

# **BHAGYA ACHIEVERS TEST SERIES**

## **CA-Inter Individual Test Series**

### **Paper: 1 Advanced Accounting**

| <b>TEST NO.</b> | <b>CHAPTER NO.</b>  | <b>CHAPTER NAME</b>   |
|-----------------|---------------------|---|
| Test 1          | Chapter 1, 2, 3     | Introduction to Accounting Standards, Framework for Preparation and Presentation of Financial Statements, Applicability of Accounting Standards |
| Test 2          | Chapter 4 (Part I)  | Presentation & Disclosures Based Accounting Standards (AS 3,17,18, 25)  |
| Test 3          | Chapter 4 (Part II) | Presentation & Disclosures Based Accounting Standards (AS 1, 20, 24)  |
| Test 4          | Chapter 5 (Part I)  | Asset Based Accounting Standards (AS 2,10,13,16)  |
| Test 5          | Chapter 5 (Part II) | Asset Based Accounting Standards (AS 19,26, 28)   |
| Test 6          | Chapter 6           | Liability Based Accounting Standards (AS 15, 29)  |
| Test 7          | Chapter 7           | Accounting Standards Based on Items Impacting Financial Statement (AS 4,5,11,22)  |
| Test 8          | Chapter 8           | Revenue Based Accounting Standards (AS 7,9)   |
| Test 9          | Chapter 9           | Other Accounting Standards (AS 12,14)   |
| Test 10         | Chapter 10          | Accounting Standards For Consolidated Financial Statements (AS 21,23,27)  |
| Test 11         | Chapter 11          | Financial Statement of Companies  |
| Test 12         | Chapter 12          | Buyback of Securities   |
| Test 13         | Chapter 13          | Amalgamation of companies   |
| Test 14         | Chapter 14          | Accounting for Reconstruction of companies  |
| Test 15         | Chapter 15          | Accounting for Branches Including Foreign Branches  |
| Test 16         |                     | <b>Full Syllabus</b>  |

### **Paper: 2 Corporate And Other Laws**

| <b>TEST NO.</b> | <b>CHAPTER NO.</b> | <b>CHAPTER NAME</b>                                     |
|-----------------|--------------------|---|
|                 |                    | <b>Company Law</b>                                      |
| Test 1          | Chapter 1          | Preliminary   |
| Test 2          | Chapter 2          | Incorporation of company and matters incidental Thereto |
| Test 3          | Chapter 3          | Prospectus and Allotment of Securities                  |
| Test 4          | Chapter 4          | Share capital and Debentures                            |
| Test 5          | Chapter 5          | Acceptance of Deposits by companies                     |
| Test 6          | Chapter 6          | Registration of Charges                                 |
| Test 7          | Chapter 7          | Management and Administration                           |
| Test 8          | Chapter 8          | Declaration and payment of dividend                     |
| Test 9          | Chapter 9          | Accounts of Companies                                   |
| Test 10         | Chapter 10         | Audit and Auditors                                      |
| Test 11         | Chapter 11         | Companies incorporated Outside India                    |
| Test 12         | Chapter 12         | The Limited Liability Partnership Act, 2008             |
|                 |                    | <b>Other Law</b>  |
| Test 13         | Chapter 1          | The General Clauses Act, 1897                           |
| Test 14         | Chapter 2          | Interpretation of Statutes                              |
| Test 15         | Chapter 3          | The Foreign Exchange Management Act, 1999               |
| Test 16         |                    | <b>Full Syllabus</b>                                    |

### **Paper: 3 Taxation**

#### **Section – A: Income-tax Law**

| <b>TEST NO.</b> | <b>CHAPTER NO.</b> | <b>CHAPTER NAME</b>                 |
|-----------------|--------------------|-------------------------------------|
| Test 1          | Chapter 1          | Basic Concepts                      |
| Test 2          | Chapter 2          | Residence And Scope Of Total Income |

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|         |           |   |
|---------|-----------|---|
| Test 3  | Chapter 3 | Heads of Income<br>Unit 1 Salaries                                |
| Test 4  | Chapter 3 | Unit 2 Income From House Property                                 |
| Test 5  | Chapter 3 | Unit 3 Profit And Gains Of Business Or Profession                 |
| Test 6  | Chapter 3 | Unit 4 Capital Gains  |
| Test 7  | Chapter 3 | Unit 5 Income From Other Sources                                  |
| Test 8  | Chapter 4 | Income Of Other Persons Included In Assessee's Total Income       |
| Test 9  | Chapter 5 | Aggregation Of Income, Set-Off And Carry Forward Of Losses        |
| Test 10 | Chapter 6 | Deductions From Gross Total Income                                |
| Test 11 | Chapter 7 | Advance Tax, Tax Deduction At Source And Tax Collection At Source |
| Test 12 | Chapter 8 | Provisions For Filing Return Of Income And Self-Assessment        |
| Test 13 | Chapter 9 | Income Tax Liability Computation and Optimisation                 |

### **Section – B: Indirect Taxes**

|         |                      |   |
|---------|----------------------|---|
| Test 14 | Chapter 1            | GST In India–An Introduction                            |
| Test 15 | Chapter 2            | Supply Under GST  |
| Test 16 | Chapter 3            | Charge Of GST   |
| Test 17 | Chapter 4            | Place of Supply   |
| Test 18 | Chapter 5            | Exemptions From GST                                     |
| Test 19 | Chapter 6            | Time Of Supply  |
| Test 20 | Chapter 7            | Value Of Supply   |
| Test 21 | Chapter 8            | Input Tax Credit  |
| Test 22 | Chapter 9            | Registration  |
| Test 23 | Chapter 10           | Tax Invoice : Credit And Debit Notes                    |
| Test 24 | Chapter 11           | Accounts and Records                                    |
| Test 25 | Chapter 12           | E- Way Bill   |
| Test 26 | Chapter 13           | Payment Of Tax  |
| Test 27 | Chapter 14           | Tax Deduction At Source And Collection of Tax At Source |
| Test 28 | Chapter 15           | Returns   |
| Test 29 | <b>Full Syllabus</b> |   |

### **Paper: 4 Cost and Management Accounting**

| <b>TEST NO.</b> | <b>CHAPTER NO.</b>   | <b>CHAPTER NAME</b>                            |
|-----------------|----------------------|--|
| Test 1          | Chapter 1            | Introduction to Cost and Management Accounting |
| Test 2          | Chapter 2            | Material Cost                                  |
| Test 3          | Chapter 3            | Employee Cost and Direct Expenses              |
| Test 4          | Chapter 4            | Overheads-Absorption Costing Method            |
| Test 5          | Chapter 5            | Activity Based Costing                         |
| Test 6          | Chapter 6            | Cost Sheet                                     |
| Test 7          | Chapter 7            | Cost Accounting Systems                        |
| Test 8          | Chapter 8            | Unit & Batch Costing                           |
| Test 9          | Chapter 9            | Job Costing                                    |
| Test 10         | Chapter 10           | Process & Operation Costing                    |
| Test 11         | Chapter 11           | Joint Products & By Products                   |
| Test 12         | Chapter 12           | Service Costing                                |
| Test 13         | Chapter 13           | Standard Costing                               |
| Test 14         | Chapter 14           | Marginal Costing                               |
| Test 15         | Chapter 15           | Budget and Budgetary Control                   |
| Test 16         | <b>Full Syllabus</b> |  |

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| Paper: 5 Auditing And Ethics |               |   |
|------------------------------|---------------|---|
| TEST NO.                     | CHAPTER NO.   | CHAPTER NAME  |
| Test 1                       | Chapter 1     | Nature, Objective and Scope of Audit                    |
| Test 2                       | Chapter 2     | Audit Strategy, Audit Planning and Audit Programme      |
| Test 3                       | Chapter 3     | Risk Assessment and Internal Control                    |
| Test 4                       | Chapter 4     | Audit Evidence  |
| Test 5                       | Chapter 5     | Audit of Items of Financial Statements                  |
| Test 6                       | Chapter 6     | Audit Documentation                                     |
| Test 7                       | Chapter 7     | Completion and Review                                   |
| Test 8                       | Chapter 8     | Audit Report  |
| Test 9                       | Chapter 9     | Special Features of Audit of Different Type of Entities |
| Test 10                      | Chapter 10    | Audit of Banks  |
| Test 11                      | Chapter 11    | Ethics and Terms of Audit Engagements                   |
| Test 12                      | Full Syllabus |   |

| Paper: 6 Financial Management And Strategic Management |               |  |
|--|---------------|--|
| Section – A: Financial Management                      |               |  |
| TEST NO.   | CHAPTER NO.   | CHAPTER NAME                                     |
| Test 1   | Chapter 1     | Scope and Objectives of Financial Management     |
| Test 2   | Chapter 2     | Types of Financing                               |
| Test 3   | Chapter 3     | Financial analysis and Planning - Ratio Analysis |
| Test 4   | Chapter 4     | Cost of Capital                                  |
| Test 5   | Chapter 5     | Financial Decisions - Capital Structure          |
| Test 6   | Chapter 6     | Financing Decisions - Leverages                  |
| Test 7   | Chapter 7     | Investment Decisions                             |
| Test 8   | Chapter 8     | Dividend Decisions                               |
| Test 9   | Chapter 9     | Management of Working Capital                    |
| Section – B: Strategic Management                      |               |  |
| Test 10  | Chapter 1     | Introduction to Strategic Management             |
| Test 11  | Chapter 2     | Strategic Analysis: External Environment         |
| Test 12  | Chapter 3     | Strategic Analysis: Internal Environment         |
| Test 13  | Chapter 4     | Strategic Choices                                |
| Test 14  | Chapter 5     | Strategy Implementation and Evaluation           |
| Test 15  | Full Syllabus |  |

**Note:**

1. Chapters numbers are as per ICAI Study Material.
2. Test Series is Valid up to September-2024.
3. Evaluation by Qualified Chartered Accountants along with proper remarks.

