

#### **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

7/3/2023	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
15/3/2023	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
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)
4	CH-2	(Ind AS on Presentation of Items in the Financial Statements)
	CH-12	Accounting and Reporting of Financial Instruments
Test-6		Full Syllabus
	Test-4	CH-13  Test-3  CH-14  CH-9  CH-8  CH-6  Test-4  CH-17  CH-15  CH-16  Ch-10  Test-5  CH-1  CH-2  CH-12

# STRATEGIC COST MANAGEMENT AND PERFORMANCE EVALUATION

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8/3/2023	Test-1	CH-1	(Introduction to Strategic Cost Management)
		CH-2	(Modern Business Environment)
		CH-3	(Lean System and Innovation)





16/3/2023	Test-2	CH-4	(Cost Management Techniques)
		CH-7	(Performance Measurement and Evaluation)
24/3/2023	Test-3	CH-5	(Decision making)
		CH-6	(Pricing Decision)
1/4/2023	Test-4	CH-8	(Divisional Transfer Pricing)
		CH-9	(Strategic Analysis of Operating Income)
9/4/2023	Test-5	CH-10	(Budgetary Control)
		CH-11	(Standard Costing)
		CH-12	(Case Study)
12/4/2023	Test-6		Full Syllabus

# STRATEGIC FINANCIAL MANAGEMENT

9/3/2023	Test-1	CH-1	(Financial Policy and Corporate Strategy)
		CH-2	(Risk Management)
		CH-4	(Security Valuation)
17/3/2023	Test-2	CH-3	(S <mark>ecurit</mark> y A <mark>nal</mark> ysis)
	7	CH-5	(P <mark>or</mark> tfolio <mark>Man</mark> agement)
		CH-14	(S <mark>tartup Financ</mark> e)
25/3/2023	Test-3	Ch-6 levi	(Securitization) Together
		CH-7	(Mutual funds)





		CH-8	(Derivatives Analysis and Valuation)
2/4/2023	Test-4	CH-9	(Foreign Exchange Exposure and Risk Management)
		CH-10	(International Financial Management)
		CH-11	(Interest Rate Risk Management)
10/4/2023	Test-5	CH-13	(Mergers, Acquisitions and Corporate Restructuring)
		CH-12	(Corporate Valuation)
13/4/2023	Test-6		Full Syllabus

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

10/3/2023	Test-1	CH-2	(Audit Planning, Strategy and Execution)
=	3	CH-3	(Risk Assessment and Internal Control)
4	4	CH-5	(Company Audit )
		SA	(600,610,620,700,701,705,706,710,720)
18/3/2023	Test-2	CH-1 <b>SA</b>	(200,210,220,230,240,250,260,265,299)
		CH-7	(Audit Committee and Corporate Governance)
		CH-15	(I <mark>nternal Audit</mark> , Management and Operational Audit)
		CH-4	(Special Aspects of Auditing in an Automated Environment)
26/3/2023	Test-3	CH-8/eVi	(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)
1/4/2023	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)
9/4/2023	Test-5	CH-6	(Audit Reports)
		CH-16	(Due Diligence, Investigation and Forensic Audit)
		CH-18	(Professional Ethics)
7		SA	(300,315,320,330)
14/4/2023	Test-6	IN.	Full Syllabus

### **Direct TAX & INTERNATIONAL TAX**

11/3/2023	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)
	<b>—</b>	CH-19	(Dispute Resolution)
		CH-20	(Penalties)
19/3/2023	Test-2	CH-1/evin	(Basic Concepts) gether
		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)
27/3/2023	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)
7		CH-13	(Assessment of Charitable or Religious Trusts
		31	or
	7	351	Institutions, Political Parties and Electoral Trusts)

4/4/2023	Test-4	CH-15	(Deduction, Collection and Recovery of Tax)
	77	CH-16	(Income-tax Authorities)
		CH-17	(Assessment Procedure)
		CH-18	(Appeals and Revision)
		CH-23	(Miscellaneous Provisions)
8/4/2023	Test-5	CH-1	(Transfer Pricing & Other Anti-Avoidance Measures)
		CH-2	(Non-resident Taxation)
		CH-3 <sub>evin</sub>	(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)
15/4/2023	Test-6		Full Syllabus

### **CORPORATE AND ECONOMIC LAWS**

12/3/2023	Test-1	CH-1	(Appointment and Qualifications of Directors)
		CH-2	(Appointment and Remuneration of Managerial Personnel)
7		CH-3	(Meetings of Board and its Powers)
		CH-4	(Inspection, Inquiry and Investigation)
20/3/2023	Test-2	CH-9	(Companies incorporated outside India)
7		CH-10	(Miscellaneous Provisions)
A	4	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)
28/3/2023	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)





5/4/2023	Test-4	CH-1	(The Foreign Exchange Management Act, 1999) INCLUDED TOPICS:
			<ul><li>Overseas Direct Investment</li><li>Import of Goods and Services</li></ul>
			<ul> <li>External Commercial Borrowing Policy</li> </ul>
		CH-3	The Prevention of Money Laundering Act, 2002
		CH-7	(Winding UP)
9/4/2023	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)
16/4/2023	Test-6		Full Syllabus

### INDIRECT TAX LAWS

13/3/2023	Test-1	CH-1	(GST in India - An Introduction)
	4	CH-2	(Taxable Event – Supply)
		CH-3	(Charge of GST)
		CH-4	(Exemptions from GST)
-		CH-9	(Registration)
	7	CH-10	(Tax Invoice, Credit and Debit Notes)
		CH-11	(Accounts and Records)
21/3/2023	Test-2	CH-5 ievi	(Place of Supply) Together
		CH-6	(Time of Supply)
		CH-7	(Value of Supply)
		CH-12	(Payment of Tax)





		CH-13	(Returns)
29/3/2023	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)
7		CH-21	(Offences and Penalties)
		CH-22	(Appeals and Revision)
8		CH-23	(Advance Ruling)
~		CH-24	(Miscellaneous Provisions)
Customs & F	TP (	1779	Will A RANGE OF THE STATE OF TH
6/4/2023	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)
	3	CH-8	(Refund)

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10/4/2023	Test-5	CH-5	(Importation, Exportation and Transportation of Goods)
		CH-6	(Warehousing)
		CH-7	(Duty Drawback)
		CH-9	(Foreign Trade Policy)
17/4/2023	Test-6		Full Syllabus

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

14/3/2023	Test-1	Full Syllabus Test – 1
21/3/2023	Test-2	Full Syllabus Test – 2
28/3/2023	Test-3	Full Syllabus Test – 3
5/4/2023	Test-4	Full Syllabus Test – 4

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

14/3/2023	Test-1	Full Syllabus Test – 1
21/3/2023	Test-2	Full Syllabus Test – 2
28/3/2023	Test-3	Full Syllabus Test – 3
5/4/2023	Test-4	Thieving Excellenc Full Syllabus Test – 4





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

14/3/2023	Test-1	Full Syllabus Test – 1
21/3/2023	Test-2	Full Syllabus Test – 2
28/3/2023	Test-3	Full Syllabus Test – 3
5/4/2023	Test-4	Full Syllabus Test – 4

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

14/3/2023	Test-1	Full Syllabus Test – 1
21/3/2023	Test-2	Full Syllabus Test – 2
28/3/2023	Test-3	Full Syllabus Test – 3
5/4/2023	Test-4	Full Syllabus Test – 4

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

14/3/2023	Test-1	Full Syllabus Test – 1
21/3/2023	Test-2	Full Syllabus Test – 2
28/3/2023	Test-3	Chieving Excellenc Full Syllabus Test – 3
5/4/2023	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



