audit under Fiscal Laws)
	CH-16	(Due Diligence, Investigation and Forensic Audit)
	SA	(300,315,320,330,402,450)
Test-4	SA	(500,501,505,510,520,530,540,550,560,570,580)
	CH-13	(Audit of Public Sector Undertakings)
	CH-14	(Liabilities of Auditor)
	CH-17	(Peer Review and Quality Review)
	CH-18	(Professional Ethics)
Test-5		<b>Full Test 1</b>
Test-6		<b>Full Test 2</b>

### Direct TAX & INTERNATIONAL TAX

Test-1	DT - 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-19	(Dispute Resolution)
	CH-20	(Penalties)
	IT - CH-1	(Transfer Pricing & Other Anti-Avoidance Measures)
	CH-2	(Non-resident Taxation)
Test-2	DT - CH-1	(Basic Concepts)
	CH-2	(Residence and Scope of Total Income)

First time in India for CA Students

**Rewards**



**AIR 2-10**



**Trusted by Celebrities**



	CH-4	(Salaries)
	CH-5	(Income from House Property)
	CH-7	(Capital Gains)
	CH-21	(Offences and Prosecution)
	CH-22	(Liability in Special Cases)
	IT -CH-3	(Double Taxation Relief)
	CH-4	(Advance Rulings)
Test-3	DT - CH-3	(Incomes which do not form part of Total Income)
	CH-8	(Income from Other Sources)
	CH-9	(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)
	IT -CH-5	(Equalisation Levy)
	CH-6	(Application and Interpretation of Tax Treaties)

Test-4	DT - CH-15	(Deduction, Collection and Recovery of Tax)
	CH-16	(Income-tax Authorities)
	CH-17	(Assessment Procedure)
	CH-18	(Appeals and Revision)
	CH-23	(Miscellaneous Provisions)

First time in India for CA Students

Rewards

AIR



AIR 2-10



Trusted by Celebrities





	IT -CH-7	(Fundamentals of Base Erosion and Profit Shifting)
	CH-8	(Overview of Model Tax Conventions)
Test-5		<b>Full Test 1</b>
Test-6		<b>Full Test 2</b>

## CORPORATE AND ECONOMIC LAWS

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	(Inspection, Inquiry and Investigation)
Test-2	CH-9	(Companies incorporated outside India)
	CH-10	(Miscellaneous Provisions)
	CH-11	(Compounding of Offences, Adjudication, Special Courts)
	CH-12	(National Company Law Tribunal and Appellate Tribunal)
	CH-13	(Corporate Secretarial Practice – Drafting of Notices, Resolutions, Minutes and Reports)
Test-3	CH-2	(The Securities Exchange Board of India Act, 1992 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)
	CH-5	(Companies, Arrangements and Amalgamations)
	CH-6	(Prevention of Oppression and Mismanagement)
	Eco-CH-5	(The Arbitration and Conciliation Act, 1996)
	CH-6	(The Insolvency and Bankruptcy Code, 2016)

First time in India for CA Students

**Rewards**

**AIR**



**AIR 2-10**



**Trusted by Celebrities**



Test-4	CH-7	(Winding UP)
	<b>ECO -CH-1</b>	(The Foreign Exchange Management Act, 1999) <b>INCLUDED TOPICS :</b> <ul style="list-style-type: none"><li>• Overseas Direct Investment</li><li>• Import of Goods and Services</li><li>• External Commercial Borrowing Policy</li></ul>
	CH-3	The Prevention of Money Laundering Act, 2002
	CH-4	(Foreign Contribution Regulation Act, 2010)
Test-5		<b>Full Test 1</b>
Test-6		<b>Full Test 2</b>

## INDIRECT TAX LAWS

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)
Custom & FTP	CH-5	(Importation, Exportation and Transportation of Goods)
Test-2	CH-5	(Place of Supply)
	CH-6	(Time of Supply)
	CH-7	(Value of Supply)
	CH-12	(Payment of Tax)

First time in India for CA Students

**Rewards**

**AIR 1**



**AIR 2-10**



**Trusted by Celebrities**





	CH-13	(Returns)
Custom & FTP	CH-6	(Warehousing)
Test-3	CH-8	(Input Tax Credit)
	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)
	CH-7	(Duty Drawback)

Custom & FTP		
Test-4	CH-1	(Levy of and Exemptions from Customs Duty)
	CH-2	(Types of Duty)
	CH-3	(Classification of Imported and Export Goods)
	CH-4	(Valuation under the Customs Act, 1962)
	CH-8	(Refund)
	CH-9	(Foreign Trade Policy)
Test-5		<b>Full Test 1</b>
Test-6		<b>Full Test 2</b>

First time in India for CA Students

**Rewards**

**AIR 1**



**AIR 2-10**



**Trusted by Celebrities**



**CA Test Series**®

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

Test-1	Full Syllabus Test – 1
Test-2	Full Syllabus Test – 2
Test-3	Full Syllabus Test – 3
Test-4	Full Syllabus Test – 4

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

Test-1	Full Syllabus Test – 1
Test-2	Full Syllabus Test – 2
Test-3	Full Syllabus Test – 3
Test-4	Full Syllabus Test – 4

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

Test-1	Full Syllabus Test – 1
Test-2	Full Syllabus Test – 2
Test-3	Full Syllabus Test – 3
Test-4	Full Syllabus Test – 4

First time in India for CA Students

**Rewards**

**AIR**



**AIR 2-10**



**Trusted by Celebrities**



**CA Test Series®**

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

Test-1	Full Syllabus Test – 1
Test-2	Full Syllabus Test – 2
Test-3	Full Syllabus Test – 3
Test-4	Full Syllabus Test – 4

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

Test-1	Full Syllabus Test – 1
Test-2	Full Syllabus Test – 2
Test-3	Full Syllabus Test – 3
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**

**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 SUBJECT**

First time in India for CA Students

**Rewards**

**AIR 1**



**AIR 2-10**



**Trusted by Celebrities**





## What you will get with CA Test Series:

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
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

- 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.

