

# CA INTER (NEW COURSE)

#### Three Plus Two TEST SERIES FOR May 2024

#### STUDENT CAN ATTEMPT ANY TEST TILL 31<sup>TH</sup> May 2024

• 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 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)

### Adv. ACCOUNTING

Test No.	Chapter No.	Chapter Name
Test – 1	СН – 7 Ас <i>h</i>	Accounting Standards Based on Items Impacting Financial Statement (AS 4,5,11,22)
	СН — 9	Other Accounting Standards (AS 12,14)
	CH – 4 (Part I)	Presentation & Disclosures Based Accounting
		Standards (AS 3,17,18, 25)
	CH – 12	Buyback of Securities
	CH – 13	Amalgamation of companies
Test 2	CH – 11	Financial Statement of Companies
	CH – 4 (Part II)	Presentation & Disclosures Based Accounting
		Standards (AS 1, 20, 24)
	CH – 5 (Part I, II)	Asset Based AS (AS 2,10,13,16, 19,26, 28)

First time in India for CA Students

Reward



	CH – 6	Liability Based AS (AS 15, 29)
	CH – 15	Accounting for Branches Including Foreign Branches
Test 3	CH – 10	Consolidated Financial Statements (AS 21,23,27)
	CH – 1	Introduction to Accounting Standards
	CH – 2	Framework for Preparation and Presentation of
		Financial Statements
	CH – 3	Applicability of Accounting Standards
	CH – 8	Revenue Based AS (AS 7,9)
	CH – 14	Accounting for Reconstruction
FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE
		SYLLABUS
FULL	TEST – 2	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE</b>
		SYLLABUS

Test No.	Chapter No.	Chapter Name
Test 1 🧉	CH-1	Preliminary
	CH - 2	Incorporation of company and matters incidental
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	CH – 8	Declaration and payment of dividend
	CH – 10	Audit and Auditors
	CH – 12	The Limited Liability Partnership Act, 2008
Test 2	CH – 3	Prospectus and Allotment of Securities
	CH – 4	Share <mark>ca</mark> pital and Debentures
	CH – 5	Acceptance of Deposits by companies
	CH – 9	Accounts of Companies the
	CH – 1	The General Clauses Act, 1897
Test 3	CH – 6	Registration of Charges
	CH – 7	Management and Administration
	CH - 11	Companies incorporated Outside India
	CH – 2	Interpretation of statutes
	CH – 3	Foreign Exchange Management Act, 1999
FULL TEST -	1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE
		SYLLABUS
FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE
		SYLLABUS

# CORPORATE AND OTHER LAWS



### **TAXATION**

Test No	Chanter Mc	Charter Nome
Test No.	Chapter No.	Chapter Name
Test 1	DT CH – 1	Basic Concepts
	DT CH – 2	Residence and Scope of Total Income
	DT CH – 3	Chapter 3: Heads of Income (Unit – 2 – House Property)
		(Unit – 5 – Income from other sources)
	IDT CH – 1	GST in India - An Introduction
	IDT CH – 2	Supply under GST
	DT CH – 4	Income of Other Persons included in Assessee's Total Income
	DT CH – 6	Deductions from Gross Total Income
	IDT CH – 13	Payment of Tax
Test 2	DT CH – 3	Chapter 3: Heads of Income (Unit – 1 – Salaries)
	DT CH – 5	Aggregation of Income, Set-off and Carry Forward of Losses
5	DT CH - 7	Advance Tax, Tax Deduction at Source and
~	5-	Introduction to Tax Collection at Source
_	IDT CH - 3	Charge of GST
	IDT CH – 4	Place of Supply
	IDT CH – 5	Exemption from GST
	IDT CH – 8	Input Tax Credit
	IDT CH – 9	Registration
	IDT CH - 15	Returns
Test 3	DT CH – 3	Chapter 3: Heads of Income (Unit – 3 - PGBP) (Unit – 4 –
		Capital Gain) Income
	DT CH – 8	Provisions for filing Return of Income and Self- assessment
	DT CH – 9	Income Tax Liability – Computation & Optimisation
	IDT CH – 6	Time of Supply
	IDT CH – 7	Value of Supply
	IDT CH - 10	Tax Invoice, Credit and Debit Notes
	IDT CH – 11	Accounts and Records
	IDT CH – 12	E-way Bill
	IDT CH – 14	Tax deduction at source and collection of tax at source
FULL TEST -		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS





FULL TEST – 2	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE
	SYLLABUS

### **COST AND MANAGEMENT ACCOUNTING**

Test No.	Chapter No.	Chapter Name
Test – 1	CH – 1	Introduction to Cost and Management Accounting
	CH – 2	Material Cost
	CH – 3	Employee Cost and Direct Expenses
	CH – 12	Service Costing
Test – 2	CH – 4	Overheads: Absorption Costing Method
	CH – 5	Activity Based Costing
	CH – 6	Cost Sheet
	CH – 7	Cost Accounting System
	CH – 13	Standard Costing
	CH – 15	Budget and Budgetary Control
Test – 3	CH – 8	Unit & Batch Costing
	CH – 9	Job Costing
4	CH - 10	Process & Operation Costing
	CH-11	Joint Products & By Products
	CH – 14	Marginal Costing
FULL	TEST – 1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS



## **AUDITING & ETHICS**

Test No.	Chapter No.	Chapter Name
Test 1	CH – 1	Nature, Objective and Scope of Audit (SA 200)
	СН — 6	Audit Documentation (SA 230, SCQ 1)
	CH – 2	Audit Strategy, Audit Planning & Audit Programme (SA 300)
	CH – 8	Audit Report (SA 299,600,700,701,705,706,710)
Test 2	CH – 3	Risk Assessment and Internal Control (SA 315, 320, 330)
	CH – 4	Audit Evidence (SA 500, 501, 505, 510, 520, 530, 550, 610)
	CH – 5	Audit of items of Financial Statements
	CH – 11	Ethics and terms of Audit Engagement (SA 210,220, SQC 1)
Test 3	CH – 7	Completion and Review (SA 260,265,450,560,570,580)
	СН — 9	Special Features of Audit of different types of entities



CH – 10	Audit of Banks
FULL TEST – 1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE
	SYLLABUS
FULL TEST – 2	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE
	SYLLABUS

### **FINANCIAL MANAGEMENT & STRATEGIC MANAGEMENT**

Test No.	Chapter No.	Chapter Name
Test 1	FM CH – 1	Scope and Objectives of Financial Management
	FM CH – 3	Financial Analysis and Planning - Ratio Analysis
	FM CH – 2	Types of Financing
	SM CH – 1	Introduction to Strategic Management
Test 2	FM CH – 4	Cost of Capital
$\leq$	FM CH - 5	Financing Decisions - Capital Structure
1	SM CH - 2	Strategic Analysis : External Environment
	SM CH – 3	Strategic Analysis : Internal Environment
	FM CH – 9	Management of Working Capital
Test 3	FM CH – 6	Financing Decisions - Leverages
	FM CH – 7	Investment Decisions
	FM CH – 8	Dividend Decisions
	SM CH – 4	Strategic Choices
	SM CH - 5	Strategic Implementation and Evaluation
FULL	TEST – 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 **30th 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

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- 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.

Achieving Excellence Together

**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

**CA** Test Series<sup>®</sup>

- 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