



**FOR NOV-2024**  
**CA FINAL**  
**DETAILED TEST SERIES**

**EACH TEST PAPER CARRIES 40 MARKS.**  
**2-FULL SYLLABUS TEST PAPER CARRIES 100 MARKS**

**NOTES:**

- ALL QUESTION PAPER ARE DESIGNED BY EXPERT CA.
- CHAPTER AS PER ICAI STUDY MATERIAL
- EACH TEST PAPER PREPARED AFTER DETAILED ANALYSIS OF ICAI PAST YEAR EXAM PAPER
- TEST PAPER ARE VALID TILL LAST DAY OF ICAI EXAM PAPER

**Subject: FINANCIAL REPORTING**

Test No	Chapter Name
Test-1	Chapter 1: Introduction to Indian Accounting Standards Chapter 2: Conceptual Framework for Financial Reporting under Indian Accounting Standards (Ind AS) Chapter 3: Ind AS on Presentation of Items in the Financial Statements Chapter 4: Ind AS on Measurement based on Accounting Policies
Test-2	Chapter 5: Ind AS 115 "Revenue from Contracts with Customers Chapter 6: Ind AS on Assets of the Financial Statements Chapter 7: Other Indian Accounting Standards Chapter 8: Ind AS on Liabilities of the Financial Statements
Test-3	Chapter 9: Ind AS on Items impacting the Financial Statements Chapter 10: Ind AS on Disclosures in the Financial Statements Chapter 11: Accounting and Reporting of Financial Instruments Chapter 12: Ind AS 103 "Business Combinations
Test-4	Chapter 13: Consolidated and Separate Financial Statements of Group Entities Chapter 14: Ind AS 101 "First-time Adoption of Indian Accounting Standards Chapter 15: Analysis of Financial Statements Chapter 16: Professional and Ethical Duty of a Chartered Accountant Chapter 17: Accounting and Technology
Test-5	Full Syllabus Test 1 (100 MARKS)

Test-6	Full Syllabus Test 2 (100 MARKS)
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## Subject: - Advanced Financial Management

Test No	Chapter Name
Test-1	Chapter 1: Financial Policy and Corporate Strategy Chapter 2: Risk Management Chapter 3: Advanced Capital Budgeting Decisions Chapter 4: Security Analysis
Test-2	Chapter 5: Security Valuation Chapter 6: Portfolio Management Chapter 7: Securitization Chapter 8: Mutual Funds
Test-3	Chapter 9: Derivatives Analysis and Valuation Chapter 10: Foreign Exchange Exposure and Risk Management Chapter 11: International Financial Management Chapter 12: Interest Rate Risk Management
Test-4	Chapter 13: Business Valuation Chapter 14: Mergers, Acquisitions and Corporate Restructuring Chapter 15: Startup Finance
Test-5	Full Syllabus Test 1 (100 MARKS)
Test-6	Full Syllabus Test 2 (100 MARKS)

## Subject: - Advanced Auditing, Assurance and Professional Ethics

Test No	Chapter Name
Test-1	Chapter 1: Quality Control Chapter 2: General Auditing Principles and Auditors Responsibilities Chapter 3: Audit Planning, Strategy and Execution Chapter 4: Materiality, Risk Assessment and Internal Control Chapter 5: Audit Evidence
Test-2	Chapter 6: Completion and Review Chapter 7: Reporting Chapter 8: Specialised Areas Chapter 9: Audit-related Services Chapter 10: Review of Financial Information

Test-3	Chapter 11: Prospective Financial Information and Other Assurance Services , Chapter 12: Digital Auditing & Assurance Chapter 13: Group Audits , Chapter 14: Special Features of Audit of Banks & Non-Banking Financial Companies Chapter 15: Overview of Audit of Public Sector Undertakings
Test-4	Chapter 16: Internal Audit Chapter 17: Due Diligence, Investigation & Forensic Audit Chapter 18: Emerging Areas: Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance Chapter 19: Professional Ethics & Liabilities of Auditors
Test-5	Full Syllabus Test 1 (100 MARKS)
Test-6	Full Syllabus Test 2 (100 MARKS)

## **Subject: Direct Tax Laws & International Taxation**

<b>TestNo</b>	<b>Chapter Name</b>
Test-1	Chapter 1 : Basic Concepts Chapter 2 : Incomes which do not form part of Total Income Chapter 3 : Profits and Gains of Business or Profession Chapter 4 : Capital Gains Chapter 5 : Income from Other Sources Chapter 6 : Income of Other Persons included in assessee's Total Income Chapter 7 : Aggregation of income, set-off or carry forward of Losses
Test-2	Chapter 8 : Deductions from Gross Total Income Chapter 9 : Assessment of Various Entities Chapter 10: Assessment of Trusts and Institutions, Political Parties and Other Special Entities Chapter 11 : Tax Planning, Tax Avoidance & Tax Evasion Chapter 12 : Taxation of Digital Transactions Chapter 13 : Deduction, Collection and Recovery of tax Chapter 14 : Income-tax Authorities
Test-3	Chapter 15 : Assessment Procedure Chapter 16 : Appeals and Revision Chapter 17 : Dispute Resolution Chapter 18 : Miscellaneous Provisions Chapter 19 : Provisions to Counteract Unethical Tax Practices Chapter 20 : Tax Audit and Ethical Compliances Chapter 21 : Non-resident Taxation "

Test-4	Chapter 22 : Double Taxation Relief Chapter 23 : Advance Rulings Chapter 24 : Transfer Pricing Chapter 25 : Fundamentals of BEPS Chapter 26 : Application and Interpretation of Tax Treaties Chapter 27 : Overview of Model Tax Conventions Chapter 28 : Latest Developments in International Taxation
Test-5	Full Syllabus Test 1 (100 MARKS)
Test-6	Full Syllabus Test 2 (100 MARKS)

## **Subject: Indirect Tax Laws**

<b>Test No</b>	<b>Chapter Name</b>
Test-1	Chapter 1: Supply under GST Chapter 2: Charge of GST Chapter 3: Place of Supply Chapter 4: Exemptions from GST Chapter 5: Time of Supply Chapter 6: Value of Supply Chapter 7: Input Tax Credit
Test-2	Chapter 8: Registration Chapter 9: Tax Invoice, Credit and Debit Notes Chapter 10: Accounts and Records; E-way Bill Chapter 11: Payment of Tax Chapter 12: Electronic Commerce Transactions Chapter 13: Returns Chapter 14: Import and Export under GST
Test-3	Chapter 15: Refunds Chapter 16: Job Work Chapter 17: Assessment and Audit Chapter 18: Inspection, Search, Seizure and Arrest Chapter 19: Demands and Recovery Chapter 20: Liability to Pay Tax in Certain Cases Chapter 21: Offences and Penalties and Ethical aspects under GST Chapter 22: Appeals and Revision Chapter 23: Advance Ruling Chapter 24: Miscellaneous Provisions
Test-4	Chapter 1: Levy of and Exemptions from Customs Duty Chapter 2: Types of Duty Chapter 3: Classification of Imported and Export Goods Chapter 4: Valuation under the Customs Act, 1962 Chapter 5: Importation and Exportation of Goods Chapter 6: Warehousing Chapter 7: Refund Chapter 8: Foreign Trade Policy
Test-5	Full Syllabus Test 1 (100 MARKS)
Test-6	Full Syllabus Test 2 (100 MARKS)