



CA-INTER NEW SYLLABUS

Four Plus Two 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 (**31st MAY 2023**).

- 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

ACCOUNTING

Test-1	CH-1	(Introduction to Accounting Standards Excluding AS 4; AS 5; AS 17 and AS 22)
	CH-4	(Financial Statements of Companies)
	CH-5	(Profit or Loss Pre and Post Incorporation)
	CH-6	(Accounting for Bonus Issue and Right Issue)
Test-2	CH-7	(Redemption of Preference Shares)
	CH-8	(Redemption of Debentures)
	CH-9	(Investment Accounts)

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	CH-10	(Insurance Claims for Loss of Stock and Loss of Profit)
Test-3	CH-2	(Framework for Preparation and Presentation of Financial Statements)
	CH-11	(Hire Purchase and Installment Sale Transactions)
	CH-14	(Accounts from Incomplete Records)
Test-4	CH-3	(Overview of Accounting Standards)
	CH-12	(Departmental Accounts)
	CH-13	(Accounting for Branches Including Foreign Branches)
Test-5		Full Test 1
Test-6		Full Test 2

ADVANCE ACCOUNTING

Test-1	Ch-2	(Partnership Account)
	CH-8	(Banking Companies)
Test-2	CH-3	(Accounting for Employee Stock Option Plans)
	CH-4	(Buy Back of Securities and Equity Shares with Differential Rights)
	CH-7	(Accounting for Liquidation of Companies)
Test-3	CH-5	(Amalgamation of Companies)
	CH-6	(Accounting for Reconstruction of Companies)
	CH-9	(Non-Banking Financial Companies)
Test-4	CH-1	(Application of Accounting Standards <u>Including AS 4; AS 5; AS 17 and AS 22</u>)

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	CH-10	(Consolidated Financial Statements)
Test-5		Full Test 1
Test-6		Full Test 2

CORPORATE AND OTHER LAWS

Test-1	CH-1	Preliminary
	CH-2	(Incorporation of Company and Matters Incidental Thereto)
	CH-3	(Prospectus and Allotment of Securities)
	CH-2	(The Negotiable Instruments Act, 1881)
Test-2	CH-4	(Share Capital and Debentures)
	CH-5	(Acceptance of Deposits by Companies)
	Ch-3	(The General Clauses Act, 1897)
Test-3	CH-6	(Registration of Charges)
	CH-7	(Management & Administration)
	CH-1	(The Indian Contract Act, 1872)
Test-4	CH-8	(Declaration and Payment of Dividend)
	CH-9	(Accounts of Companies)
	CH-10	(Audit and Auditors)
	CH-4	(Interpretation of Statutes, Deeds and Documents)
Test-5		Full Test 1
Test-6		Full Test 2

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AUDITING & ASSURANCE

Test-1	CH-1	(Nature, Objective and Scope of Audit)
	CH-2	(Audit Strategy, Audit Planning and Audit Programme)
	CH-3	(Audit Documentation and Audit Evidence)
	CH-9	(Audit of Items of Financial Statements)
	SA	(200,210,220,300,320)
Test-2	CH-4	(Risk Assessment and Internal Control)
	CH-5	(Fraud and Responsibilities of the Auditor in this Regard)
	CH-12	(Audit of Banks)
	SA	(240,315,230,250,299, 610)
Test-3	CH-6	(Audit in an Automated Environment)
	CH-7	(Audit Sampling)
	CH-8	(Analytical Procedures)
	SA	(500,501,505,510,520,530,,550,560,570,580)
Test-4	CH-10	(The Company Audit)
	CH-11	(Audit Report)
	CH-13	(Audit of Different Types of Entities)
	SA	(700,701,705,706)
Test-5		Full Test 1
Test-6		Full Test 2

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COST MANAGEMENT ACCOUNTING

Test-1	CH-1	(Introduction to Cost and Management Accounting)
	CH-2	(Material Cost)
	CH-3	(Employee Cost and Direct Expenses)
	CH-15	(Budget and Budgetary Control)
Test-2	CH-4	(Overheads: Absorption Costing Method)
	CH-5	(Activity Based Costing)
	CH-6	(Cost Sheet)
Test-3	CH-7	(Cost Accounting System)
	CH-8	(Unit & Batch Costing)
	CH-9	(Job Costing and Contract Costing)
	CH-13	(Standard Costing)
Test-4	CH-10	(Process & Operation Costing)
	CH-11	(Joint Products & By Products)
	CH-12	(Service Costing)
	CH-14	(Marginal Costing)
Test-5		Full Test 1
Test-6		Full Test 2

ENTERPRISE INFORMATION SYSTEMS & STRATEGIC MANAGEMENT

Test-1	SM-CH-1	(Introduction to Strategic Management)
	CH-3	(Strategic Management Process)

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	EIS-CH-4	(E-Commerce, M-Commerce and Emerging Technologies)
Test-2	SM-CH-2	(Dynamics of Competitive Strategy)
	CH-6	(Functional Level Strategies)
	EIS-CH-5	(Core Banking Systems)
Test-3	SM-CH-4	(Corporate Level Strategies)
	CH-5	(Business Level Strategies)
	EIS-CH-1	(Automated Business Processes)
	EIS-CH-3	(Information Systems and its Components)
Test-4	SM-CH-7	(Organization and Strategic Leadership)
	SM-CH-8	(Strategy Implementation and Control)
	EIS-CH-2	(Financial and Accounting Systems)
Test-5		Full Test 1
Test-6		Full Test 2

TAXATION

Test-1	Income Tax-CH-1	(Basic Concepts)
	CH-2	(Residence and Scope of Total Income)
	CH-3	(Incomes Which Do not form Part of Total Income)
	CH-8	(Computation of Total Income and Tax Payable)
	IDT-CH-1	(GST in India - An Introduction)
	CH-2	(Supply under GST)

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	CH-9	(Payment of Tax)
Test-2	Income	(Heads of Income)
	Tax-CH-4	(Unit-1 (Salaries)
	(Unit – 1,2)	(Unit-2(Income From House Property)
	IDT-CH-3	(Charge of GST)
	CH-4	(Exemptions from GST)
Test-3	Income Tax-	(Heads of Income)
	CH-4	(Unit-3(Profits and Gains of Business or Profession)
	(Unit –	(Unit-4 (Capital Gains)
	3,4,5)	(Unit-5 (Income from Other Resources)
	CH-9	(Advance Tax, Tax Deduction at Source and Introduction to Tax Collection at Source)
	IDT-CH-5	(Time and Value of Supply)
	CH-10	(Returns)
Test-4	Income	(Income of Other Persons included in Assesses Total
	Tax-CH-5	Income)
	CH-6	(Aggregation of Income, Set-off and Carry Forward of Losses)
	CH-7	(Deductions from Gross Total Income)
	CH-10	(Provisions for filing Return of Income and Self- assessment)
	IDT-CH-6	(Input Tax Credit)
	CH-7	(Registration)
	CH-8	(Tax Invoice, Credit and Debit Notes)
Test-5		Full Test 1
Test-6		Full Test 2

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FINANCIAL MANAGEMENT & ECONOMICS FOR FINANCE

Test-1	FM-CH-1	(Scope and Objectives of Financial Management)
	CH-3	(Financial Analysis and Planning - Ratio Analysis)
	Eco-CH-1	(Determination of National Income)
Test-2	FM-CH-4	(Cost of Capital)
	CH-5	(Financing Decisions - Capital Structure)
	CH-9	(Dividend Decisions)
	Eco-CH-3	(Money Market)
Test-3	FM-CH-2	(Types of Financing) INCLUDED: Introduction to Lease Financing
	CH-6	(Financing Decisions – Leverages)
	CH-8	(Risk Analysis in Capital Budgeting)
	Eco-CH-2	(Public Finance)
Test-4	FM-CH-7	(Investment Decisions)
	CH-10	(Management of Working Capital)
	Eco-CH-4	(International Trade)
Test-5		Full Test 1
Test-6		Full Test 2

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CA Test Series®

NOTE: DETAILED TEST SERIES INCLUDE TESTS OF 60 – 90 MINUTES EACH

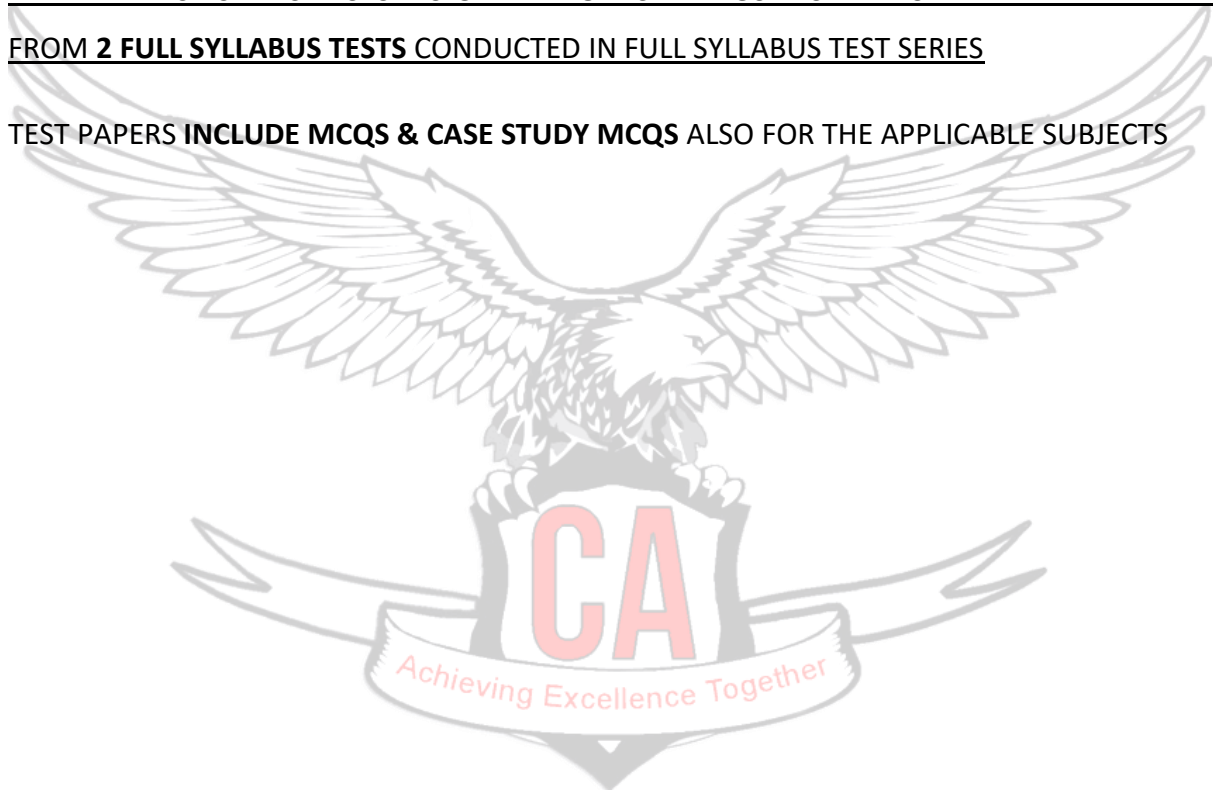
FULL SYLLABUS TESTS ARE OF 3 HOURS EACH

ALL CHAPTERS MENTIONED ABOVE ARE BASED ON ICAI STUDY MATERIAL

DATES MENTIONED IN THE SYLLABUS ARE FLEXIBLE. STUDENT CAN POSTPONE THE TESTS & ATTEMPT AT ANY TIME AND ANY DAY TILL 31st MAY, 2023.

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



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