

CA Final (New Course) -MAY-2025 Attempt

Detailed Test Series Schedule

Starting From 11-MARCH-2025

Key Points

1. Chapters mentioned below are as per ICAI's Study Material.
2. All the Test Papers under this plan are valid till may-2025 Examinations.
3. Answer Sheets will be evaluated within 3-4 Days.
4. Study Tips along with Faculty Guidance will also be provided.
5. All the 5 Chapter wise tests will be of 1:30 Hours each.
6. All Full Syllabus Tests will be of 3:00 Hours each.
7. Students can attempt the tests even after scheduled dates.

Subject-1 : Financial Reporting

| Date | Test Name | Chapters Covered |
|-------------|------------------|--|
| 11-mar-25 | Paper-1 | IND As On Measurement Based On Accounting Policies IND As On Disclosure In The Financial Statements IND AS 41 On other IND AS Business Combinations |
| 12-mar-25 | Paper-2 | IND As On Item Impacting The Financial Statements Analysis Of Financial Statement Accounting and Technology Professional and Ethical Duty of a CA |
| 13-MAR-25 | Paper-3 | IND As 101 First Time Adoption of Indian Accounting Standards IND As On Liabilities Of The Financial Statements Consolidated Financial Statements |
| 14-MAR-25 | Paper-4 | Ins AS 115: Revenue from contracts with customer Ind AS on Assets of the Financial Statements |
| 15-MAR-25 | Paper-5 | Conceptual Framework for Financial Reporting under Indian Accounting Standards (Ind AS) Introduction to Indian Accounting Standards IND As On Presentation Of Items In Financial Statements Accounting and Reporting of Financial Instruments |
| 16-MAR-25 | Paper-6 | Full Syllabus Test |

Subject-2 : Advanced Financial Management

| Date | Test Name | Chapters Covered |
|-----------|-----------|---|
| 17-mar-25 | Paper-1 | Business Valuation Mergers, Acquisitions and Corporate Restructuring Startup Finance |
| 18-mar-25 | Paper-2 | Foreign Exchange Exposure and Risk Management International Financial Management Interest Rate Risk Management |
| 19-MAR-25 | Paper-3 | Mutual Funds Derivatives Analysis and Valuation |
| 20-MAR-25 | Paper-4 | Financial Policy and Corporate Strategy Risk Management Security Analysis Security Valuation Advanced Capital Budgeting Decisions |
| 21-MAR-25 | Paper-5 | Portfolio Management Securitization |
| 22-MAR-25 | Paper-6 | Full Syllabus Test |

Subject-3 : Advanced Auditing & Professional Ethics

| Date | Test Name | Chapters Covered |
|-----------|-----------|---|
| 22-FEB-25 | Paper-1 | Quality Control (SQC 1 , SA 220) Audit Planning, Strategy and Execution (SA 200, 210,220,300, 520,540,600,610,620) Group Audits (SA 600) Digital Auditing and Assurance |
| 23-Feb-25 | Paper-2 | Audit Evidence (SA 500,501,505,510,530,550) Related Services (SRS 4400,4410) Internal Audit Due Diligence, Investigation & Forensic Audit |
| 25-MAR-25 | Paper-3 | General Auditing Principles and Auditors Responsibilities (SA 240,250,260,299,402) Review of Financial Information (SRE 2400,2410) Prospective Financial Information and other assurance services (SAE 3400,3402,3420) Overview of Audit of Public Sector Understakings |
| 26-MAR-25 | Paper-4 | Materiality, Risk Assessment and Internal Control (SA 265,315,320,330) Specialized Areas (SA 800,805,810) Special Features of Audit of Banks & Non-Banking Financial Companies Reporting (SA 700,701,705,706,710,720) |
| 27-MAR-25 | Paper-5 | Professional Ethics & Liabilities of Auditors Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance Completion and Review (SA 560,570,580) |
| 28-MAR-25 | Paper-6 | Full Syllabus Test |

Subject-4 : Direct Tax Laws & International Taxation

| Date | Test Name | Chapters Covered |
|-----------|-----------|---|
| 29-FEB-25 | Paper-1 | Basic Concepts Incomes which do not form part of Total Income Capital Gains Taxation of Digital Transactions |
| 30-MAR-25 | Paper-2 | Profits and Gains of Business or Profession Income of Other Persons included in assessee's Total Income Aggregation of Income, Set-Off and Carry Forward of Losses Deductions from Gross Total Income Income from Other Sources |
| 31-MAR-25 | Paper-3 | Assessment of Various Entities Assessment of Trusts and Institutions, Political Parties and Other Special entities Tax Planning, Tax Avoidance & Tax Evasion Provisions to Counteract Unethical Tax Practices Miscellaneous Provisions Tax Audit and Ethical Compliances |
| 1-APR-25 | Paper-4 | Deduction, Collection and Recovery of Tax Income-tax Authorities Assessment Procedure Appeals and Revision Dispute Resolution |
| 2-APR-25 | Paper-5 | Latest Development in International Taxation Transfer Pricing Non Resident Taxation Double Taxation Relief Advance Rulings Application and Interpretation of Tax Treaties Fundamentals of Base Erosion and Profit Shifting Overview of Model Tax Conventions |
| 3-APR-25 | Paper-6 | Full Syllabus Test |

Subject-5 : Indirect Tax Laws

| Date | Test Name | Chapters Covered |
|-------------|------------------|--|
| 4-APR-25 | Paper-1 | Supply under GST Charge of GST Exemptions from GST Place of Supply |
| 5-APR-25 | Paper-2 | Time of Supply Value of Supply Input Tax Credit |
| 6-APR-25 | Paper-3 | Registration Tax Invoice, Credit and Debit Notes Accounts and Records; E-way Bill Payment of Tax Electronic Commerce Transactions under GST Returns Advance Ruling Miscellaneous Provisions |
| 7-APR-25 | Paper-4 | Import And Export Under Gst Refunds Job Work Assessment And Audit Inspection, Search, Seizure And Arrest Demands And Recovery Liability to Pay Tax in Certain Cases Offences And Penalties and Ethical Aspects under GST Appeals And Revisions |
| 8-APR-25 | Paper-5 | Levy of and Exemptions from Customs Duty Types of Duty Classification of Imported and Export Goods Valuation under the Customs Act, 1962 Importation, Exportation of Goods Warehousing Refund Foreign Trade Policy |
| 9-APR-25 | Paper-6 | Full Syllabus Test |