

CA FINAL AUDIT - PART TEST SERIES

FAST Test Series

Test	Chapter	Topics Covered
1	(9)	Professional Ethics
2	(13 to 16)	Group Audit
		Bank Audit
		Internal Audit
		NBFC
		Audit of PSU
3	(1 to 6)	Standard on Auditing 200 series to 600 series
4	(7 to 11)	SA 700 series Chapter 7
		Review Financial Information
		Prospective Financial Information
		Specialised Areas
		Audit Related Services
5	(12, 17 & 18)	Due Diligence, Investigation & Forensic Accounting
		Sustainable Development Goals
		Digital Audit

CA FINAL FR - PART TEST SERIES

FAST Test Series

Part	Topics Covered
1	Roadmap, Schedule3, IndAS1, Financial Instruments
2	Consolidation Business Combination, SBP
3	Asset Related Ind AS including Ind AS 2, 16, 23, 36, 28, 40, 105, 116
4	Income, Expense, Revenue Related Standards including Ind AS 12, 19, 20, 21, 115
5	All remaining chapters not covered in Test 1 to 4

CA FINAL IDT - BLOCK TEST SCHEDULE (50 MARKS)

Test	Topics Covered
1	Supply under GST
	Charge of GST
	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

AFM Detailed Test Series

Test	Topics Covered
1	Advanced Capital Budgeting
	Mergers and Acquisitions
	Securitization
2	Business Valuation
	Mutual funds
	Startup Finance
3	International Financial Management
	Foreign Exchange Management
	Security Analysis
4	Security Valuation
	Portfolio Management
	Risk Management
5	Derivative Analysis
	IRRM
	Financial Policy and Corporate Strategy

Final Direct Tax Test Series

Test	Chapter No.	Topics Covered
1	1	Basic Concepts
	2	Incomes which do not form part of Total Income
	3	Profits and Gains of Business or Profession
	4	Capital Gains
	5	Income form Other Source
	7	Aggregation of Income, Set Off or Carry Forward of Losses
	8	Deductions form Gross Total Income
2	9	Assessment of Various Entities
	10	Assessment of Trusts and Institutions, Political Parties and Other Special Entities
	11	Tax Planning Tax Avoidance and Tax Evasion
	12	Taxation of Digital Transactions
3	13	Deductions, Collections and Recovery of Tax
	14	Income Tax Authorities
	15	Assessment Procedure
	16	Appeals and Revision
	17	Dispute Resolution
	18	Miscellaneous Provisions
	19	Provisions to Counteract Unethical Tax Practices
	20	Tax Audit and Ethical Compliances.
4	21	Non Resident Taxation
	23	Advance Rulings
	25	Fundamentals of BEPS
	26	Application and interpretation of Tax Treaties
5	22	Double Taxation Relief
	24	Transfer Pricing
	27	Overview of Model Tax Conventions
	28	Equilisation levy