



## CA FINAL

### Every Chapter Series + Mentor

#### Test Schedule and Syllabus

For the May 2027 attempt

Mentorship included:

- One-to-one call with expert CA faculty
- Dedicated WhatsApp number of the faculty
- Support valid till the end of your exams

Starts: 15th December 2026 | Papers valid till: 31st May 2027

All papers are provided at once on the start date. Write any test at your own pace till 31st May 2027.

One test for every chapter, followed by 2 Full Syllabus Tests for each subject. Papers follow the latest ICAI pattern and study material.

| Paper 1: Financial Reporting |                                                                                             |                        |
|------------------------------|---------------------------------------------------------------------------------------------|------------------------|
| Test No.                     | Chapter / Topic                                                                             | Marks / Time           |
| Test 1                       | Introduction to Indian Accounting Standards                                                 | 50 Marks · 1 Hr 30 Min |
| Test 2                       | Conceptual Framework for Financial Reporting under Ind AS                                   | 50 Marks · 1 Hr 30 Min |
| Test 3                       | Ind AS on Presentation of General Purpose Financial Statements (Ind AS 1, 34, 7)            | 50 Marks · 1 Hr 30 Min |
| Test 4                       | Ind AS on Measurement based on Accounting Policies (Ind AS 8, 10, 113)                      | 50 Marks · 1 Hr 30 Min |
| Test 5                       | Ind AS on Assets of the Financial Statements (Ind AS 2, 16, 23, 36, 38, 40, 105, 116)       | 50 Marks · 1 Hr 30 Min |
| Test 6                       | Ind AS on Liabilities of the Financial Statements (Ind AS 19, 37)                           | 50 Marks · 1 Hr 30 Min |
| Test 7                       | Ind AS on Items impacting the Financial Statements (Ind AS 12, 21)                          | 50 Marks · 1 Hr 30 Min |
| Test 8                       | Ind AS on Disclosures in the Financial Statements (Ind AS 24, 33, 108)                      | 50 Marks · 1 Hr 30 Min |
| Test 9                       | Ind AS 115 Revenue from Contracts with Customers                                            | 50 Marks · 1 Hr 30 Min |
| Test 10                      | Other Indian Accounting Standards (Ind AS 41, 20, 102)                                      | 50 Marks · 1 Hr 30 Min |
| Test 11                      | Accounting and Reporting of Financial Instruments (Ind AS 32, 109, 107)                     | 50 Marks · 1 Hr 30 Min |
| Test 12                      | Ind AS 103 Business Combinations                                                            | 50 Marks · 1 Hr 30 Min |
| Test 13                      | Consolidated and Separate Financial Statements of Group Entities (Ind AS 110/111/28/27/112) | 50 Marks · 1 Hr 30 Min |
| Test 14                      | Ind AS 101 First-time Adoption of Ind AS                                                    | 50 Marks · 1 Hr 30 Min |
| Test 15                      | Analysis of Financial Statements                                                            | 50 Marks · 1 Hr 30 Min |
| Test 16                      | Professional and Ethical Duty of a Chartered Accountant                                     | 50 Marks · 1 Hr 30 Min |

| Paper 1: Financial Reporting |                           |                        |
|------------------------------|---------------------------|------------------------|
| Test No.                     | Chapter / Topic           | Marks / Time           |
| Test 17                      | Accounting and Technology | 50 Marks · 1 Hr 30 Min |
| Full Test 1                  | Full Syllabus Test 1      | 100 Marks · 3 Hours    |
| Full Test 2                  | Full Syllabus Test 2      | 100 Marks · 3 Hours    |

| Paper 2: Advanced Financial Management |                                                   |                        |
|----------------------------------------|---------------------------------------------------|------------------------|
| Test No.                               | Chapter / Topic                                   | Marks / Time           |
| Test 1                                 | Financial Policy and Corporate Strategy           | 50 Marks · 1 Hr 30 Min |
| Test 2                                 | Risk Management                                   | 50 Marks · 1 Hr 30 Min |
| Test 3                                 | Advanced Capital Budgeting Decisions              | 50 Marks · 1 Hr 30 Min |
| Test 4                                 | Security Analysis                                 | 50 Marks · 1 Hr 30 Min |
| Test 5                                 | Security Valuation                                | 50 Marks · 1 Hr 30 Min |
| Test 6                                 | Portfolio Management                              | 50 Marks · 1 Hr 30 Min |
| Test 7                                 | Securitization                                    | 50 Marks · 1 Hr 30 Min |
| Test 8                                 | Mutual Funds                                      | 50 Marks · 1 Hr 30 Min |
| Test 9                                 | Derivatives Analysis and Valuation                | 50 Marks · 1 Hr 30 Min |
| Test 10                                | Foreign Exchange Exposure and Risk Management     | 50 Marks · 1 Hr 30 Min |
| Test 11                                | International Financial Management                | 50 Marks · 1 Hr 30 Min |
| Test 12                                | Interest Rate Risk Management                     | 50 Marks · 1 Hr 30 Min |
| Test 13                                | Business Valuation                                | 50 Marks · 1 Hr 30 Min |
| Test 14                                | Mergers, Acquisitions and Corporate Restructuring | 50 Marks · 1 Hr 30 Min |
| Test 15                                | Start-up Finance                                  | 50 Marks · 1 Hr 30 Min |
| Full Test 1                            | Full Syllabus Test 1                              | 100 Marks · 3 Hours    |
| Full Test 2                            | Full Syllabus Test 2                              | 100 Marks · 3 Hours    |

| Paper 3: Advanced Auditing, Assurance and Professional Ethics |                                                            |                        |
|---------------------------------------------------------------|------------------------------------------------------------|------------------------|
| Test No.                                                      | Chapter / Topic                                            | Marks / Time           |
| Test 1                                                        | Quality Control                                            | 50 Marks · 1 Hr 30 Min |
| Test 2                                                        | General Auditing Principles and Auditor's Responsibilities | 50 Marks · 1 Hr 30 Min |
| Test 3                                                        | Audit Planning, Strategy and Execution                     | 50 Marks · 1 Hr 30 Min |
| Test 4                                                        | Materiality, Risk Assessment and Internal Control          | 50 Marks · 1 Hr 30 Min |
| Test 5                                                        | Audit Evidence                                             | 50 Marks · 1 Hr 30 Min |
| Test 6                                                        | Completion and Review                                      | 50 Marks · 1 Hr 30 Min |

| Paper 3: Advanced Auditing, Assurance and Professional Ethics |                                                                                            |                        |
|---------------------------------------------------------------|--------------------------------------------------------------------------------------------|------------------------|
| Test No.                                                      | Chapter / Topic                                                                            | Marks / Time           |
| Test 7                                                        | Reporting                                                                                  | 50 Marks · 1 Hr 30 Min |
| Test 8                                                        | Specialised Areas                                                                          | 50 Marks · 1 Hr 30 Min |
| Test 9                                                        | Audit-related Services                                                                     | 50 Marks · 1 Hr 30 Min |
| Test 10                                                       | Review of Financial Information                                                            | 50 Marks · 1 Hr 30 Min |
| Test 11                                                       | Prospective Financial Information and Other Assurance Services                             | 50 Marks · 1 Hr 30 Min |
| Test 12                                                       | Digital Auditing and Assurance                                                             | 50 Marks · 1 Hr 30 Min |
| Test 13                                                       | Group Audits                                                                               | 50 Marks · 1 Hr 30 Min |
| Test 14                                                       | Special Features of Audit of Banks and Non-Banking Financial Companies                     | 50 Marks · 1 Hr 30 Min |
| Test 15                                                       | Overview of Audit of Public Sector Undertakings                                            | 50 Marks · 1 Hr 30 Min |
| Test 16                                                       | Internal Audit                                                                             | 50 Marks · 1 Hr 30 Min |
| Test 17                                                       | Due Diligence, Investigation and Forensic Accounting                                       | 50 Marks · 1 Hr 30 Min |
| Test 18                                                       | Sustainable Development Goals (SDG) and Environment, Social and Governance (ESG) Assurance | 50 Marks · 1 Hr 30 Min |
| Test 19                                                       | Professional Ethics and Liabilities of Auditors                                            | 50 Marks · 1 Hr 30 Min |
| Full Test 1                                                   | Full Syllabus Test 1                                                                       | 100 Marks · 3 Hours    |
| Full Test 2                                                   | Full Syllabus Test 2                                                                       | 100 Marks · 3 Hours    |

| Paper 4: Direct Tax Laws and International Taxation |                                                                                     |                        |
|-----------------------------------------------------|-------------------------------------------------------------------------------------|------------------------|
| Test No.                                            | Chapter / Topic                                                                     | Marks / Time           |
| Test 1                                              | Basic Concepts                                                                      | 50 Marks · 1 Hr 30 Min |
| Test 2                                              | Incomes which do not form part of Total Income                                      | 50 Marks · 1 Hr 30 Min |
| Test 3                                              | Profits and Gains of Business or Profession                                         | 50 Marks · 1 Hr 30 Min |
| Test 4                                              | Capital Gains                                                                       | 50 Marks · 1 Hr 30 Min |
| Test 5                                              | Income from Other Sources                                                           | 50 Marks · 1 Hr 30 Min |
| Test 6                                              | Income of Other Persons included in Assessee's Total Income                         | 50 Marks · 1 Hr 30 Min |
| Test 7                                              | Aggregation of Income, Set-off or Carry Forward of Losses                           | 50 Marks · 1 Hr 30 Min |
| Test 8                                              | Deductions from Gross Total Income                                                  | 50 Marks · 1 Hr 30 Min |
| Test 9                                              | Assessment of Various Entities                                                      | 50 Marks · 1 Hr 30 Min |
| Test 10                                             | Assessment of Trusts and Institutions, Political Parties and Other Special Entities | 50 Marks · 1 Hr 30 Min |
| Test 11                                             | Tax Planning, Tax Avoidance and Tax Evasion                                         | 50 Marks · 1 Hr 30 Min |
| Test 12                                             | Taxation of Digital Transactions                                                    | 50 Marks · 1 Hr 30 Min |
| Test 13                                             | Deduction, Collection and Recovery of Tax                                           | 50 Marks · 1 Hr 30 Min |

| Paper 4: Direct Tax Laws and International Taxation |                                                  |                        |
|-----------------------------------------------------|--------------------------------------------------|------------------------|
| Test No.                                            | Chapter / Topic                                  | Marks / Time           |
| Test 14                                             | Income-tax Authorities                           | 50 Marks · 1 Hr 30 Min |
| Test 15                                             | Assessment Procedure                             | 50 Marks · 1 Hr 30 Min |
| Test 16                                             | Appeals and Revision                             | 50 Marks · 1 Hr 30 Min |
| Test 17                                             | Dispute Resolution                               | 50 Marks · 1 Hr 30 Min |
| Test 18                                             | Miscellaneous Provisions                         | 50 Marks · 1 Hr 30 Min |
| Test 19                                             | Provisions to Counteract Unethical Tax Practices | 50 Marks · 1 Hr 30 Min |
| Test 20                                             | Tax Audit and Ethical Compliance                 | 50 Marks · 1 Hr 30 Min |
| Test 21                                             | Non-Resident Taxation                            | 50 Marks · 1 Hr 30 Min |
| Test 22                                             | Double Taxation Relief                           | 50 Marks · 1 Hr 30 Min |
| Test 23                                             | Advance Rulings                                  | 50 Marks · 1 Hr 30 Min |
| Test 24                                             | Transfer Pricing                                 | 50 Marks · 1 Hr 30 Min |
| Test 25                                             | Fundamentals of BEPS                             | 50 Marks · 1 Hr 30 Min |
| Test 26                                             | Application and Interpretation of Tax Treaties   | 50 Marks · 1 Hr 30 Min |
| Test 27                                             | Overview of Model Tax Conventions                | 50 Marks · 1 Hr 30 Min |
| Test 28                                             | Latest Developments in International Taxation    | 50 Marks · 1 Hr 30 Min |
| Full Test 1                                         | Full Syllabus Test 1                             | 100 Marks · 3 Hours    |
| Full Test 2                                         | Full Syllabus Test 2                             | 100 Marks · 3 Hours    |

| Paper 5: Indirect Tax Laws |                                            |                        |
|----------------------------|--------------------------------------------|------------------------|
| Test No.                   | Chapter / Topic                            | Marks / Time           |
| Test 1                     | Supply under GST                           | 50 Marks · 1 Hr 30 Min |
| Test 2                     | Charge of GST                              | 50 Marks · 1 Hr 30 Min |
| Test 3                     | Place of Supply                            | 50 Marks · 1 Hr 30 Min |
| Test 4                     | Exemptions from GST                        | 50 Marks · 1 Hr 30 Min |
| Test 5                     | Time of Supply                             | 50 Marks · 1 Hr 30 Min |
| Test 6                     | Value of Supply                            | 50 Marks · 1 Hr 30 Min |
| Test 7                     | Input Tax Credit                           | 50 Marks · 1 Hr 30 Min |
| Test 8                     | Registration                               | 50 Marks · 1 Hr 30 Min |
| Test 9                     | Tax Invoice, Credit and Debit Notes        | 50 Marks · 1 Hr 30 Min |
| Test 10                    | Accounts and Records; E-Way Bill           | 50 Marks · 1 Hr 30 Min |
| Test 11                    | Payment of Tax                             | 50 Marks · 1 Hr 30 Min |
| Test 12                    | Electronic Commerce Transactions under GST | 50 Marks · 1 Hr 30 Min |

| Paper 5: Indirect Tax Laws |                                                      |                        |
|----------------------------|------------------------------------------------------|------------------------|
| Test No.                   | Chapter / Topic                                      | Marks / Time           |
| Test 13                    | Returns                                              | 50 Marks · 1 Hr 30 Min |
| Test 14                    | Import and Export under GST                          | 50 Marks · 1 Hr 30 Min |
| Test 15                    | Refunds                                              | 50 Marks · 1 Hr 30 Min |
| Test 16                    | Job Work                                             | 50 Marks · 1 Hr 30 Min |
| Test 17                    | Assessment and Audit                                 | 50 Marks · 1 Hr 30 Min |
| Test 18                    | Inspection, Search, Seizure and Arrest               | 50 Marks · 1 Hr 30 Min |
| Test 19                    | Demand and Recovery                                  | 50 Marks · 1 Hr 30 Min |
| Test 20                    | Liability to Pay in Certain Cases                    | 50 Marks · 1 Hr 30 Min |
| Test 21                    | Offences and Penalties and Ethical Aspects under GST | 50 Marks · 1 Hr 30 Min |
| Test 22                    | Appeals and Revisions                                | 50 Marks · 1 Hr 30 Min |
| Test 23                    | Advance Ruling                                       | 50 Marks · 1 Hr 30 Min |
| Test 24                    | Miscellaneous Provisions                             | 50 Marks · 1 Hr 30 Min |
| Test 25                    | Levy of and Exemptions from Customs Duty             | 50 Marks · 1 Hr 30 Min |
| Test 26                    | Types of Duty                                        | 50 Marks · 1 Hr 30 Min |
| Test 27                    | Classification of Imported and Exported Goods        | 50 Marks · 1 Hr 30 Min |
| Test 28                    | Valuation under the Customs Act, 1962                | 50 Marks · 1 Hr 30 Min |
| Test 29                    | Importation and Exportation of Goods                 | 50 Marks · 1 Hr 30 Min |
| Test 30                    | Warehousing                                          | 50 Marks · 1 Hr 30 Min |
| Test 31                    | Refund                                               | 50 Marks · 1 Hr 30 Min |
| Test 32                    | Foreign Trade Policy                                 | 50 Marks · 1 Hr 30 Min |
| Full Test 1                | Full Syllabus Test 1                                 | 100 Marks · 3 Hours    |
| Full Test 2                | Full Syllabus Test 2                                 | 100 Marks · 3 Hours    |

| Paper 6: Integrated Business Solutions |                                                                   |                       |
|----------------------------------------|-------------------------------------------------------------------|-----------------------|
| Test No.                               | Chapter / Topic                                                   | Marks / Time          |
| Test 1                                 | Multidisciplinary Case Study - Renewable Energy Manufacturing     | 25 Marks · 45 Minutes |
| Test 2                                 | Multidisciplinary Case Study - FMCG Group Restructuring           | 25 Marks · 45 Minutes |
| Test 3                                 | Multidisciplinary Case Study - Hospital Chain with Forex Exposure | 25 Marks · 45 Minutes |
| Test 4                                 | Multidisciplinary Case Study - NBFC Lending                       | 25 Marks · 45 Minutes |
| Test 5                                 | Multidisciplinary Case Study - Auto-component Exports             | 25 Marks · 45 Minutes |
| Full Test 1                            | Full Syllabus Test 1                                              | 100 Marks · 4 Hours   |
| Full Test 2                            | Full Syllabus Test 2                                              | 100 Marks · 4 Hours   |