

# CA FINAL

## CHAPTER WISE 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 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 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
15-12-2024	Test – 1	CH – 1	Introduction to Indian Accounting Standards

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Rewards

AIR 1



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20-12-2024	Test – 2	CH – 2	Conceptual Framework for Financial Reporting under Indian Accounting Standards (Ind AS)
25-12-2024	Test – 3	CH – 3	Ind AS on Presentation of items of Financial Statements (Ind AS 1,7,34)
30-12-2024	Test – 4	CH – 4	Ind AS on Measurement based on Accounting Policies (Ind AS 8,10,113)
4-1-2025	Test – 5	CH – 5	Ind AS 115 Revenue from contracts with customers
9-1-2025	Test – 6	CH – 6 (Part I)	Ind AS on Assets of Financial Statements (Ind AS 2,16,23,36)
14-1-2025	Test – 7	CH – 6 (Part II)	Ind AS on Assets of Financial Statements (Ind AS 38,40,105,116)
19-1-2025	Test – 8	CH – 7	Other Indian Accounting Standards (Ind AS 20,41,102)
24-1-2025	Test – 9	CH – 8	Ind AS on Liabilities of the Financial Statements (Ind AS 19,37)
29-1-2025	Test –10	Ch – 9	Ind AS on Items impacting the Financial Statements (Ind AS 12,21)
3-2-2025	Test –11	CH – 10	Ind AS on Disclosures in the Financial Statements (Ind AS 24,33,108)
8-2-2025	Test –12	CH – 11	Accounting and Reporting of Financial Instruments
13-2-2025	Test –13	CH – 12	Business Combination (Ind AS 103)
18-2-2025	Test –14	CH – 13	Consolidated Financial Statements
23-2-2025	Test –15	CH - 14	Ind AS 101 First time adoption of Indian Accounting Standards
28-2-2025	Test –16	CH – 15	Analysis of Financial Statements
4-3-2025	Test -17	CH – 16	Professional and Ethical Duty of a CA
8-3-2025	Test -18	CH – 17	Accounting and Technology
6-4-2025	<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
12-4-2024	<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
17-12-2024	Test – 1	CH – 1	Financial Policy and Corporate Strategy
22-12-2024	Test – 2	CH – 2	Risk Management

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**Rewards**

**AIR 1**



**AIR 2-10**



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27-12-2024	Test – 3	CH – 3	Advanced Capital Budgeting Decisions
1-1-2025	Test – 4	CH – 4	Security Analysis
6-1-2025	Test – 5	CH – 5	Security Valuation
11-1-2025	Test – 6	CH – 6	Portfolio Management
16-1-2025	Test – 7	CH – 7	Securitization
21-1-2025	Test – 8	CH – 8	Mutual Funds
26-1-2025	Test - 9	CH - 9	Derivatives Analysis and Valuation
31-1-2025	Test – 10	Ch – 10	Foreign Exchange Exposure and Risk Management
5-2-2025	Test – 11	CH – 11	International Financial Management
10-2-2025	Test – 12	CH – 12	Interest Rate Risk Management
15-2-2025	Test – 13	CH – 13	Business Valuation
20-2-2025	Test - 14	CH – 14	Mergers, Acquisitions and Corporate Restructuring
25-2-2025	Test - 15	CH - 15	Startup Finance
8-4-2025	<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
14-4-2025	<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)

<b>Date</b>	<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
19-12-2024	Test – 1	CH – 1	Quality Control (SQC 1 , SA 220)
24-12-2024	Test – 2	CH – 2	General Auditing Principles and Auditors Responsibilities (SA 240,250,260,299,402)
29-12-2024	Test – 3	CH – 3	Audit Planning, Strategy and Execution (SA 200,210,220,300,520,540,600,610,620)
3-1-2025	Test – 4	CH – 4	Materiality, Risk Assessment and Internal Control (SA 265,315,320,330)
8-1-2025	Test – 5	CH – 5	Audit Evidence (SA 500,501,505,510,530,550)
13-1-2025	Test – 6	CH – 6	Completion and Review (SA 560,570,580)
18-1-2025	Test – 7	CH – 7	Reporting (SA 700,701,705,706,710,720)

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23-1-2025	Test – 8	CH – 8	Specialized Areas (SA 800,805,810)
28-1-2025	Test – 9	CH – 9	Related Services (SRS 4400,4410)
2-2-2025	Test –10	Ch – 10	Review of Financial Information (SRE 2400,2410)
7-2-2025	Test –11	CH – 11	Prospective Financial Information and other assurance services (SAE 3400,3402,3420)
12-2-2025	Test –12	CH – 12	Digital Auditing and Assurance
17-2-2025	Test –13	CH – 13	Group Audits (SA 600)
22-2-2025	Test –14	CH – 14	Special Features of Audit of Banks & Non Banking Financial Companies
27-2-2025	Test –15	CH – 15	Overview of Audit of Public Sector Understakings
2-3-2025	Test –16	CH – 16	Internal Audit
6-3-2025	Test –17	CH – 17	Due Diligence, Investigation & Forensic Audit
10-3-2025	Test –18	CH – 18	Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance
12-3-2025	Test -19	CH - 19	Professional Ethics & Liabilities of Auditors
10-4-2025	<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
16-4-2025	<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
16-12-2024	Test –1	CH – 1	Basic Concepts
21-12-2024	Test –2	CH – 2	Incomes which do not form part of Total Income
26-12-2024	Test –3	CH – 3	Profits and Gains of Business or Profession
31-12-2024	Test –4	CH – 4	Capital Gains
5-1-2025	Test –5	CH – 5	Income from Other Sources
10-1-2025	Test – 6	CH – 6	Income of Other Persons included in assessee's TotalIncome
15-1-2025	Test – 7	CH – 7	Aggregation of Income, Set-Off and Carry Forward of Losses
20-1-2025	Test – 8	CH – 8	Deductions from Gross Total Income
25-1-2025	Test – 9	CH – 9	Assessment of Various Entities
30-1-2025	Test – 10	CH – 10	Assessment of Trusts and Institutions, Political Parties and other special entities

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4-2-2025	Test – 11	CH – 11	Tax Planning, Tax Avoidance & Tax Evasion
9-2-2025	Test – 12	CH – 12	Taxation of Digital Transactions
14-2-2025	Test – 13	CH – 13	Deduction, Collection and Recovery of Tax
19-2-2025	Test – 14	CH – 14	Income-tax Authorities
24-2-2025	Test – 15	CH – 15	Assessment Procedure
1-3-2025	Test – 16	CH – 16	Appeals and Revision
5-3-2025	Test – 17	CH – 17	Dispute Resolution
9-3-2025	Test – 18	CH – 18	Miscellaneous Provisions
13-3-2025	Test – 19	CH – 19	Provisions to counteract Unethical Tax Practices
15-3-2025	Test – 20	CH – 20	Tax Audit and Ethical Compliances

<b>INTERNATIONAL TAXATION</b>			
17-3-2025	Test – 21	CH – 21	Non Resident Taxation
19-3-2025	Test – 22	CH – 22	Double Taxation Relief
21-3-2025	Test – 23	CH – 23	Advance Rulings
23-3-2025	Test – 24	CH – 24	Transfer Pricing
25-3-2025	Test – 25	CH – 25	Fundamentals of Base Erosion and Profit Shifting
27-3-2025	Test – 26	CH – 26	Application and Interpretation of Tax Treaties
29-3-2025	Test – 27	CH – 27	Overview of Model Tax Conventions
31-3-2025	Test – 28	CH – 28	Latest Developments in International Taxation
7-4-2025	<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
13-4-2025	<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

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## INDIRECT TAX LAWS

<u>Date</u>	<u>GST Date</u>	<u>Test No.</u>	<u>Chapter No.</u>
18-12-2024	Test – 1	CH – 1	Supply under GST
23-12-2024	Test – 2	CH – 2	Charge of GST
28-12-2024	Test – 3	CH – 3	Place of Supply
2-1-2025	Test – 4	CH – 4	Exemptions from GST
7-1-2025	Test – 5	CH – 5	Time of Supply
12-1-2025	Test – 6	CH – 6	Value of Supply
17-1-2025	Test – 7	CH – 7	Input Tax Credit
22-1-2025	Test – 8	CH – 8	Registration
27-1-2025	Test – 9	CH – 9	Tax Invoice, Credit and Debit Notes
1-2-2025	Test – 10	CH – 10	Accounts and Records; E-way Bill
6-2-2025	Test – 11	CH – 11	Payment of Tax
11-2-2025	Test – 12	CH – 12	Electronic Commerce Transactions under GST
16-2-2025	Test – 13	CH – 13	Returns
21-2-2025	Test – 14	CH – 14	Import And Export Under GST
26-2-2025	Test – 15	CH – 15	Refunds
3-3-2025	Test – 16	CH – 16	Job Work
7-3-2025	Test – 17	CH – 17	Assessment And Audit
11-3-2025	Test – 18	CH – 18	Inspection, Search, Seizure And Arrest
14-3-2025	Test – 19	CH – 19	Demands And Recovery
16-3-2025	Test – 20	CH – 20	Liability to Pay Tax in Certain Cases
18-3-2025	Test – 21	CH – 21	Offences And Penalties and Ethical Aspects under GST
20-3-2025	Test – 22	CH – 22	Appeals And Revisions
22-3-2025	Test – 23	CH – 23	Advance Ruling
24-3-2025	Test – 24	CH – 24	Miscellaneous Provisions

<u>CUSTOMES &amp; FTP</u>			
26-3-2025	Test – 25	CH – 1	Levy of and Exemptions from Customs Duty
28-3-2025	Test – 26	CH – 2	Types of Duty
30-3-2025	Test – 27	CH – 3	Classification of Imported and Export Goods
1-4-2025	Test – 28	CH – 4	Valuation under the Customs Act, 1962
2-4-2025	Test – 29	CH – 5	Importation and Exportation of Goods
3-4-2025	Test – 30	CH – 6	Warehousing
4-4-2025	Test – 31	CH – 7	Refund
5-4-2025	Test – 32	CH – 8	Foreign Trade Policy
9-4-2025	<b>FULL TEST –1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>

15-4-2025	<b>FULL TEST – 2</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
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### **Integrated Business Solutions**

11-4-2025	<b>FULL TEST – 1</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
17-4-2025	<b>FULL TEST – 2</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
20-4-2025	<b>FULL TEST – 3</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
23-4-2025	<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 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

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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.