

CA Final FR (Test Series 1 to 5)
Index - Descriptive Questions

Test 1 (50 Mark)	CH 1	Introduction to Indian Accounting Standards
	CH 3	Ind AS 1 and Schedule III – Division II (& Guidance Note)
	CH 4	Ind AS 102 (Share Based Payment)
	CH 5	Financial Instruments

Test 2 (50 Mark)	CH-2	Framework for Preparation and Presentation of FS
	CH 4	Ind AS 102 (Share Based Payment)
	CH 6	Consolidated and Separate Financial Statements
	CH 7	Business Combinations

Test 3 (50 Mark)	CH 8	Ind AS 2 – Valuation of Inventory
	CH 13	Ind AS 16 – Property, Plant and Equipment
	CH 17	Ind AS 23 – Borrowing Costs
	CH 23	Ind AS 38 – Intangible Assets
	CH 27	Ind AS 105 – Non – Current Assets Held for Sale and Discontinued Operations
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	CH -11	Ind AS 10 – Events After The Reporting Period
	CH -14	Ind AS 19 – Employee Benefits
	CH -16	Ind AS 21 – The Effects of Changes in Foreign Exchange Rates
	CH -29	Ind AS 113 – Fair Value Measurement
	CH -30	Ind As 115 – Revenue From Contract With Customers

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	CH- 12	Ind AS 12 – Income Taxes
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CA Final Audit (Test Series 1 to 5)**Index - Descriptive Questions**

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Test 2 (50 Mark)	CH 12	Digital Auditing and Assurance
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	CH 14A	Special Features of Audit of Bank
	CH 14B	Special Features of Non - Banking Financial Companies (NBFCs)
	CH 18	Sustainable Development Goals (SDG) & Environment, Social And Governance (ESG) Assurance

Test 3 (50 Mark)	CH 1	Quality Control (SQC1, SA 220)
	CH 2	General Auditing Principles & Auditor's Responsibilities (SA 240, 250, 260, 299, 402)
	CH 3	Audit Planning, Strategy & Execution (SA 300, 600, 610, 620, 540, 520)
	CH 5	Audit Evidence (SA 500, 501, 505, 510, 530, 550)
	CH 6	Completion and Review (SA 560, 570, 580, 450)

Test 4 (50 Mark)	CH 7	Reporting (SA 700, 701, 705, 706, 710, 720) (S. 143, 145 or CA 13 & CARO)
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	CH 9	Audit – Related Services (SRS 4400 Series)
	CH 10	Review of Financial Information (SRE 2400 Series)
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Test 5 (50 Mark)	CH 4	Materiality, Risk Assessment and Internal Control (SA 315, 320, 330, 265)
	CH 15	Audit of Public Sector Undertakings
	CH 16	Internal Audit
	CH 17	Due Diligence, Investigation & Forensic Accounting

CA FINAL IDT - BLOCK TEST SCHEDULE (50 MARKS)

1	Supply under GST
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	Registration
	Tax Invoice, Credit and Debit Notes
2	Time of Supply
	Value of Supply
	Place of Supply
	Exemptions from GST
3	Accounts and Records; E-way Bill
	Payment of Tax, Interest and Other Amounts
	Tax Deduction at Source and Collection of Tax at Source
	Input Tax Credit
	Returns
	Job Work
4	Assessment And Audit
	Inspection, Search, Seizure And Arrest
	Demands And Recovery
	Liability to Pay in Certain Cases
	Offences And Penalties
	Appeals And Revisions
	Advance Ruling
	Miscellaneous Provisions
	Refunds
	Import And Export Under GST
5	Customs and FTP

CA FINAL Advance Financial Management
(Test Series 1 to 5) Index for Descriptive Questions

Paper No.	Topics
Test 1 (50 Marks)	Security Valuation, Business Valuation, Start-up Finance
Test 2 (50 Marks)	Portfolio Management, Mutual Funds, Risk Management
Test 3 (50 Marks)	Derivatives, Interest Rate Risk Management, Financial Policy & Corporate Strategy
Test 4 (50 Marks)	Foreign Exchange and International Financial Management, Securitization
Test 5 (50 Marks)	Advanced Capital Budgeting Decision, Mergers & Acquisitions, Security Analysis

CA FINAL DIRECT TAX (Part Test Series 1 to 5)
Index for Descriptive Questions

Paper No.	Topics
Test 1 (50 Marks)	Basic, tax Rate PY 24-25 & Alternate Taxation Regime
	Income form Capital Gains
	Income form Other Sources
	Taxation of Dividend & Deemed Dividend
	Taxation in Case of Liquidation & Buy Back
	Taxation in Case of Amalgamation and Demerger
	Profit & Gains of Business or Profession & ICDS
	Taxation of Political Parties & Electoral Trust
	Taxation in Case of Firm/LLP,AOP/BOI
Test 2 (50 Marks)	Business Trust, Investment Fund and Securitisation Trust
	Minimum Alternate Tax
	AMT & Deduction u/s 10AA (SEZ)
	Taxation of Trust & Institution
	Advance Tax, TDS & TCS
	Taxation of VDA
Test 3 (50 Marks)	Assessment Producer
	Appeals & Revisions
	Dispute Resolution
	Miscellaneous Provisions
	Penalties & Prosecutions
	Deduction U/C VI-A
	Clubbing of Income
	Set-Off & C/F of Losses
	GAAR
	Exempt Income
	Tonnage Taxation
	Transfer Pricing
Test 4 (50 Marks)	NR Taxation
	Tax Audit
	Block Money
Test 5 (50 Marks)	Double Taxation Relief (DTAA)
	Advance Ruling (BOAR)
	Equalisation Levy
	Application & Interpretation of Tax Treaties
	Model Tax Conventions (MTC)
	Base Erosion & Profit Shifting (BEPS)