CA Test Series®

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Celebrating
— 10 YEARS —

CA INTER (NEW COURSE)

CUMULATIVE THREE PLUS TWO TEST SERIES FOR JAN 2027

Most Reliable Mock Test Series for CA Students as per ICAI Standards

Trusted & Awarded by

NIRC Chairman
CA ABHINAV AGGARWAL

ICAI President
CA ANIKET TELATI

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ICAI President, ICAI F. President & NIRC Chairman

EMPOWERING FUTURE *CAs*

CAtestseries.org is a trusted name among CA students, delivering superior online test series tailored to their needs. Renowned Chartered Accountants endorse our platform for its exceptional service quality and unwavering commitment to student success. We take pride in helping thousands of aspiring CAs excel in their exams. Our comprehensive and meticulously designed test series simulate real exam conditions, boosting confidence and performance for students aiming for excellence.

ICAI F. President CA Atul Gupta

A Top leaders in the Chartered Accountancy field applaud CAtestseries.org for its exceptional contribution to shaping future professionals. Their trust and recognition affirm our dedication to delivering unparalleled support and fostering success for CA aspirants. Our platform stands as a beacon of reliability and efficiency, ensuring every user experiences seamless service. Our exceptional services have earned the trust of industry pioneers and established leaders in the field of Chartered Accountancy.

ICAI F. President CA Aniket Talati

MEET YOUR EXPERT FACULTY

CA INDERJEET KALRA	CA ANIL CHAWLA	CA HIMANSHU	CA VINAYAK SIKKA	CA JASMINE	CA CHESTA CHAWLA	CA Tanvi	CA Mehak
IND AS EXPERT	AFM EXPERT	COSTING EXPERT	TAX & ACCOUNTING EXPERT	AUDIT EXPERT	FINANCIAL MANAGEMENT EXPERT	LAW EXPERT	ECONOMICS EXPERT

EVALUATION GUARANTEE

EVALUATION GUARANTEE

WE WILL COMPENSATE FOR ANY EVALUATION MISTAKE

EVALUATION GUARANTEE – OUR COMMITMENT TO YOU

At our institute, your success is our responsibility. That's why we offer EVALUATION GUARANTEE to every student.

100% ACCOUNTABILITY

We take full responsibility for any evaluation mistake on our part.

COMPENSATION ASSURANCE

If any evaluation mistake is found in your assessed copies, we will compensate you.

TRANSPARENT EVALUATION

Our evaluation process is systematic, fair, and regularly reviewed.

EXPERT EVALUATORS

Your answers are evaluated by experienced faculty members and cross-checked for accuracy.

TIMELY RESOLUTION

Any genuine evaluation error is acknowledged and resolved promptly.

STUDENT FIRST APPROACH

Your trust matters to us. We are committed to fair evaluation and your success.

EVALUATED SHEET – MISTAKE REPORT (SAMPLE)

Student Name: Rohan Sharma

Course: CA Intermediate   Subject: Advanced Accounting

Assessment/Exam: Mock Test - 3

Date of Evaluation: 25 May 2024

Q. No.	STUDENT'S ANSWER (FROM COPY)		EVALUATOR'S MARKING
1.	Issue of Debentures Interest on debentures is an expense and is shown in the Balance Sheet. ×	Conceptual Error: Interest on debentures is an expense and shown in P&L A/c, not in Balance Sheet.	0/2
2.	Calculation of Goodwill Goodwill = Average Profit × Number of Years Purchase × Super Profit ×	Formula Error: Goodwill = Super Profit × Number of Years Purchase	1/2
3.	Depreciation (WDV Method) Depreciation = (Cost – Scrap Value) × Rate of Depreciation ×	Calculation Error: Depreciation should be calculated on WDV, not on original cost.	1/2
4.	Journal Entry Cash A/c Dr. 10,000 To Sales A/c 10,000 ×	Recording Error: Cash received from customer. Should be To Debtors A/c.	0/1
5.	Partnership Deed Interest on capital is payable even if there is a loss. ×	Conceptual Error: Interest on capital is payable only if there is a profit.	0/1

Total Marks Awarded: 2/8   Total Difference in Marks: –4

Evaluator's Remark / Acknowledgment:
Above mistakes were identified during evaluation. Marks deducted accordingly.

Evaluator's Signature: [signature]   Date: 25/05/2024

Reviewed By (Senior Faculty): [signature]   Date: 26/05/2024

HOW EVALUATION GUARANTEE WORKS?

1. **Submit Query** – Student raises a concern with valid justification.
2. **Review Process** – Our academic team reviews the evaluated sheet and solution.
3. **Mistake Verified** – If an error is found, we acknowledge it and calculate the mark difference.
4. **Compensation** – Appropriate compensation is provided as per our policy.

YOUR TRUST, OUR PROMISE.

With Evaluation Guarantee, you can focus on learning, while we ensure fairness and transparency in every evaluation.

STAY CONNECTED WITH US

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Thank you for trusting us.

WE ARE COMMITTED TO YOUR SUCCESS!

CA INTER (NEW COURSE)

CUMULATIVE THREE PLUS TWO SERIES FOR JAN 2027

STUDENT CAN ATTEMPT ANY TEST TILL 31st JAN 2027

- **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 **JAN 2027** 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 25% of the syllabus	CH – 7	Accounting Standards Based on Items Impacting Financial Statement (AS 4,5,11,22)
	CH – 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

50% of the syllabus	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)
	CH – 6	Liability Based AS (AS 15, 29)
	CH – 15	Accounting for Branches Including Foreign Branches
+		25% of Test-1
Test 3 70% of the syllabus	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
+		50% of Test-1 and Test-2
FULL TEST – 1 100% of the syllabus		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST – 2 100% of the syllabus		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

CORPORATE AND OTHER LAWS

Test No.	Chapter No.	Chapter Name
Test 1 25% of the syllabus	CH – 1	Preliminary
	CH – 2	Incorporation of company and matters incidental Thereto
	CH – 8	Declaration and payment of dividend
	CH – 10	Audit and Auditors
	CH – 12	The Limited Liability Partnership Act, 2008
Test 2 50% of the syllabus	CH – 3	Prospectus and Allotment of Securities
	CH – 4	Share capital and Debentures
	CH – 5	Acceptance of Deposits by companies
	CH – 9	Accounts of Companies
	CH – 1	The General Clauses Act, 1897
+		25% of Test-1
Test 3 70% of the syllabus	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
+		50% of Test-1 and Test-2
FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE

100% of the syllabus	SYLLABUS
FULL TEST – 2 100% of the syllabus	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

TAXATION

Test No.	Chapter No.	Chapter Name
Test 1 25% of the syllabus	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 50% of the syllabus	DT CH – 3	Chapter 3: Heads of Income (Unit – 1 – Salaries)
	DT CH – 5	Aggregation of Income, Set-off and Carry Forward of Losses
	DT CH – 7	Advance Tax, Tax Deduction at Source and 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
+		25% of Test-1
Test 3 70% of the syllabus	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
+		50% of Test-1 and Test-2
FULL TEST – 1 100% of the syllabus		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE

100% of the syllabus	SYLLABUS

COST AND MANAGEMENT ACCOUNTING

Test No.	Chapter No.	Chapter Name
Test – 1 25% of the syllabus	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 50% of the syllabus	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
+		25% of Test-1
Test – 3 70% of the syllabus	CH – 8	Unit & Batch Costing
	CH – 9	Job Costing
	CH – 10	Process & Operation Costing
	CH – 11	Joint Products & By Products
	CH – 14	Marginal Costing
+		50% of Test-1 and Test-2
FULL TEST – 1 100% of the syllabus		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST – 2 100% of the syllabus		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

AUDITING & ETHICS

Test No.	Chapter No.	Chapter Name
Test 1 25% of the syllabus	CH – 1	Nature, Objective and Scope of Audit (SA 200)
	CH – 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 50% of the syllabus	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)
+		25% of Test-1
Test 3 70% of the syllabus	CH – 7	Completion and Review (SA 260,265,450,560,570,580)
	CH – 9	Special Features of Audit of different types of entities
	CH – 10	Audit of Banks
+		50% of Test-1 and Test-2
FULL TEST – 1 100% of the syllabus		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST – 2 100% of the syllabus		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

FINANCIAL MANAGEMENT & STRATEGIC MANAGEMENT

Test No.	Chapter No.	Chapter Name
Test 1 25% of the syllabus	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 50% of the syllabus	FM CH – 4	Cost of Capital
	FM CH – 5	Financing Decisions - Capital Structure
	SM CH – 2	Strategic Analysis : External Environment
	SM CH – 3	Strategic Analysis : Internal Environment
	FM CH – 9	Management of Working Capital
+		25% of Test-1
Test 3 70% of the syllabus	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
+		50% of Test-1 and Test-2
FULL TEST – 1 100% of the syllabus		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST – 2 100% of the syllabus		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 **31st JAN 2027.**

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