

CA-Final- Both Groups
Schedule for writing Test Papers – (CHAPTERWISE)

Note:

1. Chapters mentioned below are as per New Syllabus of ICAI.
2. All amendments are included in the test papers.
3. Study Tips along with the Faculty Guidance will also be provided in Checked sheet.
4. Quality Evaluation within 24 - 48 Hours by Qualified Experts.
5. Helpful in Time Management if you complete this paper in mentioned Time Period.
6. New MCQs/Case Study MCQ Test series will be provided with proper detailed reason.

Subject: Financial Reporting

Title	Chapter
Test-1	Chapter 1: Introduction to Indian Accounting Standards Chapter 2: Conceptual Framework for Financial Reporting under Indian Accounting Standards (Ind AS) Chapter 3: Ind AS on Presentation of Items in the Financial Statements
Test-2	Chapter 4: Ind AS on Measurement based on Accounting Policies
Test-3	Chapter 5: Ind AS 115 "Revenue from Contracts with Customers"
Test-4	Chapter 6: Ind AS on Assets of the Financial Statements (2,16,23,36,38,40,105,116) Chapter 7: Other Indian Accounting Standards (41,20,102)
Test-5	Chapter 8: Ind AS on Liabilities of the Financial Statements (19,37) Chapter 9: Ind AS on Items impacting the Financial Statements (12,21)
Test-6	Chapter 10: Ind AS on Disclosures in the Financial Statements (24,33,108)
Test-7	Chapter 11: Accounting and Reporting of Financial Instrument
Test-8	Chapter 12: Ind AS 103 "Business Combinations"
Test-9	Chapter 13: Consolidated and Separate Financial Statements of Group Entities
Test-10	Chapter 14: Ind AS 101 "First-time Adoption of Indian Accounting Standards" Chapter 15: Analysis of Financial Statements
Test-11	Chapter 16: Professional and Ethical Duty of a Chartered Accountant Chapter 17: Accounting and Technology
Test-12	Full Syllabus Test
Test-13	Full Syllabus Test

Subject: Advanced Financial Management

Title	Chapter
Test-1	Chapter 1: Financial Policy and Corporate Strategy Chapter 2: Risk Management
Test-2	Chapter 3: Advanced Capital Budgeting Decisions
Test-3	Chapter 4: Security Analysis Chapter 5: Security Valuation
Test-4	Chapter 6: Portfolio Management
Test-5	Chapter 7: Securitization Chapter 8: Mutual Funds
Test-6	Chapter 9: Derivatives Analysis and Valuation
Test-7	Chapter 10: Foreign Exchange Exposure and Risk Management
Test-8	Chapter 11: International Financial Management
Test-9	Chapter 12: Interest Rate Risk Management
Test-10	Chapter 13: Business Valuation
Test-11	Chapter 14: Mergers, Acquisitions and Corporate Restructuring Chapter 15: Startup Finance
Test-12	Full Syllabus Test
Test-13	Full Syllabus Test

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Subject: Advanced Auditing, Assurance and Professional Ethics

Title	Chapter
Test-1	Auditing Standards Chapter 1: Quality Control Chapter 2: General Auditing Principles and Auditors Responsibilities
Test-2	Chapter 3: Audit Planning, Strategy and Execution Chapter 4: Materiality, Risk Assessment and Internal Control
Test-3	Chapter 5: Audit Evidence Chapter 6: Completion and Review
Test-4	Chapter 7: Reporting
Test-5	Chapter 8: Specialised Areas
Test-6	Chapter 9: Audit-related Services

	Chapter 10: Review of Financial Information
Test-7	Chapter 11: Prospective Financial Information and Other Assurance Services Chapter 12: Digital Auditing & Assurance
Test-8	Chapter 13: Group Audits
Test-9	Chapter 14: Special Features of Audit of Banks & Non-Banking Financial Companies
Test-10	Chapter 15: Overview of Audit of Public Sector Undertakings
Test-11	Chapter 16: Internal Audit
Test-12	Chapter 17: Due Diligence, Investigation & Forensic Audit
Test-13	Chapter 18: Emerging Areas: Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance
Test-14	Chapter 19: Professional Ethics & Liabilities of Auditors
Test-15	Full Syllabus Test
Test-16	Full Syllabus Test

Subject: Direct Tax Laws & International Taxation

Title	Chapter
Test-1	Basic Concepts Incomes which do not form part of Total Income Profits and Gains of Business or Profession
Test-2	Capital Gains Income from Other Sources
Test-3	Income of Other Persons included in Assessee's Total Income Aggregation of Income, Set Off or Carry Forward of Losses Deductions from Gross Total Income
Test-4	Assessment of Various Entities
Test-5	Assessment of Trusts and Institutions, Political Parties and Other Special Entities
Test-6	Tax Planning, Tax Avoidance and Tax Evasion Taxation of Digital Transactions
Test-7	Deduction, Collection and Recovery of Tax Income Tax Authorities
Test-8	Assessment Procedure Appeals and Revision

	Dispute Resolution
Test-9	Miscellaneous Provisions Provisions to Counteract Unethical Tax Practices Tax Audit and Ethical Compliances
Test-10	Non Resident Taxation
Test-11	Double Taxation Relief
Test-12	Transfer Pricing
Test-13	Advance Rulings Other Miscellaneous Provisions of International Taxation
Test-14	Full Syllabus Test
Test-15	Full Syllabus Test

Subject: Indirect Tax Laws

Title	Chapter
Test-1	Supply under GST Charge of GST
Test-2	Place of Supply
Test-3	Exemptions from GST
Test-4	Time of Supply Value of Supply
Test-5	Input Tax Credit
Test-6	Registration Tax Invoice, Credit and Debit Notes Accounts and Records; E-way Bill
Test-7	Payment of Tax Electronic Commerce Transactions.
Test-8	Returns
Test-9	Import and Export Under GST Refunds, Job Work
Test-10	Assessment & Audit Inspection, Search, Seizure and Arrest Demands and Recovery, Liability to Pay in Certain Cases

Test-11	Offences and Penalties and Ethical Aspects under GST, Appeals and Revisions, Advance Ruling, Misc Provisions.
Test-12	Levy of Exemptions from Customs Duty, Types of Duty Classification of Imported and Export Goods
Test-13	Valuation under the Customs Act, 1962 , Importation and Exportation of Goods Warehousing
Test-14	Refund, Foreign Trade Policy
Test-15	Full Syllabus
Test-16	Full Syllabus

Subject: IBS

Title	Chapter
Test-1	Full Syllabus
Test-2	Full Syllabus
Test-3	Full Syllabus
Test-4	Full Syllabus



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