



CA Test Series®

CA FINAL

TWO PLUS ONE TEST 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 (**30th 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)

Date	Test No.	Chapter No.	Chapter Name
		CH - 3	Ind AS on Presentation of items of Financial Statements (Ind AS 1,7,34)

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20-3-2024	Test 1	CH - 5	Ind AS 115 Revenue from contracts with customers
		CH – 6 (Part I)	Ind AS on Assets of Financial Statements (Ind AS 2,16,23,36)
		CH - 2	Conceptual Framework for Financial Reporting under Indian Accounting Standards (Ind AS)
		CH - 12	Business Combination (Ind AS 103)
		CH - 13	Consolidated Financial Statements
		CH - 17	Accounting and Technology
		CH - 9	Ind AS on Items impacting the Financial Statements (Ind AS 12,21)
		CH - 8	Ind AS on Liabilities of the Financial Statements (Ind AS 19,37)
27-3-2024	Test 2	CH – 6 (Part II)	Ind AS on Assets of Financial Statements (Ind AS 38,40,105,116)
		CH - 1	Introduction to Indian Accounting Standards
		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)
		CH -15	Analysis of Financial Statements
		CH - 10	Ind AS on Disclosures in the Financial Statements (Ind AS 24,33,108)
		CH – 11	Accounting and Reporting of Financial Instruments
		CH - 16	Professional and Ethical Duty of a CA
3-4-2024	FULL TEST – 1	CH - 14	Ind AS 101 First time adoption of Indian Accounting Standards
		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS	

Advanced Financial Management (Including MCQs also)

Date	Test No.	Chapter No.	Chapter Name
		CH – 3	Advanced Capital Budgeting Decisions
		CH – 8	Mutual Funds
		CH - 9	Derivatives Analysis and Valuation

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21-3-2024	Test 1	CH – 1	Financial Policy and Corporate Strategy
		CH – 6	Portfolio Management
		CH – 4	Security Analysis
		CH - 5	Security Valuation
		CH - 7	Securitization
28-3-2024	Test 2	CH – 10	Foreign Exchange Exposure and Risk Management
		CH – 11	International Financial Management
		CH – 12	Interest Rate Risk Management
		CH – 13	Business Valuation
		CH – 14	Mergers, Acquisitions and Corporate Restructuring
		CH - 15	Startup Finance
		CH - 2	Risk Management
5-4-2024	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

ADVANCED AUDITING, ASSURANCE AND PROFESSIONAL ETHICS

(Including MCQs also)

Date	Test No.	Chapter No.	Chapter Name
22-3-2024	Test 1	CH – 1	Quality Control (SQC 1 , SA 220)
		CH – 2	General Auditing Principles and Auditors Responsibilities (SA 240,250,260,299,402)
		CH – 3	Audit Planning, Strategy and Execution (SA 200,210,220,300,520,540,600,610,620)
		CH – 10	Review of Financial Information (SRE 2400,2410)
		CH – 13	Group Audits (SA 600)
		CH - 12	Digital Auditing and Assurance
		CH – 5	Audit Evidence (SA 500,501,505,510,530,550)
		CH – 9	Related Services (SRS 4400,4410)

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29-3-2024	Test 2	CH - 16	Internal Audit
		CH - 17	Due Diligence, Investigation & Forensic Audit
		CH - 4	Materiality, Risk Assessment and Internal Control (SA 265,315,320,330)
		CH - 8	Specialized Areas (SA 800,805,810)
		CH - 14	Special Features of Audit of Banks & Non Banking Financial Companies
		CH - 11	Prospective Financial Information and other assurance services (SAE 3400,3402,3420)
		CH - 18	Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance
		CH - 19	Professional Ethics & Liabilities of Auditors
		CH - 15	Overview of Audit of Public Sector Undertakings
		CH - 6	Completion and Review (SA 560,570,580)
		CH - 7	Reporting (SA 700,701,705,706,710,720)
7-4-2024	FULL TEST – 1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS	

Direct TAX & INTERNATIONAL TAX

Date	Test No.	Chapter No.	Chapter Name
23-3-2024	Test 1	CH – 3	Profits and Gains of Business or Profession
		CH – 8	Deductions from Gross Total Income
		CH – 11	Tax Planning, Tax Avoidance & Tax Evasion
		CH – 17	Dispute Resolution
		CH – 16	Appeals and Revision
		CH – 1	Basic Concepts
		CH – 4	Capital Gains
		CH – 5	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 – 9	Assessment of Various Entities
		CH – 10	Assessment of Trusts and Institutions, Political Parties and other special entities

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		CH – 7	Aggregation of Income, Set-Off and Carry Forward of Losses
30-3-2024	Test 2	CH – 20	Tax Audit and Ethical Compliances
		CH – 14	Income-tax Authorities
		CH – 18	Miscellaneous Provisions
		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
		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
9-4-2024	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

INDIRECT TAX LAWS

Date	<u>GST</u> Date	Test No.	Chapter No.
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24-3-2024	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 – 7	Input Tax Credit
		CH - 8	Registration
		CH – 3	Place of Supply
		CH – 5	Time of Supply
		CH – 6	Value of Supply
		CH – 12	Electronic Commerce Transactions under GST
		CH – 13	Returns
		CH – 14	Import And Export Under GST
		CH – 16	Job Work
		CH – 17	Assessment And Audit
		CH – 18	Inspection, Search, Seizure And Arrest
31-3-2024	Test 2	CH – 21	Offences And Penalties and Ethical Aspects under GST
		CH – 15	Refunds
		CH – 19	Demands And Recovery
		CH – 20	Liability to Pay Tax in Certain Cases
		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 – 5	Importation and Exportation of Goods
		CH – 6	Warehousing
		CH – 7	Refund
11-4-2024	FULL TEST –1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS	

NOTE: INDIVIDUAL CHAPTERWISE TEST SERIES INCLUDE TESTS OF 75 – 120 MINUTES EACH

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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
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
- 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.



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