



CA FINAL

Part-wise Test Series

Test Schedule and Syllabus

For the May 2027 attempt

Starts: 5th 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.

5 unit tests for each subject, each covering a group of chapters, followed by 2 Full Syllabus Tests. Papers follow the latest ICAI pattern and study material.

Paper 6 (Integrated Business Solutions): 5 multidisciplinary case-study tests followed by 2 Full Syllabus Tests.

Paper 1: Financial Reporting

Test No.	Chapters Covered	Marks / Time
Unit Test 1	Intro to Ind AS, Framework, Ind AS 8/10/113, Disclosures, Ind AS 103	50 Marks · 1½ Hours
Unit Test 2	Ind AS 12 & 21, Professional Ethics, Financial Instruments	50 Marks · 1½ Hours
Unit Test 3	Ind AS 101, Ind AS 19 & 37, Consolidated and Separate FS	50 Marks · 1½ Hours
Unit Test 4	Ind AS 115, Ind AS 1/34/7, Other Ind AS (41, 20, 102)	50 Marks · 1½ Hours
Unit Test 5	Assets based Ind AS, Accounting and Technology, Analysis of FS	50 Marks · 1½ Hours
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.	Chapters Covered	Marks / Time
Unit Test 1	Financial Policy & Corporate Strategy, Security Valuation, Mutual Funds	50 Marks · 1½ Hours
Unit Test 2	Security Analysis, Portfolio Management, Start-up Finance	50 Marks · 1½ Hours
Unit Test 3	Risk Management, Derivatives Analysis and Valuation, Securitization	50 Marks · 1½ Hours
Unit Test 4	Forex Risk Management, International FM, Interest Rate Risk	50 Marks · 1½ Hours
Unit Test 5	Advanced Capital Budgeting, Business Valuation, Mergers & Acquisitions	50 Marks · 1½ Hours
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.	Chapters Covered	Marks / Time
Unit Test 1	Quality Control, Auditing Principles, Digital Auditing, PSU Audit	50 Marks · 1½ Hours

Paper 3: Advanced Auditing, Assurance and Professional Ethics		
Test No.	Chapters Covered	Marks / Time
Unit Test 2	Audit Planning, Materiality, Risk & IC, Banks & NBFCs, Internal Audit	50 Marks · 1½ Hours
Unit Test 3	Audit Evidence, Completion & Review, Group Audits, Forensic Accounting	50 Marks · 1½ Hours
Unit Test 4	Reporting, Specialised Areas, Professional Ethics and Liabilities	50 Marks · 1½ Hours
Unit Test 5	Related Services, Review of Fin. Info, PFI & Assurance, SDG & ESG	50 Marks · 1½ Hours
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.	Chapters Covered	Marks / Time
Unit Test 1	PGBP, IT Authorities, Assessment, Appeals, Dispute Resolution	50 Marks · 1½ Hours
Unit Test 2	Clubbing, Deductions, Trusts, Digital Transactions, Unethical Practices	50 Marks · 1½ Hours
Unit Test 3	Other Sources, Set-off, TDS/TCS, Misc Provisions, Tax Audit	50 Marks · 1½ Hours
Unit Test 4	Basic Concepts, Exempt Incomes, Capital Gains, Entities, Tax Planning	50 Marks · 1½ Hours
Unit Test 5	International Taxation (NR, DTAA, AAR, TP, BEPS, Treaties)	50 Marks · 1½ Hours
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.	Chapters Covered	Marks / Time
Unit Test 1	GST: Supply, Charge, Exemptions, Registration, Invoices, E-Way Bill	50 Marks · 1½ Hours
Unit Test 2	GST: Place, Time & Value of Supply, Payment, Returns, Liability	50 Marks · 1½ Hours
Unit Test 3	GST: ITC, Import & Export, Refunds, Job Work, Misc, E-Commerce	50 Marks · 1½ Hours
Unit Test 4	GST: Assessment, Search, Demand, Appeals, Advance Ruling, Offences	50 Marks · 1½ Hours
Unit Test 5	Customs and Foreign Trade Policy	50 Marks · 1½ Hours
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.	Chapters Covered	Marks / Time
Case Study 1	Multidisciplinary case study: Renewable Energy Manufacturing	25 Marks · 45 Minutes
Case Study 2	Multidisciplinary case study: FMCG Group Restructuring	25 Marks · 45 Minutes
Case Study 3	Multidisciplinary case study: Hospital Chain with Forex Exposure	25 Marks · 45 Minutes

Paper 6: Integrated Business Solutions

Test No.	Chapters Covered	Marks / Time
Case Study 4	Multidisciplinary case study: NBFC Lending	25 Marks · 45 Minutes
Case Study 5	Multidisciplinary case study: Auto-component Exports	25 Marks · 45 Minutes
Full Test 1	Full Syllabus Test 1 (case-study based)	100 Marks · 4 Hours
Full Test 2	Full Syllabus Test 2 (case-study based)	100 Marks · 4 Hours