<u>C</u>A Final (New Cours<u>e</u>) -Sep-2025 Attempt

Detailed Test Series Schedule

Starting From 11-July-2025

<u>Key</u> Points

1. Chapters mentioned below are as per ICAI's Study Material.

2. All the Test Papers under this plan are valid till Sep-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	Chapters Covered
	Name	
		IND As On Measurement Based On Accounting Policies
11-July-25	Paper-1	IND As On Disclosure In The Financial Statements
		IND AS 41 On other IND AS
		Business Combinations
		IND As On Item Impacting The Financial Statements
17-July-25	Paper-2	Analysis Of Financial Statement
		Accounting and Technology
		Professional and Ethical Duty of a CA
		INDAs 101 First Time Adoption of Indian Accounting Standards
23-July-25	Paper-3	IND As On Liabilities Of The Financial Statements
		Consolidated Financial Statements
		Ins AS 115: Revenue from contracts with customer
29-July-25	Paper-4	Ind AS on Assets of the Financial Statements
4-Aug-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
10-Aug-25	Paper-6	Full Syllabus Test

Date	Test Name	Chapters Covered
		Business Valuation
12-July-25	Paper-1	Mergers, Acquisitions and Corporate Restructuring
		Startup Finance
		Foreign Exchange Exposure and Risk Management
18-JUly-25	Paper-2	International Financial Management
		Interest Rate Risk Management
24-July-25	Paper-3	Mutual Funds
		Derivatives Analysis and Valuation
		Financial Policy and Corporate Strategy
30-July-25	Paper-4	Risk Management
50- J uly-25		Security Analysis
		Security Valuation
		Advanced Capital Budgeting Decisions
5-Aug-25	Paper-5	Portfolio Management
		Securitization
11-Aug-25	Paper-6	Full Syllabus Test

Subject-3 : Advanced Auditing & Professional Ethics

Date	Test Name	Chapters Covered
		Quality Control (SQC 1, SA 220)
13-July-25	Paper-1	Audit Planning, Strategy and Execution (SA 200, 210,220,300,
		520,540,600,610,620)
		Group Audits (SA 600)
		Digital Auditing and Assurance
		Audit Evidence (SA 500,501,505,510,530,550)
19-July-25	Paper-2	Related Services (SRS 4400,4410)
	-	Internal Audit
		Due Diligence, Investigation & Forensic Audit
	Paper-3	General Auditing Principles and Auditors Responsibilities (SA
		240,250,260,299,402)
25-July- 25		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
		6
		Materiality, Risk Assessment and Internal Control (SA 265,315,320,330)
		Specialized Areas (SA 800,805,810)
31-July-25	Paper-4	Special Features of Audit of Banks & Non-Banking Financial Companies
		Reporting (SA 700,701,705,706,710,720)
		Professional Ethics & Liabilities of Auditors
6-aug-25	Paper-5	Sustainable Development Goals (SDG) & Environment, Social and
		Governance (ESG) Assurance
		Completion and Review (SA 560,570,580)
12-Aug-25	Paper-6	Full Syllabus Test

Subject-4 : Direct Tax Laws & International Taxation

Date	Test Name	Chapters Covered
14-July-25	Paper-1	Basic Concepts Incomes which do not form part of Total Income Capital Gains Taxation of Digital Transactions
20-July- 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
26-July-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-Aug-25	Paper-4	Deduction, Collection and Recovery of Tax Income-tax Authorities Assessment Procedure Appeals and Revision Dispute Resolution
7-Aug-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
13-Aug-25	Paper-6	Full Syllabus Test

Subject-5 : Indirect Tax Laws

Date	Test	Chapters Covered
Dute	Name	
		Supply under GST
15-July-25	Paper-1	Charge of GST
2	··r	Exemptions from GST
		Place of Supply
01 I I 07	Paper-2	Time of Supply
21-July-25		Value of Supply
		Input Tax Credit
27 July 25	D 2	Registration
27-July-25	Paper-3	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
2-Aug-25	Paper-4	Import And Export Under Gst
2 mug 23	ruper	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-Aug-25	Paper-5	Levy of and Exemptions from Customs Duty
C		Types of Duty Classification of Immorted and Emport Coords
		Classification of Imported and Export Goods
		Valuation under the Customs Act, 1962
		Importation, Exportation of Goods Warehousing
		Refund
		Foreign Trade Policy
14-Aug-25	Paper-6	Full Syllabus Test
14-Aug-23	raper-0	Full Syllabus Test