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*Celebrating*  
— 10 YEARS —

**CA INTER (NEW COURSE)**

**CHAPTER WISE TEST SERIES**



**Most Reliable Mock Test Series for  
CA Students as per ICAI Standards**

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**CA Test Series®**



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 Test Series®

## MEET YOUR EXPERT FACULTY

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ACCOUNTING  
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MANAGEMENT  
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EVALUATION  
GUARANTEE

WE WILL COMPENSATE FOR  
ANY EVALUATION MISTAKE

### EVALUATION GUARANTEE – OUR COMMITMENT TO YOU

At our institute, your success is our responsibility. That's why we offer EVALUATION GUARANTEE to every student.



#### 100% ACCOUNTABILITY

We take full responsibility for any evaluation mistake on our part.



#### COMPENSATION ASSURANCE

If any evaluation mistake is found in your assessed copies, we will compensate you.



#### TRANSPARENT EVALUATION

Our evaluation process is systematic, fair, and regularly reviewed.



#### EXPERT EVALUATORS

Your answers are evaluated by experienced faculty members and cross-checked for accuracy.



#### TIMELY RESOLUTION

Any genuine evaluation error is acknowledged and resolved promptly.



#### STUDENT FIRST APPROACH

Your trust matters to us. We are committed to fair evaluation and your success.

### — HOW EVALUATION GUARANTEE WORKS? —



1. Submit Query  
Student raises a concern with valid justification.



2. Review Process  
Our academic team reviews the evaluated sheet and solution.



3. Mistake Verified  
If an error is found, we acknowledge it and calculate the mark difference.



4. Compensation  
Appropriate compensation is provided as per our policy.



#### YOUR TRUST, OUR PROMISE.

With Evaluation Guarantee, you can focus on learning, while we ensure fairness and transparency in every evaluation.

### EVALUATED SHEET – MISTAKE REPORT (SAMPLE)

Student Name: Rohan Sharma

Course: CA Intermediate

Subject: Advanced Accounting

Assessment/Exam: Mock Test - 3

Date of Evaluation: 25 May 2024

| Q. No. | STUDENT'S ANSWER (FROM COPY)                                                                                          | EVALUATOR'S MARKING                                                                                          |
|--------|-----------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| 1.     | <u>Issue of Debentures</u><br>Interest on debentures is an <u>expense</u> and is shown in the <u>Balance Sheet.</u> x | Conceptual Error:<br>Interest on debentures is an expense and shown in P&L A/c, not in Balance Sheet.<br>0/2 |
| 2.     | <u>Calculation of Goodwill</u><br>Goodwill = <u>Average Profit</u> x Number of Years Purchase x <u>Super Profit</u> x | Formula Error:<br>Goodwill = Super Profit x Number of Years Purchase<br>1/2                                  |
| 3.     | Depreciation (WDV Method)<br>Depreciation = (Cost - Scrap Value) x <u>Rate of Depreciation</u> x                      | Calculation Error:<br>Depreciation should be calculated on WDV, not on original cost.<br>1/2                 |
| 4.     | <u>Journal Entry</u><br>Cash A/c Dr. 10,000<br>To Sales A/c <u>10,000</u> x                                           | Recording Error:<br>Cash received from customer. Should be To Debtors A/c.<br>0/1                            |
| 5.     | <u>Partnership Deed</u><br>Interest on capital is payable <u>even if there is a loss.</u> x                           | Conceptual Error:<br>Interest on capital is payable only if there is a profit.<br>0/1                        |

Total Marks Awarded: 2/8

Total Difference in Marks: -4

Evaluator's Remark / Acknowledgment:

Above mistakes were identified during evaluation. Marks deducted accordingly.

Evaluator's Signature: *[Signature]*

Date: 25/05/2024

Reviewed By (Senior Faculty): *[Signature]*

Date: 26/05/2024

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WITH US



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Thank you for trusting us.

WE ARE COMMITTED TO YOUR SUCCESS!



## **CA INTER (NEW COURSE)**

### **CHAPTER WISE TEST SERIES FOR SEP 2026**

**STUDENT CAN ATTEMPT ANY TEST TILL 30<sup>th</sup> SEP 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 **SEP 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**

| <b>Date</b>      | <b>Test No.</b> | <b>Chapter No.</b>     | <b>Chapter Name</b>                                                                 |
|------------------|-----------------|------------------------|-------------------------------------------------------------------------------------|
| <b>24-7-2026</b> | <b>Test – 1</b> | <b>CH – 1</b>          | <b>Introduction to Accounting Standards</b>                                         |
|                  |                 | <b>CH – 2</b>          | <b>Framework for Preparation and Presentation of Financial Statements</b>           |
|                  |                 | <b>CH – 3</b>          | <b>Applicability of Accounting Standards</b>                                        |
| <b>27-7-2026</b> | <b>Test – 2</b> | <b>CH – 4 (Part I)</b> | <b>Presentation &amp; Disclosures Based Accounting Standards (AS 3, 17, 18, 25)</b> |



|           |                      |                  |                                                                                  |
|-----------|----------------------|------------------|----------------------------------------------------------------------------------|
| 30-7-2026 | Test - 3             | CH – 4 (Part II) | Presentation & Disclosures Based Accounting Standards (AS 1, 20, 24)             |
| 01-8-2026 | Test – 4             | CH – 5 (Part I)  | Asset Based AS (AS 2,10,13,16)                                                   |
| 02-8-2026 | Test – 5             | CH – 5 (Part II) | Asset Based AS (AS 19,26, 28)                                                    |
| 04-8-2026 | Test – 6             | CH – 6           | Liability Based AS (AS 15, 29)                                                   |
| 05-8-2026 | Test – 7             | CH – 7           | Accounting Standards Based on Items Impacting Financial Statement (AS 4,5,11,22) |
| 07-8-2026 | Test – 8             | CH – 8           | Revenue Based AS (AS 7,9)                                                        |
| 08-8-2026 | Test – 9             | CH – 9           | Other Accounting Standards (AS 12,14)                                            |
| 10-8-2026 | Test – 10            | CH – 10          | Consolidated Financial Statements (AS 21,23,27)                                  |
| 11-8-2026 | Test - 11            | CH – 11          | Financial Statement of Companies                                                 |
| 13-8-2026 | Test – 12            | CH – 12          | Buyback of Securities                                                            |
| 14-8-2026 | Test – 13            | CH – 13          | Amalgamation of companies                                                        |
| 15-8-2026 | Test – 14            | CH – 14          | Accounting for Reconstruction                                                    |
| 16-8-2026 | Test - 15            | CH – 15          | Accounting for Branches Including Foreign Branches                               |
| 21-8-2026 | <b>FULL TEST – 1</b> |                  | <b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>                     |
| 24-8-2026 | <b>FULL TEST – 2</b> |                  | <b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>                     |

## CORPORATE AND OTHER LAWS

| Date                     | Test No.  | Chapter No. | Chapter Name                                            |
|--------------------------|-----------|-------------|---------------------------------------------------------|
| 25-7-2026                | Test – 1  | CH – 1      | Preliminary                                             |
| 28-7-2026                | Test – 2  | CH – 2      | Incorporation of company and matters incidental Thereto |
| 30-7-2026                | Test – 3  | CH – 3      | Prospectus and Allotment of Securities                  |
| 01-8-2026                | Test – 4  | CH – 4      | Share capital and Debentures                            |
| 03-8-2026                | Test – 5  | CH – 5      | Acceptance of Deposits by companies                     |
| 04-8-2026                | Test – 6  | CH – 6      | Registration of Charges                                 |
| 06-8-2026                | Test – 7  | CH – 7      | Management and Administration                           |
| 07-8-2026                | Test – 8  | CH – 8      | Declaration and payment of dividend                     |
| 09-8-2026                | Test – 9  | CH – 9      | Accounts of Companies                                   |
| 10-8-2026                | Test – 10 | CH – 10     | Audit and Auditors                                      |
| 12-8-2026                | Test - 11 | CH - 11     | Companies incorporated Outside India                    |
| 13-8-2026                | Test - 12 | CH - 12     | The Limited Liability Partnership Act, 2008             |
| <b><u>OTHER LAWS</u></b> |           |             |                                                         |
| 14-8-2026                | Test – 13 | CH – 1      | The General Clauses Act, 1897                           |
| 15-8-2026                | Test – 14 | CH – 2      | Interpretation of statutes                              |
| 16-8-2026                | Test – 15 | CH – 3      | Foreign Exchange Management Act, 1999                   |





|           |                      |                                                              |
|-----------|----------------------|--------------------------------------------------------------|
| 22-8-2026 | <b>FULL TEST – 1</b> | <b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b> |
| 25-8-2026 | <b>FULL TEST – 2</b> | <b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b> |

## **TAXATION**

| <b>Date</b> | <b>Test No.</b> | <b>Chapter No.</b> | <b>Chapter Name</b>                                                               |
|-------------|-----------------|--------------------|-----------------------------------------------------------------------------------|
| 26-7-2026   | Test – 1        | CH – 1             | Basic Concepts                                                                    |
| 29-7-2026   | Test – 2        | CH – 2             | Residence and Scope of Total Income                                               |
| 31-7-2026   | Test – 3        | CH – 3             | Chapter 3: Heads of Income (Unit – 1 – Salaries)                                  |
| 02-8-2026   | Test – 4        | CH – 3             | Chapter 3: Heads of Income (Unit – 2 – House Property)                            |
| 03-8-2026   | Test – 5        | CH – 3             | Chapter 3: Heads of Income (Unit – 3 – PGBP)                                      |
| 05-8-2026   | Test – 6        | CH – 3             | Chapter 3: Heads of Income (Unit – 4 – Capital Gain)                              |
| 06-8-2026   | Test – 7        | CH – 3             | Chapter 3: Heads of Income (Unit – 4 – Income from other sources)                 |
| 08-8-2026   | Test – 8        | CH – 4             | Income of Other Persons included in Assessee's Total Income                       |
| 09-8-2026   | Test – 9        | CH – 5             | Aggregation of Income, Set-off and Carry Forward of Losses                        |
| 11-8-2026   | Test – 10       | CH – 6             | Deductions from Gross Total Income                                                |
| 12-8-2026   | Test – 11       | CH – 7             | Advance Tax, Tax Deduction at Source and Introduction to Tax Collection at Source |
| 13-8-2026   | Test – 12       | CH – 8             | Provisions for filing Return of Income and Self-assessment                        |
| 14-8-2026   | Test – 13       | CH – 9             | Income Tax Liability – Computation & Optimization                                 |
|             |                 |                    | <b><u>INDIRECT TAXES</u></b>                                                      |
| 15-8-2026   | Test – 14       | CH – 1             | GST in India - An Introduction                                                    |
| 16-8-2026   | Test – 15       | CH – 2             | Supply under GST                                                                  |
| 17-8-2026   | Test – 16       | CH – 3             | Charge of GST                                                                     |
| 17-8-2026   | Test – 17       | CH – 4             | Place of Supply                                                                   |
| 17-8-2026   | Test – 18       | CH – 5             | Exemption from GST                                                                |
| 18-8-2026   | Test – 19       | CH – 6             | Time of Supply                                                                    |
| 18-8-2026   | Test – 20       | CH – 7             | Value of Supply                                                                   |
| 19-8-2026   | Test – 21       | CH – 8             | Input Tax Credit                                                                  |
| 19-8-2026   | Test – 22       | CH – 9             | Registration                                                                      |
| 19-8-2026   | Test – 23       | CH – 10            | Tax Invoice, Credit and Debit Notes                                               |



|           |                      |         |                                                               |
|-----------|----------------------|---------|---------------------------------------------------------------|
| 20-8-2026 | Test – 24            | CH – 11 | Accounts and Records                                          |
| 20-8-2026 | Test – 25            | CH – 12 | E-way Bill                                                    |
| 21-8-2026 | Test – 26            | CH – 13 | Payment of Tax                                                |
| 21-8-2026 | Test – 27            | CH – 14 | Tax deduction at source and collection of tax at source       |
| 21-8-2026 | Test – 28            | CH - 15 | Returns                                                       |
| 23-8-2026 | <b>FULL TEST – 1</b> |         | <b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b> |
| 26-8-2026 | <b>FULL TEST – 2</b> |         | <b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b> |

## **COST AND MANAGEMENT ACCOUNTING**

| <b>Date</b> | <b>Test No.</b>      | <b>Chapter No.</b> | <b>Chapter Name</b>                                           |
|-------------|----------------------|--------------------|---------------------------------------------------------------|
| 24-7-2026   | Test – 1             | CH – 1             | Introduction to Cost and Management Accounting                |
| 27-7-2026   | Test – 2             | CH – 2             | Material Cost                                                 |
| 30-7-2026   | Test – 3             | CH – 3             | Employee Cost and Direct Expenses                             |
| 01-8-2026   | Test – 4             | CH – 4             | Overheads: Absorption Costing Method                          |
| 02-8-2026   | Test – 5             | CH – 5             | Activity Based Costing                                        |
| 04-8-2026   | Test – 6             | CH – 6             | Cost Sheet                                                    |
| 05-8-2026   | Test – 7             | CH – 7             | Cost Accounting System                                        |
| 07-8-2026   | Test – 8             | CH – 8             | Unit & Batch Costing                                          |
| 08-8-2026   | Test – 9             | CH – 9             | Job Costing                                                   |
| 10-8-2026   | Test – 10            | CH – 10            | Process & Operation Costing                                   |
| 11-8-2026   | Test – 11            | CH – 11            | Joint Products & By Products                                  |
| 13-8-2026   | Test – 12            | CH – 12            | Service Costing                                               |
| 14-8-2026   | Test – 13            | CH – 13            | Standard Costing                                              |
| 15-8-2026   | Test – 14            | CH – 14            | Marginal Costing                                              |
| 16-8-2026   | Test – 15            | CH – 15            | Budget and Budgetary Control                                  |
| 22-8-2026   | <b>FULL TEST – 1</b> |                    | <b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b> |
| 25-8-2026   | <b>FULL TEST – 2</b> |                    | <b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b> |

## **AUDITING & ETHICS**



| Date      | Test No.             | Chapter No. | Chapter Name                                                  |
|-----------|----------------------|-------------|---------------------------------------------------------------|
| 25-7-2026 | Test – 1             | CH – 1      | Nature, Objective and Scope of Audit (SA 200)                 |
| 28-7-2026 | Test – 2             | CH – 2      | Audit Strategy, Audit Planning & Audit Programme (SA 300)     |
| 31-7-2026 | Test – 3             | CH – 3      | Risk Assessment and Internal Control (SA 315, 320, 330)       |
| 01-8-2026 | Test – 4             | CH – 4      | Audit Evidence (SA 500, 501, 505, 510, 520, 530, 550, 610)    |
| 03-8-2026 | Test – 5             | CH – 5      | Audit of items of Financial Statements                        |
| 04-8-2026 | Test – 6             | CH – 6      | Audit Documentation (SA 230, SCQ 1 )                          |
| 06-8-2026 | Test – 7             | CH – 7      | Completion and Review (SA 260,265,450,560,570,580)            |
| 07-8-2026 | Test – 8             | CH – 8      | Audit Report (SA 299,600,700,701,705,706,710)                 |
| 09-8-2026 | Test – 9             | CH – 9      | Special Features of Audit of different types of entities      |
| 10-8-2026 | Test – 10            | CH – 10     | Audit of Banks                                                |
| 12-8-2026 | Test – 11            | CH – 11     | Ethics and terms of Audit Engagement (SA 210,220, SQC 1)      |
| 23-8-2026 | <b>FULL TEST – 1</b> |             | <b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b> |
| 26-8-2026 | <b>FULL TEST – 2</b> |             | <b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b> |

## **FINANCIAL MANAGEMENT & STRATEGIC MANAGEMENT**

*Achieving Excellence Together*

| Date                               | Test No.  | Chapter No. | Chapter Name                                     |
|------------------------------------|-----------|-------------|--------------------------------------------------|
| 26-7-2026                          | Test – 1  | CH – 1      | Scope and Objectives of Financial Management     |
| 29-7-2026                          | Test – 2  | CH – 2      | Types of Financing                               |
| 31-7-2026                          | Test – 3  | CH – 3      | Financial Analysis and Planning - Ratio Analysis |
| 02-8-2026                          | Test – 4  | CH – 4      | Cost of Capital                                  |
| 03-8-2026                          | Test – 5  | CH – 5      | Financing Decisions - Capital Structure          |
| 05-8-2026                          | Test – 6  | CH – 6      | Financing Decisions - Leverages                  |
| 06-8-2026                          | Test – 7  | CH – 7      | Investment Decisions                             |
| 08-8-2026                          | Test – 8  | CH – 8      | Dividend Decisions                               |
| 09-8-2026                          | Test – 9  | CH – 9      | Management of Working Capital                    |
| <b><u>STRATEGIC MANAGEMENT</u></b> |           |             |                                                  |
| 11-8-2026                          | Test – 10 | CH – 1      | Introduction to Strategic Management             |
| 12-8-2026                          | Test – 11 | CH – 2      | Strategic Analysis : External Environment        |





|           |                      |        |                                                               |
|-----------|----------------------|--------|---------------------------------------------------------------|
| 14-8-2026 | Test – 12            | CH – 3 | Strategic Analysis : Internal Environment                     |
| 15-8-2026 | Test – 13            | CH – 4 | Strategic Choices                                             |
| 16-8-2026 | Test – 14            | CH - 5 | Strategic Implementation and Evaluation                       |
| 24-8-2026 | <b>FULL TEST – 1</b> |        | <b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b> |
| 27-8-2026 | <b>FULL TEST – 2</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 30 SEP 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

