CA-INTER (New Course)

Syllabus for Unscheduled Test Series

(Chapter numbers given below are according to ICAI's Study Material)

Test Papers valid till 31st Jan 2027

Kindly Note that Student can Opt for Unscheduled Test Series anytime, since all the Papers will be valid till 31st Jan 2027

You will get Chapter Wise MCQ'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

ADVANCED ACCOUNTING

TEST-1	CH – 13	Amalgamation of companies
	CH – 14	Accounting for Reconstruction
	CH – 7	Accounting Standards Based on Items Impacting Financial Statement (AS 4,5,11,22)
TEST-2	CH – 10	Consolidated Financial Statements (AS 21,23,27)
	CH – 1	Introduction to Accounting Standards
	CH – 2	Framework for Preparation and Presentation of Financial Statements
	CH – 8	Revenue Based AS (AS 7,9)

TEST-3	CH – 15	Accounting for Branches Including Foreign Branches
	CH – 5 (Part II)	Asset Based AS (AS 19,26, 28)
	CH – 6	Liability Based AS (AS 15, 29)
	CH – 3	Applicability of Accounting Standards
TEST-4	CH – 11	Financial Statement of Companies
	CH – 4 (Part II)	Presentation & Disclosures Based Accounting Standards (AS 1, 20, 24)
	CH – 5 (Part I)	Asset Based AS (AS 2,10,13,16)
TEST-5	CH – 9	Other Accounting Standards (AS 12,14)
	CH – 4 (Part I)	Presentation & Disclosures Based Accounting Standards (AS 3,17,18, 25)
	CH – 12	Buyback of Securities
TEST-6	100 marks	Full Syllabus Test-1
TEST-7	100 marks	Full Syllabus Test-2

CORPORATE AND OTHER LAWS

TEST-1	CH – 7	Management and Administration
	CH – 8	Declaration and payment of dividend
	CH – 2	Interpretation of statutes (OTHER LAW)
TEST-2	CH – 5	Acceptance of Deposits by companies
	CH – 6	Registration of Charges
	CH – 1	The General Clauses Act, 1897 (OTHER LAW)
TEST-3	CH – 9	Accounts of Companies
	CH – 10	Audit and Auditors

	CH – 3	Foreign Exchange Management Act, 1999 (OTHER LAW)
TEST-4	CH – 3	Prospectus and Allotment of Securities
	CH – 4	Share capital and Debentures
	CH - 11	Companies incorporated Outside India
TEST-5	CH – 1	Preliminary
	CH – 2	Incorporation of company and matters incidental Thereto
	CH – 12	The Limited Liability Partnership Act, 2008
TEST-6	100 marks	Full Syllabus Test-1
TEST-7	100 marks	Full Syllabus Test-2

TAXATION

TEST-1	DT CH – 3	Chapter 3: Heads of Income (Unit – 5 – Income from other sources)
	DT CH – 4	Income of Other Persons included in Assessee's Total Income
	DT CH – 6	Deductions from Gross Total Income
	IDT CH – 8	Input Tax Credit
	IDT CH – 9	Registration
	IDT CH-14	Tax deduction at source and collection of tax at source
TEST-2	DT CH – 3	Chapter 3: Heads of Income (Unit – 3 - PGBP)
	DT CH – 8	Provisions for filing Return of Income and Self-assessment
	DT CH – 9	Income Tax Liability – Computation & Optimisation
	IDT CH – 6	Time of Supply
	IDT CH – 7	Value of Supply
	IDT CH-10	Tax Invoice, Credit and Debit Notes
TEST-3	DT CH – 3	Chapter 3: Heads of Income (Unit – 4 – Capital Gain)

	DT CH – 5	Aggregation of Income, Set-off and Carry Forward of Losses
	IDT CH – 11	Accounts and Records
	IDT CH – 12	E-way Bill
	IDT CH – 13	Payment of Tax
TEST-4	DT CH – 3	Chapter 3: Heads of Income (Unit – 1 – Salaries)
	DT CH – 7	Advance Tax, Tax Deduction at Source and Introduction to Tax Collection at Source
	IDT CH – 3	Charge of GST
	IDT CH – 4	Place of Supply
	IDT CH – 5	Exemption from GST
	IDT CH-15	Returns
TEST-5	DT CH – 1	Basic Concepts
	DT CH – 2	Residence and Scope of Total Income
	DT CH – 3	Chapter 3: Heads of Income (Unit – 2 – House Property)
	IDT CH – 1	GST in India - An Introduction
	IDT CH – 2	Supply under GST
TEST-6	100 marks	Full Syllabus Test-1
TEST-7	100 marks	Full Syllabus Test-2

COST AND MANAGEMENT ACCOUNTING

TEST-1	CH – 10	Process & Operation Costing
	CH – 11	Joint Products & By Products
	CH – 12	Service Costing
TEST-2	CH – 7	Cost Accounting System
	CH – 8	Unit & Batch Costing
	CH – 9	Job Costing

TEST-3	CH – 13	Standard Costing
	CH – 14	Marginal Costing
	CH – 15	Budget and Budgetary Control
TEST-4	CH – 4	Overheads: Absorption Costing Method
	CH – 5	Activity Based Costing
	CH – 6	Cost Sheet
TEST-5	CH – 1	Introduction to Cost and Management Accounting
	CH – 2	Material Cost
	CH – 3	Employee Cost and Direct Expenses
TEST-6	100 marks	Full Syllabus Test-1
TEST-7	100 marks	Full Syllabus Test-2

AUDITING AND ETHICS

TEST-1	CH – 7	Completion and Review (SA 260,265,450,560,570,580)
	CH – 10	Audit of Banks
TEST-2	CH – 4	Audit Evidence (SA 500, 501, 505, 510, 520, 530, 550, 610)
	CH – 9	Special Features of Audit of different types of entities
TEST-3	CH – 8	Audit Report (SA 299,600,700,701,705,706,710)
	CH – 11	Ethics and terms of Audit Engagement (SA 210,220, SQC 1)
TEST-4	CH – 3	Risk Assessment and Internal Control (SA 315, 320, 330)
	CH – 5	Audit of items of Financial Statements
TEST-5	CH – 1	Nature, Objective and Scope of Audit (SA 200)
	CH – 6	Audit Documentation (SA 230, SCQ 1)
	CH – 2	Audit Strategy, Audit Planning & Audit Programme (SA 300)
TEST-6	100 marks	Full Syllabus Test-1

TEST-7	100 marks	Full Syllabus Test-2

FINANCIAL MANAGEMENT AND STRATEGIC MANAGEMENT

TEST-1	FM CH – 7	Investment Decisions
	FM CH – 2	Types of Financing
	SM CH – 4	Strategic Choices
TEST-2	FM CH – 6	Financing Decisions - Leverages
	FM CH – 8	Dividend Decisions
	SM CH – 3	Strategic Analysis : Internal Environment
TEST-3	FM CH – 9	Management of Working Capital
	SM CH - 5	Strategic Implementation and Evaluation
TEST-4	FM CH – 4	Cost of Capital
	FM CH – 5	Financing Decisions - Capital Structure
	SM CH – 2	Strategic Analysis : External Environment
TEST-5	FM CH – 1	Scope and Objectives of Financial Management
	FM CH – 3	Financial Analysis and Planning - Ratio Analysis
	SM CH – 1	Introduction to Strategic Management
TEST-6	100 marks	Full Syllabus Test-1
TEST-7	100 marks	Full Syllabus Test-2

NOTE: Unscheduled TEST SERIES INCLUDE TESTS OF **1 HOUR 30 MINUTES EACH**

FULL SYLLABUS TESTS ARE OF **3 HOURS EACH**

ALL CHAPTERS MENTIONED ABOVE ARE BASED ON ICAI PRACTICE MANUAL AND STUDY MATERIAL.

GMTESTSERIES.COM®

DATES MENTIONED IN THE SYLLABUS ARE FLEXIBLE. STUDENT CAN ATTEMPT THE TEST AT ANY TIME AND ANY DATE **TILL 31st Jan 2027**

