## **CA Final FR - Part Test Series**

### **FAST Test Series**

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

#### **CA Final AUDIT - Part Test Series**

#### **FAST Test Series**

Test I (Chapter 9)	
1 Professional Ethics	

Test II (Chapter 13 to 16)		
1	Group Audit	
2	Bank Audit	
3	Internal Audit	
4	NBFC	
5	Audit of PSU	

Test III (Chapter 1 to 6)	
1 Chapter 1 to 6 Standard on Auditing 200 series to 600 series	

	Test IV (Chapter 7 to 11)	
1	SA 700 series Chapter 7	
2	Review Financial Information	
3	Prospective Financial Information	
4	Specialised Areas	
5	Audit Related Services	

<b>Test V</b> (Chapter 12, 17 & 18)	
1	Due Diligience, Investigation & Forensic Accounting
2	Sustainable Development Goals
3	Digital Audit

# CA FINAL IDT - BLOCK TEST SCHEDULE (50 MARKS)

Test No.	Topics Covered
1	Supply under GST
	Charge of GST
	Registration
	Tax Invoice, Credit and Debit Notes
	Time of Supply
2	Value of Supply
	Place of Supply
	Exemptions from GST
	Accounts and Records; E-way Bill
	Payment of Tax, Interest and Other Amounts
3	Tax Deduction at Source and Collection of Tax at Source
	Input Tax Credit
	Returns
	Job Work
	Assessment And Audit
	Inspection, Search, Seizure And Arrest
	Demands And Recovery
	Liability to Pay in Certain Cases
4	Offences And Penalties
	Appeals And Revisions
	Advance Ruling
	Miscellaneous Provisions
	Refunds
	Import And Export Under GST
5	Customs and FTP