



CA FINAL

May'23



TEST SERIES



3 REASONS WHY TO JOIN EDNOVATE TEST SERIES

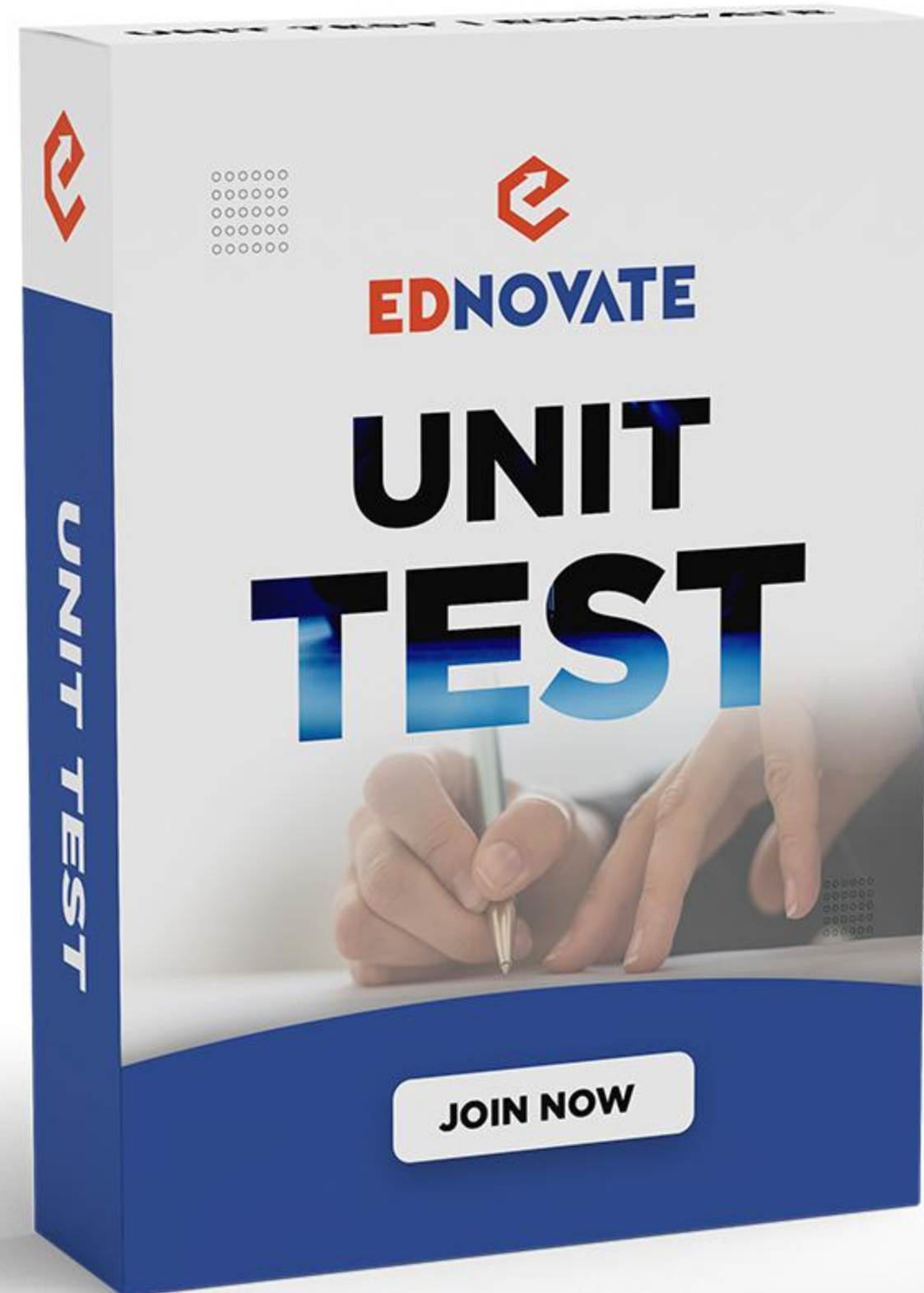
1 
**CHECKING
TO BE DONE BY
RANKER
CHARTERED ACCOUNTANTS**

2 
KYM REPORT
That gives you detailed analysis about your mistakes.

3 
**EXCLUSIVE
SESSION WITH
OUR FACULTIES
& RANK HOLDERS**
Who will give you insights on how to write your exam paper.

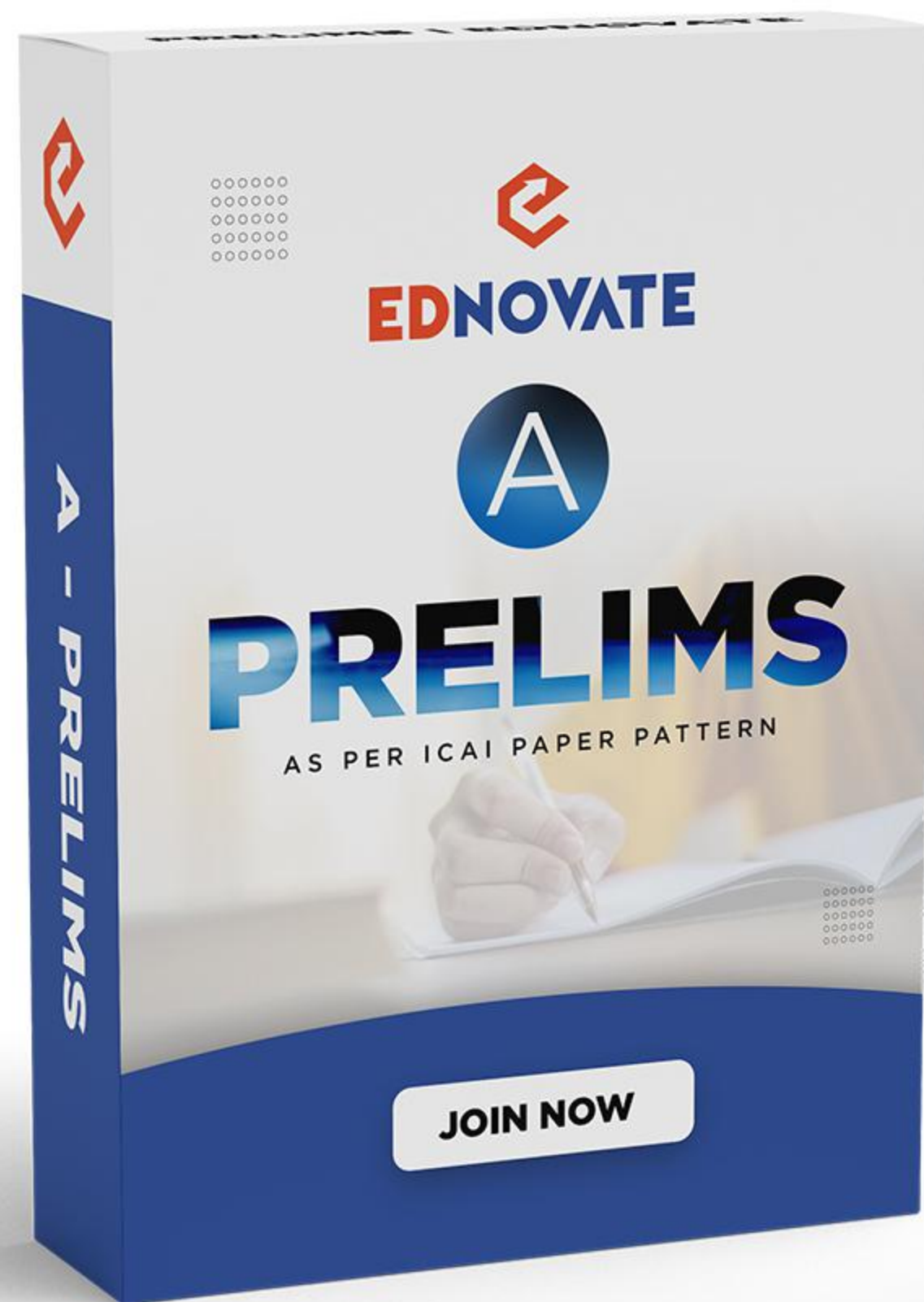
TEST SERIES

Fees Structure



UNIT TEST | ₹2500/- (Incl. GST)

- | | |
|--------------------------|----------------------|
| • Unit 1 - 8 Papers | 50 Marks each |
| • Unit 2 - 8 Papers | 50 Marks each |
| Total - 16 Papers | 50 Marks each |



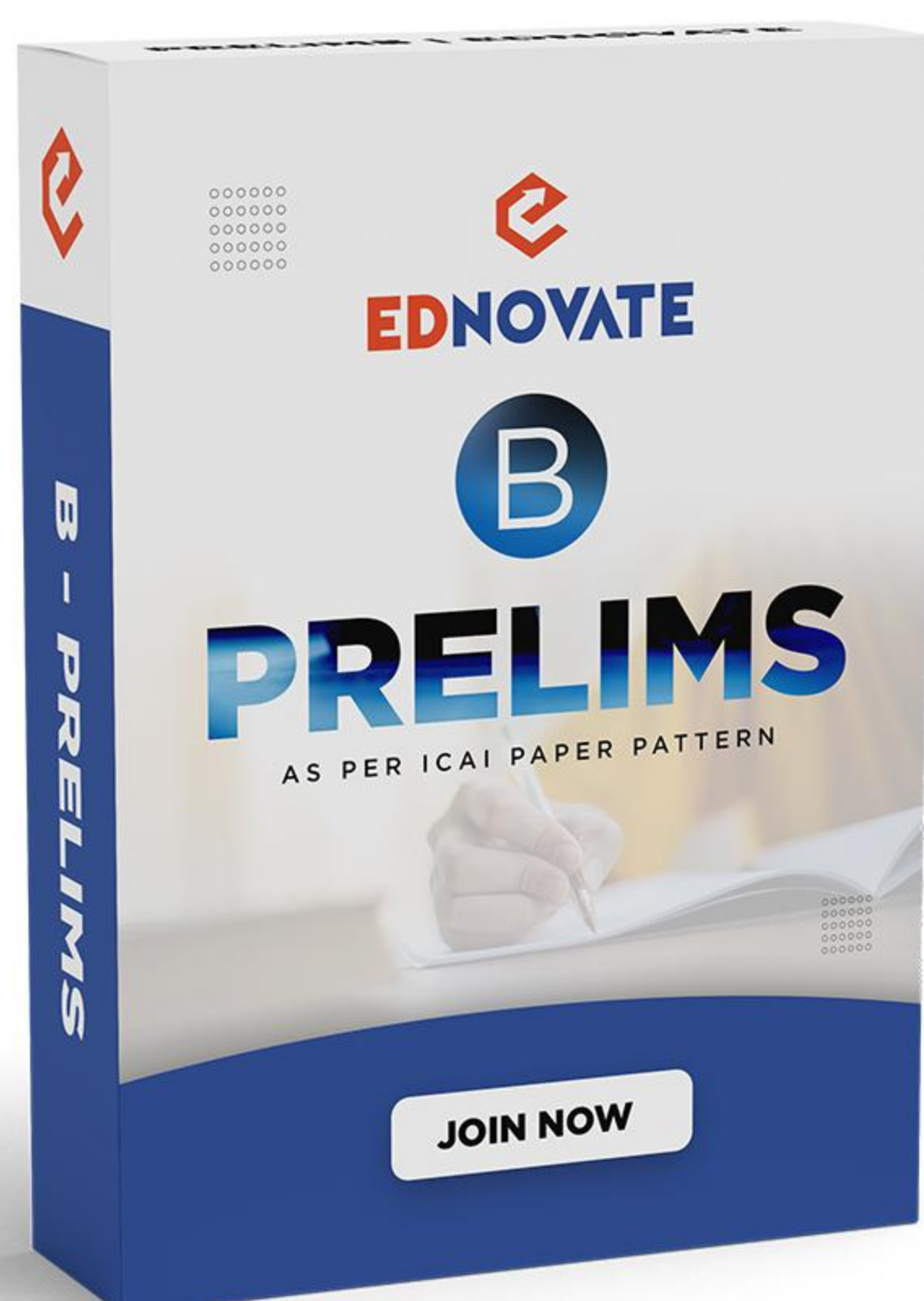
A - PRELIMS | ₹2500/- MOCK AS PER ICAI (Incl. GST)



8 Papers



100 Marks each
(as per ICAI paper pattern)



B - PRELIMS | ₹2500/- MOCK AS PER ICAI (Incl. GST)



8 Papers



100 Marks each
(as per ICAI paper pattern)

TEST SERIES

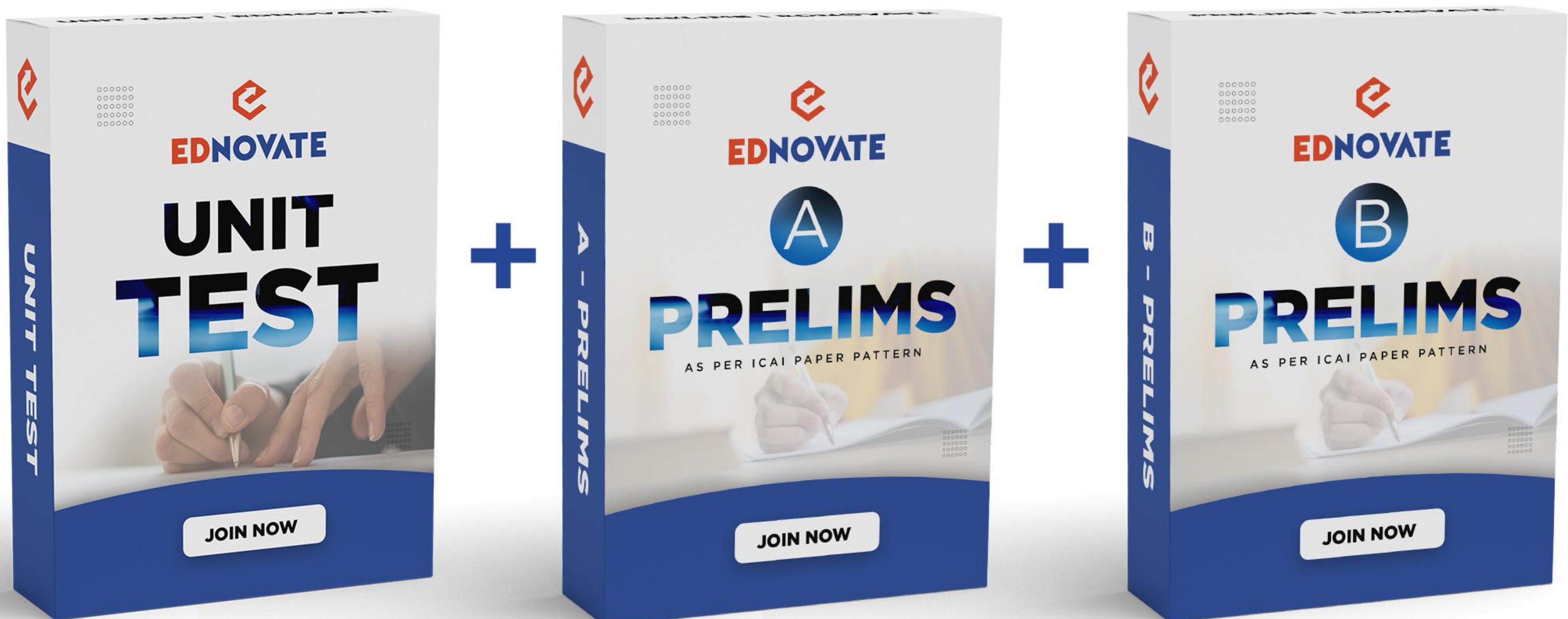
Fees Structure



A+B | PRELIMS | ₹4999/-
MOCK AS PER ICAI (Incl. GST)

COMBO

UNIT TEST + PRELIMS



₹5999/-

(Incl. GST)

PAPER 1 | Financial Reporting

UNIT-1

- IND AS -

1,34,7,115,8,10,113,20,102,101

2,16,116,23,36,38,40,105,41

UNIT-2

- IND AS -

19,37,12,21,24,33,108

- Financial Instruments

- Business Combination

- Consolidation

- Analysis of FS

- CSR

PAPER 2 | Strategic Financial Management

UNIT-1

- Financial Policy & Corporate Strategy
- Risk Management
- Security Analysis
- Security Valuation
- Portfolio Management
- Securitization
- Mutual Funds

UNIT-2

- Derivative analysis
- Foreign Exchange Exposure & RM
- International Financial Management
- Interest Rate Risk Management
- Corporate Valuation
- Merger, Acquisition & Corporate Restructuring
- Startup Finance

PAPER 3 | Advanced Auditing & Professional Ethics

UNIT-1

- Auditing Standards
- Audit Planning , Strategy & Execution
- Risk Assessment & Internal Control
- Special Aspects of Auditing Environment
- Company Audit
- Audit Reports
- Audit Committee and Corporate Governance
- Audit of Consolidated Financial Statements
- Audit of Bank

UNIT-2

- Audit of Insurance Company
- Audit of Non-Banking Financial Companies
- Audit under Fiscal Laws
- Audit of Public Sector Undertakings
- Liabilities of Auditor
- Internal Audit, Management and Operational Audit
- Due Diligence, Investigation and Forensic Audit
- Peer Review and Quality Review
- Professional Ethics

PAPER 4 | Corporate & Economic Law

UNIT-1

- Appointment and Qualifications of Directors
- Appointment and Remuneration of Managerial Personnel
- Meetings of Board and its Powers
- Inspection, Inquiry and Investigation
- Compromises, Arrangements and Amalgamations
- Prevention of Oppression and Mismanagement Winding Up
- Producer Companies
- Companies incorporated outside India
- Miscellaneous Provisions

UNIT-2

- Compounding of Offences, Adjudication, Special Courts
- National Company Law Tribunal and Appellate Tribunal
- Corporate Secretarial Practice - Drafting of Notices, Resolutions, Minutes and Reports
- The Securities Contract (Regulation) Act, 1956 and the Securities Contract (Regulation) Rules, 1957
- The Securities Exchange Board of India Act, 1992, and SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015
- 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 Regulation Act, 2010
- The Arbitration and Conciliation Act, 1996
- The Insolvency and Bankruptcy Code, 2016

PAPER 5 | SCM&PE

UNIT-1

- Introduction to Strategic Cost Management
- Modern Business Environment
- Lean System and Innovation
- Cost Management Techniques
- Decision Making
- Pricing Decision

UNIT-2

- Performance Measurement and Evaluation
- Divisional Transfer Pricing
- Strategic Analysis of Operating Income
- Budgetary Control
- Standard Costing

PAPER 7 | Direct Tax Law & International Taxation

UNIT-1

- Basic Concepts
- Residence and Scope of Total Income
- Incomes which do not form part of Total Income
- Salaries
- Income from House Property
- Profits and Gains of Business or Profession
- Capital Gains
- Income from other Sources
- Income of other Persons included in assessee's Total Income
- Aggregation of Income, Set-Off and Carry Forward of Losses
- Deductions from Gross Total Income
- Assessment of Various Entities
- Charitable or Religious Trusts and Institutions,
Political Parties and Electoral Trusts
- Tax Planning, Tax Avoidance & Tax Evasion

PAPER 7 | Direct Tax Law & International Taxation

UNIT-2

- Deduction, Collection and Recovery of Tax
- Income-tax Authorities
- Assessment Procedure
- Appeals and Revision
- Dispute Resolution
- Penalties
- Offences and Prosecution
- Liability in Special Cases
- Miscellaneous Provisions
- Transfer Pricing and Other Provisions to check Avoidance of Tax
- Non Resident Taxation
- Double Taxation Relief
- Advance Rulings
- Equalisation Levy
- Application and Interpretation of Tax Treaties
- Fundamentals of Base Erosion and Profit Shifting
- Overview of Model Tax Conventions

PAPER 8 | Indirect Tax Laws

UNIT-1

- GST in India - An Introduction
- Supply under GST
- Charge of GST
- Exemptions from GST
- Place of Supply
- Time of Supply
- Value of Supply
- Input Tax Credit
- Registration
- Tax Invoice, Credit and Debit Notes
- Accounts and Records; E -way Bill
- Payment of Tax
- Tax Deduction at Source and Collection of Tax at Source
- Returns

UNIT-2

- Import and Export Under GST
- Refunds
- Job Work
- 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
- Customs & FTP