

CA-FINAL NEW SYLLABUS

Three 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)**.

- If a student is opting for only a few subjects, then he/she can check the dates of the related subjects only.
- 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

18/3/2023	Test-1	CH-1 Achiev	(Framework for Preparation and Presentation of Financial Statements)
		CH-2	(Ind AS on Presentation of Items in the 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
		Ch-10	Ind AS on Items impacting the Financial Statements
23/3/2023	Test-2	CH-11	(Ind AS on Disclosures in the Financial Statements)
		CH-3	Ind AS 115: Revenue from Contracts with Customers
		CH-13	Business Combinations and Corporate Restructuring
		CH-17	(Corporate social Responsibility)
		CH-15	(Analysis of Financial Statements)
28/3/2023	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)
<u></u>		CH-6	(Ind AS 101 "First-time Adoption of Indian Accounting
~		7	Standards")
4	4	CH-12	Accounting and Reporting of Financial Instruments
		CH-16	(Integrated Reporting)
5/4/2023	Test-4		Full Test-1
10/4/2023	Test-5		Full Test-2

STRATEGIC COST MANAGEMENT AND PERFORMANCE EVALUATION

19/3/2023	Test-1	CH-1	(Introduction to Strategic Cost Management)
		CH-2	(Modern Business Environment)



		CH-3	(Lean System and Innovation)
		CH-8	(Divisional Transfer Pricing)
23/3/2023	Test-2	CH-4	(Cost Management Techniques)
		CH-7	(Performance Measurement and Evaluation)
		CH-9	(Strategic Analysis of Operating Income)
		CH-10	(Budgetary Control)
28/3/2023	Test-3	CH-5	(Decision making)
		CH-6	(Pricing Decision)
		CH-11	(Standard Costing)
7		CH-12	(Case Study)
5/4/2023	Test-4	ZM	Full Test-1
11/4/2023	Test-5	3.8	Full Test-2

STRATEGIC FINANCIAL MANAGEMENT

20/3/2023	Test-1	CH-1	(F <mark>inanc</mark> ial <mark>Poli</mark> cy and Corporate Strategy)
		CH-2	(R <mark>is</mark> k Man <mark>agem</mark> ent)
		CH-4	(S <mark>ecurity Valuat</mark> ion)
		CH-9 levi	(Foreign Exchange Exposure and Risk Management)
		CH-12	(Corporate Valuation)
24/3/2023	Test-2	CH-3	(Security Analysis)
		CH-5	(Portfolio Management)





		CH-10	(International Financial Management)
		CH-14	(Startup Finance)
29/3/2023	Test-3	Ch-6	(Securitization)
		CH-7	(Mutual funds)
		CH-8	(Derivatives Analysis and Valuation)
		CH-11	(Interest Rate Risk Management)
		CH-13	(Mergers, Acquisitions and Corporate Restructuring)
6/4/2023	Test-4		Full Test-1
13/4/2023	Test-5		Full Test-2

ADVANCED AUDIT AND PROFESSIONAL ETHICS

21/3/2023	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, <mark>620,7</mark> 00,701,705,706,710,720)
25/3/2023	Test-2	CH-1 SA	(200,210,220,230,240,250,260,265,299,300,315,320,330)
		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)





		CH-16	(Due Diligence, Investigation and Forensic Audit)
		CH-18	(Professional Ethics)
30/3/2023	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)
		CH-12	(Audit under Fiscal Laws)
		CH-13	(Audit of Public Sector Undertakings)
		CH-14	(Liabilities of Auditor)
		CH-17	(Peer Review and Quality Review)
~		SA	(402,450,500,501,505,510,520,530,540,550,560,570,580)
7/4/2023	Test-4	1/1/19	Full Test-1
15/4/2023	Test-5	M	Full Test-2

Direct TAX & INTERNATIONAL TAX

21/3/2023	Test-1	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-16	(Income-tax Authorities)





		CH-17	(Assessment Procedure)
		CH-19	(Dispute Resolution)
		CH-20	(Penalties)
		IT- CH-1	(Transfer Pricing & Other Anti-Avoidance Measures)
		CH-2	(Non-resident Taxation)
27/3/2023	Test-2	CH-1	(Basic Concepts)
		CH-2	(Residence and Scope of Total Income)
		CH-4	(Salaries)
		CH-5	(Income from House Property)
7		CH-7	(Capital Gains)
		CH-15	(Deduction, Collection and Recovery of Tax)
=	M	CH-21	(Offences and Prosecution)
7		CH-22	(Liability in Special Cases)
	4	1T- CH-3	(Double Taxation Relief)
		CH-4	(Advance Rulings)
		CH-5	(Equalisation Levy)

31/3/2023 Te	Test-3	CH-3	(I <mark>nc</mark> omes which do not form part of Total Income)
		CH-8	(I <mark>ncome from O</mark> ther Sources)
		CH-9)ievi	(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)
		CH-18	(Appeals and Revision)
		CH-23	(Miscellaneous Provisions)
		IT - CH-6	(Application and Interpretation of Tax Treaties)
		CH-7	(Fundamentals of Base Erosion and Profit Shifting)
		CH-8	(Overview of Model Tax Conventions)
8/4/2023	Test-4		Full Test-1
14/4/2023	Test-5		Full Test-2

CORPORATE AND ECONOMIC LAWS

22/3/2023	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	(I <mark>nspection, Inquiry and Investigation)</mark>
		Eco- CH-4	(F <mark>or</mark> eign Contribution Regulation Act, 2010)
27/3/2023	Test-2	CH-9 Chievi	(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)



16/4/2023	Test-5	17764	Full Test-2
8/4/2023	Test-4	7	Full Test-1
		CH-6	(The Insolvency and Bankruptcy Code, 2016)
		CH-5	(The Arbitration and Conciliation Act, 1996)
		Eco- CH-3	The Prevention of Money Laundering Act, 2002
		CH-7	(Winding UP)
		CH-6	(Prevention of Oppression and Mismanagement)
		CH-5	(Companies, Arrangements and Amalgamations)
			and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)
31/3/2023	Test-3	CH-2	 External Commercial Borrowing Policy (The Securities Exchange Board of India Act, 1992)
			Import of Goods and Services
			 Overseas Direct Investment
		LCO CIT I	INCLUDED TOPICS:
		Eco- CH-1	(The Foreign Exchange Management Act, 1999)

INDIRECT TAX LAWS

23/3/2023	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)



	Customs	CH-1	(Levy of and Exemptions from Customs Duty)
	<u>&</u>	CH-2	(Types of Duty)
	<u>FTP</u>	CH-3	(Classification of Imported and Export Goods)
27/3/2023	Test-2	CH-5	(Place of Supply)
		CH-6	(Time of Supply)
		CH-7	(Value of Supply)
		CH-12	(Payment of Tax)
		CH-13	(Returns)
	<u>Customs</u>	CH-4	(Valuation under the Customs Act, 1962)
7	<u>& FTP</u>	CH-5	(Importation, Exportation and Transportation of Goods)
		CH-8	(Refund)

1/4/2023	Test-3	CH-8	(Input Tax Credit)
	4	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)





	Customs & FTP	CH-6	(Warehousing)
		CH-7	(Duty Drawback)
		CH-9	(Foreign Trade Policy)
8/4/2023	Test-4		Full Test-1
17/4/2023	Test-5		Full Test-2

ELECTIVE 6A - RISK MANAGEMENT

25/3/2023	Test-1	Full Syllabus Test – 1
2/4/2023	Test-2	Full Syllabus Test – 2
9/4/2023	Test-3	Full Syllabus Test – 3
18/4/2023	Test-4	Full Syllabus Test – 4

ELECTIVE 6B - FINANCIAL SERVICES AND CAPITAL MARKETS

25/3/2023	Test-1	Full Syllabus Test – 1
2/4/2023	Test-2	Full Syllabus Test – 2
9/4/2023	Test-3	Achieving Excellence Full Syllabus Test – 3
18/4/2023	Test-4	Full Syllabus Test – 4





ELECTIVE 6C - INTERNATIONAL TAXATION

25/3/2023	Test-1	Full Syllabus Test – 1
2/4/2023	Test-2	Full Syllabus Test – 2
9/4/2023	Test-3	Full Syllabus Test – 3
18/4/2023	Test-4	Full Syllabus Test – 4

ELECTIVE 6D - ECONOMIC LAWS

25/3/2023	Test-1	Full Syllabus Test – 1
2/4/2023	Test-2	Full Syllabus Test – 2
9/4/2023	Test-3	Full Syllabus Test – 3
18/4/2023	Test-4	Full Syllabus Test – 4

ELECTIVE 6E - GLOBAL FINANCIAL REPORTING STANDARDS

25/3/2023	Test-1	Full Syllabus Test – 1
2/4/2023	Test-2	Full Syllabus Test – 2
9/4/2023	Test-3	Full Syllabus Test – 3
18/4/2023	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

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

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 SUBJECTS



