



CA FINAL

DETAILED TEST SERIES (5 Units + 1 FT)

P-1: FINANCIAL REPORTING

| Test No | Chapter No | Chapter Name |
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| 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 |



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| | 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 | |

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 Valuation |



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| | Chapter no. 10 Chapter no. 15 Chapter No. 12 | 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 No. 10 Chapter No. 11 | Chapter 9: Derivatives Analysis and Valuation Chapter 10: Foreign Exchange Exposure and Risk Management Chapter 11: International Financial Management |
| | Chapter No. 9 Chapter No. 13 | Chapter 9: Derivatives Analysis and Valuation Chapter 13: Business Valuation |
| | Chapter No. 14 | Chapter 14: Mergers, Acquisitions and Corporate Restructuring |
| Full Test - 1 | Full Syllabus Test | |

P-3: Advanced Auditing, Assurance and Professional Ethics

| Test No | Chapter No | Chapter Name |
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| Unit Test- 1 | Chapter No. 15 Chapter no. 16 | Chapter 15: Overview of Audit of Public Sector Undertakings Chapter 16: Internal Audit |
| | Chapter No. 04 Chapter No. 05 | Chapter 4: Materiality, Risk Assessment and Internal Control Chapter 5: Audit Evidence |
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| 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 |
| Unit Test-3 | 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-4 | 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-5 | 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 | Full Syllabus Test | |



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 |
| | 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 |



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| | 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-4 | 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-5 | 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 | |

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 |



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| | 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 |
| | Chapter No. 1 | Chapter-1: Supply under GST |
| | Chapter No. 2 | Chapter 2: Charge of GST |
| Unit Test-3 | Chapter No. 4 | Chapter 4: Exemptions from GST |
| | Chapter No. 06 | Chapter 6: Value of Supply |
| | 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 |
| Unit Test-5 | Chapter No. 4 | Chapter 4: Valuation under the Customs Act, 1962 |
| | Chapter No. 5 | Chapter 5: Importation and Exportation of Goods |
| | Chapter No. 6 | Chapter 6: Warehousing |
| Unit Test-5 | Chapter No. 5 | Chapter 5: Time of Supply |



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| | Chapter No. 6 | Chapter 6: Value of Supply |
| | Chapter No. 12 | Chapter 12: Electronic Commerce Transactions |
| | Chapter No. 13 | Chapter 13: Returns |
| Full Test - 1 | Full Syllabus Test | |

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

Only 2 Full Syllabus Tests of 100 Marks

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