



## CA FINAL

### Three Plus Two 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 (**31<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 - 3	Ind AS on Presentation of items of Financial Statements (Ind AS 1,7,34)
	CH - 5	Ind AS 115 Revenue from contracts with customers
	CH – 6 (Part I,II)	Ind AS on Assets of Financial Statements (Ind AS 2,16,23,36, 38,40,105,116))

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	CH - 8	Ind AS on Liabilities of the Financial Statements (Ind AS 19,37)
	CH - 11	Accounting and Reporting of Financial Instruments
	CH - 15	Analysis of Financial Statements
Test 2	CH - 12	Business Combination (Ind AS 103)
	CH - 9	Ind AS on Items impacting the Financial Statements (Ind AS 12,21)
	CH - 17	Accounting and Technology
	CH - 16	Professional and Ethical Duty of a CA
	CH - 1	Introduction to Indian Accounting Standards
	CH - 2	Conceptual Framework for Financial Reporting under Indian Accounting Standards (Ind AS)
Test 3	CH - 13	Consolidated Financial Statements
	CH - 10	Ind AS on Disclosures in the Financial Statements (Ind AS 24,33,108)
	CH - 14	Ind AS 101 First time adoption of 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)
<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 - 3	Advanced Capital Budgeting Decisions
	CH - 8	Mutual Funds
	CH - 1	Financial Policy and Corporate Strategy
	CH - 14	Mergers, Acquisitions and Corporate Restructuring
	CH - 2	Risk Management
Test 2	CH - 6	Portfolio Management
	CH - 4	Security Analysis
	CH - 7	Securitization
	CH - 11	International Financial Management
	CH - 12	Interest Rate Risk Management

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Test 3	CH - 9	Derivatives Analysis and Valuation
	CH - 5	Security Valuation
	CH - 15	Startup Finance
	CH - 13	Business Valuation
	CH - 10	Foreign Exchange Exposure and Risk Management
<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)
	CH - 3	Audit Planning, Strategy and Execution (SA 200,210,220,300,520,540,600,610,620)
	CH - 4	Materiality, Risk Assessment and Internal Control (SA 265,315,320,330)
	CH - 13	Group Audits (SA 600)
	CH - 12	Digital Auditing and Assurance
	CH - 18	Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance
Test 2	CH - 5	Audit Evidence (SA 500,501,505,510,530,550)
	CH - 6	Completion and Review (SA 560,570,580)
	CH - 7	Reporting (SA 700,701,705,706,710,720)
	CH - 9	Related Services (SRS 4400,4410)
	CH - 16	Internal Audit
	CH - 19	Professional Ethics & Liabilities of Auditors
	CH - 17	Due Diligence, Investigation & Forensic Audit

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Test 3	CH – 2	General Auditing Principles and Auditors Responsibilities (SA 240,250,260,299,402)
	CH - 8	Specialized Areas (SA 800,805,810)
	CH – 10	Review of Financial Information (SRE 2400,2410)
	CH - 11	Prospective Financial Information and other assurance services (SAE 3400,3402,3420)
	CH - 14	Special Features of Audit of Banks & Non Banking Financial Companies
	CH - 15	Overview of Audit of Public Sector Understakings
<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 – 3	Profits and Gains of Business or Profession
	CH – 8	Deductions from Gross Total Income
	CH – 9	Assessment of Various Entities
	CH – 11	Tax Planning, Tax Avoidance & Tax Evasion
	CH – 17	Dispute Resolution
	CH – 16	Appeals and Revision
	CH – 18	Miscellaneous Provisions
	CH – 1	Basic Concepts
Test 2	CH – 25	Fundamentals of Base Erosion and Profit Shifting
	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 – 7	Aggregation of Income, Set-Off and Carry Forward of Losses
	CH – 10	Assessment of Trusts and Institutions, Political Parties and other special entities
	CH – 23	Advance Rulings
	CH – 24	Transfer Pricing

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	<b>CH – 26</b>	<b>Application and Interpretation of Tax Treaties</b>
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<b>Test 3</b>	<b>CH – 14</b>	<b>Income-tax Authorities</b>
	<b>CH – 20</b>	<b>Tax Audit and Ethical Compliances</b>
	<b>CH – 21</b>	<b>Non Resident Taxation</b>
	<b>CH – 22</b>	<b>Double Taxation Relief</b>
	<b>CH – 19</b>	<b>Provisions to counteract Unethical Tax Practices</b>
	<b>CH – 12</b>	<b>Taxation of Digital Transactions</b>
	<b>CH – 15</b>	<b>Assessment Procedure</b>
	<b>CH – 27</b>	<b>Overview of Model Tax Conventions</b>
	<b>CH – 28</b>	<b>Latest Developments in International Taxation</b>
<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>Test No.</b>	<b>Chapter No</b>	<b>Chapter name.</b>
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Test 1	CH – 1	Supply under GST
	CH – 2	Charge of GST
	CH – 3	Classification of Imported and Export Goods
	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 - 8	Registration
	CH – 7	Refund
	CH – 22	Appeals And Revisions
	CH – 24	Miscellaneous Provisions
Test 2	CH – 3	Place of Supply
	CH – 1	Levy of and Exemptions from Customs Duty
	CH – 4	Valuation under the Customs Act, 1962
	CH – 5	Time of Supply
	CH – 6	Value of Supply
	CH – 8	Foreign Trade Policy
	CH – 14	Import And Export Under GST
	CH – 16	Job Work
	CH – 17	Assessment And Audit
	CH – 18	Inspection, Search, Seizure And Arrest
	CH – 21	Offences And Penalties and Ethical Aspects under GST
Test 3	CH – 7	Input Tax Credit
	CH – 12	Electronic Commerce Transactions under GST
	CH – 13	Returns
	CH – 15	Refunds
	CH – 20	Liability to Pay Tax in Certain Cases
	CH – 23	Advance Ruling
	CH – 19	Demands And Recovery
	CH – 2	Types of Duty
	CH – 5	Importation and Exportation of Goods
CH – 6	Warehousing	
<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>	

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**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 **31<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
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.