



CA Test Series®



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Celebrating
— 10 YEARS —

CA FINAL

CHAPTER WISE TEST SERIES

FOR JAN. 2027



**Most Reliable Mock Test Series for
CA Students as per ICAI Standards**

Trusted & Awarded by

NIRC Chairman
CA ABHINAV AGGARWAL

ICAI President
CA ANIKET TELATI



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CA Test Series®



ICAI President, ICAI F. President & NIRC Chairman

EMPOWERING FUTURE *CAs*

CAtestseries.org is a trusted name among CA students, delivering superior online test series tailored to their needs. Renowned Chartered Accountants

endorse our platform for its exceptional service quality and unwavering commitment to student success. We take pride in helping thousands of aspiring CAs excel in their exams. Our comprehensive and meticulously designed test series simulate real exam conditions, boosting confidence and performance for students aiming for excellence.



ICAI F. President CA Atul Gupta



ICAI F. President CA Aniket Talati

ATop leaders in the Chartered Accountancy field applaud CAtestseries.org for its exceptional contribution to shaping future professionals. Their trust and recognition

affirm our dedication to delivering unparalleled support and fostering success for CA aspirants. Our platform stands as a beacon of reliability and efficiency, ensuring every user experiences seamless service. Our exceptional services have earned the trust of industry pioneers and established leaders in the field of Chartered Accountancy.



CA Test Series®

MEET YOUR EXPERT FACULTY



EVALUATION
GUARANTEE

EVALUATION GUARANTEE

WE WILL COMPENSATE FOR
ANY EVALUATION MISTAKE

EVALUATION GUARANTEE – OUR COMMITMENT TO YOU

At our institute, your success is our responsibility. That's why we offer EVALUATION GUARANTEE to every student.



100% ACCOUNTABILITY

We take full responsibility for any evaluation mistake on our part.



COMPENSATION ASSURANCE

If any evaluation mistake is found in your assessed copies, we will compensate you.



TRANSPARENT EVALUATION

Our evaluation process is systematic, fair, and regularly reviewed.



EXPERT EVALUATORS

Your answers are evaluated by experienced faculty members and cross-checked for accuracy.



TIMELY RESOLUTION

Any genuine evaluation error is acknowledged and resolved promptly.



STUDENT FIRST APPROACH

Your trust matters to us. We are committed to fair evaluation and your success.

— HOW EVALUATION GUARANTEE WORKS? —



1. **Submit Query**
Student raises a concern with valid justification.



2. **Review Process**
Our academic team reviews the evaluated sheet and solution.



3. **Mistake Verified**
If an error is found, we acknowledge it and calculate the mark difference.



4. **Compensation**
Appropriate compensation is provided as per our policy.

EVALUATED SHEET – MISTAKE REPORT (SAMPLE)

Student Name: Rohan Sharma

Course: CA Intermediate

Subject: Advanced Accounting

Assessment/Exam: Mock Test - 3

Date of Evaluation: 25 May 2024

Q. No.	STUDENT'S ANSWER (FROM COPY)	EVALUATOR'S MARKING
1.	<u>Issue of Debentures</u> Interest on debentures is an <u>expense</u> and is shown in the <u>Balance Sheet</u>. x	Conceptual Error: Interest on debentures is an expense and shown in P&L A/c, not in Balance Sheet. 0/2
2.	<u>Calculation of Goodwill</u> Goodwill = <u>Average Profit</u> x Number of Years Purchase x <u>Super Profit</u>. x	Formula Error: Goodwill = Super Profit x Number of Years Purchase 1/2
3.	<u>Depreciation (WDV Method)</u> Depreciation = (Cost - Scrap Value) x <u>Rate of Depreciation</u>. x	Calculation Error: Depreciation should be calculated on WDV, not on original cost. 1/2
4.	<u>Journal Entry</u> Cash A/c Dr. 10,000 To Sales A/c <u>10,000</u>. x	Recording Error: Cash received from customer. Should be To Debtors A/c. 0/1
5.	<u>Partnership Deed</u> Interest on capital is payable <u>even if there is a loss</u>. x	Conceptual Error: Interest on capital is payable only if there is a profit. 0/1

Total Marks Awarded: 2/8

Total Difference in Marks: -4

Evaluator's Remark / Acknowledgment:

Above mistakes were identified during evaluation. Marks deducted accordingly.

Evaluator's Signature: *Confidential*

Date: 25/05/2024

Reviewed By (Senior Faculty): *Rohan Sharma*

Date: 26/05/2024



1. **Submit Query**
Student raises a concern with valid justification.



2. **Review Process**
Our academic team reviews the evaluated sheet and solution.



3. **Mistake Verified**
If an error is found, we acknowledge it and calculate the mark difference.



4. **Compensation**
Appropriate compensation is provided as per our policy.



YOUR TRUST, OUR PROMISE.

With Evaluation Guarantee, you can focus on learning, while we ensure fairness and transparency in every evaluation.

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WITH US



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Thank you for trusting us.

WE ARE COMMITTED TO YOUR SUCCESS!



CA FINAL

CHAPTER WISE TEST SERIES FOR JAN 2027

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 JAN 2027**).

- 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 **JAN 2027** 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)
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 (Part I)	Ind AS on Assets of Financial Statements (Ind AS 2, 16, 23, 36)
Test – 6	CH – 5 (Part II)	Ind AS on Assets of Financial Statements (Ind AS 38, 40, 105, 116)
Test – 7	CH – 6	Ind AS on Liabilities of the Financial Statements (Ind AS 19,37)
Test – 8	CH – 7	Ind AS on Items impacting the Financial Statements (Ind AS 12, 21)



Test – 9	CH – 8	Ind AS on Disclosures in the Financial Statements (Ind AS 24, 33,108)
Test –10	CH – 9	Ind AS 115 Revenue from contracts with customers
Test –11	CH – 10	Other Indian Accounting Standards (Ind AS 20, 41, 102)
Test –12	CH – 11	Accounting and Reporting of Financial Instruments
Test –13	CH – 12	Business Combination (Ind AS 103)
Test –14	CH – 13	Consolidated and Separate Financial Statements of Group Entities
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
FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

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
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
FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

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)
Test –14	CH – 14	Special Features of Audit of Banks & Non Banking Financial Companies
Test –15	CH – 15	Overview of Audit of Public Sector Undertakings
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
FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

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
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
FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

INDIRECT TAX LAWS

<u>GST</u> Date	Test No.	Chapter No.
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

<u>CUSTOMES & FTP</u>		
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
FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

Integrated Business Solutions

FULL TEST – 1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST – 2	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST – 3	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST – 4	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS



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 JAN 2027.

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.