Marks -100

# <u>CA Intermediate (New Course) - Sep-2025</u>

## AttemptDetailed Wise Test Series Schedule

#### <u>Starting From 11- July-2025</u>

#### <u>Key Points</u>

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: Advanced Accounting

| Date       | Test Name | Chapters Covered   |  |
|------------|-----------|--|--|
| 11-July-25 | Paper-1   | Introduction to Accounting Standards<br>Framework for Preparation and Presentation of Financial Statements<br>Applicability of Accounting Standards<br>Presentation & Disclosures Based Accounting Standards |  |
| 17-July-25 | Paper-2   | Accounting Standards Based on Items Impacting<br>Financial Statement<br>Revenue Based Accounting Standards<br>Other Accounting Standards<br>Accounting Standards for Consolidated Financial Statements       |  |
| 23-July-25 | Paper-3   | Asset Based Accounting Standards<br>Liability Based Accounting Standards   |  |
| 29-July-25 | Paper-4   | Financial Statement of Companies<br>Buyback of Securities<br>Accounting for Branches Including Foreign<br>Branches   |  |
| 4-Aug-25   | Paper-5   | Amalgamation of companies<br>Accounting for Reconstruction   |  |
| 10-Aug-25  | Paper-6   | Full Syllabus Test   |  |

All Accounting Standards are covered in above tests

| Date       | Test Name | Chapters Covered  |  |
|------------|-----------|---|--|
| 12-July-25 | Paper-1   | Declaration and payment of dividend<br>Accounts of Companies<br>Audit and Auditors  |  |
| 18-July-25 | Paper-2   | Preliminary<br>Incorporation of Company and Matters Incidental Thereto<br>Prospectus and Allotment of Securities<br>Acceptance of Deposits by companies |  |
| 24-July-25 | Paper-3   | Share Capital and Debentures<br>Management and Administration   |  |
| 30-July-25 | Paper-4   | The General Clauses Act, 1897<br>Foreign Exchange Management Act, 1999<br>The Limited Liability Partnership Act, 2008                                   |  |
| 5-Aug-25   | Paper-5   | Companies incorporated Outside India<br>Interpretation of statutes<br>Registration of Charges   |  |
| 11-Aug-25  | Paper-6   | Full Syllabus Test  |  |

## Subject-2 : Corporate & Other Laws

# <u>Subject-3 : Taxation</u>

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| Date                               | Test Name             | Chapters Covered  |  |
|------------------------------------|-----------------------|---|--|
| Income from House Property         |                       | · · · · · · · · · · · · · · · · · · ·   |  |
| 13-July-25                         | Paper-1               | Profits and Gains of Business or Profession   |  |
|                                    |                       |   |  |
|                                    |                       | Capital Gains   |  |
|                                    |                       | Income from Other Sources<br>Aggregation of Income, Set-off and Carry Forward of Losses |  |
|                                    |                       |   |  |
| 10 1 1 25                          |                       | Income Tax Liability – Computation & Optimisation                                       |  |
| 19-July-25                         | Paper-2               | Advance Tax, Tax Deduction at Source and Tax Collection at Source                       |  |
|                                    |                       | Provisions for filing Return of Income and Self-assessment                              |  |
|                                    |                       | Income of Other Persons included in Assessee's Total Income                             |  |
|                                    |                       | Basic Concepts  |  |
| 25-July-25                         | Paper-3               | Residence and Scope of Total Income   |  |
|                                    |                       | Salaries  |  |
| Deductions from Gross Total Income |                       |   |  |
|                                    |                       | GST in India - An Introduction  |  |
|                                    |                       | Supply under GST  |  |
| 31-July-25                         | Paper-4 Charge of GST |   |  |
|                                    |                       | Exemptions from GST   |  |
|                                    |                       | Place of supply   |  |
|                                    |                       | Time of Supply  |  |
|                                    |                       | Value of Supply<br>Input Tax Credit   |  |
|                                    | Paper-5               | Registration  |  |
|                                    |                       | Tax Invoice: Credit and Debit Notes;  |  |
| 6-Aug-25                           |                       | E-way Bill  |  |
|                                    |                       | Payment of Tax  |  |
|                                    |                       | Tax deduction at source and collection of tax at source                                 |  |
|                                    |                       | Returns   |  |
|                                    |                       | Accounts and Record   |  |
| 12-Aug-25                          | Paper-6               | Full Syllabus Test  |  |
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#### Subject-4 : Cost & Management Accounting

| Date       | Test Name | Chapters Covered                               |
|------------|-----------|--|
|            |           | Service Costing                                |
| 14-july-25 | Paper-1   | Standard Costing                               |
|            |           | Marginal Costing                               |
|            |           | Introduction to Cost and Management Accounting |
| 20-july-25 | Paper-2   | Material Cost                                  |
|            |           | Employee Cost and direct Expenses              |
|            |           | Overheads: Absorption Costing Method           |
| 26-july-25 | Paper-3   | Activity Based Costing                         |
|            |           | Cost Sheet                                     |
|            |           | Cost Accounting System                         |
| 1-Aug-25   | Paper-4   | Unit & Batch Costing                           |
| _          |           | Job Costing                                    |
|            |           | Process & Operation Costing                    |
| 7-Aug-25   | Paper-5   | Joint Products & By Products                   |
|            |           | Budget and Budgetary Control                   |
| 13-Aug-25  | Paper-6   | Full Syllabus Test                             |

# Subject-5 : Auditing and Ethics

| Date       | Test Name | Chapters Covered                                       |  |
|------------|-----------|--|--|
|            |           | Nature, Objective and Scope of Audit                   |  |
| 15-July-25 | Paper-1   | Audit Strategy, Audit Planning and Audit Programme     |  |
|            |           | Audit Documentation                                    |  |
|            |           | Risk Assessment and Internal Control                   |  |
| 21-July-25 | Paper-2   | Ethics and terms of Audit Engagement<br>Audit Evidence |  |
|            |           | Audit Report   |  |
| 27-July-25 | Paper-3   | Completion and Review                                  |  |
| 2-Aug-25   | Paper-4   | Audit of Items of Financial Statements                 |  |
| 2 Hug 25   | ruper r   | Audit of Banks   |  |
| 8-Aug-25   | Paper-5   | Special Features of Audit of different types of        |  |
| 0 mag 20   | ruper 5   | entities   |  |
|            |           |  |  |
| 14-Aug-25  | Paper-6   | Full Syllabus Test                                     |  |

o All Standards of Auditing are covered in above tests

## Subject-6 : Financial Management & Strategic Management

| Date       | Test Name | Chapters Covered                                 |  |
|------------|-----------|--|--|
|            |           | Scope and Objectives of Financial Management     |  |
| 16-July-25 | Paper-1   | Financial Analysis and Planning - Ratio Analysis |  |
|            |           | Introduction to Strategic Management             |  |
|            |           | Cost of Capital                                  |  |
| 22-July-25 | Paper-2   | Financing Decisions - Capital Structure          |  |
|            |           | Strategic Analysis : External Environment        |  |
|            |           | Types of Financing                               |  |
| 28-July-25 | Paper-3   | Financing Decisions – Leverages                  |  |
|            |           | Strategic Analysis : Internal Environment        |  |
|            |           | Investment Decisions                             |  |
| 3-Aug-25   | Paper-4   | Dividend Decisions                               |  |
|            |           | Strategic Choices                                |  |
| 9-Aug-25   | Paper-5   | Management of Working Capital                    |  |
|            |           | Strategic Implementation and Evaluation          |  |
| 15-Aug-25  | Paper-6   | Full Syllabus Test                               |  |