



## CA FINAL

### Detail TEST SERIES FOR MAY 2025

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>st</sup> MAY 2025**).

- 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 2025** 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
5-12-2024	Test 1	CH - 3	Ind AS on Presentation of items of Financial Statements (Ind AS 1,7,34)

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Rewards

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		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 - 8	Ind AS on Liabilities of the Financial Statements (Ind AS 19,37)
11-12-2024	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 - 2	Conceptual Framework for Financial Reporting under Indian Accounting Standards (Ind AS)
17-12-2024	Test 3	CH - 13	Consolidated Financial Statements
		CH - 10	Ind AS on Disclosures in the Financial Statements (Ind AS 24,33,108)
		CH - 4	Ind AS on Measurement based on Accounting Policies (Ind AS 8,10,113)
23-12-2024	Test 4	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 - 7	Other Indian Accounting Standards (Ind AS 20,41,102)
		CH - 15	Analysis of Financial Statements
29-12-2024	Test 5	CH - 11	Accounting and Reporting of Financial Instruments
		CH - 16	Professional and Ethical Duty of a CA
		CH - 14	Ind AS 101 First time adoption of Indian Accounting Standards
6-1-2025	<b>FULL TEST - 1</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>	
26-1-2025	<b>FULL TEST - 2</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>	

## Advanced Financial Management

(Including MCQs also)

Date	Test No.	Chapter No.	Chapter Name
6-12-2024	Test 1	CH - 3	Advanced Capital Budgeting Decisions

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		CH – 8	Mutual Funds
		CH – 1	Financial Policy and Corporate Strategy
12-12-2024	Test 2	CH – 6	Portfolio Management
		CH – 4	Security Analysis
		CH - 7	Securitization
18-12-2024	Test 3	CH - 9	Derivatives Analysis and Valuation
		CH - 5	Security Valuation
		CH - 15	Startup Finance
24-12-2024	Test 4	CH – 10	Foreign Exchange Exposure and Risk Management
		CH – 11	International Financial Management
		CH – 12	Interest Rate Risk Management
30-12-2024	Test5	CH – 13	Business Valuation
		CH – 14	Mergers, Acquisitions and Corporate Restructuring
		CH - 2	Risk Management
10-1-2025	<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
30-1-2025	<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)

Date	Test No.	Chapter No.	Chapter Name
7-12-2024	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 – 13	Group Audits (SA 600)
		CH - 12	Digital Auditing and Assurance
13-12-2024	Test 2	CH – 5	Audit Evidence (SA 500,501,505,510,530,550)
		CH – 9	Related Services (SRS 4400,4410)
		CH - 16	Internal Audit
		CH - 17	Due Diligence, Investigation & Forensic Audit

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19-12-2024	Test 3	CH – 2	General Auditing Principles and Auditors Responsibilities (SA 240,250,260,299,402)
		CH – 10	Review of Financial Information (SRE 2400,2410)
		CH - 11	Prospective Financial Information and other assurance services (SAE 3400,3402,3420)
		CH - 15	Overview of Audit of Public Sector Understakings
25-12-2024	Test 4	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 - 7	Reporting (SA 700,701,705,706,710,720)
31-12-2024	Test 5	CH – 19	Professional Ethics & Liabilities of Auditors
		CH - 18	Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance
		CH - 6	Completion and Review (SA 560,570,580)
14-1-2025	<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
3-2-2025	<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

## Direct TAX & INTERNATIONAL TAX

Date	Test No.	Chapter No.	Chapter Name
8-12-2024	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
14-12-2024	Test 2	CH – 4	Capital Gains
		CH – 5	Income from Other Sources
		CH – 2	Incomes which do not form part of Total Income

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		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

20-12-2024	Test 3	CH – 9	Assessment of Various Entities
		CH – 10	Assessment of Trusts and Institutions, Political Parties and other special entities
		CH – 14	Income-tax Authorities
		CH – 18	Miscellaneous Provisions
26-12-2024	Test 4	CH – 20	Tax Audit and Ethical Compliances
		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
1-1-2025	Test 5	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
		CH – 26	Application and Interpretation of Tax Treaties
18-1-2025	<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
7-2-2025	<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

### INDIRECT TAX LAWS

<u>Date</u>	<u>GST Date</u>	<u>Test No.</u>	<u>Chapter No.</u>
9-12-2024	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 - 8	Registration
15-12-2024	Test 2	CH – 3	Place of Supply



		CH – 5	Time of Supply
		CH – 6	Value of Supply
		CH – 14	Import And Export Under GST
		CH – 16	Job Work
		CH – 17	Assessment And Audit
		CH – 18	Inspection, Search, Seizure And Arrest
21-12-2024	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 – 19	Demands And Recovery
27-12-2024	Test 4	CH – 21	Offences And Penalties and Ethical Aspects under GST
		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
2-1-2025	Test 5	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
22-1-2025	<b>FULL TEST – 1</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>	
11-2-2025	<b>FULL TEST – 2</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>	

**Integrated Business Solutions**

15-2-2025	<b>FULL TEST – 1</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
19-2-2025	<b>FULL TEST – 2</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>
23-2-2025	<b>FULL TEST – 3</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
27-2-2025	<b>FULL TEST – 4</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</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 **31<sup>st</sup> MAY, 2025**.

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

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**Rewards**

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**AIR 2-10**



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## 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.

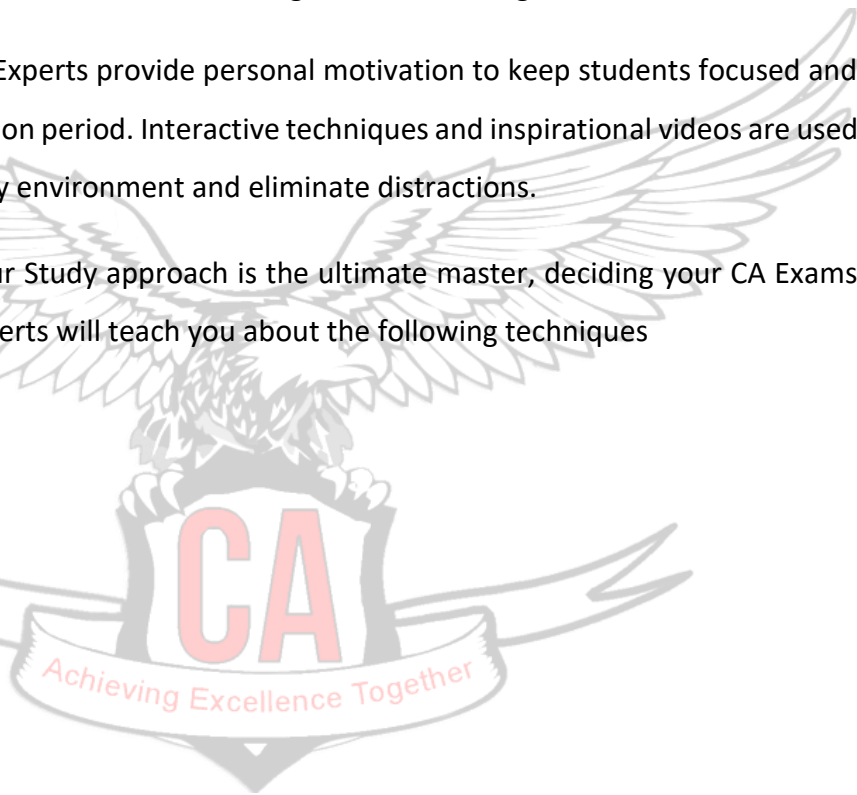
**Here is a summary of the activities included in the CA Test Series Mentorship Program:**

**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<sup>®</sup>

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.

