



CA Test Series®

CA-FINAL 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

FINANCIAL REPORTING

Test-1	CH-1	(Framework for Preparation and Presentation of Financial Statements)
	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
Test-2	CH-2	(Ind AS on Presentation of Items in the Financial Statements)
	CH-11	(Ind AS on Disclosures in the Financial Statements)

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	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
	CH-12	Accounting and Reporting of Financial Instruments
Test-5		Full Test 1
Test-6		Full Test 2

STRATEGIC COST MANAGEMENT AND PERFORMANCE EVALUATION

Test-1	CH-1	(Introduction to Strategic Cost Management)
	CH-2	(Modern Business Environment)
	CH-3	(Lean System and Innovation)
Test-2	CH-4	(Cost Management Techniques)
	CH-7	(Performance Measurement and Evaluation)

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	CH-10	(Budgetary Control)
Test-3	CH-5	(Decision making)
	CH-6	(Pricing Decision)
	CH-11	(Standard Costing)
Test-4	CH-8	(Divisional Transfer Pricing)
	CH-9	(Strategic Analysis of Operating Income)
	CH-12	(Case Study)
Test-5		Full Test 1
Test-6		Full Test 2

STRATEGIC FINANCIAL MANAGEMENT

Test-1	CH-1	(Financial Policy and Corporate Strategy)
	CH-2	(Risk Management)
	CH-4	(Security Valuation)
Test-2	CH-3	(Security Analysis)
	CH-5	(Portfolio Management)
	CH-13	(Mergers, Acquisitions and Corporate Restructuring)
	CH-14	(Startup Finance)
Test-3	Ch-6	(Securitization)
	CH-7	(Mutual funds)
	CH-8	(Derivatives Analysis and Valuation)

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Test-4	CH-9	(Foreign Exchange Exposure and Risk Management)
	CH-10	(International Financial Management)
	CH-11	(Interest Rate Risk Management)
	CH-12	(Corporate Valuation)
Test-5		Full Test 1
Test-6		Full Test 2

ADVANCED AUDIT AND PROFESSIONAL ETHICS

Test-1	CH-2	(Audit Planning, Strategy and Execution)
	CH-3	(Risk Assessment and Internal Control)
	CH-5	(Company Audit)
	CH-6	(Audit Reports)
	SA	(600,610,620,700,701,705,706,710,720)
Test-2	CH-1 SA	(200,210,220,230,240,250,260,265,299)
	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)
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)

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	CH-12	(Audit under Fiscal Laws)
	CH-16	(Due Diligence, Investigation and Forensic Audit)
	SA	(300,315,320,330,402,450)
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)
	CH-18	(Professional Ethics)
Test-5		Full Test 1
Test-6		Full Test 2

Direct TAX & INTERNATIONAL TAX

Test-1	DT - 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)
	IT - CH-1	(Transfer Pricing & Other Anti-Avoidance Measures)
	CH-2	(Non-resident Taxation)
Test-2	DT - CH-1	(Basic Concepts)
	CH-2	(Residence and Scope of Total Income)

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	CH-4	(Salaries)
	CH-5	(Income from House Property)
	CH-7	(Capital Gains)
	CH-21	(Offences and Prosecution)
	CH-22	(Liability in Special Cases)
	IT -CH-3	(Double Taxation Relief)
	CH-4	(Advance Rulings)
Test-3	DT - 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)
	IT -CH-5	(Equalisation Levy)
	CH-6	(Application and Interpretation of Tax Treaties)

Test-4	DT - 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)

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	IT -CH-7	(Fundamentals of Base Erosion and Profit Shifting)
	CH-8	(Overview of Model Tax Conventions)
Test-5		Full Test 1
Test-6		Full Test 2

CORPORATE AND ECONOMIC LAWS

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)
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)
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)
	Eco-CH-5	(The Arbitration and Conciliation Act, 1996)
	CH-6	(The Insolvency and Bankruptcy Code, 2016)

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Test-4	CH-7	(Winding UP)
	ECO -CH-1	(The Foreign Exchange Management Act, 1999) INCLUDED TOPICS : <ul style="list-style-type: none">• Overseas Direct Investment• Import of Goods and Services• External Commercial Borrowing Policy
	CH-3	The Prevention of Money Laundering Act, 2002
	CH-4	(Foreign Contribution Regulation Act, 2010)
Test-5		Full Test 1
Test-6		Full Test 2

INDIRECT TAX LAWS

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)
Custom & FTP	CH-5	(Importation, Exportation and Transportation of Goods)
Test-2	CH-5	(Place of Supply)
	CH-6	(Time of Supply)
	CH-7	(Value of Supply)
	CH-12	(Payment of Tax)

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	CH-13	(Returns)
Custom & FTP	CH-6	(Warehousing)
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)
	CH-7	(Duty Drawback)

Custom & FTP		
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)
	CH-9	(Foreign Trade Policy)
Test-5		Full Test 1
Test-6		Full Test 2

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ELECTIVE 6A - RISK MANAGEMENT

Test-1	Full Syllabus Test – 1
Test-2	Full Syllabus Test – 2
Test-3	Full Syllabus Test – 3
Test-4	Full Syllabus Test – 4

ELECTIVE 6B - FINANCIAL SERVICES AND CAPITAL MARKETS

Test-1	Full Syllabus Test – 1
Test-2	Full Syllabus Test – 2
Test-3	Full Syllabus Test – 3
Test-4	Full Syllabus Test – 4

ELECTIVE 6C - INTERNATIONAL TAXATION

Test-1	Full Syllabus Test – 1
Test-2	Full Syllabus Test – 2
Test-3	Full Syllabus Test – 3
Test-4	Full Syllabus Test – 4

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ELECTIVE 6D - ECONOMIC LAWS

Test-1	Full Syllabus Test – 1
Test-2	Full Syllabus Test – 2
Test-3	Full Syllabus Test – 3
Test-4	Full Syllabus Test – 4

ELECTIVE 6E - GLOBAL FINANCIAL REPORTING STANDARDS

Test-1	Full Syllabus Test – 1
Test-2	Full Syllabus Test – 2
Test-3	Full Syllabus Test – 3
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

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 SUBJECT

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