



## CA FINAL

### CHAPTER WISE 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 (**30<sup>th</sup> 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)

Test No.	Chapter No.	Chapter Name
Test – 1	CH – 1	Introduction to Indian Accounting Standards
Test – 2	CH – 2	Conceptual Framework for Financial Reporting under Indian Accounting Standards (Ind AS)

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Test – 3	CH – 3	Ind AS on Presentation of items of Financial Statements (Ind AS 1,7,34)
Test – 4	CH – 4	Ind AS on Measurement based on Accounting Policies (Ind AS 8,10,113)
Test – 5	CH – 5	Ind AS 115 Revenue from contracts with customers
Test – 6	CH – 6 (Part I)	Ind AS on Assets of Financial Statements (Ind AS 2,16,23,36)
Test – 7	CH – 6 (Part II)	Ind AS on Assets of Financial Statements (Ind AS 38,40,105,116)
Test – 8	CH – 7	Other Indian Accounting Standards (Ind AS 20,41,102)
Test – 9	CH – 8	Ind AS on Liabilities of the Financial Statements (Ind AS 19,37)
Test –10	Ch – 9	Ind AS on Items impacting the Financial Statements (Ind AS 12,21)
Test –11	CH – 10	Ind AS on Disclosures in the Financial Statements (Ind AS 24,33,108)
Test –12	CH – 11	Accounting and Reporting of Financial Instruments
Test –13	CH – 12	Business Combination (Ind AS 103)
Test –14	CH – 13	Consolidated Financial Statements
Test –15	CH - 14	Ind AS 101 First time adoption of Indian Accounting Standards
Test –16	CH – 15	Analysis of Financial Statements
Test -17	CH – 16	Professional and Ethical Duty of a CA
Test -18	CH – 17	Accounting and Technology
<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

## Advanced Financial Management (Including MCQs also)

Test No.	Chapter No.	Chapter Name
Test – 1	CH – 1	Financial Policy and Corporate Strategy
Test – 2	CH – 2	Risk Management
Test – 3	CH – 3	Advanced Capital Budgeting Decisions
Test – 4	CH – 4	Security Analysis
Test – 5	CH – 5	Security Valuation
Test – 6	CH – 6	Portfolio Management
Test – 7	CH – 7	Securitization
Test – 8	CH – 8	Mutual Funds
Test - 9	CH - 9	Derivatives Analysis and Valuation

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Test – 10	Ch – 10	Foreign Exchange Exposure and Risk Management
Test – 11	CH – 11	International Financial Management
Test – 12	CH – 12	Interest Rate Risk Management
Test – 13	CH – 13	Business Valuation
Test - 14	CH – 14	Mergers, Acquisitions and Corporate Restructuring
Test - 15	CH - 15	Startup Finance
<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

## ADVANCED AUDITING, ASSURANCE AND PROFESSIONAL ETHICS

(Including MCQs also)

Test No.	Chapter No.	Chapter Name
Test – 1	CH – 1	Quality Control (SQC 1 , SA 220)
Test – 2	CH – 2	General Auditing Principles and Auditors Responsibilities (SA 240,250,260,299,402)
Test – 3	CH – 3	Audit Planning, Strategy and Execution (SA 200,210,220,300,520,540,600,610,620)
Test – 4	CH – 4	Materiality, Risk Assessment and Internal Control (SA 265,315,320,330)
Test – 5	CH – 5	Audit Evidence (SA 500,501,505,510,530,550)
Test – 6	CH – 6	Completion and Review (SA 560,570,580)
Test – 7	CH – 7	Reporting (SA 700,701,705,706,710,720)
Test – 8	CH – 8	Specialized Areas (SA 800,805,810)
Test – 9	CH – 9	Related Services (SRS 4400,4410)
Test –10	Ch – 10	Review of Financial Information (SRE 2400,2410)
Test –11	CH – 11	Prospective Financial Information and other assurance services (SAE 3400,3402,3420)
Test –12	CH – 12	Digital Auditing and Assurance
Test –13	CH – 13	Group Audits (SA 600)

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Test –14	CH – 14	Special Features of Audit of Banks & Non Banking Financial Companies
Test –15	CH – 15	Overview of Audit of Public Sector Understakings
Test –16	CH – 16	Internal Audit
Test –17	CH – 17	Due Diligence, Investigation & Forensic Audit
Test –18	CH – 18	Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance
Test -19	CH - 19	Professional Ethics & Liabilities of Auditors
<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

## Direct TAX & INTERNATIONAL TAX

Test No.	Chapter No.	Chapter Name
Test –1	CH – 1	Basic Concepts
Test –2	CH – 2	Incomes which do not form part of Total Income
Test –3	CH – 3	Profits and Gains of Business or Profession
Test –4	CH – 4	Capital Gains
Test –5	CH – 5	Income from Other Sources
Test – 6	CH – 6	Income of Other Persons included in assessee's Total Income
Test – 7	CH – 7	Aggregation of Income, Set-Off and Carry Forward of Losses
Test – 8	CH – 8	Deductions from Gross Total Income
Test – 9	CH – 9	Assessment of Various Entities
Test – 10	CH – 10	Assessment of Trusts and Institutions, Political Parties and other special entities

Test – 11	CH – 11	Tax Planning, Tax Avoidance & Tax Evasion
Test – 12	CH – 12	Taxation of Digital Transactions

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Test – 13	CH – 13	Deduction, Collection and Recovery of Tax
Test – 14	CH – 14	Income-tax Authorities
Test – 15	CH – 15	Assessment Procedure
Test – 16	CH – 16	Appeals and Revision
Test – 17	CH – 17	Dispute Resolution
Test – 18	CH – 18	Miscellaneous Provisions
Test – 19	CH – 19	Provisions to counteract Unethical Tax Practices
Test – 20	CH – 20	Tax Audit and Ethical Compliances

**INTERNATIONAL TAXATION**

Test – 21	CH – 21	Non Resident Taxation
Test – 22	CH – 22	Double Taxation Relief
Test – 23	CH – 23	Advance Rulings
Test – 24	CH – 24	Transfer Pricing
Test – 25	CH – 25	Fundamentals of Base Erosion and Profit Shifting
Test – 26	CH – 26	Application and Interpretation of Tax Treaties
Test – 27	CH – 27	Overview of Model Tax Conventions
Test – 28	CH – 28	Latest Developments in International Taxation
<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

**INDIRECT TAX LAWS**

<b>GST Date</b>	<b>Test No.</b>	<b>Chapter No.</b>
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Test – 1	CH – 1	Supply under GST
Test – 2	CH – 2	Charge of GST
Test – 3	CH – 3	Place of Supply
Test – 4	CH – 4	Exemptions from GST
Test – 5	CH – 5	Time of Supply
Test – 6	CH – 6	Value of Supply
Test – 7	CH – 7	Input Tax Credit
Test – 8	CH – 8	Registration
Test – 9	CH – 9	Tax Invoice, Credit and Debit Notes
Test – 10	CH – 10	Accounts and Records; E-way Bill
Test – 11	CH – 11	Payment of Tax
Test – 12	CH – 12	Electronic Commerce Transactions under GST
Test – 13	CH – 13	Returns
Test – 14	CH – 14	Import And Export Under GST
Test – 15	CH – 15	Refunds
Test – 16	CH – 16	Job Work
Test – 17	CH – 17	Assessment And Audit
Test – 18	CH – 18	Inspection, Search, Seizure And Arrest
Test – 19	CH – 19	Demands And Recovery
Test – 20	CH – 20	Liability to Pay Tax in Certain Cases
Test – 21	CH – 21	Offences And Penalties and Ethical Aspects under GST
Test – 22	CH – 22	Appeals And Revisions
Test – 23	CH – 23	Advance Ruling
Test – 24	CH – 24	Miscellaneous Provisions

**CUSTOMES & FTP**

Test – 25	CH – 1	Levy of and Exemptions from Customs Duty
Test – 26	CH – 2	Types of Duty
Test – 27	CH – 3	Classification of Imported and Export Goods
Test – 28	CH – 4	Valuation under the Customs Act, 1962
Test – 29	CH – 5	Importation and Exportation of Goods
Test – 30	CH – 6	Warehousing
Test – 31	CH – 7	Refund
Test – 32	CH – 8	Foreign Trade Policy
<b>FULL TEST –1</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>	
<b>FULL TEST – 2</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>	



**CA Test Series**®

**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 30<sup>th</sup> 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

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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



**CA Test Series**®

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.

