

# 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 (**30<sup>th</sup> Nov 2022**).
- 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 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 November 2022 are included in the test papers

### FINANCIAL REPORTING

24/08/2022	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
02/09/2022	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
10/09/2022	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")
19/09/2022	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
27/09/2022	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
06/10/2022	Test-6		<b>Full Syllabus</b>

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

24/08/2022	Test-1	CH-1	(Introduction to Strategic Cost Management)
		CH-2	(Modern Business Environment)
		CH-3	(Lean System and Innovation)
03/09/2022	Test-2	CH-4	(Cost Management Techniques)
		CH-7	(Performance Measurement and Evaluation)
11/09/2022	Test-3	CH-5	(Decision making)
		CH-6	(Pricing Decision)
20/09/2022	Test-4	CH-8	(Divisional Transfer Pricing)
		CH-9	(Strategic Analysis of Operating Income)
28/09/2022	Test-5	CH-10	(Budgetary Control)
		CH-11	(Standard Costing)
		CH-12	(Case Study)
10/10/2022	Test-6		<b>Full Syllabus</b>

### **STRATEGIC FINANCIAL MANAGEMENT**

26/08/2022	Test-1	CH-1	(Financial Policy and Corporate Strategy)
		CH-2	(Risk Management)

		CH-4	(Security Valuation)
04/09/2022	Test-2	CH-3	(Security Analysis)
		CH-5	(Portfolio Management)
		CH-14	(Startup Finance)
12/09/2022	Test-3	Ch-6	(Securitization)
		CH-7	(Mutual funds)
		CH-8	(Derivatives Analysis and Valuation)
21/09/2022	Test-4	CH-9	(Foreign Exchange Exposure and Risk Management)
		CH-10	(International Financial Management)
		CH-11	(Interest Rate Risk Management)
29/09/2022	Test-5	CH-13	(Mergers, Acquisitions and Corporate Restructuring)
		CH-12	(Corporate Valuation)
08/10/2022	Test-6	<b>Full Syllabus</b>	

### **ADVANCED AUDIT AND PROFESSIONAL ETHICS**

28/08/2022	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>
05/09/2022	Test-2	<b>CH-1 SA</b>	<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)
14/09/2022	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>
22/09/2022	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)
01/10/2022	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>
10/10/2022	Test-6	<b>Full Syllabus</b>	

### Direct TAX & INTERNATIONAL TAX

26/08/2022	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)
06/09/2022	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)
15/09/2022	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)
23/09/2022	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)
02/10/2022	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)
11/10/2022	Test-6		<b>Full Syllabus</b>

### CORPORATE AND ECONOMIC LAWS

30/08/2022	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)
07/09/2022	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)
16/09/2022	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)
24/09/2022	Test-4	CH-1	(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-7	(Winding UP)
03/10/2022	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)
12/10/2022	Test-6		<b>Full Syllabus</b>

## INDIRECT TAX LAWS

Achieving Excellence Together

31/08/2022	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)
08/09/2022	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)
17/09/2022	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>Customs &amp; FTP</b>			
25/09/2022	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)
04/10/2022	Test-5	CH-5	(Importation, Exportation and Transportation of Goods)
		CH-6	(Warehousing)
		CH-7	(Duty Drawback)
		CH-9	(Foreign Trade Policy)
13/10/2022	Test-6		<b>Full Syllabus</b>

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

27/08/2022	Test-1	Full Syllabus Test – 1
13/09/2022	Test-2	Full Syllabus Test – 2
30/09/2022	Test-3	Full Syllabus Test – 3
09/10/2022	Test-4	Full Syllabus Test – 4

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

27/08/2022	Test-1	Full Syllabus Test – 1
13/09/2022	Test-2	Full Syllabus Test – 2
30/09/2022	Test-3	Full Syllabus Test – 3
09/10/2022	Test-4	Full Syllabus Test – 4

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

27/08/2022	Test-1	Full Syllabus Test – 1
13/09/2022	Test-2	Full Syllabus Test – 2
30/09/2022	Test-3	Full Syllabus Test – 3
09/10/2022	Test-4	Full Syllabus Test – 4

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



27/08/2022	Test-1	Full Syllabus Test – 1
13/09/2022	Test-2	Full Syllabus Test – 2
30/09/2022	Test-3	Full Syllabus Test – 3
09/10/2022	Test-4	Full Syllabus Test – 4

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

27/08/2022	Test-1	Full Syllabus Test – 1
13/09/2022	Test-2	Full Syllabus Test – 2
30/09/2022	Test-3	Full Syllabus Test – 3
09/10/2022	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, 2022**.

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