

BHAGYA ACHIEVERS TEST SERIES

CA-Final ABC Analysis

As per Weightage, Coverage and importance.

- 3 Test for each subject @100 marks each.
- Syllabus is Categorized into 3 parts i.e. Category A, Category B and Category C (As given in schedule).
- Test 1(100 Marks) Will contain Questions of Category A.
- Test 2(100 Marks) Will contain Questions of Category A and Category B.
- Test 3(100 Marks) Will contain Questions of Category A, Category B and Category C.
- Evaluation by subject experts having experience of 6+ years within 24 Hours with Detailed Feedback and remarks.
- Question Papers and suggested answers are designed by expert faculties as per ICAI Pattern.
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Note:- Price is inclusive of all taxes and No additional charges for Evaluation.

Paper 1: FINANCIAL REPORTING

Test 1	Category A
Test 2	Category A + B
Test 3	Category A + B + C

FINANCIAL REPORTING Syllabus

Category	Chapter No	Chapter Name
Category A	Chapter 11: IND AS 109	Ind AS on Financial Instruments
	Chapter 12: Ind AS 103	Business Combinations
	Chapter 13; Ind AS 110	Consolidation Procedure for Subsidiaries
	Chapter 13; Ind AS 28	Investment in Associates & Joint Ventures
	Chapter 13; Ind AS 111	Joint Arrangements
	Chapter 9; Ind AS 115	Revenue from Contracts with Customers
	Chapter 10; Ind AS 102	Share Based Payment
	Chapter 15	Analysis of Financial Statements
	Chapter 16	Professional and Ethical Duty of a Chartered Accountant
Category B	Chapter 2	Conceptual Framework for Financial Reporting under Indian Accounting Standards (Ind AS)
	Chapter 5; Ind AS 116	Leases
	Chapter 5; Ind AS 36	Impairment of Assets
	Chapter 8; Ind AS 33	Earnings per Share

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	Chapter 5; Ind AS 23	Borrowing Costs
	Chapter 6; Ind AS 19	Employee Benefits
	Chapter 7; Ind AS 21	The Effects of Changes in Foreign Exchange Rates
	Chapter 7; Ind AS 12	Income Taxes
	Chapter 8; Ind AS 108	Operating Segments
	Chapter 3; Ind AS 7	Statement of Cash Flows
	Chapter 10; Ind AS 20	Accounting for Government Grants and Disclosure of Government Assistance
Category C	Chapter 14; Ind AS 101	First-time Adoption of Indian Accounting Standards
	Chapter 17	Accounting and Technology
	Chapter 5; Ind AS 16	Property, Plant and Equipment
	Chapter 3; Ind AS 1	Presentation of Financial Statements
	Chapter 4; Ind AS 113	Fair Value Measurement
	Chapter 3; Ind AS 34	Interim Financial Reporting
	Chapter 10; Ind AS 41	Agriculture
	Chapter 6; Ind AS 37	Provisions, Contingent Liabilities and Contingent Assets
	Chapter 5; Ind AS 40	Investment Property
	Chapter 5; Ind AS 105	Non-current Assets Held for Sale and Discontinued Operations
	Chapter 5; Ind AS 2	Inventories
	Chapter 5; Ind AS 38	Intangible Assets
	Chapter 4; Ind AS 10	Events after the Reporting Period
	Chapter 4; Ind AS 8	Accounting Policies, Changes in Accounting Estimates and Errors
	Chapter 1	Introduction to Indian Accounting Standards
	Chapter 8; Ind AS 24	Related Party Disclosures

Paper: 2 ADVANCED FINANCIAL MANAGEMENT

Test 1	Category A
Test 2	Category A + B
Test 3	Category A + B + C

ADVANCED FINANCIAL MANAGEMENT Syllabus

Category	Chapter No	Chapter Name
Category A	Chapter 3	Advanced Capital Budgeting Decisions
	Chapter 8	Mutual Fund
	Chapter 13	Business Valuation
	Chapter 14	Mergers, Acquisitions and Corporate Restructuring
	Chapter 5	Security Valuation

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	Chapter 6	Portfolio Management
Category B	Chapter 10	Foreign Exchange Exposure and Risk Management
	Chapter 11	International Financial Management
	Chapter 12	Interest Rate Risk Management
	Chapter 15	Startup Finance
	Chapter 7	Securitization
	Chapter 2	Risk Management
Category C	Chapter 9	Derivatives Analysis and Valuation
	Chapter 1	Financial Policy and Corporate Strategy
	Chapter 4	Security Analysis

PAPER 3: ADVANCED AUDITING, ASSURANCE AND PROFESSIONAL ETHICS

Test 1	Category A
Test 2	Category A + B
Test 3	Category A + B + C

ADVANCED AUDITING, ASSURANCE AND PROFESSIONAL ETHICS Syllabus

Category	Chapter No	Chapter Name
Category A	Chapter 1	Quality Control
	Chapter 2	General Auditing Principles and Auditors Responsibilities
	Chapter 6	Completion and Review
	Chapter 8	Specialised Areas
	Chapter 11	Prospective Financial Information and Other Assurance Services
	Chapter 12	Digital Auditing & Assurance
	Chapter 13	Group Audits
	Chapter 15	Overview of Audit of Public Sector Undertakings
	Chapter 18	Emerging Areas: Sustainable Development Goals (SDG) & Environment, Social And Governance (ESG) Assurance
	Chapter 19	Professional Ethics & Liabilities of Auditors
Category B	Chapter 5	Audit Evidence
	Chapter 7	Reporting
	Chapter 9	Related Services
	Chapter 10	Review of Financial Information
	Chapter 14	Special Features of Audit of Banks & Non-Banking Financial Companies
	Chapter 16	Internal Audit
	Chapter 17	Due Diligence, Investigation & Forensic Accounting

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Category C	Chapter 3	Audit Planning, Strategy and Execution
	Chapter 4	Materiality, Risk Assessment and Internal Control

Paper 4: Direct TAX & INTERNATIONAL TAX

Test 1	Category A
Test 2	Category A + B
Test 3	Category A + B + C

Direct TAX & INTERNATIONAL TAX Syllabus

Category	Chapter No	Chapter Name
Category A	IT Chapter 22	Double Taxation Relief
	IT Chapter 24	Transfer Pricing
	IT Chapter 21	Non-resident Taxation
	DT Chapter 12	Taxation of Digital Transactions
	DT Chapter 3	Profits and Gains of Business or Profession
	DT Chapter 9	Assessment of Various Entities
	DT Chapter 10	Assessment of Trusts and Institutions, Political Parties and Other Special Entities
	DT Chapter 13	Deduction, Collection and Recovery of tax
	DT Chapter 19	Provisions to Counteract Unethical Tax Practices
	DT Chapter 20	Tax Audit and Ethical Compliances
Category B	DT Chapter 4	Capital Gains
	DT Chapter 5	Income from Other Sources
	DT Chapter 18	Miscellaneous Provisions
	DT Chapter 11	Tax Planning, Tax Avoidance & Tax Evasion
	DT Chapter 15	Assessment Procedure
	DT Chapter 16	Appeals and Revision
Category C	IT Chapter 23	Advance Rulings
	DT Chapter 17	Dispute Resolution
	DT Chapter 14	Income-tax Authorities
	DT Chapter 8	Deductions from Gross Total Income
	DT Chapter 2	Incomes which do not form part of Total Income
	DT Chapter 7	Aggregation of income, set-off or carry forward of Losses
	DT Chapter 6	Income of Other Persons included in assessee's Total Income
	DT Chapter 1	Basic Concepts
	IT Chapter 26	Application and Interpretation of Tax Treaties
	IT Chapter 25	Fundamentals of BEPS
	IT Chapter 27	Overview of Model Tax Conventions

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	IT Chapter 28	Latest Developments in International Taxation
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Paper 5: INDIRECT TAX LAWS

Test 1	Category A
Test 2	Category A + B
Test 3	Category A + B + C

INDIRECT TAX LAWS Syllabus

Category	Chapter No	Chapter Name
Category A	IDT Chapter 7	Input Tax Credit
	IDT Chapter 6	Value of Supply
	IDT Chapter 4	Exemptions from GST
	IDT Chapter 2	Charge of GST
	IDT Chapter 15	Refunds
	IDT Chapter 21	Offences and Penalties and Ethical Aspects Under GST
	IDT Chapter 19	Demands and Recovery
	IDT Chapter 1	Supply under GST
	Customs Chapter 1	Levy of Exemptions from Customs Duty
	Customs Chapter 2	Types of Duty
	Customs Chapter 4	Valuation under the Customs Act, 1962
	Customs Chapter 5	Importation And Exportation of Goods
Category B	IDT Chapter 3	Place of Supply
	IDT Chapter 8	Registration
	IDT Chapter 10	Accounts and Records; E-way Bill
	IDT Chapter 22	Appeals and Revisions
	IDT Chapter 11	Payment of Tax
	IDT Chapter 23	Advance Ruling
	IDT Chapter 14	Import and Export under GST
	Customs Chapter 6	Warehousing
	Customs Chapter 8	Foreign Trade Policy
Category C	IDT Chapter 5	Time of Supply
	IDT Chapter 9	Tax Invoice, Credit and Debit Notes
	IDT Chapter 13	Returns
	IDT Chapter 17	Assessment and Audit
	IDT Chapter 18	Inspection, Search, Seizure and Arrest
	IDT Chapter 20	Liability to Pay in Certain Cases
	IDT Chapter 16	Job Work
	IDT Chapter 24	Miscellaneous Provisions
	IDT Chapter 12	Electronic Commerce Transactions Under GST
	Customs Chapter 3	Classification of Imported and Export Goods
	Customs Chapter 7	Refund