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Celebrating
— 10 YEARS —

CA INTER (NEW COURSE)

DETAIL TEST SERIES FOR

JAN 2027



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

Trusted & Awarded by

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CA ABHINAV AGGARWAL

ICAI President
CA ANIKET TELATI



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CA Test Series®



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



ICAI F. President CA Aniket Talati

ATop 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.



CA Test Series®

MEET YOUR EXPERT FACULTY

CA Inderjeet Kalra
IND AS EXPERT

CA Anil Chawla
AFM EXPERT

CA Himanshu
COSTING EXPERT

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CA Jasmine
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CA Chesta Chawla
FINANCIAL MANAGEMENT EXPERT

CA Tanvi
LAW EXPERT

CA Mehak
ECONOMICS EXPERT

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.

— 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.

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.	<u>Issue of Debentures</u> Interest on debentures is an <u>expense</u> and is shown in the <u>Balance Sheet.</u> x	Conceptual Error: Interest on debentures is an expense and shown in P&L A/c, not in Balance Sheet. 0/2
2.	<u>Calculation of Goodwill</u> Goodwill = <u>Average Profit</u> x Number of Years Purchase x <u>Super Profit</u> x	Formula Error: Goodwill = Super Profit x Number of Years Purchase 1/2
3.	Depreciation (WDV Method) Depreciation = (Cost - Scrap Value) x <u>Rate of Depreciation</u> x	Calculation Error: Depreciation should be calculated on WDV, not on original cost. 1/2
4.	<u>Journal Entry</u> Cash A/c Dr. 10,000 To Sales A/c <u>10,000</u> x	Recording Error: Cash received from customer. Should be To Debtors A/c. 0/1
5.	<u>Partnership Deed</u> Interest on capital is payable <u>even if there is a loss.</u> x	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: *Amisha*

Date: 25/05/2024

Reviewed By (Senior Faculty): *Neeraj Kumar*

Date: 26/05/2024

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WITH US



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Thank you for trusting us.

WE ARE COMMITTED TO YOUR SUCCESS!

**CA INTER (NEW COURSE)****DETAIL TEST 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*Achieving Excellence Together*

Date	Test No.	Chapter No.	Chapter Name
29-09-2026	Test – 1	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
05-10-2026	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)	Asset Based AS (AS 2,10,13,16)
11-10-2026	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 – 8	Revenue Based AS (AS 7,9)



17-10-2026	Test 4	CH – 13	Amalgamation of companies
		CH – 14	Accounting for Reconstruction
		CH – 7	Accounting Standards Based on Items Impacting Financial Statement (AS 4,5,11,22)
23-10-2026	Test 5	CH – 15	Accounting for Branches Including Foreign Branches
		CH – 5 (Part II)	Asset Based AS (AS 19,26, 28)
		CH – 6	Liability Based AS (AS 15, 29)
		CH – 3	Applicability of Accounting Standards
29-10-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
04-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

CORPORATE AND OTHER LAWS

Date	Test No.	Chapter No.	Chapter Name
01-10-2026	Test 1	CH – 1	Preliminary
		CH – 2	Incorporation of company and matters incidental Thereto
		CH – 12	The Limited Liability Partnership Act, 2008
07-10-2026	Test 2	CH – 3	Prospectus and Allotment of Securities
		CH – 4	Share capital and Debentures
		CH - 11	Companies incorporated Outside India
13-10-2026	Test 3	CH – 5	Acceptance of Deposits by companies
		CH – 6	Registration of Charges
		CH – 1	The General Clauses Act, 1897
19-10-2026	Test 4	CH – 7	Management and Administration
		CH – 8	Declaration and payment of dividend
		CH – 2	Interpretation of statutes
25-10-2026	Test 5	CH – 9	Accounts of Companies
		CH – 10	Audit and Auditors
		CH – 3	Foreign Exchange Management Act, 1999
31-10-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
06-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS



TAXATION

Date	Test No.	Chapter No.	Chapter Name
03-10-2024	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)
		IDT CH – 1	GST in India - An Introduction
		IDT CH – 2	Supply under GST
09-10-2024	Test 2	DT CH – 3	Chapter 3: Heads of Income (Unit – 1 – Salaries)
		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-15	Returns
15-10-2024	Test 3	DT CH – 3	Chapter 3: Heads of Income (Unit – 3 - PGBP)
		DT CH – 8	Provisions for filing Return of Income and Self-assessment
		DT CH – 9	Income Tax Liability – Computation & Optimization
		IDT CH – 6	Time of Supply
		IDT CH – 7	Value of Supply
		IDT CH-10	Tax Invoice, Credit and Debit Notes
21-10-2026	Test 4	DT CH – 3	Chapter 3: Heads of Income (Unit – 5 – Income from other sources)
		DT CH – 4	Income of Other Persons included in Assessee's Total Income
		DT CH – 6	Deductions from Gross Total Income
		IDT CH – 8	Input Tax Credit
		IDT CH – 9	Registration
		IDT CH-14	Tax deduction at source and collection of tax at source
27-10-2026	Test 5	DT CH – 3	Chapter 3: Heads of Income (Unit – 4 – Capital Gain)
		DT CH – 5	Aggregation of Income, Set-off and Carry Forward of Losses
		IDT CH –11	Accounts and Records
		IDT CH – 12	E-way Bill
		IDT CH – 13	Payment of Tax
02-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
08-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

**COST AND MANAGEMENT ACCOUNTING**

Date	Test No.	Chapter No.	Chapter Name
30-09-2026	Test – 1	CH – 1	Introduction to Cost and Management Accounting
		CH – 2	Material Cost
		CH – 3	Employee Cost and Direct Expenses
06-10-2026	Test – 2	CH – 4	Overheads: Absorption Costing Method
		CH – 5	Activity Based Costing
		CH – 6	Cost Sheet
12-10-2026	Test – 3	CH – 7	Cost Accounting System
		CH – 8	Unit & Batch Costing
		CH – 9	Job Costing
18-10-2026	Test – 4	CH – 10	Process & Operation Costing
		CH – 11	Joint Products & By Products
		CH – 12	Service Costing
24-10-2026	Test – 5	CH – 13	Standard Costing
		CH – 14	Marginal Costing
		CH – 15	Budget and Budgetary Control
30-10-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
05-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

AUDITING & ETHICS

Date	Test No.	Chapter No.	Chapter Name
02-10-2026	Test 1	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)
08-10-2026	Test 2	CH – 3	Risk Assessment and Internal Control (SA 315, 320, 330)
		CH – 5	Audit of items of Financial Statements
14-10-2026	Test 3	CH – 4	Audit Evidence (SA 500, 501, 505, 510, 520, 530, 550, 610)
		CH – 9	Special Features of Audit of different types of



			entities
20-10-2026	Test 4	CH – 7	Completion and Review (SA 260,265,450,560,570,580)
		CH – 10	Audit of Banks
26-10-2026	Test 5	CH – 8	Audit Report (SA 299,600,700,701,705,706,710)
		CH – 11	Ethics and terms of Audit Engagement (SA 210,220, SQC 1)
01-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
07-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

FINANCIAL MANAGEMENT & STRATEGIC MANAGEMENT

Date	Test No.	Chapter No.	Chapter Name
04-10-2026	Test 1	FM CH – 1	Scope and Objectives of Financial Management
		FM CH – 3	Financial Analysis and Planning - Ratio Analysis
		SM CH – 1	Introduction to Strategic Management
10-10-2026	Test 2	FM CH – 4	Cost of Capital
		FM CH – 5	Financing Decisions - Capital Structure
		SM CH – 2	Strategic Analysis : External Environment
16-10-2026	Test 3	FM CH – 6	Financing Decisions - Leverages
		FM CH – 8	Dividend Decisions
		SM CH – 3	Strategic Analysis : Internal Environment
22-10-2026	Test 4	FM CH – 7	Investment Decisions
		FM CH – 2	Types of Financing
		SM CH – 4	Strategic Choices
28-10-2026	Test 5	FM CH – 9	Management of Working Capital
		SM CH - 5	Strategic Implementation and Evaluation
03-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
09-11-2026	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 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



CA Test Series[®]

