



**FOR MAY/SEP-2026 AND JAN 2027**  
**CA INTERMEDIATE (NEW SCHEME)**  
**SCHEDULE/ UNSCHEDULE TEST SERIES**

**EACH TEST PAPER CARRIES 50 MARKS.**

**1-FULL SYLLABUS TEST PAPER CARRIES 100 MARKS**

**NOTES:**

- ALL QUESTION PAPER ARE DESIGNED BY **EXPERT CHARTERED ACCOUNTANT**.
- CHAPTER AS PER ICAI STUDY MATERIAL
- All amendments applicable for MAY/SEP 2026 AND SEP2027 are included in the test papers
- EACH TEST PAPER PREPARED AFTER DETAILED ANALYSIS OF **ICAI PAST YEAR EXAM PAPER,MTP,RTP**
- TEST PAPER ARE VALID TILL **LAST DAY** OF ICAI EXAM PAPER

**Subject: Advanced Accounting(PAPER -1)**

| Test No | Chapter Name                                                                                                                                                                                                                         |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Test-1  | CH- 1 Introduction to Accounting Standards<br>CH- 2 Framework for Preparation and Presentation of Financial Statements<br>CH- 3 Applicability of Accounting Standards<br>CH- 4 Presentation & Disclosures Based Accounting Standards |
| Test-2  | CH- 5 Assets Based Accounting Standards<br>CH- 6 Liabilities Based Accounting Standards<br>CH- 7 Accounting Standards based on items impacting financial Statements<br>CH- 12 Buyback of Securities                                  |
| Test-3  | CH- 8 Revenue Based Accounting Standards<br>CH- 9 Other Accounting Standards<br>CH-10 Accounting Standards for Consolidated Financial Statement<br>CH-14 Accounting for reconstruction of Companies                                  |
| Test-4  | CH- 11 Financial statements of companies<br>CH- 13 Amalgamation of Companies<br>CH- 15 Accounting for Branches Including Foreign Branches                                                                                            |
| Test-5  | Full Syllabus Test (100 MARKS)                                                                                                                                                                                                       |

## Subject: - Corporate and other laws(PAPER -2)

| Test No | Chapter Name                                                                                                                                                                 |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Test-1  | CH – 1 Preliminary<br>CH – 2 Incorporation of company and matters incidental Thereto<br>CH – 3 Prospectus and Allotment of Securities<br>CH – 4 Share capital and Debentures |
| Test-2  | CH – 5 Acceptance of Deposits by companies<br>CH – 6 Registration of Charges<br>CH – 7 Management and Administration<br>CH - 8 Declaration and payment of dividend           |
| Test-3  | CH-11 Companies Incorporated Outside India<br>CH-12 The Limited Liability Partnership Act, 2008<br>CH – 3 The Foreign Exchange Management Act,1999 (Other laws)              |
| Test-4  | CH – 3 The General Clauses Act (Other laws)<br>CH – 4 Interpretation of statutes (Other laws)<br>CH -9 Accounts of Companies<br>CH -10 Audit and Auditors                    |
| Test-5  | Full Syllabus Test (100 MARKS)                                                                                                                                               |

## Subject: Taxation(PAPER -3)

| TestNo | Chapter Name                                                                                                                                                                                                                                                                                                                                                                                               |
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|        | <b>Direct tax</b>                                                                                                                                                                                                                                                                                                                                                                                          |
| Test-1 | CH- 1 : Basic Concepts<br>CH -2 : Residence and Scope of Total Income<br>CH – 3 Head of Income (unit1: salary, Unit2: House property)<br>CH – 7 Advance Tax, Tax Deduction at Source and Introduction to Tax Collection at Source                                                                                                                                                                          |
| Test-2 | CH – 3 Head of Income (Unit3: PGBP, Unit:4 Capital gain, Unit-5 Income From Other Sources<br>CH – 4 Income of Other Persons included in Assesses Total Income<br>CH – 5 Aggregation of Income, Set-off and Carry Forward of Losses<br>CH – 6 Deductions from Gross Total Income<br>CH – 8 Provisions for filing Return of Income and Self-assessment<br>CH – 9 Computation of Total Income and Tax Payable |
|        | <b>Indirect tax</b>                                                                                                                                                                                                                                                                                                                                                                                        |

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| Test-3 | CH – 1 GST in India - An Introduction<br>CH – 2 Supply under GST<br>CH – 3 Charge of GST<br>CH - 4 place of supply<br>CH- 5 Exemption from Gst<br>CH – 6 Time of supply<br>CH-7 Value of supply                                                                           |
| Test-4 | CH – 8 Input tax Credit<br>CH – 9 Registration<br>CH – 10 Tax Invoice: Credit and Debit Notes<br>CH – 11 Accounts and Records<br>CH – 12 E way Bill<br>CH – 13 Payment of Tax<br><br>CH-14 Tax Deduction at source and collection of tax at source<br><br>CH – 15 Returns |
| Test-5 | Full Syllabus Test (100 MARKS)                                                                                                                                                                                                                                            |

### **Subject: - Cost and Management Accounting(PAPER -4)**

| Test No | Chapter Name                                                                                                                                         |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| Test-1  | CH – 1 Introduction to Cost and Management Accounting<br>CH – 2 Material Cost<br>CH – 3 Employee Cost<br>CH – 4 Overheads: Absorption Costing Method |
| Test-2  | CH – 5 Activity Based Costing<br>CH – 6 Cost Sheet<br>CH – 7 Cost Accounting System<br>CH- 8 Unit and Batch costing                                  |
| Test-3  | CH – 9 Job Costing<br>CH – 10 Process & Operation Costing<br>CH – 11 Joint Products & By Products<br>CH – 14 Marginal Costing                        |
| Test-4  | CH – 12 Service Costing<br>CH – 13 Standard Costing<br>CH – 15 Budget and Budgetary Control                                                          |
| Test-5  | Full Syllabus Test (100 MARKS)                                                                                                                       |

## Subject: Auditing and Ethics (PAPER -5)

| Test No | Chapter Name                                                                                                                                                                     |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Test-1  | CH – 1 Nature, Objective and Scope of Audit ( SA 200)<br>CH – 2 Audit Strategy, Audit Planning & Audit Programs( SA 300)<br>CH – 6 Audit Documentation (SA 230,SQC 1)            |
| Test-2  | CH – 4 Audit Evidence( SA 500,501,505,510,520,530,550,601)<br>CH – 7 Completion and Reviews (SA 260,265,450,560,570,580)<br>CH---3 Risk Assessment and Internal Control (SA 315) |
| Test-3  | CH – 5 Audit of Items of Financial Statements<br>CH -10 Audit of Banks<br>CH -8 Audit Report (SA 299,600,700,701,705,706,710)                                                    |
| Test-4  | CH -9 Special Features of Audit of Different type of Entities<br>CH-11 Ethics and Terms of Audit Engagements (SA 210,220, SQC 1)                                                 |
| Test-5  | Full Syllabus Test (100 MARKS)                                                                                                                                                   |

## Subject: Financial Management & Strategic Management (PAPER -6)

| Test NO | Chapter Name                                                                                                                                                                                                   |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         | <b>Financial Management</b>                                                                                                                                                                                    |
| Test-1  | CH – 1 Scope and Objectives of Financial Management<br>CH – 3 Financial Analysis and Planning - Ratio Analysis<br>CH – 4 Cost of Capital<br>CH – 10 Management of Working Capital<br>CH – 9 Dividend Decisions |
| Test-2  | CH – 4 Cost of Capital<br>CH – 5 Financing Decisions - Capital Structure<br>CH – 2 Types of Financing<br>CH – 7 Investment Decisions<br>CH – 6 Financing Decisions - Leverages<br><b>Strategic Management</b>  |
| Test-3  | CH- Introduction to strategic Management<br>CH-Strategic Analysis : External Environment<br>CH- Strategic Analysis : Internal Environment                                                                      |
| Test-4  | CH- Strategic Choices<br>CH-Strategic Implementation and Evaluation                                                                                                                                            |
| Test-5  | Full Syllabus Test (100 MARKS)                                                                                                                                                                                 |