

Purchase link : [click here](#)

India's Most Trusted Test Series

CA / CS / CMA

About US



Bhagya Achievers purpose revolves around offering top-tier exam resources, test series, and solutions, ensuring academic triumph. Led by an enthusiastic team, we're always one step ahead, providing students with the freshest and most detailed materials, preparing every individual under the Bhagya Achievers banner for future challenges.

CA Foundation

Detail Test Series

(4 Unitwise Test + 2 FS)



98787-91366



www.bhagyaachievers.com

BHAGYA ACHIEVERS TEST SERIES

CA-Foundation Detailed Test Series

4 Unitwise Test + 2 Full Syllabus

Make your preparation Stronger

- 4 Unit wise Test for each subject @50 marks each.
- Two Full Syllabus Test for each subject @100 Marks.
- 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.
- Study Planner + Doubt Solving + Guidance + Amended Test + Affordable pricing.
- Enroll now at discounted Prices and write test papers as per your convenience till May 26 exams.

Note:- Price is inclusive of all taxes and No additional charges for Evaluation.

PAPER – 1: ACCOUNTING

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1 25-02-2026	Chapter 1	Theoretical Framework
	Chapter 2	Accounting Process
	Chapter 3	Bank Reconciliation Statement
Test 2 28-02-2026	Chapter 4	Inventories
	Chapter 5	Depreciation and Amortisation
	Chapter 6	Bills of Exchange and Promissory Notes
	Chapter 9	Accounts from Incomplete Records
Test 3 03-03-2026	Chapter 7	Preparation of Final accounts of Sole Proprietors
	Chapter 10	Partnership and LLP Accounts
Test 4 06-03-2026	Chapter 8	Financial Statements of Not-for-Profit Organizations
	Chapter 11	Company Accounts
Test 5 13-04-2026	Full Syllabus Test 1	

Test 6 15-04-2026	Full Syllabus Test 2	
PAPER – 2: BUSINESS LAWS		
TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1 09-03-2026	Chapter 1	Indian Regulatory Framework
	Chapter 3	The Sale of Goods Act, 1930
Test 2 12-03-2026	Chapter 2	The Indian Contract Act, 1872
Test 3 15-03-2026	Chapter 4	The Indian Partnership Act, 1932
	Chapter 5	The Limited Liability Partnership Act, 2008
Test 4 18-03-2026	Chapter 6	The Companies Act, 2013
	Chapter 7	The Negotiable Instruments Act, 1881
Test 5 17-04-2026	Full Syllabus Test 1	
Test 6 19-04-2026	Full Syllabus Test 2	
PAPER – 3: QUANTITATIVE APTITUDE		
TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1 21-03-2026	Chapter 1	Ratio and Proportion, Indices and Logarithms
	Chapter 2	Equations
	Chapter 3	Linear Inequalities
	Chapter 4	Mathematics of Finance
	Chapter 5	Basic Concepts of Permutations and Combinations
	Chapter 6	Sequence and Series - Arithmetic and Geometric Progressions
	Chapter 7	Sets, Relations and Functions, Basics of Limits and Continuityfunctions

Test 2 24-03-2026	Chapter 8	Basic applications of Differential and Integral calculus in Business and Economics
	Chapter 9	Number Series, Coding and Decoding and Odd Man Out
Test 3 27-03-2026	Chapter 10	Direction Sense Tests
	Chapter 11	Seating Arrangements
	Chapter 12	Blood Relations
	Chapter 13	Statistical Description of Data and Sampling
Test 4 30-03-2026	Chapter 14	Measures of Central Tendency and Dispersion
	Chapter 15	Probability
	Chapter 16	Theoretical Distributions
	Chapter 17	Correlation and Regression
	Chapter 18	Index Numbers
Test 5 21-04-2026	Full Syllabus Test 1	
Test 6 23-04-2026	Full Syllabus Test 2	

PAPER – 4: BUSINESS ECONOMICS

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1 02-04-2026	Chapter 1	Nature & Scope of Business Economics
	Chapter 2	Theory of Demand and Supply
	Chapter 3	Theory of Production and Cost
Test 2 05-04-2026	Chapter 4	Price Determination in Different Markets
	Chapter 5	Business Cycles
	Chapter 10	Indian Economy
Test 3 08-04-2026	Chapter 6	Determination of National Income
	Chapter 7	Public Finance

Test 4 11-04-2026	Chapter 8	Money Market
	Chapter 9	International Trade
Test 5 25-04-2026	Full Syllabus Test 1	
Test 6 27-04-2026	Full Syllabus Test 2	

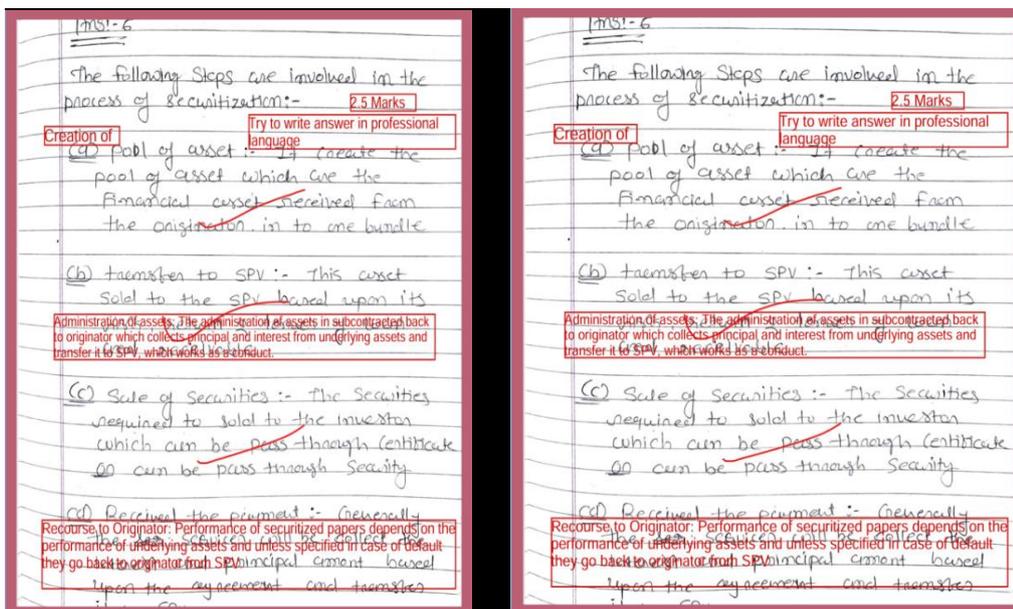
Note:

1. Chapters numbers are as per ICAI Study Material.
2. Test Series is Valid up to May 26.
3. Evaluation by Qualified Chartered Accountants along with proper remarks.

Fill the form to get Free 30 minutes Mentoring session : [click here](#)

Purchase link : [click here](#)

Sample Checked sheets :



Competent authority for period of 3 months pending submission of complete papers.

④ Counting of 180 days should be done from the date of original date of renewal. Original date is 30th Oct 2021 and period of 180 days has not expired on the balance sheet date.

⑤ CA Prachi should accept the clarification of amount as Standard Asset done by the branch.

8 marks

Q.4

Does not cite Section 45-1A

① A company is treated as NBFC if financial asset are more than 50% of total asset and financial income is more than 50% of other income. Company which fulfills both this condition will qualify as NBFC.

Does not mention RBI notification / conditions. NBFC shall carry on its business

② Obtaining Certificate of Registration

eligible undertaking also.

→ Loss of non-eligible undertaking can be set off against eligible undertaking before claiming deduction u/s 80-B.

Eligible undertaking first take deduction u/s 80-B and then set off loss from any non-eligible undertaking.

It is provided that deduction under Chapter VI-A, however, cannot exceed the gross total income of the assessee. It was held in case of Reliance Energy Ltd. (2022) 153 TC 101 (SC).

(ii) Deduction to north Eastern state under section 80-EEA is available on interest income but interest income derived by an undertaking on the sale of immovable property shall be treated as income derived from the undertaking and therefore, the same would be eligible for deduction u/s 80-EEA. (P. 111) Industries Private Limited v CIT (2019) 418 ITR 100 (SC)

2.5 Marks

Interest on deposits of payment. Foods (1999) (SC) and Liberty India v CIT (2009) (SC), was held that sale proceeds of immovable property can be construed as income derived from undertaking. Therefore, such income cannot be included in computing income for the purpose of deduction u/s 80-EE.

Under section 271G, if any person who has entered into an international transaction or specified domestic transaction fails to furnish any such information or documents as may be required by the Transfer Pricing Officer, then such person shall be liable to pay penalty which may be imposed by the Transfer Pricing Officer. (P. 111) Commissioner of Income Tax v. M/s. J. K. Somaiya & Co. (2019) 418 ITR 100 (SC)

Amount of penalty = 1% of Transaction Value

1 Marks

A well explained content will provide you more marks.

qualified external expert, or a team of such individual with experienced & authority

- to objectively evaluate, before report is issued,
- significant judgment requires to be made & conclusions reached in formulating report,

or a listed entity or individual with significant experience & authority to act as an audit expert possessing an audit of financial statements of listed entities for the year of the financial year 2022-23 of XPM consisting from a small town.

some important points are missing need to add that it is necessary for ECR to have requisite technical expertise & experience to enable her to perform role without such, it is not appropriate for her to accept appointment as ECR of listed entity.

1220, requires to ECR to perform procedures required by firm policies & agreement have been performed.

inc, more tickly of 4 years checklist & signing shows that such evaluation & remedies of work performed by ECR.

② Having Net Owned Fund of < 10 crore (₹ 2 crore) for (except NBFC).

No clarity on time allowed to comply

③ Facts in the Question gives a clear idea that in FY 22-23 Net Owned Funds are ₹ 10.5 crore which is less than minimum eligible of ₹ 2 crore.

Does not mention submission to RBI

Does not clearly link NOF shortfall ineligibility of cost

④ So The Minimum Net Fund requirement is not qualified.

Incorrectly mentions Long Form Audit Report (not applicable here)

⑤ Auditor Shyam should state in his report Long Form Audit Report about non-fulfillment of Minimum Net Owned Fund condition.

lack of deep preparation work on it

1.5 mark

Q.1

① Auditor of Banking Company is to be appointed at AGM of Shareholder whereas of Nationalised Bank through Board of Directors

② Verification Approval of RBI is required

Purchase link : [click here](#)



Achievements



95%
POSITIVE
RESULT



Students Feedbacks

<p>Dolly Dixit 2 reviews</p> <p>★★★★★ 2 months ago</p> <p>Finally i have cleared my CA inter. Thank you bhagya achivers test series for guide me and support on every step . Special thanks to my mentors they help me a lot . Highly recommended test series</p>	<p>Rupinder Kaur 1 review</p> <p>★★★★★ 6 months ago</p> <p>Thank you Bhagya Achievers test series. Cleared CA inter with your test series. I was so stressed but my mentor support me a lot. Highly recommend CA test series for everyone.</p>	<p>Sonia 1 review</p> <p>★★★★★ 8 months ago</p> <p>Thank you Bhagya Achievers it is the best test series for cma and your mentorship program is the best. Support and guidance you are providing are of top notch quality.</p>
<p>Nagaraju Muvvala Local Guide · 10 reviews · 4 photos</p> <p>★★★★★ a year ago</p> <p>Bhagya achievers Test series helped me to clear my ca final group 1 exams. I will suggest you to give test before going to final exams. I think Bhagya achievers are the best to fulfill your dreams.</p>	<p>Sumit Kumar sharma 1 review</p> <p>★★★★★ 6 months ago</p> <p>Thank you Bhagya Achievers Test Series. I have cleared CA inter first group with your test series. All thanks to your guidance and support.</p>	<p>Charu Ram 1 review</p> <p>★★★★★ 10 months ago</p> <p>Best test series for CA. Highly recommended for CA Aspirants. I have cleared my CA inter with the help of Bhagya Achievers test series with their mentorship program.</p>
<p>Leena Khurana 1 review</p> <p>★★★★★ 5 months ago</p> <p>Thank you Bhagya Achievers. I have cleared CA final with you mentorship program. Now I m CA leena . thanks alot once again.</p>	<p>Kashish Vijan 2 reviews</p> <p>★★★★★ 9 months ago</p> <p>Best test series for CS. Thanks you Bhagya Achievers your support i have cleared my CS Exams with your support and Mentorship Program is the best. Highly recommended for everyone.</p>	<p>Rhea K 3 reviews</p> <p>★★★★★ a year ago</p> <p>It was my 5th attempt and pressure was too high. But bhagya Achievers pass guarantee batch helped me a lot. Their guidance. Test paper, evaluation is best. No one can defeat their quality. Its affordable too. Best CA test Series.</p>