

CA Final –New Course

MAKE ME CA's – Test Series Schedule For Both Groups

Note: 1) Please note that chapter name and number's are as per ICAI module.

2) Schedule Options:-

(i) This is a recommendatory schedule; students just have to put the dates in the schedule.

(ii) Students can alter schedule as per their study plan also.

(iii) Students Can take all the test paper at once also.

3) Student will get individual question paper for every topic.

Financial Reporting

Test	Subject	Chapter	Topics
Test 1	FR	CH-1,2,3,6	Framework For Preparation & Presentation Of Financial Statements , INDAS On Presentation Of Items In Financial Statements, Ins AS 115: Revenue from Consolidated Financial Statements, INDAS 101 First Time Adoption of Indian Accounting Standards
Test 2	FR	CH-4,5,8,10	INDAS On Measurement Based On Accounting Practices, Other Indian Accounting Standards, INDAS 41 "Agriculture", INDAS On Item Impacting The Financial Statements
Test 3	FR	CH-7,9,15	INDAS on Assets of the Financial Statements, INDAS On Liabilities Of The Financial Statements, Analysis Of Financial Statement
Test 4	FR	CH-11,12,16,17	INDAS On Disclosure In The Financial Statements, Accounting and Reporting of Financial Instruments, Integrated Reporting, Corporate Social Responsibility
Test 5	FR	CH-13,14	Business Combinations and Corporate Reconstructing, Consolidated Financial Statements
Test 6	50%	CH-10,15,16,17, CH-4,11,5,13	INDAS On Item Impacting The Financial Statements, Analysis Of Financial Statement , Integrated Reporting, Corporate Social Responsibility, INDAS On Measurement Based On Accounting Practices, INDAS On Disclosure In The Financial Statements, Other Indian Accounting

			Standards, Business Combinations and Corporate Restructuring,
Test 7	50% Test 2	CH- 6,9,14,3,7, 8,1,2, 12	INDAS 101 First Time Adoption of Indian Accounting Standards, INDAS On Liabilities Of The Financial Statements, Consolidated Financial Statements, Ins AS 115: Revenue from Consolidated Financial Statements, INDAS on Assets of the Financial Statements, INDAS 41 "Agriculture", Framework For Preparation & Presentation Of Financial Statements , INDAS On Presentation Of Items In Financial Statements, Accounting and Reporting of Financial Instruments
Test 8	Full syllabus Test		

STRATEGIC FINANCIAL MANAGEMENT

Test	Subject	Chapter	Topics
Test 1	SFM	CH- 9,10,11	Foreign Exchange Exposure And Risk Management , International Financial Management , Interest Rate Risk Management
Test 2	SFM	Ch- 12, 13	Corporate Valuation, Merger Acquisitions And Corporate Restructuring,
Test 3	SFM	Ch- 1, 2, 8	Financial Policy And Corporate Strategy, Risk Management, Derivatives Analysis And Valuation,
Test 4	SFM	Ch- 5, 6, 7	Portfolio Management, Securitization, Mutual Funds
Test 5	SFM	Ch- 3, 4, 14	Security Analysis, Security Valuation, Startup Finance
Test 6	50%	CH- 1,2,5,3,4,14	Financial Policy And Corporate Strategy, Risk Management, Portfolio Management, Security Analysis, Security Valuation, Startup Finance , Securitization, Mutual Funds,
Test 7	50%	CH- 8, 9,10,11,12,13	Derivatives Analysis And Valuation, Foreign Exchange Exposure And Risk Management , International Financial Management , Interest Rate Risk Management, Corporate Valuation, Merger Acquisitions And Corporate Restructuring,
Test 8	Full Syllabus Test		

ADVANCED AUDIT AND PROFESSIONAL ETHICS

Test	Subject	Chapter	Topics
Test 1	Audit	Ch- 1, 2, 3	Auditing Standards, Statements And Guidance Notes, Audit Planning, Strategy And Execution , Risk Assessment And Internal Control
Test 2	Audit	Ch- 5,6,7,8	Company Audit, Audit Reports, Audit Committee and Corporate Governance, Audit Of Consolidated Financial Statements
Test 3	Audit	Ch- 4, 12, 13, 14	Special Aspects Of Auditing In An Automated
Test 4	Audit	Ch- 9, 10, 11 ,15	Audit of Banks, Audit of Insurance Companies, Audit of Non Banking Financial Companies ,Management & Operational Audit
Test 5	Audit	Ch- 16, 17, 18	Due Diligence, Investigation And Forensic Audit , Peer Review And Quality Review ,Professional Ethics
Test 6	50%	Ch- 1, 2, 3, 4, 5, 11, 12, 13, 14	Auditing Standards, Statements And Guidance Notes(Guidance notes - 6.2, 6.3, 6.14, 6.15, 6.16 are included), Audit Planning, Strategy And Execution , Risk Assessment And Internal Control , Special Aspects Of Auditing In An Automated Environment, Company Audit, Audit of Non Banking Financial Companies, Audit Under Fiscal Law, Audit Of Public Sector Undertakings , Liabilities Of Auditor,
Test 7	50%	Ch- 6, 7, 8, 9, 10, 15, 16, 17, 18	Audit Reports, Audit Committee and Corporate Governance, Audit Of Consolidated Financial Statements , Audit Of Banks, Audit of Insurance Companies, Management and operational Audit, Due Diligence, Investigation And Forensic Audit , Peer Review And Quality Review ,Professional Ethics
Test 8	Full Syllabus Test		

CORPORATE AND ECONOMIC LAW

Test	Subject	Chapter	Topics
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Test 1	Law	Ch- 1,2,3	Appointment and qualification of directors , Appointment and remuneration of managerial personnel , Meeting of board and its power
Test 2	Law	Ch- 4,5,6,7	Inspection, Enquiry And Investigation,Compromises Arrangements And Amalgamation , Prevention Of Oppression And Mismanagement,Winding up
Test 3	Law	Ch- 9-13..Chap 6	Companies Incorporated Outside India, Miscellaneous Provisions
Test 4	Law	section B SECURITIES LAW CHAP 1,2	The Securities Contract Act, 1956 and the Securities Contract (Regulation) Rules, 1957 , The Securities Exchange Board of India Act, 1992, SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 and SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015
Test 5	Law	MODULE 3 ECONOMIC LAW CHAP 1-5	The Foreign Exchange Management Act,1999 , The Securitization And Reconstruction Of Financial Assets And Enforcement Of Security Interest Act, 2002 ,The Prevention Of Money Laundering Act, 2002,Foreign Contribution And Regulation Act,2010 , The Arbitration And Conciliation Act,1996
Test 6	50%	CH- 1,2,3,4,5,6 9,10,11,12,1 3(Module-1,2)	Appointment And Qualification Of Directors , Appointment and Remuneration Of Managerial Personnel , Meetings Of Boards and Its Power , Inspection, Enquiry And Investigation, compromise arrangements, Oppression and mismanagement 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 Reports
Test 7	50%	CH- 1,2,3,4,5,6 (Economic laws) Ch- 7 Module-1) Ch-1,2 (Section- B	The Foreign Exchange Management Act,1999 , The Securitization And Reconstruction Of Financial Assets And Enforcement Of Security Interest Act, 2002 ,The Prevention Of Money Laundering Act, 2002 , Foreign Contribution And Regulation Act,2010 , The Arbitration And Conciliation Act,1996 , Insolvency And Bankruptcy Code, 2016, Winding up, The

		Security Law)	Securities Contract Act, 1956 and the Securities Contract (Regulation) Rules, 1957 , The Securities Exchange Board of India Act, 1992
Test 8	Full Syllabus Test		

Strategic Cost management & performance Evaluation			
Test	Subject	Chapter	Topics
Test 1	SCMPE	CH- 1,2,3	Introduction To Cost Management, Modern Business Environment, Lean System And Evaluation
Test 2	SCMPE	CH- 4,5	Cost Management Technique, Cost Management For Specific Sector
Test 3	SCMPE	CH- 6,7	Decision Making, Pricing Decision
Test 4	SCMPE	CH- 8,9,10	Performance Measurements And Evaluation, Divisional Transfer Pricing , Strategic Analysis Of Operating Income
Test 5	SCMPE	CH- 11,12,13	Budgetary Control, Standard Costing, Case Study
Test 6	50%	CH- 1,2,3,4,5,6, 7	Introduction To Cost Management, Modern Business Environment, Lean System And Evaluation, Cost Management Technique, Cost Management For Specific Sector, Decision Making, Pricing Decision
Test 7	50%	CH- 8,9,10, 11,12,13	Performance Measurements And Evaluation, Divisional Transfer Pricing , Strategic Analysis Of Operating Income, Budgetary Control, Standard Costing, Case Study
Test 8	Full Syllabus Test		

Direct Tax Laws and International Taxation

Test	Subject	Chapter	Topics
Test 1	DT	Ch- 1,2,3,4,5, 8, 11	Basic concepts , Residence and scope of total income, Income which do not form part of total income, Salaries , Income from house property ,Income from other sources, Deduction from gross total income ,

Test 2	DT	Ch- 6, 13, 19,20,21, 22	Profit and gains of business of profession , Assessment of charitable of religious trusts or institutions political parties and electoral trusts, Settlement of Tax cases, Penalties, Offences and prosecution, Liability in special cases,
Test 3	DT	Ch- 7,8,9,10,12, 14	Capital gains , Income from other person included in assessor's total income, Aggregation of income, set off and carry forward of losses , Assessment of various entities , Tax planning Tax avoidance & Tax evasion
Test 4	DT	Ch- 15,16,17,18,23	Deduction collection and recovery of tax , Income tax authorities , Assessment procedure, Appeals and Revision , Miscellaneous provision
Test 5	DT	Ch-1 to 8 (International Taxation)	Non-resident Taxation, Double Taxation Relief, Transfer Pricing & Other Anti-Avoidance Measures, Advance Rulings, Equalization Levy
Test 6	50%	CH- 6,11,14,19, 20	Profits Or Gains Of Business Or Profession , Deductions From Gross Total Income, Tax Planning Tax Avoidance and Tax Evasion , Settlement Of Tax Cases , Penalties, Basic concepts , Residence and scope of total income, Salaries , Income from house property , Capital gains , Offences and prosecution , Liability in special cases, 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 ,
Test 7	50%	CH- 15,16,17,18,23, 12,13 CH- 1,2,3,4,5,6, 7,8 (International Taxation)	Deduction collection and recovery of tax , Income tax authorities , Assessment procedure, Appeals and Revision , Miscellaneous provision, Assessment of various entities , Assessment of charitable of religious trusts or institutions political parties and electoral trusts, 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
Test 8	Full Syllabus Test		

Indirect Tax Laws

Test	Subject	Chapter	Topics
Test 1	IDT	Ch- 1,2,3,4,11	GST in India- an introduction, Supply under GST, Charge of GST, Exemption of GST, Accounts & records, E way bill
Test 2	IDT	ch- 5,6,7,9,10,12	Place of supply, Time of supply, value of supply, Registration, Tax invoice- Debit & Credit notes, Payment of tax
Test 3	IDT	ch-8,13-24	ITC, Returns, Import & export under GST, Refund, Job work, Assessment & audit, Inspection search seizure arrest, Demands And Recovery, Liability to Pay Tax in Certain Cases, Offences And Penalties, Appeals And Revisions, Advance Ruling, Miscellaneous Provisions
Test 4	IDT	ch-1,2,3,4 (customs)	Levy & Exemptions From Custom duty, Type Of Duty, Classification Of Import & Export Goods , Valuation Under The Custom Act, 1962
Test 5	IDT	ch-5,6,7,8 (customs)	Importation, Exportation & Transportation Of Goods, Duty Drawbacks, Refund, Foreign Trade Policy
Test 6	50%	CH- 1,2,3,4,9,10, 11,C H- 5,6,7,12,13, 8,14,15,16,17,18	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, Place of supply , Time of supply , Value of supply , Payment of tax , Returns, Input tax credit, Import And Export Under GST, refunds, job Work, Assessment And Audit, Inspection,
Test 7	50%	Ch-19,20,21, 22,23,24 (GST),C h- 1,2,3,4,7,5, 6,8	Search, Seizure And Arrest, Demands And Recovery, Liability to Pay Tax in Certain Cases, Offences And Penalties, Appeals And Revisions, Advance Ruling, Miscellaneous Provisions, Levy & Exemptions From Custom duty, Type Of Duty, Classification Of Import &

		(Customs & Ftp	Export Goods , Valuation Under The Custom Act, 1962, Refunds, Importation, Exportation & Transportation Of Goods, Duty Drawbacks, Foreign Trade Policy
Test 8	Full Syllabus Test		

International Taxation (Elective Subject)*

Test	Subject	Chapter	Topics
Test 1	IT	Ch-1, 2	Transfer Pricing, Non-Resident Taxation
Test 2	IT	Ch- 3,4	Double Taxation Relief, Advance Rulings
Test 3	IT	Ch- 5, 6	An Overview of the Black Money and the Imposition of Tax
Test 4	IT	Ch- 7 , 8	Tax Treaties: Overview, Features, Application
Test 5	IT	Ch - 9	Overview of Model Tax Conventions
Test 6	50%	CH-4,8,2,3,1	(Advance Rulings), (Anti Avoidance Measures), (Non-Resident Taxation), (Double Taxation Relief), (Transfer Pricing)
Test 7	50%	CH-5,7,6,9	(An Overview of the Black Money and the Imposition of Tax Law), (Tax Treaties: Overview, Features, Application and Interpretation), (Overview of Model Tax Conventions), (Taxation of E-Commerce Transactions)
Test 8	Full Syllabus Test		

Economic Laws (Elective Subject)*

Test	Subject	Chapter	Topics
Test 1	EL	Ch- 2, 3	The Competition Act, 2002, The Real Estate
Test 2	EL	Ch-4	Insolvency and Bankruptcy Code, 2016
Test 3	EL	Ch 5	Prevention of Money

Test 4	EL	Ch 6	The Foreign Exchange Management Act, 1999
Test 5	EL	Ch 7	Prohibition of Benami Property Transactions Act, 1988
Test 6	50%	Ch-1, CH- 2 , CH-3, CH-5	The Competition Act, 2002 , The Real Estate (Regulation & Development) ACT, 2016 , Prevention of Money Laundering Act, 2002
Test 7	50%	CH-7, CH- 6, CH-4	Prohibition of Benami Property Transactions Act, 1988, The Foreign Exchange Management Act, 1999 , Insolvency and Bankruptcy Code, 2016
Test 8	Full Syllabus Test		

* Note: elective subject chapter wise question paper may or may not be case study based.

