

CA Final (New Course) - May-2025 Attempt**One Chapter One Test Series Schedule****Starting From 21-March-2025****Student Can Attempt Any Test Till May 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 Chapter wise tests will be of 1:00 Hours each.
6. All the 2 Full Syllabus Tests will be of 3:00 Hours each.

Subject-1 : Financial Reporting

Test Paper	Chapters Covered
Test Paper 1	Introduction To Indian Accounting Standards Conceptual Framework for Financial Reporting under Indian Accounting Standards
Test Paper 2	Ind AS on Presentation of General Purpose Financial Statements (Ind AS 1, Ind AS 34, Ind AS 7)
Test Paper 3	Ind AS 115: Revenue from Contracts with Customers
Test Paper 4	Ind AS on Measurement based on Accounting Policies (Ind AS 8, Ind AS 10, Ind AS 113)
Test Paper 5	Other Indian Accounting Standards (Ind AS 20, Ind AS 41, Ind AS 102)
Test Paper 6	Ind AS 101: First-time Adoption of Ind AS
Test Paper 7	Ind AS on Assets of the Financial Statements (Ind AS 2, Ind AS 16, Ind AS 116, Ind AS 23)
Test Paper 8	Ind AS on Assets of the Financial Statements (Ind AS 36, Ind AS 38, Ind AS 40, Ind AS 48)
Test Paper 9	Professional And Ethical Duty Of A Chartered Accountant
Test Paper 10	Ind AS on Liabilities of the Financial Statements (Ind AS 19, Ind AS 37)
Test Paper 11	Ind AS on Items impacting the Financial Statements (Ind AS 12, Ind AS 21)
Test Paper 12	Ind AS on Disclosures in the Financial Statements (Ind AS 24, Ind AS 33, Ind AS 108)
Test Paper 13	Accounting and Reporting of Financial Instruments
Test Paper 14	IND AS 103 "Business Combinations"
Test Paper 15	Consolidated and Separate Financial Statements of Group Entities (Ind AS 110, Ind AS 111, Ind AS 28, Ind AS 27)
Test Paper 16	Analysis of Financial Statements
Test Paper 17	Accounting And Technology
Test Paper 18	Full Syllabus Test (100 Marks)
Test Paper 19	Full Syllabus Test (100 Marks)

Subject-2 : Advanced Financial Management

Test Paper	Chapters Covered
Test Paper 1	Financial Policy and Corporate Strategy & Risk Management
Test Paper 2	Security Analysis & Security Valuation
Test Paper 3	Portfolio Management
Test Paper 4	Securitization
Test Paper 5	Mutual Funds
Test Paper 6	Derivatives Analysis and Valuation
Test Paper 7	Foreign Exchange Exposure and Risk Management
Test Paper 8	International Financial Management
Test Paper 9	Interest Rate Risk Management
Test Paper 10	Business Valuation
Test Paper 11	Mergers, Acquisitions and Corporate Restructuring & Startup Finance
Test Paper 12	Advanced Capital Budgeting Decisions
Test Paper 12	Full Syllabus Test (100 Marks)
Test Paper 13	Full Syllabus Test (100 Marks)

Subject-3 : Advanced Auditing and Professional Ethics

Test Paper	Chapters Covered
Test Paper 1	Quality Control General Auditing Principles And Auditor's Responsibilities
Test Paper 2	Audit Planning, Strategy And Execution
Test Paper 3	Materiality, Risk Assessment And Internal Control
Test Paper 4	Audit Evidence
Test Paper 5	Completion And Review
Test Paper 6	Reporting
Test Paper 7	Specialised Areas
Test Paper 8	Audit-Related Services
Test Paper 9	Review Of Financial Information
Test Paper 10	Prospective Financial Information And Other Assurance Services
Test Paper 11	Digital Auditing And Assurance
Test Paper 12	Group Audits
Test Paper 13	Overview Of Audit Of Public Sector Undertakings
Test Paper 14	Special Features Of Audit Of Banks & Non-Banking Financial Companies
Test Paper 15	Internal Audit
Test Paper 16	Due Diligence, Investigation And Forensic Audit
Test Paper 17	Sustainable Development Goals(Sdg) & Environment, Social And Governance (Esg) Assurance
Test Paper 18	Professional Ethics & Liabilities Of Auditors
Test Paper 19	Full Syllabus Test (100 Marks)
Test Paper 20	Full Syllabus Test (100 Marks)

Subject-4 : Direct Tax Laws and International Taxation

Test Paper	Chapters Covered
<u>Part I: Direct Tax Laws</u>	
Test Paper 1	Basic Concepts, Incomes which do not form part of Total Income, Taxation Of Digital Transactions
Test Paper 2	Profits and Gains of Business or Profession
Test Paper 3	Capital Gains
Test Paper 4	Income from Other Sources
Test Paper 5	Income of Other Persons included in assessee's Total Income, Aggregation of Income, Set-Off and Carry Forward of Losses
Test Paper 6	Deductions from Gross Total Income
Test Paper 7	Assessment of Various Entities
Test Paper 8	Assessment of Trusts and Institutions, Political Parties and Other Special Entities
Test Paper 9	Tax Planning, Tax Avoidance & Tax Evasion
Test Paper 10	Deduction, Collection and Recovery of Tax
Test Paper 11	Income-tax Authorities
Test Paper 12	Assessment Procedure
Test Paper 13	Appeals and Revision
Test Paper 14	Dispute Resolution, Provisions To Counteract Unethical Tax Practices, Tax Audit And Ethical Compliance, Miscellaneous Provisions
<u>Part II: International Taxation</u>	
Test Paper 15	Transfer Pricing Fundamentals Of Beps
Test Paper 16	Non Resident Taxation
Test Paper 17	Double Taxation Relief
Test Paper 18	Advance Rulings, Equalisation Levy
Test Paper 19	Application and Interpretation of Tax Treaties, ,Overview of Model Tax Conventions
Test Paper 20	Full Syllabus Test (100 Marks)
Test Paper 21	Full Syllabus Test (100 Marks)

Subject-5 : Indirect Tax Laws

Test Paper	Chapters Covered
<u>Part-I Goods and Services Tax</u>	
Test Paper 1	Supply under GST
Test Paper 2	Charge of GST
Test Paper 3	Exemptions from GST
Test Paper 4	Place of Supply
Test Paper 5	Time of Supply
Test Paper 6	Value of Supply
Test Paper 7	Input Tax Credit
Test Paper 8	Registration
Test Paper 9	Tax Invoice, Credit and Debit Notes
Test Paper 10	Accounts and Records; E-way Bill
Test Paper 11	Payment of Tax, Electronic Commerce Transactions Under Gst , Returns
Test Paper 12	Import And Export Under GST
Test Paper 13	Refunds
Test Paper 14	Job Work, Assessment And Audit
Test Paper 15	Inspection, Search, Seizure And Arrest, Demands And Recovery
Test Paper 16	Liability to Pay in Certain Cases, Offences And Penalties And Eithics Aspects Under Gst, Appeals And Revisions, Advance Ruling, MiscellaneousProvisions
<u>Part-II Customs & FTP</u>	
Test Paper 17	Levy of and Exemptions from Customs Duty, Types of Duty
Test Paper 18	Classification of Imported and Export Goods
Test Paper 19	Valuation under the Customs Act, 1962
Test Paper 20	Importation, Exportation and Transportation of Goods
Test Paper 21	Warehousing
Test Paper 22	Duty Drawback
Test Paper 23	Refund
Test Paper 24	Foreign Trade Policy
Test Paper 25	Full Syllabus Test (100 Marks)
Test Paper 26	Full Syllabus Test (100 Marks)