

BHAGYA ACHIEVERS TEST SERIES

CA-Inter Individual Test Series

Individual Chapter wise Test Series

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Paper: 1 Advanced Accounting		
TEST NO.	CHAPTER NO.	CHAPTER NAME
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	Full Syllabus	
Paper: 2 Corporate And Other Laws		
TEST NO.	CHAPTER NO.	CHAPTER NAME
Company Law		
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

BHAGYA ACHIEVERS TEST SERIES

CA-Inter Individual Test Series

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
Other Law		
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	Full Syllabus	
Paper: 3 Taxation		
Section – A: Income-tax Law		
TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Basic Concepts
Test 2	Chapter 2	Residence And Scope Of Total Income
Test 3	Chapter 3	Heads of Income 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	Full Syllabus	
Paper: 4 Cost and Management Accounting		
TEST NO.	CHAPTER NO.	CHAPTER NAME
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

BHAGYA ACHIEVERS TEST SERIES

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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	Full Syllabus	
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	

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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.

... value in pay payable equal to
10% of tax payable but 750000 without
it found.

ELABORATE YOUR
ANS MORE & USE
MORE TECHNICAL
WORDS IN YOUR ANS.
REFER SUGGESTED
ANS FOR YOUR BETTER
UNDERSTANDING.

must be found within a year
from the date of annual return
you can calculate period as
discussed the time when the source
of profit came greater in a year
or smaller than the date of annual
return.

3 MARKS

NB For you are presentation of company demand
of payment, it can't be done. It can
be done only after to make payment of
demand and fulfill the requirement of
SOL under the provision of Section 108.

ACCORDING TO SECTION 182(1) OF COMPANIES ACT 2013, A
COMPANY SHALL ENTER INTO AN AGREEMENT BY WHICH
(A) A DIRECTOR OF COMPANY OR ITS HOLDING, SUBSIDIARY
OR ASSOCIATE COMPANY OR PERSON CONNECTED WITH THEM
ACQUIRES OR IS TO ACQUIRE ASSETS FOR CONSIDERATION
OTHER THAN CASH, FROM THE COMPANY
(B) THE COMPANY ACQUIRES OR IS TO ACQUIRE ASSETS FOR
CONSIDERATION OTHER THAN CASH, FROM SUCH DIRECTOR,
OR PERSON SO CONNECTED WITH THE COMPANY AS
MENTIONED IN (A) ABOVE.

REFER SUGGESTED
ANS FOR MORE
UNDERSTANDING.

EXPLANATION
In the given case, Mr. D is a director
of the company. He has acquired
assets for consideration other than
cash from the company. This is
not allowed under the provisions of
Section 182(1) of Companies Act, 2013.

in the books of M/s. ABC Ltd.

20,00,000

ROD Asset - Dr. 10,00,000
To Leave Liability 10,00,000

paid
Leave premium - Dr. 10,00,000
To Cash 10,00,000

5,00,000
To Leave Liability 5,00,000
To Cash 5,00,000

YOU DON'T HAVE TO
PASS JOURNAL ENTRIES
YOU HAVE TO MAKE
AN EXTRACT OF
"BALANCE SHEET" AND
"STATEMENT OF P/L"
REFER SUGGESTED ANS
FOR YOUR BETTER
UNDERSTANDING.

Cash - Dr. 5,00,000
To Leave premium received 5,00,000

Cash/Bank - Dr. 5,00,000
To Inland Income 5,00,000

To Leave Liability 5,00,000