



# CA FINAL

## DETAILED TEST SERIES (5 Units + 2 FTs)

### P-1: FINANCIAL REPORTING

Test No	Chapter No	Chapter Name
Unit Test- 1	Chapter No. 3	Chapter 3: Ind AS on Presentation of General Purpose Financial Statement
	Chapter No. 4	Chapter 4: Ind AS on Measurement based on Accounting Policies
	Chapter No. 5	Chapter 5: Ind AS 115 “Revenue from Contracts with Customers”
	Chapter No. 16	Chapter 16: Professional and Ethical Duty of a Chartered Accountant
	Chapter No. 17	Chapter 17: Accounting and Technology
Unit Test-2	Chapter No. 06	Chapter 6: Ind AS on Assets of the Financial Statements
	Chapter No. 14	Chapter 14: Ind AS 101 “First-time Adoption of Ind AS”
	Chapter No. 15	Chapter 15: Analysis of Financial Statements
	Chapter No. 11	Chapter 11: Accounting and Reporting of Financial Instruments
Unit Test-3	Chapter No. 12	Chapter 12: Ind AS 103 “Business Combinations”
	Chapter No. 13	Chapter 13: Consolidated and Separate Financial Statements of Group Entities
	Chapter No. 10	Chapter 10: Ind AS on Disclosures in the Financial Statement
Unit Test-4	Chapter No. 9	Chapter 9: Ind AS on Items impacting the Financial Statements
	Chapter No. 1	Chapter 1: Introduction to Indian Accounting Standards
	Chapter No. 2	Chapter 2: Conceptual Framework for Financial Reporting under Indian Accounting



	Chapter No. 5	Standards (Ind AS) Chapter 5: Ind AS 115 “Revenue from Contracts with Customers”
Unit Test-5	Chapter No. 3	Chapter 3: Ind AS on Presentation of General Purpose Financial Statements
	Chapter No. 6	Chapter 6: Ind AS on Assets of the Financial Statements
	Chapter No. 7	Chapter 7: Other Indian Accounting Standards
Full Test - 1	Full Syllabus Test	
Full Test - 2	Full Syllabus Test	

## P-2: ADVANCED FINANCIAL MANAGEMENT

Test No	Chapter No	Chapter Name
Unit Test- 1	Chapter No. 1	Chapter 1: Financial Policy and Corporate Strategy
	Chapter no. 2	Chapter 2: Risk Management
	Chapter No. 3	Chapter 3: Advanced Capital Budgeting Decisions
	Chapter No. 08	Chapter 08: Mutual Funds
Unit Test-2	Chapter No. 04	Chapter 4: Security Analysis
	Chapter No. 05	Chapter 5: Security Valuation
	Chapter No. 06	Chapter 6: Portfolio Management
	Chapter No. 7	Chapter 7: Securitization
Unit Test-3	Chapter No. 04	Chapter 4: Security Analysis
	Chapter No. 05	Chapter 5: Security Valuation
	Chapter No. 09	Chapter 9: Derivatives Analysis and



	Chapter no. 10 Chapter no. 15 Chapter No. 12	Valuation Chapter 10: Foreign Exchange Exposure and Risk Management Chapter 15: Startup Finance Chapter 12: Interest Rate Risk Management
Unit Test-4	Chapter No. 10 Chapter No. 11	Chapter 10: Foreign Exchange Exposure and Risk Management Chapter 11: International Financial Management
	Chapter No. 9	Chapter 9: Derivatives Analysis and Valuation
	Chapter No. 10	Chapter 10: Foreign Exchange Exposure and Risk Management
	Chapter No. 11	Chapter 11: International Financial Management
Unit Test-5	Chapter No. 9	Chapter 9: Derivatives Analysis and Valuation
	Chapter No. 13	Chapter 13: Business Valuation
	Chapter No. 14	Chapter 14: Mergers, Acquisitions and Corporate Restructuring
Full Test - 1	Full Syllabus Test	
Full Test - 2	Full Syllabus Test	

### P-3: Advanced Auditing, Assurance and Professional Ethics

Test No	Chapter No	Chapter Name
Unit Test- 1	Chapter No. 15	Chapter 15: Overview of Audit of Public Sector Undertakings
	Chapter no. 16	Chapter 16: Internal Audit
	Chapter No. 04	Chapter 4: Materiality, Risk Assessment and Internal Control



	Chapter No. 05	Chapter 5: Audit Evidence
Unit Test-2	Chapter No. 06	Chapter 6: Completion and Review
	Chapter No. 07	Chapter 7: Reporting
	Chapter No. 19	Chapter 19: Professional Ethics & Liabilities of Auditors
	Chapter No. 03	Chapter 3: Audit Planning, Strategy and Execution
	Chapter No. 04	Chapter 4: Materiality, Risk Assessment and Internal Control
	Chapter No. 05	Chapter 5: Audit Evidence
Unit Test-3	Chapter No. 08	Chapter 8: Specialised Areas
	Chapter No. 09	Chapter 9: Audit-related Services
	Chapter No. 1	Chapter 1: Quality Control
	Chapter No. 2	Chapter 2: General Auditing Principles and Auditors Responsibilities
	Chapter No. 09	Chapter 9: Audit-related Services
Unit Test-4	Chapter No.12	Chapter 12: Digital Auditing & Assurance
	Chapter No. 08	Chapter 8: Specialised Areas
	Chapter No. 17	Chapter 17: Due Diligence, Investigation & Forensic Accounting
	Chapter No. 18	Chapter 18: Emerging Areas: Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance
Unit Test-5	Chapter No. 19	Chapter 19: Professional Ethics & Liabilities of Auditors
	Chapter No. 14	Chapter 14: Special Features of Audit of Banks & Non-Banking Financial Companies
	Chapter No. 17	Chapter 17: Due Diligence, Investigation & Forensic Accounting
	Chapter No. 10	Chapter 10: Review of Financial Information
	Chapter No. 11	Chapter 11: Prospective Financial



		Information and Other Assurance Services
Full Test - 1		<b>Full Syllabus Test</b>
Full Test - 2		<b>Full Syllabus Test</b>

#### P-4: DIRECT TAX & INTERNATIONAL TAX

Test No	Chapter No	Chapter Name
Unit Test- 1	Chapter No. 1	Chapter 1: Basic Concepts
	Chapter No. 23	Chapter 23: Advance Rulings
	Chapter No. 24	Chapter 24: Transfer Pricing
	Chapter No. 26	Chapter 26: Application and Interpretation of Tax Treaties
	Chapter No. 13	Chapter 13: Deduction, Collection and Recovery of Tax
	Chapter NO. 14	Chapter 14: Income Tax Authorities
	Chapter No. 21	Chapter 21: Non Resident Taxation
	Chapter No. 22	Chapter 22: Double Taxation Relief
Unit Test-2	Chapter No. 14	Chapter 14: Income Tax Authorities
	Chapter No. 15	Chapter 15: Assessment Procedure
	Chapter No. 16	Chapter 16: Appeals and Revision
	Chapter No. 17	Chapter 17: Dispute Resolution
	Chapter No. 2	Chapter 2: Incomes which do not form part of Total Income
	Chapter No. 3	Chapter 3: Profits and Gains of Business or Profession
	Chapter No. 10	Chapter 10: Assessment of Trusts and Institutions, Political Parties and Other Special Entities
	Chapter No. 11	Chapter 11: Tax Planning, Tax Avoidance and Tax Evasion
Unit Test-3	Chapter No. 05	Chapter 5: Income from Other Sources



Unit Test-4	Chapter No. 06	Chapter 6: Income of Other Persons included in Assessee's Total Income
	Chapter No. 07	Chapter 7: Aggregation of Income, Set Off or Carry Forward of Losses
	Chapter No. 08	Chapter 8: Deductions from Gross Total Income
	Chapter No. 2	Chapter 2: Incomes which do not form part of Total Income
Unit Test-5	Chapter No. 10	Chapter 10: Assessment of Trusts and Institutions, Political Parties and Other Special Entities
	Chapter No. 11	Chapter 11: Tax Planning, Tax Avoidance and Tax Evasion
	Chapter No. 12	Chapter 12: Taxation of Digital Transactions
	Chapter No. 4	Chapter 4: Capital Gains
Unit Test-5	Chapter No. 3	Chapter 3: Profits and Gains of Business or Profession
	Chapter No. 11	Chapter 11: Tax Planning, Tax Avoidance and Tax Evasion
	Chapter No. 19	Chapter 19: Provisions to Counteract Unethical Tax Practices
	Chapter No. 20	Chapter 20: Tax Audit and Ethical Compliances
Full Test - 1	Full Syllabus Test	
Full Test - 2	Full Syllabus Test	

## P-5: INDIRECT TAX LAWS

Test No	Chapter No	Chapter Name
Unit Test- 1	Chapter No. 01	Chapter-1: Supply under GST
	Chapter No. 21	Chapter 21: Offences and Penalties and Ethical Aspects under GST



	Chapter No.22	Chapter 22: Appeals and Revision
	Chapter No. 22	Chapter 22: Appeals and Revision
	Chapter No. 17	Chapter 17: Assessment and Audit
	Chapter No. 18	Chapter 18: Inspection, Search, Seizure and Arrest
	Chapter No. 7	Chapter 7: Input Tax Credit
Unit Test-2	Chapter No. 07	Chapter 7: Input Tax Credit
	Chapter No. 10	Chapter 10: Accounts and Records; E-way Bill
	Chapter No. 6	Chapter 6: Value of Supply
	Chapter No. 14	Chapter 14: Import and Export Under GST
Unit Test-3	Chapter No. 1	Chapter-1: Supply under GST
	Chapter No. 2	Chapter 2: Charge of GST
	Chapter No. 4	Chapter 4: Exemptions from GST
	Chapter No. 06	Chapter 6: Value of Supply
Unit Test-4	Chapter No. 19	Chapter 19: Demands and Recovery
	Chapter No. 11	Chapter 11: Payment of Tax
	Chapter No. 03	Chapter 3: Place of Supply
	Chapter No. 8	Chapter 8: Registration
Unit Test-4	Chapter No. 7	Chapter 7: Input Tax Credit
	Part-II: Customs & FTP	
	Chapter No. 1	Chapter 1: Levy of and Exemptions from Customs Duty
	Chapter No. 2	Chapter 2: Types of Duty
	Part-II: Customs & FTP	
	Chapter No. 3	Chapter 3: Classification of Imported and Export Goods



	Chapter No. 4  Chapter No. 5  Chapter No. 6	Chapter 4: Valuation under the Customs Act, 1962  Chapter 5: Importation and Exportation of Goods  Chapter 6: Warehousing
Unit Test-5	Chapter No. 5  Chapter No. 6	Chapter 5: Time of Supply  Chapter 6: Value of Supply
	Chapter No. 12  Chapter No. 13	Chapter 12: Electronic Commerce Transactions  Chapter 13: Returns
Full Test - 1		<b>Full Syllabus Test</b>
Full Test - 2		<b>Full Syllabus Test</b>

**P-6: (OPEN BOOK)**  
**Integrated Business Solutions (MCS with SM)**

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