



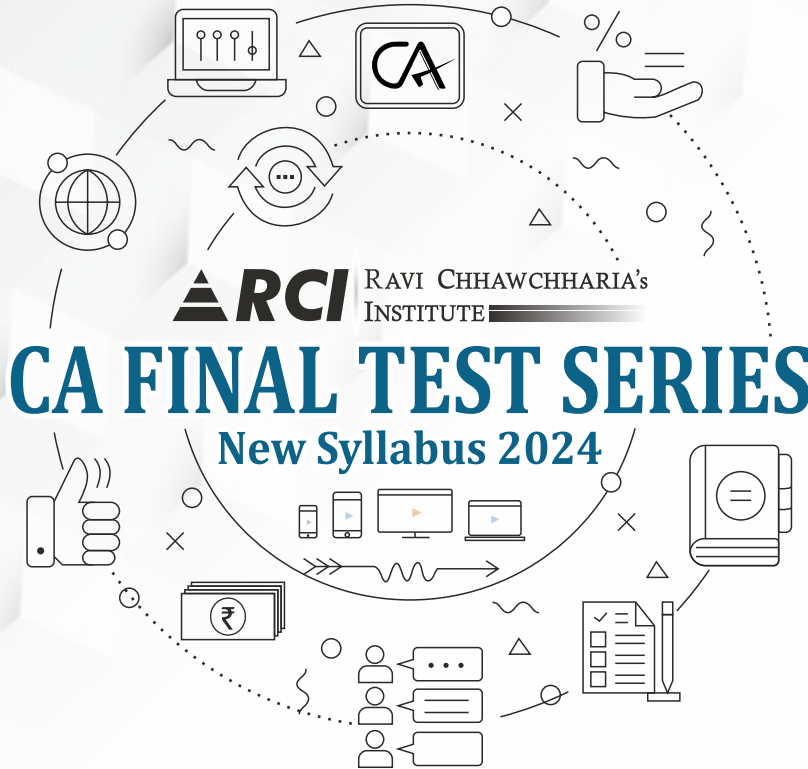
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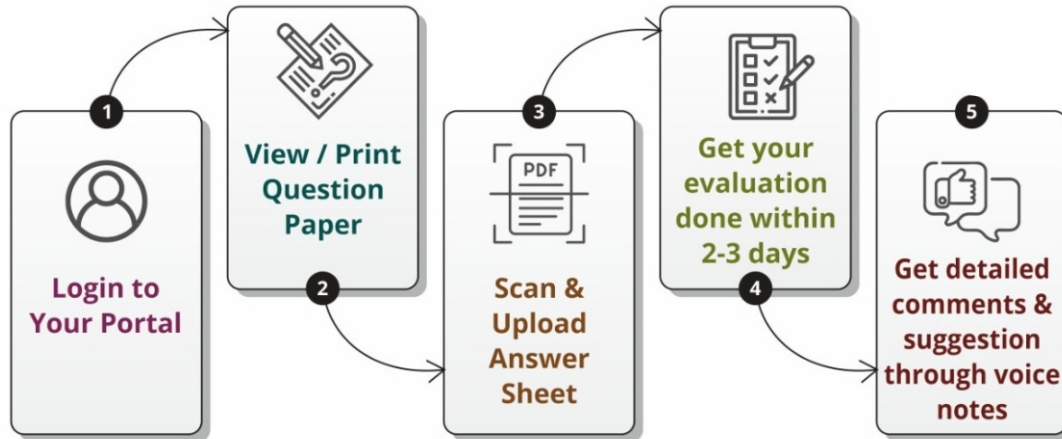
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*-CA Ravi Chhawchharia, CA Tarun Shah & Team*



# Paper 1: Financial Reporting

Sr.No.	Paper Code	Unit Papers	Marks
1	FR-U1	Ind AS 2, 16, 23, 38, 40, 105, 41, 24, 20	50
2	FR-U2	Chapter 13 and 14 (Business Combination & CFS)	50
3	FR-U3	Ind AS 12, 21, 33, 108, 102, 36	40
4	FR-U4	Ind AS 7, 8, 10, 34, 113, 19, 37	40
5	FR-U5	Chapter 15, 16, 17	30
6	FR-U6	Financial Instruments, Ind AS 1, 101	50
7	FR-U7	Ind AS 115, 116	40
Block Papers			
8	FR-B1	Ind AS on Assets & Liabilities including Agriculture (Ind AS 2, 16, 116, 23, 36, 38, 40, 105, 41, 19, 37)	80
9	FR-B2	Ind AS 1, 34, 7, 8, 10, 113, 101 Ind AS 12, 21, 24, 33, 108, 20, 102	80
10	FR-B3	Business Combination, CFS, Financial Instruments, Ind AS 115 Revenue Recognition, Chapter 15, 16, 17	80
Full Papers (ICAI Format)			
11	FR-F1	Full Paper-1	100
12	FR-F2	Full Paper-2	100

## Paper 2: Advanced Financial Management

Sr.No.	Paper Code	Unit Papers	Marks
1	AFM-U1	Mergers & Acquisitions	40
2	AFM-U2	Security Valuation (Equity Valuation, Bond Valuation & Money Market Instruments), Business Valuations	40
3	AFM-U3	Value at Risk, Mutual Fund	40
4	AFM-U4	Advanced Capital Budgeting Decisions	40
5	AFM-U5	Portfolio Management	40
6	AFM-U6	Derivatives Analysis and Valuation, Interest Rate Risk Management	40
7	AFM-U7	Foreign Exchange Exposure and Risk Management, International Financial Management	40
8	AFM-U8	Financial policy and Corporate strategy, Risk management, Security Analysis, Securitization, Start up Finance	40

Sr.No.	Paper Code	Block Papers	Marks
9	AFM-B1	Mergers & Acquisitions, Security Valuation (Equity Valuation, Bond Valuation & Money Market Instruments), Business Valuations, Financial policy and Corporate strategy	80
10	AFM-B2	Value at Risk, Mutual Fund, Advanced Capital Budgeting Decisions, Portfolio Management, Risk management, Security Analysis	80
11	AFM-B3	Derivatives Analysis and Valuation, Interest Rate Risk Management, Foreign Exchange Exposure and Risk Management, International Financial Management, Securitization, Start up Finance	80
Full Papers (ICAI Format)			
12	AFM-F1	Full Paper-1	100
13	AFM-F2	Full Paper-2	100

## Paper 3: Advanced Auditing, Assurance & Professional Ethics

Sr.No.	Paper Code	Unit Papers	Marks
1	AA-U1	Chapter 2: General Auditing Principles and Auditors Responsibilities Chapter 19: Professional Ethics & Liabilities of Auditors	50
2	AA-U2	Chapter 5: Audit Evidence Chapter 6: Completion and Review, Chapter 7: Reporting	50
3	AA-U3	Chapter 8: Specialised Areas, Chapter 10: Review of Financial Information Chapter 11: Prospective Financial Information and Other Assurance Services	50
4	AA-U4	Chapter 12: Digital Auditing & Assurance Chapter 14: Special Features of Audit of Banks & Non-Banking Financial Companies	50
5	AA-U5	Chapter 15: Overview of Audit of Public Sector Undertakings, Chapter 16: Internal Audit Chapter 17: Due Diligence, Investigation & Forensic Accounting	50
6	AA-U6	Chapter 4: Materiality, Risk Assessment and Internal Control Chapter 3: Audit Planning, Strategy and Execution	50
7	AA-U7	Chapter 1: Quality Control, Chapter 9: Audit-related Services Chapter 13: Group Audits	50

Sr.No.	Paper Code	Block Papers	Marks
6	AA-B1	Chapter 1: Quality Control, Chapter 2: General Auditing Principles and Auditors Responsibilities, Chapter 3: Audit Planning, Strategy and Execution Chapter 4: Materiality, Risk Assessment and Internal Control Chapter 5: Audit Evidence, Chapter 6: Completion and Review, Chapter 7: Reporting	80
7	AA-B2	Chapter 8: Specialised Areas, Chapter 9: Audit-related Services, Chapter 10: Review of Financial Information Chapter 11: Prospective Financial Information and Other Assurance Services Chapter 12: Digital Auditing & Assurance, Chapter 13: Group Audits Chapter 14: Special Features of Audit of Banks & Non-Banking Financial Companies	80
8	AA-B3	Chapter 15: Overview of Audit of Public Sector Undertakings, Chapter 16: Internal Audit. Chapter 17: Due Diligence, Investigation & Forensic Accounting, Chapter 18: Emerging Areas: Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance Chapter 19: Professional Ethics & Liabilities of Auditors	80

### Full Papers (ICAI Format)

9	AA-F1	Full Paper-1	100
10	AA-F2	Full Paper-2	100

## Paper 4: Direct Tax Laws and International Taxation

Sr.No.	Paper Code	Unit Papers	Marks
1	DT-U1	PGBP, ICDS, Taxation of Mutual Concerns; Film Producers/Distributors; Firms LLP & AOP/BOI, AMT, Tonnage Taxation Scheme, Taxation of Bonds	50
2	DT-U2	Capital Gains, IFOS, Tax on Conversion of Unaccounted Money	40
3	DT-U3	Clubbing of Income, Set-off and Carry Forward, Deductions from GTI, Deduction for SEZ, Expenditure on Exempt Income, Agricultural Income, Income which do not form part of Total Income	40
4	DT-U4	Taxation of Charitable/Religious Trusts, Taxation of Political Parties & Electoral Trusts, Taxation of Cooperative Society	40
5	DT-U5	MAT, Application vs. Diversion of Income, Tax on Income of Securitisation Trust, Taxation of Business Trusts (REITs, InvITs) and Investment Funds, Taxation of Buy Back, Basic Concepts of Income Tax	40
6	DT-U6	Liability in Special Cases, Assessment of HUF, Firms & LLP, Misc Topics, Tax Planning Tax Avoidance and Tax Evasion (including GAAR)	40
7	DT-U7	Assessment Procedures, Appeals and Revision	40
8	DT-U8	Search and Survey, Provisions to Counteract Unethical Tax Practices, Dispute Resolution, Tax Audit	40
9	DT-U9	Tax Deduction and Collection at Source, Collection and Recovery of Tax, Interest, Advance Tax	40
10	DT-U10	Taxation of Non Residents, Tax Incidence in India, Residential Status	40
11	DT-U11	Transfer Pricing, Double Taxation Relief, Advance Rulings, Equalisation Levy	40
12	DT-U12	Overview of Model Tax Conventions, Application and Interpretation of Tax Treaties, Fundamentals of Base Erosion and Profit Shifting	30



Sr.No.	Paper Code	Block Papers	Marks
13	DT-B1	Heads of Income, ICDS, Tax on Conversion of Unaccounted Money, Basic Concepts of Income Tax, Clubbing of Income, Set-off and Carry Forward, Deductions from GTI, Deduction for SEZ, Expenditure on Exempt Income, Agricultural Income, Income which do not form part of Total Income	80
14	DT-B2	Taxation of Charitable/Religious Trusts, Political Parties & Electoral Trusts, Cooperative Society, Mutual Concerns, Film Producers/Distributors, Firms LLP & AOP/BOI, Bonds, Business Trusts, Investment Funds, Buy Back, Securitisation Trust, AMT, MAT, Application vs. Diversion, Tonnage Tax Scheme	80
15	DT-B3	Assessment Procedures, Appeals and Revision, Search and Survey, Provisions to Counteract Unethical Tax Practices, Dispute Resolution, Tax Audit, Tax Deduction and Collection at Source, Collection and Recovery of Tax, Interest, Advance Tax, Liability in Special Cases, Assessment of HUF, Firms & LLP, Misc Topics, Tax Audit, Tax Planning Tax Avoidance and Tax Evasion (incl. GAAR)	80
16	DT-B4	International Taxation	80

### Full Papers (ICAI Format)

17	DT-F1	Full Paper-1	100
18	DT-F2	Full Paper-2	100

## Paper 5: Indirect Tax Laws

Sr.No.	Paper Code	Unit Papers	Marks
1	IDT-U1	Supply Under GST, Charge of GST, Exemptions from GST	50
2	IDT-U2	Place of Supply ,Time of Supply, Value of Supply	40
3	IDT-U3	Input Tax Credit, Registration	50
4	IDT-U4	Tax Invoice Credit and Debit Notes, Accounts and Records E-way Bill, Payment of Tax, E-Commerce transactions under GST, Returns	40
5	IDT-U5	Import and Export under GST, Refunds, Job Work, Miscellaneous Provisions	40
6	IDT-U6	Assessment and Audit, Inspection, Search, Seizure and Arrest , Demand and Recovery, Liability to pay tax in certain Cases, Offences and Penalties and Ethical aspects under GST, Appeals and Revision, Advance Ruling	40
7	IDT-U7	Levy and Exemptions from Customs Duty, Types of Duty, Classification of Import Export Goods, Valuation under Customs Act	40
8	IDT-U8	Importation & Exportation of Goods, Warehousing, Refund, FTP	40
Block Papers			
9	IDT-B1	Module 1	80
10	IDT-B2	Module 2	80
11	IDT-B3	Module 3	80
12	IDT-B4	Module 4	80
Full Papers (ICAI Format)			
13	IDT-F1	Full Paper-1	100
14	IDT-F2	Full Paper-2	100

## Testimonials

"RCI's Test series was a cornerstone of my achievement in the CA Final exam. The structured format of the Test series, including Unit, Block, and Full papers, helped me excel in each concept. It instilled discipline in my studies. From scheduling tests to answering papers with numerous challenging questions and receiving detailed feedback on my answers, the Test series helped me improve my weak points and ultimately ace my CA Finals with an All India Rank. Thanks to the Test series, my exam-taking skills improved significantly."



**Priya Shah**

AIR 17  
CA Final Nov 23

"As a CA Final student, finding the right test series was crucial for my preparation. I am glad I chose RCI's test series. The structured approach of the series was challenging yet aligned perfectly with the actual exam pattern. It proved to be incredibly helpful in assessing my preparation level and identifying areas where I needed improvement. Additionally availability of faculties continuous support and insightful feedback helped me stay focused and boost my confidence. Thanks to RCI I successfully cleared my Finals and ready to embark on my professional journey as a qualified Chartered Accountant."



**Shreya Bansal**

AIR 48  
CA Final Nov 23

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**Fenil Ramani**

AIR 30 | 1<sup>st</sup> in Surat  
CA Final May 23

"Test series was very instrumental in planning my studies and following the plan of action. Constant touch with the test series team was really helpful in managing the stressful last 2-3 months of CA finals. Results are quite evident as I was able to attempt all the papers with confidence and clear the CA finals with AIR. Thanks to Ravi sir and entire team for constantly being guiding force through out the CA journey."



**Akash Bothra**

AIR 27 | 1<sup>st</sup> in Surat  
CA Final Nov 22

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5



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4

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