

BHAGYA ACHIEVERS TEST SERIES

CA-Inter ABC Analysis

Paper 1: Advanced Accounting

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

Advanced Accounting Syllabus

Category	Chapter No	Chapter Name
Category A	Chapter 11	Financial Statement of Companies
	Chapter 12	Buyback of Securities
	Chapter 14	Accounting for Reconstruction of companies
	Chapter 15	Accounting for Branches Including Foreign Branches
	AS 2	Valuation Of Inventory
	AS 20	Earnings Per Share
	AS 22	Accounting For Taxes On Income
Category B	Chapter 10	Accounting Standards For Consolidated Financial Statements (AS 21,23,27)
	AS 13	Accounting for Investments
	AS 14	ACCOUNTING FOR AMALGAMATIONS
	AS 3	CASH FLOW STATEMENT
	AS 10	Property, Plant and Equipment
	AS 12	Accounting for Government Grants
	AS 15	Employee Benefits
Category C	AS 19	Leases
	Chapter 1	Introduction to Accounting Standards,
	Chapter 2	Framework for Preparation and Presentation of Financial Statements
	AS 1	Disclosure of Accounting Policies
	AS 17	Segment Reporting
	AS 18	Related Party Disclosures
	AS 24	Discontinuing Operations
	AS 25	Interim Financial Reporting
	AS 29	Provisions, Contingent Liabilities and Contingent Assets
	AS 16	Borrowing Costs
	AS 26	Intangible Assets
	AS 28	Impairment of Assets
	AS 4	Contingencies and Events Occurring After the Balance Sheet Date
	AS 5	Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies
	AS 11	The Effects of Changes in Foreign Exchange Rates
	AS 7	Construction Contracts
	AS 9	Revenue Recognition

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Paper 2: Corporate and Other Laws

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

Corporate and Other Laws Syllabus

Category	Chapter No	Chapter Name
Category A	Chapter 3	Prospectus and Allotment of Securities
	Chapter 4	Share capital and Debentures
	Chapter 7	Management and Administration
	Chapter 8	Declaration and payment of dividend
	Chapter 11	Companies incorporated Outside India
Category B	Chapter 1	Preliminary
	Chapter 2	Incorporation of company and matters incidental Thereto
	Chapter 5	Acceptance of Deposits by companies
	Chapter 6	Registration of Charges
	Chapter 9	Accounts of Companies
	Chapter 10	Audit and Auditors
Category C	Chapter 12	The Limited Liability Partnership Act, 2008
	Other Law Chapter 1	The General Clauses Act, 1897
	Other Law Chapter 2	Interpretation of Statutes
	Other Law Chapter 3	The Foreign Exchange Management Act, 1999

Paper: 3 Taxation (Section – A Income-tax Law)

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

Income-tax Law Syllabus

Category	Chapter No	Chapter Name
Category A	Chapter 3	Unit 3 Profit And Gains Of Business Or Profession
	Chapter 3	Unit 4 Capital Gains
	Chapter 4	Income Of Other Persons Included In Assessee's Total Income

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Category B	Chapter 9	Income Tax Liability Computation and Optimisation
	Chapter 2	Residence And Scope Of Total Income
	Chapter 3	Heads of Income Unit 1 Salaries
	Chapter 3	Unit 2 Income From House Property
	Chapter 3	Unit 5 Income From Other Sources
	Chapter 5	Aggregation Of Income, Set-Off And Carry Forward Of Losses
	Chapter 6	Deductions From Gross Total Income
Category C	Chapter 7	Advance Tax, Tax Deduction At Source And Tax Collection At Source
	Chapter 1	Basic Concepts
	Chapter 8	Provisions For Filing Return Of Income And Self-Assessment

Paper: 3 Taxation (Section – B Goods And Services Tax)

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

Goods And Services Tax Syllabus

Category	Chapter No	Chapter Name
Category A	Chapter 4	Place of Supply
	Chapter 6	Time Of Supply
	Chapter 7	Value Of Supply
	Chapter 8	Input Tax Credit
Category B	Chapter 2	Supply Under GST
	Chapter 3	Charge Of GST
	Chapter 5	Exemptions From GST
	Chapter 11	Accounts and Records
	Chapter 14	Tax Deduction At Source And Collection of Tax At Source
Category C	Chapter 1	GST In India–An Introduction
	Chapter 9	Registration
	Chapter 10	Tax Invoice : Credit And Debit Notes
	Chapter 12	E- Way Bill
	Chapter 13	Payment Of Tax
	Chapter 15	Returns

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Paper 4: Cost And Management Accounting

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

Cost And Management Accounting Syllabus

Category	Chapter No	Chapter Name
Category A	Chapter 2	Material Cost
	Chapter 3	Employee Cost and Direct Expenses
	Chapter 5	Activity Based Costing
	Chapter 13	Standard Costing
	Chapter 15	Budget and Budgetary Control
Category B	Chapter 8	Unit & Batch Costing
	Chapter 6	Cost Sheet
	Chapter 11	Joint Products & By Products
	Chapter 10	Process & Operation Costing
	Chapter 12	Service Costing
	Chapter 9	Job Costing
	Chapter 4	Overheads-Absorption Costing Method
	Chapter 14	Marginal Costing
Category C	Chapter 1	Introduction to Cost and Management Accounting
	Chapter 7	Cost Accounting Systems

Paper: 5 Auditing And Ethics

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

Auditing And Ethics Syllabus

Category	Chapter No	Chapter Name
Category A	Chapter 1	Nature, Objective and Scope of Audit
	Chapter 2	Audit Strategy, Audit Planning and Audit Programme
	Chapter 3	Risk Assessment and Internal Control
	Chapter 4	Audit Evidence
	Chapter 6	Audit Documentation
	Chapter 7	Completion and Review
	Chapter 11	Ethics and Terms of Audit Engagements
Category B	Chapter 8	Audit Report
	Chapter 10	Audit of Banks

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Category C	Chapter 5	Audit of Items of Financial Statements
	Chapter 9	Special Features of Audit of Different Type of Entities

Paper: 6 Financial Management And Strategic Management

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

Financial Management And Strategic Management Syllabus

Category	Chapter No	Chapter Name
Category A	FM Chapter 5	Financial Decisions - Capital Structure
	FM Chapter 6	Financing Decisions - Leverages
	FM Chapter 4	Cost of Capital
	FM Chapter 3	Financial analysis and Planning - Ratio Analysis
	FM Chapter 8	Dividend Decisions
	FM Chapter 9	Management of Working Capital
	Unit - I	Introduction to Working Capital Management
	Unit - IV	Management of Receivables
	Unit - II	Treasury and Cash Management
	SM Chapter 2	Strategic Analysis: External Environment
	SM Chapter 3	Strategic Analysis: Internal Environment
	SM Chapter 4	Strategic Choices
Category B	FM Chapter 7	Investment Decisions
	SM Chapter 1	Introduction to Strategic Management
Category C	FM Chapter 1	Scope and Objectives of Financial Management
	FM Chapter 2	Types of Financing
	FM Chapter 9	Management of Working Capital
	Unit - III	Management of Inventory
	Unit - V	Management of Payables (Creditors)
	Unit - VI	Financing of Working Capital
	SM Chapter 5	Strategy Implementation and Evaluation