

**May-2023 ATTEMPT**  
**CA-Final (New Course)-Detailed Exam Series.**  
**Schedule Starts from 25<sup>th</sup> Dec, 2022.**

**Note:**

1. Chapters mentioned below are as per ICAI's Study Material.
2. Test Series is Valid up to May-2023 Examinations only.
3. Study Tips along with the Faculty Guidance will also be provided.
4. Quality Evaluation within 1 to 3 working days by Experts.
5. Helpful in Time Management if you complete paper in the Alloted Time Period.
6. Questions framed are as per ICAI Pattern.

**Subject:- Financial Reporting**

Date	Title	Chapter
25-12-2022	Test-1	IND As On Item Impacting The Financial Statements Analysis Of Financial Statement Integrated Reporting Corporate Social Responsibility,
02-01-2023	Test-2	IND As On Measurement Based On Accounting Practices IND As On Disclosure In The Financial Statements Other Indian Accounting Standards Business Combinations and Corporate Reconstructing
10-01-2023	Test-3	IND As 101 First Time Adoption of Indian Accounting Standards IND As On Liabilities Of The Financial Statements Consolidated Financial Statements
18-01-2023	Test-4	Ins AS 115: Revenue from contracts with customer Ind AS on Assets of the Financial Statements Ind AS 41 "Agriculture"
26-01-2023	Test-5	Framework For Preparation & Presentation Of Financial Statements IND As On Presentation Of Items In Financial Statements Accounting and Reporting of Financial Instruments
03-02-2023	Test-6	Full Syllabus Test

## Subject:- Strategic Financial Management

Date	Title	Chapter
27-12-2022	Test-1	Mutual Fund Derivatives Analysis And valuation
04-01-2023	Test-2	Corporate Valuation Mergers, Acquisitions And Corporate Restructuring
12-01-2023	Test-3	Foreign Exchange Exposure And Risk Management International Financial Management Securitization
20-01-2023	Test-4	Portfolio Management Security valuation
28-01-2023	Test-5	Financial policy and corporate Strategy Risk Management Security Analysis Startup Finance Interest Rate Risk Management
05-02-2023	Test-6	Full Syllabus Test

## Subject:- Advanced Auditing and Professional Ethics

Date	Title	Chapter
29-12-2022	Test-1	Auditing Standards Statements and Guidance Notes - An Overview Audit Planning Strategy and Execution Risk Assessment and Internal Control
06-01-2023	Test-2	Special Aspects of Auditing in an Automated Environment, Company Audit Audit Reports Audit Committee and Corporate Governance Audit of Consolidated Financial Statements
14-01-2023	Test-3	Audit of Banks Audit of Insurance Company Audit of Non-Banking Financial Companies Audit under Fiscal Laws
22-01-2023	Test-4	Audit of Public Sector Undertakings Liabilities of Auditor Internal Audit, Management and Operational Audit , Due Diligence, Investigation and Forensic Audit
30-01-2023	Test-5	Peer Review and Quality Review Professional Ethics
07-02-2023	Test-6	Full Syllabus Test

**Subject:- Corporate and Economic Laws**

Date	Title	Chapter
31-12-2022	Test-1	Appointment And Qualification Of Directors Appointment and Remuneration Of Managerial Personnel Meetings Of Boards and Its Power Inspection, Enquiry And Investigation
08-01-2023	Test-2	Companies Incorporated Outside India, Miscellaneous Provisions, Compounding Of Offences, Adjudication, Special Courts, National Company Law Tribunal And Appellate Tribunal, Corporate Sectarian Practice - Drafting of Notices, Resolutions, Minutes and Report
16-01-2023	Test-3	The Securities Exchange Board of India Act, 1992, 2009 and SEBI (Listing Obligations and Disclosure Requirement) Regulations,2015 Compromises Arrangements And Amalgamation Prevention of oppression and Mismanagement
24-01-2023	Test-4	The Foreign Exchange Management Act,1999 , The Prevention Of Money Laundering Act, 2002 , Winding Up
01-02-2023	Test-5	Foreign Contribution And Regulation Act,2010 , The Arbitration And Conciliation Act,1996 , Insolvency And Bankruptcy Code, 2016
09-02-2023	Test-6	Full Syllabus Test

**Subject:- Strategic Cost Management and Performance Evaluation**

Date	Title	Chapter
26-12-2022	Test-1	Introduction To Cost Management, Modern Business Environment, Lean System And Evaluation
03-01-2023	Test-2	Cost Management Technique.

11-01-2023	Test-3	Decision Making, Pricing Decision
19-01-2023	Test-4	Performance Measurements And Evaluation, Divisional Transfer Pricing , Strategic Analysis Of Operating Income
27-01-2023	Test-5	Budgetary Control, Standard Costing, Case Study
04-02-2023	Test-6	Full Syllabus Test

### Subject:- Economic Laws

Date	Title	Chapter
28-12-2022	Test-1	The Competition Act, 2002 The Real Estate (Regulation & Development) ACT, 2016 Prevention of Money Laundering Act, 2002,
05-01-2023	Test-2	Prohibition of Benami Property Transactions Act, 1988 The Foreign Exchange Management Act, 1999, Insolvency and Bankruptcy Code, 2016
13-01-2023	Test-3	Full Syllabus Test
21-01-2023	Test-4	Full Syllabus Test

### Subject:- Risk Management

Date	Title	Chapter
28-12-2022	Test-1	1.Introduction to Risk, 2.Evaluation of Risk Management, 3.Source and Evaluation of Risks, 4.Risk Management 5.Risk Model,
05-01-2023	Test-2	6.Risk associated with Corporate Governance 7.Credit Risk Measurement and Management 8.Enterprise Risk Management, 9. Operational Risk Management

13-01-2023	Test-3	Full Syllabus Test
21-01-2023	Test-4	Full Syllabus Test

### Subject:- Direct Tax Laws and International Taxation

Date	Title	Chapter
30-12-2022	Test-1	Profits Or Gains Of Business Or Profession Deductions From Gross Total Income Tax Planning Tax Avoidance and Tax Evasion Settlement Of TaxCases , Penalties
07-01-2023	Test-2	Basic concepts Residence and scope of total income Salaries Income from house property Capital gains Offences and prosecution Liability in special cases
15-01-2023	Test-3	Income which do not form part of total income Income from other sources Income from other person included in assessor's total income Aggregation of income Set off and carry forward of losses Assessment of various entities Assessment of charitable Trust
23-01-2023	Test-4	Deduction collection and recovery of tax Income tax authorities Assessment procedure, Appeals and Revision Miscellaneous provision
31-01-2023	Test-5	Non-Resident Taxation Double Taxation Relief Transfer Pricing & Other Anti- Avoidance Measures Advance Rulings Equalization Levy Overview Of Model Tax Conventions Application And Interpretation Of Tax Treaties Fundamentals Of Base Erosion And Profit Shifting
08-02-2023	Test-6	Full Syllabus Test

## Subject:- Indirect Tax Laws

Date	Title	Chapter
01-01-2023	Test-1	GST in India- An introduction Supply under GST Charge of GST Exemptions from GST Registration Tax invoice credit and debit notes Accounts and records-E way Bill,
09-01-2023	Test-2	Place of supply Time of supply Value of supply Payment of tax Returns
17-01-2023	Test-3	Input tax credit, Import And Export Under GST refunds, job Work Assessment And Audit Inspection, Search, Seizure And Arrest, Demands And Recovery Liability to Pay Tax in Certain Cases Offences And Penalties, Appeals And Revisions, Advance Ruling
25-01-2023	Test-4	Levy & Exemptions From Custom duty, Type Of Duty, Classification Of Import & Export Goods Valuation Under The Custom Act, 1962, Refunds
02-02-2023	Test-5	Importation, Exportation & Transportation Of Goods , Duty Drawbacks Foreign Trade Policy
10-02-2023	Test-6	Full Syllabus Test