

CA-Final Unscheduled Test Series (New Course)

As per New MCQ Pattern

Chapter Wise Schedule – Unscheduled Test Series

Test Papers valid till 30 Nov 2026

Kindly Note that Student can Opt for Unscheduled Test Series anytime, since all the Papers will be valid till 30 Nov 2026

You will get Chapter Wise MCO's for each Subject, Revisionary Notes along with Practice Questions will also be provided for the subjects opted

You can raise your Doubts in Doubt Section on your Portal, which will be resolved by Experts

Study Tips along with Faculty guidance will also be provided

FINANCIAL REPORTING

TEST-1	CH – 5 (PART II)	IND AS ON ASSETS OF FINANCIAL STATEMENTS (IND AS 38, 40, 105, 116)
	CH - 1	INTRODUCTION TO INDIAN ACCOUNTING STANDARDS
	CH - 10	OTHER INDIAN ACCOUNTING STANDARDS (IND AS 20,41,102)
	CH -15	ANALYSIS OF FINANCIAL STATEMENTS
TEST-2	CH - 13	CONSOLIDATED AND SEPARATE FINANCIAL STATEMENTS OF GROUP ENTITIES
	CH - 8	IND AS ON DISCLOSURES IN THE FINANCIAL STATEMENTS (IND AS 24, 33,108)

	CH - 4	IND AS ON MEASUREMENT BASED ON ACCOUNTING POLICIES (IND AS 8,10,113)
TEST-3	CH – 11	ACCOUNTING AND REPORTING OF FINANCIAL INSTRUMENTS
	CH - 16	PROFESSIONAL AND ETHICAL DUTY OF A CHARTERED ACCOUNTANT
	CH - 14	IND AS 101 FIRST TIME ADOPTION OF INDIAN ACCOUNTING STANDARDS
TEST-4	CH - 12	BUSINESS COMBINATION (IND AS 103)
	CH - 7	IND AS ON ITEMS IMPACTING THE FINANCIAL STATEMENTS (IND AS 12, 21)
	CH - 17	ACCOUNTING AND TECHNOLOGY
	CH - 2	CONCEPTUAL FRAMEWORK FOR FINANCIAL REPORTING UNDER INDIAN ACCOUNTING STANDARDS (IND AS)
TEST-5	CH - 3	IND AS ON PRESENTATION OF ITEMS OF FINANCIAL STATEMENTS (IND AS 1,7,34)
	CH – 5 (Part-I)	IND AS ON ASSETS OF FINANCIAL STATEMENTS (IND AS 2,16,23,36)
	CH –6	IND AS ON LIABILITIES OF THE FINANCIAL STATEMENTS (IND AS 19,37)
	CH - 9	IND AS 115 REVENUE FROM CONTRACTS WITH CUSTOMERS
TEST-6	100 Marks	Full Syllabus Test-1
TEST-7	100 Marks	Full Syllabus Test-2

ADVANCED FINANCIAL MANAGEMENT

TEST-1	CH – 10	Foreign Exchange Exposure and Risk Management
	CH – 11	International Financial Management

	CH – 12	Interest Rate Risk Management
TEST-2	CH - 9	Derivatives Analysis and Valuation
	CH - 5	Security Valuation
	CH - 15	Startup Finance
TEST-3	CH – 13	Business Valuation
	CH – 14	Mergers, Acquisitions and Corporate Restructuring
	CH - 2	Risk Management
TEST-4	CH –6	Portfolio Management
	CH –4	Security Analysis
	CH - 7	Securitization
TEST-5	CH – 3	Advanced Capital Budgeting Decisions
	CH – 8	Mutual Funds
	CH - 1	Financial Policy and Corporate Strategy
TEST-6	100 Marks	Full Syllabus Test-1
TEST-7	100 Marks	Full Syllabus Test-2

ADVANCED AUDITING, ASSURANCE AND PROFESSIONAL ETHICS

TEST-1	CH - 4	Materiality, Risk Assessment and Internal Control (SA 265,315,320,330)
	CH - 8	Specialized Areas (SA 800,805,810)
	CH - 14	Special Features of Audit of Banks & Non Banking Financial Companies
	CH - 7	Reporting (SA 700,701,705,706,710,720)
TEST-2	CH – 2	General Auditing Principles and Auditors Responsibilities (SA 240,250,260,299,402)

	CH – 10	Review of Financial Information (SRE 2400,2410)
	CH - 11	Prospective Financial Information and other assurance services (SAE 3400,3402,3420)
	CH-15	Overview of Audit of Public Sector Undertakings
TEST-3	CH – 19	Professional Ethics & Liabilities of Auditors
	CH - 18	Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance
	CH - 6	Completion and Review (SA 560,570,580)
TEST-4	CH-5	Audit Evidence (SA 500,501,505,510,530,550)
	CH – 9	Related Services (SRS 4400,4410)
	CH - 16	Internal Audit
	CH - 17	Due Diligence, Investigation & Forensic Audit
TEST-5	CH –1	Quality Control (SQC 1 , SA 220)
	CH –3	Audit Planning, Strategy and Execution (SA 200,210,220,300,520,540,600,610,620)
	CH– 13	Group Audits (SA 600)
	CH - 12	Digital Auditing and Assurance
TEST-6	100 Marks	Full SyllabusTest-1
TEST-7	100 Marks	Full SyllabusTest-2

DIRECT TAX LAWS & INTERNATIONAL TAX

TEST-1	CH– 20	Tax Audit and Ethical Compliances
	CH– 19	Provisions to counteract Unethical Tax Practices
	CH– 12	Taxation of Digital Transactions

	CH– 15	Assessment Procedure
	CH – 27	Overview of Model Tax Conventions
	CH – 28	Latest Developments in International Taxation
TEST-2	CH –9	Assessment of Various Entities
	CH– 10	Assessment of Trusts and Institutions, Political Parties and other special entities
	CH– 14	Income-tax Authorities
	CH– 18	Miscellaneous Provisions
TEST-3	CH –21	Non Resident Taxation
	CH –22	Double Taxation Relief
	CH –23	Advance Rulings
	CH – 24	Transfer Pricing
	CH – 25	Fundamentals of Base Erosion and Profit Shifting
	CH – 26	Application and Interpretation of Tax Treaties
TEST-4	CH –4	Capital Gains
	CH –5	Income from Other Sources
	CH –2	Incomes which do not form part of Total Income
	CH– 13	Deduction, Collection and Recovery of Tax
	CH –6	Income of Other Persons included in assessee's Total Income
	CH –7	Aggregation of Income, Set-Off and Carry Forward of Losses
TEST-5	CH –3	Profits and Gains of Business or Profession
	CH –8	Deductions from Gross Total Income
	CH– 11	Tax Planning, Tax Avoidance & Tax Evasion
	CH– 17	Dispute Resolution
	CH– 16	Appeals and Revision
	CH –1	Basic Concepts
TEST-6	100 Marks	Full Syllabus Test-1

TEST-7	100 Marks	Full Syllabus Test-2
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INDIRECT TAX LAWS

TEST-1	CH- 21	Offences And Penalties and Ethical Aspects under GST
	CH- 22	Appeals And Revisions
	CH- 23	Advance Ruling
	CH- 24	Miscellaneous Provisions
	CH -8	Foreign Trade Policy
	CH -1	Levy of and Exemptions from Customs Duty
TEST-2	CH -7	Input Tax Credit
	CH- 12	Electronic Commerce Transactions under GST
	CH- 13	Returns
	CH- 15	Refunds
	CH- 20	Liability to Pay Tax in Certain Cases
	CH- 19	Demands And Recovery
TEST-3	CH -2	Types of Duty
	CH -3	Classification of Imported and Export Goods
	CH -4	Valuation under the Customs Act,1962
	CH -5	Importation and Exportation of Goods
	CH -6	Warehousing
	CH -7	Refund
TEST-4	CH -3	Place of Supply
	CH -5	Time of Supply
	CH -6	Value of Supply
	CH- 14	Import And Export Under GST

	CH- 16	Job Work
	CH- 17	Assessment And Audit
	CH- 18	Inspection, Search, Seizure And Arrest
TEST-5	CH -1	Supply under GST
	CH -2	Charge of GST
	CH - 4	Exemptions from GST
	CH - 10	Accounts and Records; E-way Bill
	CH - 11	Payment of Tax
	CH - 9	Tax Invoice, Credit and Debit Notes
	CH - 8	Registration
TEST-6	100 Marks	FullSyllabusTest-1
TEST-7	100 Marks	FullSyllabusTest-2



TEST-1	100 Marks	Full Syllabus Test-1
TEST-2	100 Marks	Full Syllabus Test-2
TEST-3	100 Marks	Full Syllabus Test-3
TEST-4	100 Marks	Full Syllabus Test-4

Note: Detailed Test Series Include Test of **1 Hour 30 Minutes** Each

Full Syllabus Test Series Are Of **3 Hours** Each

GMTESTSERIES.COM®

All Chapters Mentioned Above Are Based On **ICAI Practice Manual And Study Material**.

Dates Mentioned In The Syllabus Are **Flexible**. Student Can Attempt The Test At Any Time Any Date **Till 30 Nov 2026**

