

# CA-FINAL NEW SYLLABUS

## DETAILED 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 (**31<sup>st</sup> 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

|            |        |       |  |
|------------|--------|-------|--|
| 21/12/2022 | Test-1 | 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                    |
| 31/12/2022 | 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    |
| 10/1/2023  | 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")    |
| 20/1/2023 | 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                   |
| 28/1/2023 | Test-5 | CH-1                 | (Framework for Preparation and Presentation of Financial Statements) |
|           |        | CH-2                 | (Ind AS on Presentation of Items in the Financial Statements)        |
|           |        | CH-12                | Accounting and Reporting of Financial Instruments                    |
| 12/2/2023 | Test-6 | <b>Full Syllabus</b> |  |

### **STRATEGIC COST MANAGEMENT AND PERFORMANCE EVALUATION**

|            |        |                      |   |
|------------|--------|----------------------|---|
| 22/12/2022 | Test-1 | CH-1                 | (Introduction to Strategic Cost Management) |
|            |        | CH-2                 | (Modern Business Environment)               |
|            |        | CH-3                 | (Lean System and Innovation)                |
| 1/1/2023   | Test-2 | CH-4                 | (Cost Management Techniques)                |
|            |        | CH-7                 | (Performance Measurement and Evaluation)    |
| 11/1/2023  | Test-3 | CH-5                 | (Decision making)                           |
|            |        | CH-6                 | (Pricing Decision)                          |
| 21/1/2023  | Test-4 | CH-8                 | (Divisional Transfer Pricing)               |
|            |        | CH-9                 | (Strategic Analysis of Operating Income)    |
| 29/1/2023  | Test-5 | CH-10                | (Budgetary Control)                         |
|            |        | CH-11                | (Standard Costing)                          |
|            |        | CH-12                | (Case Study)                                |
| 14/2/2023  | Test-6 | <b>Full Syllabus</b> |   |

## STRATEGIC FINANCIAL MANAGEMENT

|            |        |       |   |
|------------|--------|-------|---|
| 23/12/2022 | Test-1 | CH-1  | (Financial Policy and Corporate Strategy)           |
|            |        | CH-2  | (Risk Management)                                   |
|            |        | CH-4  | (Security Valuation)                                |
| 2/1/2023   | Test-2 | CH-3  | (Security Analysis)                                 |
|            |        | CH-5  | (Portfolio Management)                              |
|            |        | CH-14 | (Startup Finance)                                   |
| 12/1/2023  | Test-3 | Ch-6  | (Securitization)                                    |
|            |        | CH-7  | (Mutual funds)                                      |
|            |        | CH-8  | (Derivatives Analysis and Valuation)                |
| 22/1/2023  | Test-4 | CH-9  | (Foreign Exchange Exposure and Risk Management)     |
|            |        | CH-10 | (International Financial Management)                |
|            |        | CH-11 | (Interest Rate Risk Management)                     |
| 30/1/2023  | Test-5 | CH-13 | (Mergers, Acquisitions and Corporate Restructuring) |
|            |        | CH-12 | (Corporate Valuation)                               |
| 16/2/2023  | Test-6 |       | <b>Full Syllabus</b>                                |

## ADVANCED AUDIT AND PROFESSIONAL ETHICS

|            |        |           |   |
|------------|--------|-----------|---|
| 25/12/2023 | Test-1 | CH-2      | (Audit Planning, Strategy and Execution)                  |
|            |        | CH-3      | (Risk Assessment and Internal Control)                    |
|            |        | CH-5      | (Company Audit )  |
|            |        | <b>SA</b> | <b>(600,610,620,700,701,705,706,710,720)</b>              |
| 4/1/2023   | 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) |

|           |        |                      |  |
|-----------|--------|----------------------|--|
| 14/1/2023 | 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)                            |
|           |        | <b>SA</b>            | <b>(402,450)</b>                                     |
| 24/1/2023 | Test-4 | <b>SA</b>            | <b>(500,501,505,510,520,530,540,550,560,570,580)</b> |
|           |        | CH-13                | (Audit of Public Sector Undertakings)                |
|           |        | CH-14                | (Liabilities of Auditor)                             |
|           |        | CH-17                | (Peer Review and Quality Review)                     |
| 31/1/2023 | Test-5 | CH-6                 | (Audit Reports)                                      |
|           |        | CH-16                | (Due Diligence, Investigation and Forensic Audit)    |
|           |        | CH-18                | (Professional Ethics)                                |
|           |        | <b>SA</b>            | <b>(300,315,320,330)</b>                             |
| 20/2/2023 | Test-6 | <b>Full Syllabus</b> |  |

### Direct TAX & INTERNATIONAL TAX

|            |        |       |   |
|------------|--------|-------|---|
| 26/12/2022 | 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-19 | (Dispute Resolution)                          |
|            |        | CH-20 | (Penalties)                                   |
| 5/1/2023   | Test-2 | CH-1  | (Basic Concepts)                              |
|            |        | CH-2  | (Residence and Scope of Total Income)         |
|            |        | CH-4  | (Salaries)                                    |
|            |        | CH-5  | (Income from House Property)                  |
|            |        | CH-7  | (Capital Gains)                               |

|           |        |                      |  |
|-----------|--------|----------------------|--|
|           |        | CH-21                | (Offences and Prosecution)   |
|           |        | CH-22                | (Liability in Special Cases)   |
| 15/1/2023 | Test-3 | 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) |
| 25/1/2023 | Test-4 | 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)   |
| 1/2/2023  | Test-5 | CH-1                 | (Transfer Pricing & Other Anti-Avoidance Measures)   |
|           |        | CH-2                 | (Non-resident Taxation)  |
|           |        | CH-3                 | (Double Taxation Relief)   |
|           |        | CH-4                 | (Advance Rulings)  |
|           |        | CH-5                 | (Equalisation Levy)  |
|           |        | CH-6                 | (Application and Interpretation of Tax Treaties)   |
|           |        | CH-7                 | (Fundamentals of Base Erosion and Profit Shifting)   |
|           |        | CH-8                 | (Overview of Model Tax Conventions)  |
| 22/2/2023 | Test-6 | <b>Full Syllabus</b> |  |

## CORPORATE AND ECONOMIC LAWS

|            |        |       |  |
|------------|--------|-------|--|
| 27/12/2022 | 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)  |
| 6/1/2023   | 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)   |
| 16/1/2023  | 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)   |
| 26/1/2023  | Test-4 | CH-1  | (The Foreign Exchange Management Act, 1999)<br><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-7  | (Winding UP)   |
| 2/2/2023   | Test-5 | CH-4  | (Foreign Contribution Regulation Act, 2010)  |
|            |        | CH-5  | (The Arbitration and Conciliation Act, 1996)   |
|            |        | CH-6  | (The Insolvency and Bankruptcy Code, 2016)   |
| 24/2/2023  | Test-6 |       | <b>Full Syllabus</b>   |

## INDIRECT TAX LAWS

|                                 |        |       |   |
|---------------------------------|--------|-------|---|
| 28/12/2022                      | 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)                        |
| 7/1/2023                        | 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)                                     |
| 17/1/2023                       | 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)                    |
| <b><u>Customs &amp; FTP</u></b> |        |       |   |
| 27/1/2023                       | 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)   |
| 3/2/2023  | Test-5 | CH-5 | (Importation, Exportation and Transportation of Goods) |
|           |        | CH-6 | (Warehousing)  |
|           |        | CH-7 | (Duty Drawback)  |
|           |        | CH-9 | (Foreign Trade Policy)                                 |
| 26/2/2023 | Test-6 |      | <b>Full Syllabus</b>                                   |

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

|            |        |  |                        |
|------------|--------|--|------------------------|
| 24/12/2022 | Test-1 |  | Full Syllabus Test – 1 |
| 3/1/2023   | Test-2 |  | Full Syllabus Test – 2 |
| 13/1/2023  | Test-3 |  | Full Syllabus Test – 3 |
| 23/1/2023  | Test-4 |  | Full Syllabus Test – 4 |

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

|            |        |  |                        |
|------------|--------|--|------------------------|
| 24/12/2022 | Test-1 |  | Full Syllabus Test – 1 |
| 3/1/2023   | Test-2 |  | Full Syllabus Test – 2 |
| 13/1/2023  | Test-3 |  | Full Syllabus Test – 3 |
| 23/1/2023  | Test-4 |  | Full Syllabus Test – 4 |

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

|            |        |  |                        |
|------------|--------|--|------------------------|
| 24/12/2022 | Test-1 |  | Full Syllabus Test – 1 |
| 3/1/2023   | Test-2 |  | Full Syllabus Test – 2 |
| 13/1/2023  | Test-3 |  | Full Syllabus Test – 3 |
| 23/1/2023  | Test-4 |  | Full Syllabus Test – 4 |



## ELECTIVE 6D - ECONOMIC LAWS

|            |        |                        |
|------------|--------|------------------------|
| 24/12/2022 | Test-1 | Full Syllabus Test – 1 |
| 3/1/2023   | Test-2 | Full Syllabus Test – 2 |
| 13/1/2023  | Test-3 | Full Syllabus Test – 3 |
| 23/1/2023  | Test-4 | Full Syllabus Test – 4 |

## ELECTIVE 6E - GLOBAL FINANCIAL REPORTING STANDARDS

|            |        |                        |
|------------|--------|------------------------|
| 24/12/2022 | Test-1 | Full Syllabus Test – 1 |
| 3/1/2023   | Test-2 | Full Syllabus Test – 2 |
| 13/1/2023  | Test-3 | Full Syllabus Test – 3 |
| 23/1/2023  | 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 **31st MAY, 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