

CA FINAL

Four Plus Two SERIES FOR May 2024

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 **(31th May 2024)**.

- If a student is opting for only a few subjects, then he/she can check the dates 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 2024 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)

FINANCIAL REPORTING (Including MCQs also)

Test No.	Chapter No.	Chapter Name
Test 1	CH - 3	Ind AS on Presentation of items of Financial Statements (Ind AS 1,7,34)
	CH - 5	Ind AS 115 Revenue from contracts with customers



	CH – 6 (Part I,II)	Ind AS on Assets of Financial Statements (Ind AS 2,16,23,36, 38,40,105,116))
CH - 8		Ind AS on Liabilities of the Financial Statements (Ind AS 19,37)
Test 2	CH - 12	Business Combination (Ind AS 103)
	CH - 9	Ind AS on Items impacting the Financial Statements (Ind AS 12,21)
	CH - 17	Accounting and Technology
	CH - 1	Introduction to Indian Accounting Standards
	CH - 2	Conceptual Framework for Financial Reporting under Indian Accounting Standards (Ind AS)
Test 3	CH - 13	Consolidated Financial Statements
	CH - 10	Ind AS on Disclosures in the Financial Statements (Ind AS 24,33,108)
	CH - 4	Ind AS on Measurement based on Accounting Policies (Ind AS 8,10,113)
	CH - 7	Other Indian Accounting Standards (Ind AS 20,41,102)
Test 4	CH -15	Analysis of Financial Statements
	CH - 11	Accounting and Reporting of Financial Instruments
	CH - 16	Professional and Ethical Duty of a CA
5	CH - 14	Ind AS 101 First time adoption of Indian Accounting Standards
F	ULL TEST - 1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

Advanced Financial Management (Including MCQs also)

Test No.	Chapter No.	Chapter Name		
Test 1	CH – 3	Advanced Capital Budgeting Decisions		
	CH – 8	Mutual Funds		
	CH - 1	Financial Policy and Corporate Strategy		
Test 2	CH – 6	Portfolio Management		
	CH – 4	Security Analysis		
	CH - 7	Securitization		
	CH - 11	International Financial Management		



Test 3	CH - 9	Derivatives Analysis and Valuation	
	CH - 5	Security Valuation	
	CH - 15	Startup Finance	
	CH - 10	Foreign Exchange Exposure and Risk Management	
Test 4	CH - 12	Interest Rate Risk Management	
	CH - 13	Business Valuation	
CH - 14		Mergers, Acquisitions and Corporate Restructuring	
	CH - 2	Risk Management	
FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS	
FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS	

ADVANCED AUDITING, ASSURANCE AND PROFESSIONAL ETHICS

(Including MCQs also)

Test No.	Chapter No.	Chapter Name		
Test 1	CH – 1	Quality Control (SQC 1 , SA 220)		
	CH – 3	Audit Planning, Strategy and Execution (SA 200,210,220,300,520,540,600,610,620)		
	CH - 13	Group Audits (SA 600)		
-	CH - 12	Digital Auditing and Assurance		
Test 2	CH – 5	Audit E <mark>vidence (SA</mark> 500,501,505,510,530,550)		
	CH - 6	Completion and Review (SA 560,570,580)		
	CH – 9	Related Services (SRS 4400,4410)		
	CH - 16	Internal Audit		
	CH - 17	Due Diligence, Investigation & Forensic Audit		
Test 3	CH – 2	General Auditing Principles and Auditors Responsibilities (SA 240,250,260,299,402)		
	CH - 10	Review of Financial Information (SRE 2400,2410)		





	CH - 11	Prospective Financial Information and other assurance services (SAE 3400,3402,3420)	
	CH - 14	Special Features of Audit of Banks & Non Banking	
		Financial Companies	
	CH - 15	Overview of Audit of Public Sector Understakings	
Test 4	CH - 4	Materiality, Risk Assessment and Internal Control (SA	
		265,315,320,330)	
	CH - 7	Reporting (SA 700,701,705,706,710,720	
	CH - 8	Specialized Areas (SA 800,805,810)	
	CH - 18	Sustainable Development Goals (SDG) & Environment,	
		Social and Governance (ESG) Assurance	
	CH - 19	Professional Ethics & Liabilities of Auditors	
FUL	L TEST – 1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE	
		SYLLABUS	
FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE	
		SYLLABUS	
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Direct TAX & INTERNATIONAL TAX

Test No.	Chapter No.	Chapter Name		
Test 1	CH - 3	Profits and Gains of Business or Profession		
	CH – 8	Deductions from Gross Total Income		
	CH – 9	Assessment of Various Entities		
	CH - 11	Tax Planning, Tax Avoidance & Tax Evasion		
	CH - 17	Dispute Resolution		
	CH - 16	Appeals and Revision		
	CH - 1	Basic Concepts		
Test 2	CH – 4	Capital Gains		
	CH - 5 Ac	Income from Other Sources		
	CH – 2	Incomes which do not form part of Total Income		
	CH - 13	Deduction, Collection and Recovery of Tax		
	CH – 6	Income of Other Persons included in assessee's Total		
		Income		
	CH – 7	Aggregation of Income, Set-Off and Carry Forward of		
		Losses		
	CH - 10	Assessment of Trusts and Institutions, Political Parties and other special entities		





Test 3	CH – 14	Income-tax Authorities		
CH – 20		Tax Audit and Ethical Complainces		
	CH - 19	Provisions to counteract Unethical Tax Practices		
	CH - 12	Taxation of Digital Transactions		
	CH – 15	Assessment Procedure		
	CH – 27	Overview of Model Tax Conventions		
	CH – 28	Latest Developments in International Taxation		
Test 4	CH - 18	Miscellaneous Provisions		
	CH - 21	Non Resident Taxation		
	CH – 22	Double Taxation Relief		
	CH – 23	Advance Rulings		
	CH – 24	Transfer Pricing		
	CH – 25	Fundamentals of Base Erosion and Profit Shifting		
	CH – 26	Application and Interpretation of Tax Treaties		
FULL T	EST - 1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE		
		SYLLABUS		
FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE		
Z	11/2-	SYLLABUS		

INDIRECT TAX LAWS

Test No.	Chapter No	Chapter name.	
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Achieving Excellence Together





Test 1	CH – 1	Supply under GST			
	CH – 2	Charge of GST			
	CH - 4	Exemptions from GST			
CH - 10		Accounts and Records; E-way Bill			
	CH - 11	Payment of Tax			
	CH – 9	Tax Invoice, Credit and Debit Notes			
	CH - 8	Registration			
Test 2	CH – 3	Place of Supply			
	CH – 5	Time of Supply			
	CH – 6	Value of Supply			
	CH - 14	Import And Export Under GST			
	CH - 16	Job Work			
	CH - 17	Assessment And Audit			
	CH - 18	Inspection, Search, Seizure And Arrest			
	CH - 21	Offences And Penalties and Ethical Aspects under GST			
Test 3	CH – 7	Input Tax Credit			
	CH – 12	Electronic Commerce Transactions under GST			
	CH - 13	Returns			
	CH - 15	Refunds			
5	CH - 20	Liability to Pay Tax in Certain Cases			
	CH - 19	Demands And Recovery			
	CH - 5	Importation and Exportation of Goods			
Test 4	CH - 22	Appeals And Revisions			
	CH - 23	Advance Ruling			
	CH - 24	Miscellaneous Provisions			
	CH – 8	Foreign Trade Policy			
	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 – 6	Warehousing Together			
	CH – 7	Refund			
FULL T	EST – 1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE			
	_	SYLLABUS			
FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE			
		SYLLABUS			





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**th **May, 2024.**

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

Achieving Excellence Together

- 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 Achieving Excellence Togethe
- 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.

