



## CA FINAL

### Four Plus Two SERIES FOR Nov 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> Nov 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 **Nov 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)

| Date      | Test No. | Chapter No. | Chapter Name  |
|-----------|----------|-------------|---|
| 14-9-2024 | Test 1   | CH - 3      | Ind AS on Presentation of items of Financial Statements (Ind AS 1,7,34) |

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|            |                      |   |   |
|------------|----------------------|---|---|
|            |                      | 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))            |
|            |                      | CH - 8  | Ind AS on Liabilities of the Financial Statements (Ind AS 19,37)                        |
| 19-9-2024  | 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 - 1  | Introduction to Indian Accounting Standards   |
|            |                      | CH - 2  | Conceptual Framework for Financial Reporting under Indian Accounting Standards (Ind AS) |
| 24-9-2024  | 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)                    |
|            |                      | CH - 7  | Other Indian Accounting Standards (Ind AS 20,41,102)                                    |
| 30-9-2024  | Test 4               | CH - 15   | Analysis of Financial Statements  |
|            |                      | 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                           |
| 12-10-2024 | <b>FULL TEST - 1</b> | <b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b> |   |
| 22-10-2024 | <b>FULL TEST - 2</b> | <b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b> |   |

## Advanced Financial Management (Including MCQs also)

| Date      | Test No. | Chapter No. | Chapter Name                            |
|-----------|----------|-------------|---|
| 15-9-2024 | Test 1   | CH - 3      | Advanced Capital Budgeting Decisions    |
|           |          | CH - 8      | Mutual Funds                            |
|           |          | CH - 1      | Financial Policy and Corporate Strategy |

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|------------|----------------------|---------|---|
| 20-9-2024  | Test 2               | CH – 6  | Portfolio Management  |
|            |                      | CH – 4  | Security Analysis   |
|            |                      | CH - 7  | Securitization  |
|            |                      | CH – 11 | International Financial Management                            |
| 25-9-2024  | Test 3               | CH - 9  | Derivatives Analysis and Valuation                            |
|            |                      | CH - 5  | Security Valuation  |
|            |                      | CH - 15 | Startup Finance   |
|            |                      | CH – 10 | Foreign Exchange Exposure and Risk Management                 |
| 1-10-2024  | Test 4               | CH – 12 | Interest Rate Risk Management                                 |
|            |                      | CH – 13 | Business Valuation  |
|            |                      | CH – 14 | Mergers, Acquisitions and Corporate Restructuring             |
|            |                      | CH - 2  | Risk Management   |
| 14-10-2024 | <b>FULL TEST – 1</b> |         | <b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b> |
| 24-10-2024 | <b>FULL TEST – 2</b> |         | <b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>  |

## ADVANCED AUDITING, ASSURANCE AND PROFESSIONAL ETHICS

(Including MCQs also)

| Date      | Test No. | Chapter No. | Chapter Name  |
|-----------|----------|-------------|---|
| 16-9-2024 | 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  |
| 21-9-2024 | Test 2   | CH – 5      | Audit Evidence (SA 500,501,505,510,530,550)                                     |
|           |          | CH - 6      | Completion and Review (SA 560,570,580)  |
|           |          | CH – 9      | Related Services (SRS 4400,4410)  |
|           |          | CH - 16     | Internal Audit  |

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|            |                      |         |  |
|------------|----------------------|---------|--|
|            |                      | CH - 17 | Due Diligence, Investigation & Forensic Audit  |
| 26-9-2024  | 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 - 14 | Special Features of Audit of Banks & Non Banking Financial Companies                     |
|            |                      | CH - 15 | Overview of Audit of Public Sector Understakings   |
| 2-10-2024  |                      | Test 4  | CH - 4   |
|            | CH - 7               |         | Reporting (SA 700,701,705,706,710,720)   |
|            | CH - 8               |         | Specialized Areas (SA 800,805,810)   |
|            | CH - 18              |         | Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance |
|            | CH - 19              |         | Professional Ethics & Liabilities of Auditors  |
| 16-10-2024 | <b>FULL TEST - 1</b> |         | <b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>                            |
| 26-10-2024 | <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                                   |
|-----------|----------|-------------|--|
| 17-9-2024 | 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 - 1      | Basic Concepts                                 |
| 22-9-2024 | 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                          |
|  |  | CH – 10 | Assessment of Trusts and Institutions, Political Parties and other special entities |

|            |                      |   |  |
|------------|----------------------|---|--|
| 27-9-2024  | Test 3               | CH – 14   | Income-tax Authorities                           |
|            |                      | 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    |
| 1-10-2024  | Test 4               | CH – 18   | Miscellaneous Provisions                         |
|            |                      | 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   |
| 18-10-2024 | <b>FULL TEST – 1</b> | <b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b> |  |
| 28-10-2024 | <b>FULL TEST – 2</b> | <b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b> |  |

## INDIRECT TAX LAWS

| Date | Test No. | Chapter No | Chapter name. |
|------|----------|------------|---------------|
|------|----------|------------|---------------|

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|            |               |  |  |
|------------|---------------|--|--|
| 18-9-2024  | 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   |
| 23-9-2024  | 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               |
| 28-9-2024  | Test 3        | CH – 21  | Offences And Penalties and Ethical Aspects under GST |
|            |               | 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                                 |
| 2-10-2024  | Test 4        | CH – 5   | Importation and Exportation of Goods                 |
|            |               | 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             |
|            |               | CH – 2   | Types of Duty  |
|            |               | CH – 3   | Classification of Imported and Export Goods          |
|            |               | CH – 4   | Valuation under the Customs Act, 1962                |
| 20-10-2024 | FULL TEST – 1 | TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS |  |
|            |               | TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS |  |
| 30-10-2024 | FULL TEST – 2 | TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS |  |

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## **INTEGRATED BUSINESS SOLUTIONS**

|                   |                      |   |
|-------------------|----------------------|---|
| <b>4-10-2024</b>  | <b>FULL TEST – 1</b> | <b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b> |
| <b>6-10-2024</b>  | <b>FULL TEST – 2</b> | <b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b> |
| <b>8-10-2024</b>  | <b>FULL TEST – 3</b> | <b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b> |
| <b>10-10-2024</b> | <b>FULL TEST – 4</b> | <b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b> |

**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> Nov, 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.

