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— 10 YEARS —

**CA INTER (NEW  
COURSE)**

**CUMULATIVE THREE PLUS  
TWO TEST SERIES FOR MAY**



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CA Students as per ICAI Standards**

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**CA ABHINAV AGGARWAL**

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ICAI President, ICAI F. President & NIRC Chairman

# EMPOWERING FUTURE *CAs*

**C**ATestseries.org is a trusted name among CA students, delivering superior online test series tailored to their needs. Renowned Chartered Accountants

endorse our platform for its exceptional service quality and unwavering commitment to student success. We take pride in helping thousands of aspiring CAs excel in their exams. Our comprehensive and meticulously designed test series simulate real exam conditions, boosting confidence and performance for students aiming for excellence.



ICAI F. President CA Atul Gupta



ICAI F. President CA Aniket Talati

**A** Top leaders in the Chartered Accountancy field applaud CATestseries.org for its exceptional contribution to shaping future professionals. Their trust and recognition

affirm our dedication to delivering unparalleled support and fostering success for CA aspirants. Our platform stands as a beacon of reliability and efficiency, ensuring every user experiences seamless service. Our exceptional services have earned the trust of industry pioneers and established leaders in the field of Chartered Accountancy.

# CA INTER (NEW COURSE)

## CUMULATIVE THREE PLUS TWO SERIES FOR MAY

2026

STUDENT CAN ATTEMPT ANY TEST TILL 31<sup>st</sup> MAY 2026

- **Note:** If a student is opting for only a few subjects, then he/she can check the Syllabus of the related subjects only
- Latest Exam Pattern of ICAI (Lengthy application based questions, Lengthy MCQs, unseen questions etc.) are thoroughly included in the papers. **The papers will be lengthier than the test papers of the previous attempts.**
- All amendments applicable for **MAY 2026** are included in the test papers.
- New Course Study Notes will be provided with unlimited doubt solving till the exams.
- **Live new MCQs/Case Study MCQ Test series** will be provided with proper detailed reason.
- **New questions other than ICAI** will be provided as per latest pattern of ICAI (Refund guaranteed if new questions are not provided)

### Adv. ACCOUNTING

Test No.	Chapter No.	Chapter Name
Test – 1 25% of the syllabus	CH – 7	Accounting Standards Based on Items Impacting Financial Statement (AS 4,5,11,22)
	CH – 9	Other Accounting Standards (AS 12,14)
	CH – 4 (Part I)	Presentation & Disclosures Based Accounting Standards (AS 3, 17, 18, 25)
	CH – 12	Buyback of Securities
	CH – 13	Amalgamation of companies
Test 2 50% of the syllabus	CH – 11	Financial Statement of Companies
	CH – 4 (Part II)	Presentation & Disclosures Based Accounting Standards (AS 1, 20, 24)
	CH – 5 (Part	Asset Based AS (AS 2,10,13,16, 19,26, 28)

	I, II)	
	CH – 6	Liability Based AS (AS 15, 29)
	CH – 15	Accounting for Branches Including Foreign Branches
+		<b>25% of Test-1</b>
<b>Test 3</b> <b>70% of the syllabus</b>	CH – 10	Consolidated Financial Statements (AS 21,23,27)
	CH – 1	Introduction to Accounting Standards
	CH – 2	Framework for Preparation and Presentation of Financial Statements
	CH – 3	Applicability of Accounting Standards
	CH – 8	Revenue Based AS (AS 7,9)
	CH – 14	Accounting for Reconstruction
+		<b>50% of Test-1 and Test-2</b>
<b>FULL TEST – 1</b> <b>100% of the syllabus</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2</b> <b>100% of the syllabus</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

## **CORPORATE AND OTHER LAWS**

<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
<b>Test 1</b> <b>25% of the syllabus</b>	CH – 1	Preliminary
	CH – 2	Incorporation of company and matters incidental Thereto
	CH – 8	Declaration and payment of dividend
	CH – 10	Audit and Auditors
	CH – 12	The Limited Liability Partnership Act, 2008
<b>Test 2</b> <b>50% of the syllabus</b>	CH – 3	Prospectus and Allotment of Securities
	CH – 4	Share capital and Debentures
	CH – 5	Acceptance of Deposits by companies
	CH – 9	Accounts of Companies
	CH – 1	The General Clauses Act, 1897
+		<b>25% of Test-1</b>
<b>Test 3</b> <b>70% of the syllabus</b>	CH – 6	Registration of Charges
	CH – 7	Management and Administration
	CH - 11	Companies incorporated Outside India
	CH – 2	Interpretation of statutes
	CH – 3	Foreign Exchange Management Act, 1999
+		<b>50% of Test-1 and Test-2</b>
<b>FULL TEST – 1</b> <b>100% of the syllabus</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2</b> <b>100% of the syllabus</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

## TAXATION

Test No.	Chapter No.	Chapter Name
<b>Test 1</b> <b>25% of the syllabus</b>	DT CH – 1	Basic Concepts
	DT CH – 2	Residence and Scope of Total Income
	DT CH – 3	Chapter 3: Heads of Income (Unit – 2 – House Property) (Unit – 5 – Income from other sources)
	IDT CH – 1	GST in India - An Introduction
	IDT CH – 2	Supply under GST
	DT CH – 4	Income of Other Persons included in Assessee's Total Income
	DT CH – 6	Deductions from Gross Total Income
	IDT CH – 13	Payment of Tax
<b>Test 2</b> <b>50% of the syllabus</b>	DT CH – 3	Chapter 3: Heads of Income (Unit – 1 – Salaries)
	DT CH – 5	Aggregation of Income, Set-off and Carry Forward of Losses
	DT CH – 7	Advance Tax, Tax Deduction at Source and Introduction to Tax Collection at Source
	IDT CH – 3	Charge of GST
	IDT CH – 4	Place of Supply
	IDT CH – 5	Exemption from GST
	IDT CH – 8	Input Tax Credit
	IDT CH – 9	Registration
	IDT CH - 15	Returns
+		<b>25% of Test-1</b>
<b>Test 3</b> <b>70% of the syllabus</b>	DT CH – 3	Chapter 3: Heads of Income (Unit – 3 - PGBP) (Unit – 4 – Capital Gain) Income
	DT CH – 8	Provisions for filing Return of Income and Self-assessment
	DT CH – 9	Income Tax Liability – Computation & Optimisation
	IDT CH – 6	Time of Supply
	IDT CH – 7	Value of Supply
	IDT CH – 10	Tax Invoice, Credit and Debit Notes
	IDT CH – 11	Accounts and Records
	IDT CH – 12	E-way Bill
	IDT CH – 14	Tax deduction at source and collection of tax at source
+		<b>50% of Test-1 and Test-2</b>
<b>FULL TEST – 1</b> <b>100% of the syllabus</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2</b> <b>100% of the syllabus</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

## **COST AND MANAGEMENT ACCOUNTING**

<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
<b>Test – 1</b> <b>25% of the syllabus</b>	CH – 1	Introduction to Cost and Management Accounting
	CH – 2	Material Cost
	CH – 3	Employee Cost and Direct Expenses
	CH – 12	Service Costing
<b>Test – 2</b> <b>50% of the syllabus</b>	CH – 4	Overheads: Absorption Costing Method
	CH – 5	Activity Based Costing
	CH – 6	Cost Sheet
	CH – 7	Cost Accounting System
	CH – 13	Standard Costing
	CH – 15	Budget and Budgetary Control
<b>+</b>		<b>25% of Test-1</b>
<b>Test – 3</b> <b>70% of the syllabus</b>	CH – 8	Unit & Batch Costing
	CH – 9	Job Costing
	CH – 10	Process & Operation Costing
	CH – 11	Joint Products & By Products
	CH – 14	Marginal Costing
<b>+</b>		<b>50% of Test-1 and Test-2</b>
<b>FULL TEST – 1</b> <b>100% of the syllabus</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2</b> <b>100% of the syllabus</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

## **AUDITING & ETHICS**

<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
<b>Test 1</b> <b>25% of the syllabus</b>	CH – 1	Nature, Objective and Scope of Audit (SA 200)
	CH – 6	Audit Documentation (SA 230, SCQ 1 )
	CH – 2	Audit Strategy, Audit Planning & Audit Programme (SA 300)
	CH – 8	Audit Report (SA 299,600,700,701,705,706,710)
<b>Test 2</b> <b>50% of the syllabus</b>	CH – 3	Risk Assessment and Internal Control (SA 315, 320, 330)
	CH – 4	Audit Evidence (SA 500, 501, 505, 510, 520, 530, 550, 610)
	CH – 5	Audit of items of Financial Statements
	CH – 11	Ethics and terms of Audit Engagement (SA 210,220, SQC 1)
<b>+</b>		<b>25% of Test-1</b>
<b>Test 3</b>	CH – 7	Completion and Review (SA 260,265,450,560,570,580)

<b>70% of the syllabus</b>	<b>CH – 9</b>	<b>Special Features of Audit of different types of entities</b>
	<b>CH – 10</b>	<b>Audit of Banks</b>
<b>+</b>		<b>50% of Test-1 and Test-2</b>
<b>FULL TEST – 1 100% of the syllabus</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2 100% of the syllabus</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

## **FINANCIAL MANAGEMENT & STRATEGIC MANAGEMENT**

<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
<b>Test 1 25% of the syllabus</b>	<b>FM CH – 1</b>	<b>Scope and Objectives of Financial Management</b>
	<b>FM CH – 3</b>	<b>Financial Analysis and Planning - Ratio Analysis</b>
	<b>FM CH – 2</b>	<b>Types of Financing</b>
	<b>SM CH – 1</b>	<b>Introduction to Strategic Management</b>
<b>Test 2 50% of the syllabus</b>	<b>FM CH – 4</b>	<b>Cost of Capital</b>
	<b>FM CH – 5</b>	<b>Financing Decisions - Capital Structure</b>
	<b>SM CH – 2</b>	<b>Strategic Analysis : External Environment</b>
	<b>SM CH – 3</b>	<b>Strategic Analysis : Internal Environment</b>
	<b>FM CH – 9</b>	<b>Management of Working Capital</b>
<b>+</b>		<b>25% of Test-1</b>
<b>Test 3 70% of the syllabus</b>	<b>FM CH – 6</b>	<b>Financing Decisions - Leverages</b>
	<b>FM CH – 7</b>	<b>Investment Decisions</b>
	<b>FM CH – 8</b>	<b>Dividend Decisions</b>
	<b>SM CH – 4</b>	<b>Strategic Choices</b>
	<b>SM CH - 5</b>	<b>Strategic Implementation and Evaluation</b>
<b>+</b>		<b>50% of Test-1 and Test-2</b>
<b>FULL TEST – 1 100% of the syllabus</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2 100% of the syllabus</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

**NOTE: INDIVIDUAL CHAPTERWISE TEST SERIES INCLUDE TESTS OF 75 – 120 MINUTES EACH**

**FULL SYLLABUS TESTS ARE OF 3 HOURS EACH**

ALL CHAPTERS MENTIONED ABOVE ARE BASED ON **ICAI STUDY MATERIAL**

DATES MENTIONED IN THE SYLLABUS ARE **FLEXIBLE**. STUDENT CAN POSTPONE THE TESTS & ATTEMPT AT ANY TIME AND ANY DAY TILL **31<sup>st</sup> MAY 2026**.

TEST PAPERS **INCLUDE MCQS & CASE STUDY MCQS** ALSO FOR THE APPLICABLE SUBJECTS

**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

