



**RAVI AGARWAL**

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# TEST SERIES

- 🔁 Learn the most probable questions for ICAI Exams.
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## TEST SERIES SYLLABUS FOR CA FINAL NEW

### FINANCIAL REPORTING

DATE AS PER SCHEDULE	TEST NO.	CHAPTER NAME	CHAPTER NO
CUSTOMIZED SCHEDULE WILL BE PROVIDED	1	Ind AS 115, Revenue from contracts with customers.	3
		Analysis of Financial Statements	15
		Integrated Reporting	16
		Corporate Social Responsibility	17
	2	Framework for preparation and presentation of FS	1
		IND AS on Presentation of items in Financial Statement	2
		Ind As- 101 - First time adoption	6
		Ind AS 102: Share Based Payment	5
	3	Ind As on Measurement based on Accounting policies.	4
		Accounting and Reporting of Financial Instruments	12
		Business Combinations and Corporate restructuring	13
	4	Ind AS 20: Government grants	5
		Ind AS 41: Agriculture	8
		Consolidated Financial Statements	14
	5	Ind AS on Assets of the Financial Statements	7
		Ind AS on Liabilities of the Financial Statements	9
Ind AS on Items impacting financial Statements		10	
Ind AS on Disclosures in financial Statements		11	
6		Full Syllabus test	

## TEST SERIES SYLLABUS FOR CA FINAL NEW

### STRATEGIC FINANCIAL MANAGEMENT

DATE AS PER SCHEDULE	TEST NO.	CHAPTER NAME	CHAPTER NO
CUSTOMIZED SCHEDULE WILL BE PROVIDED	1	Financial Policy and Corporate Statergy	1
		Risk management	2
		Mutual Funds	7
	2	Corporate Valuation	12
		Securitization	6
		Startup Finance	14
	3	Security Analysis	3
		Security Valuation	4
		Mergers and Acquisitions	13
	4	Portfolio	5
		Derivatives	8
	5	Foreign Exchange Exposure and Risk	9
		International Financial Management	10
		Interest rate risk management	11
	6		Full Syllabus

## TEST SERIES SYLLABUS FOR CA FINAL NEW

### ADVANCED AUDIT AND PROFESSIONAL ETHICS

DATE AS PER SCHEDULE	TEST NO.	CHAPTER NAME	CHAPTER NO	
CUSTOMIZED SCHEDULE WILL BE PROVIDED	1	☞ Company Audit	5	
		☞ Audit report	6	
		☞ Auditing in an automated Env	4	
		☞ Liabilities of Auditor	14	
	2	☞ Audit of Banks	9	
		☞ Audit of Insurance Co	10	
		☞ Audit of NBFC	11	
		☞ Audit under Fiscal Laws	12	
	3	☞ Auditing Standards	1	
		☞ Audit Planning, Strategy and Execution	2	
		☞ Risk Assessment and Internal Control	3	
	4	☞ Audit Committee and Corporate Governance	7	
		☞ Internal Audit, Management and operational Audit	15	
		☞ Peer review and quality review	17	
	5	☞ Audit of Public Sector Undertakings	13	
		☞ Audit of CFS	8	
		☞ Due diligence, Investigation and Forensic Audit	16	
		☞ Professional Ethics	18	
		6	Full Syllabus	

## TEST SERIES SYLLABUS FOR CA FINAL NEW

### CORPORATE AND ECONOMIC LAW

DATE AS PER SCHEDULE	TEST NO.	CHAPTER NAME	CHAPTER NO
CUSTOMIZED SCHEDULE WILL BE PROVIDED	1	Appointment and Qualification of Directors	1
		Appointment and Remunertaion of Managerial Personnel	2
		Meetings of Board and its Power	3
	2	Arbitration and Conciliation Act	5
		Inspection Inquiry and Investigation	4
		Compromises, Arrangement and Amalgamation	5
		Prevention of oppression and mismanagement	6
	3	Companies Incorp Outside India	9
		Foreign Contribution Reg Act	4
		Insolvency and Bankruptcy Code, 2016	6
		Foregin Exchange Management Act, 1999	1
	4	Winding up	7
		SARFAESI Act	2
		Compounding of Offences, Adjudication, Special Courts	11
		NCLT and Appellate Tribunal	12
		Misc Provisions	10
	5	Drafting of Resolution, Minutes , etc	13
		SEBI Act	2
		Securities Reg Act	1
		Prevention of Money Laundering Act	3
6		Full Syllabus	

## TEST SERIES SYLLABUS FOR CA FINAL NEW

### COST MANAGEMENT AND EVALUATION

DATE AS PER SCHEDULE	TEST NO.	CHAPTER NAME	CHAPTER NO
CUSTOMIZED SCHEDULE WILL BE PROVIDED	1	↳ Introduction to SCM	1
		↳ Cost Management for Specific Sector	5
		↳ Modern Business Environment	2
	2	↳ Decision Making	6
		↳ Lean System and Innovation	3
	3	↳ Pricing Decisions	7
		↳ Cost Managemt Techniques	4
		↳ Case Study	13
	4	↳ Budgetory Control	11
		↳ Prformance Measurement and Evaluation	8
		↳ Strategic Analysis of Operating Income	10
	5	↳ Standard Costing	12
		↳ Divisional Transfer Pricing	9
	6	Full Syllabus	

## TEST SERIES SYLLABUS FOR CA FINAL NEW

### DIRECT TAX AND INTERNATIONAL TAX

DATE AS PER SCHEDULE	TEST NO.	CHAPTER NAME	CHAPTER NO
CUSTOMIZED SCHEDULE WILL BE PROVIDED	1	Basic Concepts	1
		house Property	5
		PGBP	6
		Capital Gains	7
		Income From Other Sources	8
	2	Residence and Scope of total Income	2
		Non resident Tax	Module 4- 2
		Double Tax relief	Module 4- 3
		Transfer Pricing	Module 4- 1
		Advance Rulings	Module 4- 4
		Model tax Conventions	Module 4- 8
	3	Income not forming part of total Income	3
		Salaries	4
		Clubbing	9
		Set-off and Carry forward of loss	10
		Deduction from Gross total Income	11
		Application and Interpretation of Tax Treaty	Module 4- 6
		Liability in Special Cases	22
	4	Assessment of various Entities	12
		Assessmt of Charitable Trust	13
		Income Tax Authorities	16
		Assessment Procedure	17
		Penalties	20
		Base Erosion	Module 4- 7
		Offences and Prosecution	21
	5	Deduction and collection of tax at Source	15
		Appeals and Revisions	18
		Settlement of Tax Cases	19
		Tax Planning, Tax Avoidance and Evasion	14
		Misc provisions	23
Equalisation levy		Module 4- 5	
6		Full Syllabus	

## TEST SERIES SYLLABUS FOR CA FINAL NEW

### INDIRECT TAX LAWS

DATE AS PER SCHEDULE	TEST NO.	CHAPTER NAME	CHAPTER NO
CUSTOMIZED SCHEDULE WILL BE PROVIDED	1	↳ GST in India – An Introduction	1
		↳ Supply Under GST	2
		↳ Charge of GST	3
		↳ Place of Supply	5
		↳ Time of Supply	6
		↳ Tax Invoice, Credit and Debit Note	10
	2	↳ Exemption	4
		↳ Value of Supply	7
		↳ Registration	9
		↳ Accounts and Records, E-way Bill	11
		↳ Payment of Tax	12
		↳ Returns	13
	3	↳ Input tax credit	8
		↳ Import and Export under GST	14
		↳ Refunds	15
		↳ Job work	16
		↳ Assessment and Audit	17
		↳ Inspection, Search , Seizure and Arrest	18
	4	↳ Demands and Recovery	19
		↳ Offence and Penalty	21
		↳ Appeals and Revisions	22
		↳ Advance Ruling	23
		↳ Levy and Exm Of custom duty	1
		↳ Types of duties	2
5	↳ Classification of Imported and Export Goods	3	
	↳ Valuation	4	
	↳ Import, Export and Transportation	5	
	↳ Duty Drawback	6	
	↳ Refund	7	
	↳ Misc Provisions	24	
6	↳ Foreign trade policy	8	
	↳ Liability to pay tax in certain cases	20	
	6	Full Syllabus	



## TEST SERIES SYLLABUS FOR CA FINAL NEW

### RISK MANAGEMENT

DATE AS PER SCHEDULE	TEST NO.	CHAPTER NAME	CHAPTER NO
CUSTOMIZED SCHEDULE WILL BE PROVIDED	1	↳ Introduction to Risk	1
		↳ Sources and Evaluation of Risk	2
	2	↳ Risk Management	3
		↳ Risk Model	5
	3	↳ Credit Risk Management	6
		↳ Risk Associated with Corporate Govern	7
	4	↳ Enterprise Risk Management	8
		↳ Operational Risk Management	9
	5	↳ Evaluation of Risk Management strategies	4
		6	Full Syllabus

## TEST SERIES SYLLABUS FOR CA FINAL NEW

### FINANCIAL SERVICE AND CAPITAL MARKETS

DATE AS PER SCHEDULE	TEST NO.	CHAPTER NAME	CHAPTER NO
CUSTOMIZED SCHEDULE WILL BE PROVIDED	1	↳ Global Financial Market	1
		↳ Impact of various policies of financial Markets	2
		↳ Institution and Intermediaries	6
		↳ SEBI (ICDR) Regulation- 2018	1
	2	↳ Capital Market - Primary	3
		↳ Capital Market - Secondary	4
		↳ Mutual Funds	9
		↳ SEBI (LODR) Regulation - 2015	2
	3	↳ Money Market	5
		↳ Commodity Market	7
		↳ Credit derivatives	15
		↳ SEBI (Mutual Fund) Regulation - 1996	5
	4	↳ Leasing	16
		↳ Factoring	17
		↳ Private Equity	10
		↳ Credit Rating	12
		↳ Risk Management	14
	5	↳ Investment Banking	11
		↳ Banking as a Source of Capital Including NBFCs	8
		↳ Treasury Operations	13
↳ SEBI (Prohibition of Insider Trading) – Regulation - 2015		3	
↳ SEBI ( Buy Back of Securities) Regulation - 2018		4	
6		Full Syllabus	

## TEST SERIES SYLLABUS FOR CA FINAL NEW

### INTERNATIONAL TAXATION

DATE AS PER SCHEDULE	TEST NO.	CHAPTER NAME	CHAPTER NO	
CUSTOMIZED SCHEDULE WILL BE PROVIDED	1	Non Resident Taxation	2	
		Double tax Relief	3	
	2	Transfer Pricing	1	
		Anti Avoidance Measures	8	
	3	Advance Rulings	4	
		Overview of Model Tax Conventions	9	
	4	Black Money	5	
		Taxation of E-commerce Transactions	6	
	5	Tax Treaties	7	
		Transfer Pricing	1	
		6	Full Syllabus	

## TEST SERIES SYLLABUS FOR CA FINAL NEW

### ECONOMIC LAWS

DATE AS PER SCHEDULE	TEST NO.	CHAPTER NAME	CHAPTER NO
CUSTOMIZED SCHEDULE WILL BE PROVIDED	1	Foreign Exchange Managemet Act	6
	2	Competition Act	2
		Insolvency and Bankruptcy	4
	3	PMLA	5
	4	Real Estate Act	3
	5	Benami Property Act	7
	6	Full Syllabus	

## TEST SERIES SYLLABUS FOR CA FINAL NEW

# GLOBAL FINANCIAL REPORTING STANDARDS

DATE AS PER SCHEDULE	TEST NO.	CHAPTER NAME
CUSTOMIZED SCHEDULE WILL BE PROVIDED	1	IFRS Corresponding to Ind As
		Sr No 1 to 14 of the list of IFRS
		and relevant corresponding appendices to Ind As
	2	IFRS Corresponding to Ind As
		Sr No 15 to 28 of the list of IFRS
		and relevant corresponding appendices to Ind As
	3	IFRS Corresponding to Ind As
		Sr No 29 to 42 of the list of IFRS
		and relevant corresponding appendices to Ind As
	4	Difference between IFRS and UD GAAP
	5	Diff between Ind AS and IFRS
	6	Full Syllabus

**TEST SERIES SYLLABUS FOR CA FINAL NEW**

**MULTIDISCIPLINARY CASE STUDY**

DATE AS PER SCHEDULE	TEST NO.	CHAPTER NAME
CUSTOMIZED SCHEDULE WILL BE PROVIDED	1	Case 1
		Case 2
	2	Case 3
		Case 4
	3	Case 5
	4	Case 6
	5	Case 7
	6	Full Syllabus

## TEST SERIES SYLLABUS FOR CA FINAL NEW

### NOTE :

↳ DETAILED TEST SERIES INCLUDE TESTS OF 1 HOUR 30 MINUTES EACH

↳ FULL SYLLABUS TESTS ARE OF 3 HOUR EACH

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