

BHAGYA ACHIEVERS TEST SERIES

CMA Final Chapterwise Test Series

Paper 13 Corporate and Economic Laws		
Test No.	Chapter No	Chapter Name
Test 1	Chapter 1	The Companies Act, 2013
Test 2	Chapter 2	Insolvency and Bankruptcy Code, 2016
Test 3	Chapter 3	Corporate Governance and Social Responsibility and Sustainability
	Chapter 4	SEBI Regulations
Test 4	chapter 5	The Competition Act, 2002
	chapter 6	Foreign Exchange Management Act, 1999
Test 5	chapter 7	Laws and Regulations related to Banking Sector
	chapter 8	Laws and Regulations related to Insurance Sector
Test 6	chapter 9	Specific Legal Provisions related to MSME Sector
	chapter 10	Laws and Regulations related to Cyber Security and Data Privacy
	chapter 11	Laws and Regulations related to Anti-Money Laundering
Test 7	Full syllabus 1	
Test 8	Full syllabus 2	

Paper 14 Strategic Financial Management		
Test No.	Chapter Numbers	Chapter Name
Test 1	Chapter 1	Investment Decisions, Project Planning and Control
	Chapter 2	Evaluation of Risky Proposals for Investment Decisions
Test 2	Chapter 3	Leasing Decisions
	Chapter 4	Securitization
	Chapter 5	Introduction



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Test 3	Chapter 6	Equity and Bond Valuation and Evaluation of Performance
	Chapter 7	Mutual Funds
Test 4	Chapter 8	Portfolio Theory and Practice
	Chapter 9	Asset Pricing Theories
	Chapter 10	Portfolio Performance Evaluation and Portfolio Revision
	Chapter 11	Efficient Market Hypothesis
Test 5	Chapter 12	Risks in Financial Market
	Chapter 13	Financial Derivatives - Instruments for Risk Management
Test 6	Chapter 14	The International Financial Environment
	Chapter 15	Foreign Exchange Market
	Chapter 16	Foreign Exchange Risk Management
	Chapter 17	Digital Finance
Test 7	Full syllabus 1	
Test 8	Full syllabus 2	
Paper 15 DIRECT TAX LAWS AND INTERNATIONAL TAXATION (DIT)		
Test No.	Chapter Numbers	Chapter Name
Test 1	Chapter 1	Assessment of Income and Computation of Tax Liability of Various Entities
Test 2	Chapter 2	Tax Management, Return and Assessment Procedure
Test 3	Chapter 3	Grievance Redressal
Test 4	Chapter 4	Penalties and Prosecutions
	Chapter 5	Business Restructuring
Test 5	Chapter 6	Different Aspects of Tax Planning
	Chapter 7	CBDT and Other Authorities
	Chapter 8	E-commerce Transaction and Liability in Special Cases
	Chapter 9	Income Computation and Disclosure Standards (ICDS)

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	Chapter 10	Black Money Act, 2015
Test 6	Chapter 12	Double Taxation and Avoidance Agreements (DTAA) [Sec.90. 90Aand 91]
	Chapter 13	Transfer Pricing
	Chapter 14	GAAR
Test 7	Full syllabus 1	
Test 8	Full syllabus 2	

Paper 16 STRATEGIC COST MANAGEMENT (SCM)		
Test No.	Chapter Numbers	Chapter Name
Test 1	Chapter 1	Introduction to Strategic Cost Management
	Chapter 2	Quality Cost Management
Test 2	Chapter 3	Decision Making Techniques
Test 3	Chapter 4	Activity Based Management and Just in Time (JIT)
	Chapter 5	Evaluating Performance
Test 4	Chapter 6	Linear Programming
	Chapter 7	Transportation
	Chapter 8	Assignment
Test 5	Chapter 9	Game Theory
	Chapter 11	Network analysis – PERT, CPM
Test 6	Chapter 10	Simulation
	Chapter 12	Learning Curve
Test 7	Chapter 13	Business Application of Maxima and Minima
	Chapter 14	Business Forecasting Models – Time Series and Regression Analysis
Test 8	Chapter 15	Introduction to Tools for Data Analytics
Test 9	Full syllabus 1	
Test 10	Full syllabus 2	

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Paper 17 COST AND MANAGEMENT AUDIT (CMAD)		
Test No.	Chapter Numbers	Chapter Name
Test 1	Chapter 1	Basics of Cost Audit
	Chapter 2	Companies (Cost Records and Audit) Rules, 2014
	Chapter 3	Cost Auditor
Test 2	Chapter 4	Overview of Cost Accounting Standards and GACAP
Test 3	Chapter 5	Cost Auditing and Assurance Standards
	Chapter 6	Cost Audit Programme
	Chapter 7	Cost Audit Documentation, Audit Process and Execution
Test 4	Chapter 8	Preparation and Filing of Cost Audit Report
	Chapter 9	Basics of Management Audit
	Chapter 10	Management Reporting Issues and Analysis
Test 5	Chapter 11	Management Audit in Different Functions
	Chapter 12	Evaluation of Corporate Image
	Chapter 13	Information Systems Security Audit
Test 6	Chapter 14	Internal Control and Internal Audit
	Chapter 15	Operational Audit and Internal Audit under Companies Act, 2013
	Chapter 16	Audit of Different Service Organisations
Test 7	Chapter 17	Forensic Audit
	Chapter 18	Anti-Money Laundering
Test 8	Full syllabus 1	
Test 9	Full syllabus 2	

Paper 18 CORPORATE FINANCIAL REPORTING (CFR)		
Test No.	Chapter Numbers	Chapter Name

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Test 1	Chapter 1	Specific Accounting Standards
Test 2	Chapter 2	Valuation of Shares (Including Determination of Goodwill, Post- Valuation of Tangible and Intangible Assets)
	Chapter 3	Accounting of Financial Instruments
	Chapter 4	NBFCs – Provisioning Norms, Accounting and Reporting
Test 3	Chapter 5	Accounting for Business Combinations and Restructuring
Test 4	Chapter 6	Consolidated Financial Statements and Separate Financial Statements
Test 5	Chapter 7	Recent Developments in Financial Reporting
Test 6	Chapter 8	Government Accounting in India
Test 7	Full syllabus 1	
Test 8	Full syllabus 2	

Paper 19 INDIRECT TAX LAWS AND PRACTICE (ITLP)		
Test No.	Chapter No.	Chapter Name
Test 1	Chapter 1	Supply under GST - A Refresh
	Chapter 2	Time of Supply (Advanced)
Test 2	Chapter 3	Place of Supply
	Chapter 4	Valuation (Advanced)
Test 3	Chapter 5	Input Tax Credit (Advanced)
	Chapter 6	Zero Rated Supplies and Deemed Exports
Test 4	Chapter 7	TDS & TCS under GST
	Chapter 8	E-way Bill
	Chapter 11	Accounts and Records
Test 5	Chapter 9	GST Refunds- Inverted Duty Structure and Zero-rated Supplies
	Chapter 10	GST Returns
	Chapter 12	GST Annual Return and GST Audit Return
Test 6	Chapter 13	Transition to GST (Transitional Provisions)
	Chapter 14	Dispute Resolution Mechanism under GST

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	Chapter 15	Inspection, Search, Seizure, Arrest and Prosecution
	Chapter 16	Anti-profiteering
	Chapter 17	Walkthrough of GSTN Portal
Test 7	Chapter 18	Valuation and Related Party Transactions
	Chapter 19	Customs Procedures - Baggage & Courier / Post
	Chapter 20	Manufacture in Bond
Test 8	Chapter 21	Duty Drawback
	Chapter 22	Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017
	Chapter 23	Remission of Duties
	Chapter 24	Refund
Test 9	Chapter 25	Trade Facilitation Measures
	Chapter 26	Export Promotion Schemes under Foreign Trade Policy
	Chapter 27	Special Economic Zone Scheme (With Amended SEZ Rules)
Test 10	Full syllabus 1	
Test 11	Full syllabus 2	