

BHAGYA ACHIEVERS TEST SERIES

CA-Inter Individual 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)

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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 (AS21,23,27)
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 Test 1	
Test 17	Full Syllabus Test 2	
Paper: 2 Corporate And Other Laws		
TEST NO.	CHAPTER NO.	CHAPTER NAME
Company Law		

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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
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 Test 1	
Test 17	Full Syllabus Test 2	
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

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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 8	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 Optimization
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

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Test 29	Full Syllabus Test 1	
Test 30	Full Syllabus Test 2	
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
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 Test 1	
Test 17	Full Syllabus Test 2	
Paper: 5 Auditing And Ethics		
TEST NO.	CHAPTER NO.	CHAPTER NAME

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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 Test 1	
Test 13	Full Syllabus Test 2	
Paper: 6 Financial Management And Strategic Management		
Section – A: Financial Management		

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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 Test 1	
Test 16	Full Syllabus Test 2	

Note:

1. Chapters numbers are as per ICAI Study Material.
2. Test Series is Valid up to jan 2026.
3. Evaluation by Qualified Chartered Accountants along with proper remarks.

Question 1

This question contains two aspects and you may solve the aspect by focus where doing this type of operation, you may be getting wrong. For each amount and currency, the calculation should be correct.

Particulars	Debit	Credit
Balance b/d	15,00,000	
Transfer from P&L	5,00,000	
Transfer to P&L		5,00,000
Balance c/d		15,00,000
Total	20,00,000	20,00,000

Question 2

This question contains two aspects and you may solve the aspect by focus where doing this type of operation, you may be getting wrong. For each amount and currency, the calculation should be correct.

Particulars	Debit	Credit
Balance b/d	15,00,000	
Transfer from P&L	5,00,000	
Transfer to P&L		5,00,000
Balance c/d		15,00,000
Total	20,00,000	20,00,000

Question 3

This question contains two aspects and you may solve the aspect by focus where doing this type of operation, you may be getting wrong. For each amount and currency, the calculation should be correct.

Particulars	Debit	Credit
Balance b/d	15,00,000	
Transfer from P&L	5,00,000	
Transfer to P&L		5,00,000
Balance c/d		15,00,000
Total	20,00,000	20,00,000

Question 4

This question contains two aspects and you may solve the aspect by focus where doing this type of operation, you may be getting wrong. For each amount and currency, the calculation should be correct.

Particulars	Debit	Credit
Balance b/d	15,00,000	
Transfer from P&L	5,00,000	
Transfer to P&L		5,00,000
Balance c/d		15,00,000
Total	20,00,000	20,00,000

Question 5

This question contains two aspects and you may solve the aspect by focus where doing this type of operation, you may be getting wrong. For each amount and currency, the calculation should be correct.

Particulars	Debit	Credit
Balance b/d	15,00,000	
Transfer from P&L	5,00,000	
Transfer to P&L		5,00,000
Balance c/d		15,00,000
Total	20,00,000	20,00,000

Question 6

This question contains two aspects and you may solve the aspect by focus where doing this type of operation, you may be getting wrong. For each amount and currency, the calculation should be correct.

Particulars	Debit	Credit
Balance b/d	15,00,000	
Transfer from P&L	5,00,000	
Transfer to P&L		5,00,000
Balance c/d		15,00,000
Total	20,00,000	20,00,000

