

**BHAGYA ACHIEVERS TEST SERIES**  
**CA- Final MCQ Chapterwise Test Series**

<b>Paper 1: FINANCIAL REPORTING</b>		
<b>TEST NO.</b>	<b>CHAPTER NO.</b>	<b>CHAPTER NAME</b>
Test 1	Chapter 1 Chapter 2	Introduction to Indian Accounting Standards Conceptual Framework for Financial Reporting under Indian Accounting Standards (Ind AS)
Test 2	Chapter 3	Ind AS on Presentation of Items in the Financial Statements (Ind AS 1, Ind AS 34, Ind AS 7)
Test 3	Chapter 4	Ind AS on Measurement based on Accounting Policies (Ind AS 8, Ind AS 10, Ind AS 113)
Test 4	Chapter 5	Ind AS 115 "Revenue from Contracts with Customers"
Test 5	Chapter 6	Ind AS on Assets of the Financial Statements (Indas 2, Indas 16, Indas 38, Indas 36, Indas 23, Indas 40, Indas 105, Indas 116)
Test 6	Chapter 7	Other Indian Accounting Standards (Ind AS 41, Ind AS 20, Ind AS 102)
Test 7	Chapter 8	Ind AS on Liabilities of the Financial Statements (Ind AS 19, Ind AS 37)
Test 8	Chapter 9	Ind AS on Items impacting the Financial Statements (Ind AS 12, Ind AS 21)
Test 9	Chapter 10	Ind AS on Disclosures in the Financial Statements (Ind AS 24, Ind AS 33, Ind AS 108)
Test 10	Chapter 11	Accounting and Reporting of Financial Instruments
Test 11	Chapter 12	Ind AS 103 "Business Combinations"
Test 12	Chapter 13	Consolidated and Separate Financial Statements of Group Entities
Test 13	Chapter 14  Chapter 15 Chapter 16 Chapter 17	Ind AS 101 "First-time Adoption of Indian Accounting Standards" Analysis of Financial Statements Professional and Ethical Duty of a Chartered Accountant Accounting and Technology
Test 14	<b>Full Syllabus</b>	
<b>Paper: 2 ADVANCED FINANCIAL MANAGEMENT</b>		
<b>TEST NO.</b>	<b>CHAPTER NO.</b>	<b>CHAPTER NAME</b>
Test 1	Chapter 1,	Financial Policy and Corporate Strategy
Test 2	Chapter 2	Risk Management
Test 3	Chapter 3	Advanced Capital Budgeting Decisions
Test 4	Chapter 4	Security Analysis
Test 5	Chapter 5	Security Valuation
Test 6	Chapter 6	Portfolio Management
Test 7	Chapter 7,	Securitization
	Chapter 15	Startup Finance
Test 8	Chapter 8	Mutual Fund
Test 9	Chapter 9	Derivatives Analysis and Valuation
Test 10	Chapter 10	Foreign Exchange Exposure and Risk Management
Test 11	Chapter 11	International Financial Management

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Test 12	Chapter 12	Interest Rate Risk Management
Test 13	Chapter 13	Business Valuation
Test 14	Chapter 14	Mergers, Acquisitions and Corporate Restructuring
Test 15	<b>Full Syllabus</b>	
<b>PAPER 3: ADVANCED AUDITING, ASSURANCE AND PROFESSIONAL ETHICS</b>		
<b>TEST NO.</b>	<b>CHAPTER NO.</b>	<b>CHAPTER NAME</b>
Test 1	Chapter 1	Quality Control
Test 2	Chapter 2	General Auditing Principles and Auditors Responsibilities
Test 3	Chapter 3	Audit Planning, Strategy and Execution
Test 4	Chapter 4	Materiality, Risk Assessment and Internal Control
Test 5	Chapter 5	Audit Evidence
Test 6	Chapter 6	Completion and Review
Test 7	Chapter 7	Reporting
Test 8	Chapter 8	Specialised Areas
Test 9	Chapter 9	Related Services
Test 10	Chapter 10	Review of Financial Information
Test 11	Chapter 11	Prospective Financial Information and Other Assurance Services
Test 12	Chapter 12	Digital Auditing & Assurance
Test 13	Chapter 13	Group Audits
Test 14	Chapter 14	Special Features of Audit of Banks & Non-Banking Financial Companies
Test 15	Chapter 15	Overview of Audit of Public Sector Undertakings
Test 16	Chapter 16	Internal Audit
Test 17	Chapter 17	Due Diligence, Investigation & Forensic Accounting
Test 18	Chapter 18	Emerging Areas: Sustainable Development Goals (SDG) & Environment, Social And Governance (ESG) Assurance
Test 19	Chapter 19	Professional Ethics & Liabilities of Auditors
Test 20	<b>Full Syllabus</b>	
<b>Paper 4: Direct TAX &amp; INTERNATIONAL TAX</b>		
<b>TEST NO.</b>	<b>CHAPTER NO.</b>	<b>CHAPTER NAME</b>
Test 1	DT Chapter 1	Basic Concepts
Test 2	DT Chapter 2	Incomes which do not form part of Total Income
Test 3	DT Chapter 3	Profits and Gains of Business or Profession
Test 4	DT Chapter 4	Capital Gains
Test 5	DT Chapter 5	Income from Other Sources
Test 6	DT Chapter 6	Income of Other Persons included in assessee's Total Income
Test 7	DT Chapter 7	Aggregation of income, set-off or carry forward of Losses
Test 8	DT Chapter 8	Deductions from Gross Total Income
Test 9	DT Chapter 9	Assessment of Various Entities
Test 10	DT Chapter 10	Assessment of Trusts and Institutions, Political Parties and Other Special Entities
Test 11	DT Chapter 11	Tax Planning, Tax Avoidance & Tax Evasion
	DT Chapter 14	Income-tax Authorities

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Test 12	DT Chapter 12 DT Chapter 13	Taxation of Digital Transactions Deduction, Collection and Recovery of tax
Test 13	DT Chapter 15	Assessment Procedure
Test 14	DT Chapter 16	Appeals and Revision
Test 15	DT Chapter 17	Dispute Resolution
Test 16	DT Chapter 18 DT Chapter 20	Miscellaneous Provisions Tax Audit and Ethical Compliances
Test 17	DT Chapter 19	Provisions to Counteract Unethical Tax Practices
Test 18	IT Chapter 21	Non-resident Taxation
Test 19	IT Chapter 22 IT Chapter 23	Double Taxation Relief Advance Rulings
Test 20	IT Chapter 24 IT Chapter 26 IT Chapter 28	Transfer Pricing Application and Interpretation of Tax Treaties Latest Developments in International Taxation
Test 21	IT Chapter 25 IT Chapter 27	Fundamentals of BEPS Overview of Model Tax Conventions
Test 22	<b>Full Syllabus</b>	
<b>Paper 5: INDIRECT TAX LAWS</b>		
<b>TEST NO.</b>	<b>CHAPTER NO.</b>	<b>CHAPTER NAME</b>
Test 1	IDT Chapter 1	Supply under GST
Test 2	IDT Chapter 2 IDT Chapter 12	Charge of GST Electronic Commerce Transactions Under GST
Test 3	IDT Chapter 3	Place of Supply
Test 4	IDT Chapter 4	Exemptions from GST
Test 5	IDT Chapter 5 IDT Chapter 6	Time of Supply Value of Supply
Test 6	IDT Chapter 7	Input Tax Credit
Test 7	IDT Chapter 8	Registration
Test 8	IDT Chapter 9 IDT Chapter 10	Tax Invoice, Credit and Debit Notes Accounts and Records; E-way Bill
Test 9	IDT Chapter 11	Payment of Tax
Test 10	IDT Chapter 13	Returns
Test 11	IDT Chapter 14 IDT Chapter 16	Import and Export under GST Job Work
Test 12	IDT Chapter 15 IDT Chapter 18	Refunds Inspection, Search, Seizure and Arrest
Test 13	IDT Chapter 17	Assessment and Audit
Test 14	IDT Chapter 19	Demands and Recovery
Test 15	IDT Chapter 20 IDT Chapter 21	Liability to Pay in Certain Cases Offences and Penalties and Ethical Aspects Under GST
Test 16	IDT Chapter 22 IDT Chapter 23	Appeals and Revisions Advance Ruling
Test 17	IDT Chapter 24	Miscellaneous Provisions
Test 18	Customs Chapter 1	Levy of Exemptions from Customs Duty

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Test 19	Customs Chapter 2	Types of Duty
	Customs Chapter 3	Classification of Imported and Export Goods
Test 20	Customs Chapter 4	Valuation under the Customs Act, 1962
Test 21	Customs Chapter 5	Importation And Exportation of Goods
	Customs Chapter 6	Warehousing
Test 22	Customs Chapter 7	Refund
	Customs Chapter 8	Foreign Trade Policy
Test 23	<b>Full Syllabus</b>	

