

CA-FINAL NEW SYLLABUS

UNSCHEDULED TEST SERIES

NOTE: Student can attempt any test till 30th May, 2023. Paper will be evaluated

- Exam Pattern of November 2022 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

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
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
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
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
Test-6		Full Syllabus

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-14	(Startup Finance)
Test-3	Ch-6	(Securitization)
	CH-7	(Mutual funds)
	CH-8	(Derivatives Analysis and Valuation)
Test-4	CH-9	(Foreign Exchange Exposure and Risk Management)
	CH-10	(International Financial Management)
	CH-11	(Interest Rate Risk Management)
Test-5	CH-13	(Mergers, Acquisitions and Corporate Restructuring)
	CH-12	(Corporate Valuation)
Test-6		Full Syllabus

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)
	SA	(600,610,620,700,701,705,706,710,720)
Test-2	CH-1 SA	(200,210,220,230,240,250,260,265,299)
	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)
	CH-12	(Audit under Fiscal Laws)
	SA	(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)
Test-5	CH-6	(Audit Reports)
	CH-16	(Due Diligence, Investigation and Forensic Audit)
	CH-18	(Professional Ethics)
	SA	(300,315,320,330)
Test-6		Full Syllabus

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

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

Direct TAX & INTERNATIONAL TAX

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)
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)
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)
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)
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)
Test-6		Full Syllabus

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)
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)
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)
<u>Customs & FTP</u>		
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)
Test-5	CH-5	(Exportation and Transportation of Goods)
	CH-6	(Warehousing)
	CH-7	(Duty Drawback)
	CH-9	(Foreign Trade Policy)
Test-6		Full Syllabus

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
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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

STUDENT CAN ATTEMPT THE TEST AT ANY TIME AND ANY DAY TILL 30th May, 2023.

UNSCHEDULED 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