

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 Final

Pass Guarantee PRO

(Chapterwise + 2 FS + 1 MCQ's FS + 1 ICAI MTP)



98787-91366



www.bhagyaachievers.com

BHAGYA ACHIEVERS TEST SERIES

CA- Final Pass Guarantee Batch - Pro

We Plan, You Execute, ICAI declare you Pass

Test Series Features:-

- One Chapter one test for each subject @30 marks each.
- Two Full Syllabus Mock Test for each subject @100 Marks each.
- One Full Syllabus MCQ Test for each subject @100 Marks each.
- ICAI MTP Evaluation.
- 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.

Mentorship features:-

- Our expert team conducts one to one session with student on Call.
- Mentor will call student on the time decided by student.
- Customized Study Planner and daily targets Will Be Provided.
- Daily Motivational Booster Messages over Whatsapp.
- Tips and Tricks will be shared to cover the weak areas or left out topics.
- Strategies to recall things and how to tackle new questions in exams.
- Revision Strategies for Each Subject by Chartered Accountants.
- Enroll now at discounted Prices and avail benefits till Sep 26 exams.

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

Paper 1: FINANCIAL REPORTING

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Introduction to Indian Accounting Standards
	Chapter 2	Conceptual Framework for Financial Reporting under Indian Accounting Standards (Ind AS)
Test 2	Chapter 3	Ind AS on Presentation of Items in the Financial Statements (Ind AS 1, Ind AS 34, Ind AS 7)
Test 3	Chapter 4	Ind AS on Measurement based on Accounting Policies (Ind AS 8, Ind AS 10, Ind AS 113)
Test 4	Chapter 5 Unit - I	Ind AS on Assets of the Financial Statements (Ind AS 2, Ind AS 16, Ind AS 38, Ind AS 36)

Test 5	Chapter 5 Unit - II	(Ind AS 23, Ind AS 40, Ind AS 105, Ind AS 116)
Test 6	Chapter 6	Ind AS on Liabilities of the Financial Statements (Ind AS 19, Ind AS 37)
Test 7	Chapter 7	Ind AS on Items impacting the Financial Statements (Ind AS 12, Ind AS 21)
Test 8	Chapter 8	Ind AS on Disclosures in the Financial Statements (Ind AS 24, Ind AS 33, Ind AS 108)
Test 9	Chapter 9	Ind AS 115 "Revenue from Contracts with Customers"
Test 10	Chapter 10	Other Indian Accounting Standards (Ind AS 41, Ind AS 20, Ind AS 102)
Test 11	Chapter 11	Accounting and Reporting of Financial Instruments
Test 12	Chapter 12	Ind AS 103 "Business Combinations"
Test 13	Chapter 13	Consolidated and Separate Financial Statements of Group Entities
Test 14	Chapter 14	Ind AS 101 "First-time Adoption of Indian Accounting Standards"
Test 15	Chapter 15	Analysis of Financial Statements
Test 16	Chapter 16	Professional and Ethical Duty of a Chartered Accountant
Test 17	Chapter 17	Accounting and Technology
Test 18	Full Syllabus Test 1	
Test 19	Full Syllabus Test 2	
Test 20	MCQ' Full Syllabus	
Test 21	ICAI MTP 1	

Paper: 2 ADVANCED FINANCIAL MANAGEMENT

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Financial Policy and Corporate Strategy
Test 2	Chapter 2	Risk Management
Test 3	Chapter 3	Advanced Capital Budgeting Decisions
Test 4	Chapter 4	Security Analysis
Test 5	Chapter 5	Security Valuation
Test 6	Chapter 6	Portfolio Management
Test 7	Chapter 7	Securitization
Test 8	Chapter 8	Mutual Fund
Test 9	Chapter 9	Derivatives Analysis and Valuation
Test 10	Chapter 10	Foreign Exchange Exposure and Risk Management
Test 11	Chapter 11	International Financial Management
Test 12	Chapter 12	Interest Rate Risk Management
Test 13	Chapter 13	Business Valuation
Test 14	Chapter 14	Mergers, Acquisitions and Corporate Restructuring
Test 15	Chapter 15	Startup Finance
Test 16	Full Syllabus Test 1	
Test 17	Full Syllabus Test 2	
Test 18	MCQ' Full Syllabus	
Test 19	ICAI MTP 1	

PAPER 3: ADVANCED AUDITING, ASSURANCE AND PROFESSIONAL ETHICS

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Quality Control
Test 2	Chapter 2	General Auditing Principles and Auditors Responsibilities
Test 3	Chapter 3	Audit Planning, Strategy and Execution
Test 4	Chapter 4	Materiality, Risk Assessment and Internal Control
Test 5	Chapter 5	Audit Evidence
Test 6	Chapter 6	Completion and Review
Test 7	Chapter 7	Reporting
Test 8	Chapter 8	Specialised Areas

Test 9	Chapter 9	Related Services
Test 10	Chapter 10	Review of Financial Information
Test 11	Chapter 11	Prospective Financial Information and Other Assurance Services
Test 12	Chapter 12	Digital Auditing & Assurance
Test 13	Chapter 13	Group Audits
Test 14	Chapter 14	Special Features of Audit of Banks & Non-Banking Financial Companies
Test 15	Chapter 15	Overview of Audit of Public Sector Undertakings
Test 16	Chapter 16	Internal Audit
Test 17	Chapter 17	Due Diligence, Investigation & Forensic Accounting
Test 18	Chapter 18	Emerging Areas: Sustainable Development Goals (SDG) & Environment, Social And Governance (ESG) Assurance
Test 19	Chapter 19	Professional Ethics & Liabilities of Auditors
Test 20	Full Syllabus Test 1	
Test 21	Full Syllabus Test 2	
Test 22	MCQ' Full Syllabus	
Test 23	ICAI MTP 1	

Paper 4: Direct TAX & INTERNATIONAL TAX

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	DT Chapter 1	Basic Concepts
Test 2	DT Chapter 2	Incomes which do not form part of Total Income
Test 3	DT Chapter 3	Profits and Gains of Business or Profession
Test 4	DT Chapter 4	Capital Gains
Test 5	DT Chapter 5	Income from Other Sources
Test 6	DT Chapter 6	Income of Other Persons included in assessee's Total Income
Test 7	DT Chapter 7	Aggregation of income, set-off or carry forward of Losses
Test 8	DT Chapter 8	Deductions from Gross Total Income
Test 9	DT Chapter 9	Assessment of Various Entities
Test 10	DT Chapter 10	Assessment of Trusts and Institutions, Political Parties and Other Special Entities

Test 11	DT Chapter 11	Tax Planning, Tax Avoidance & Tax Evasion
Test 12	DT Chapter 12	Taxation of Digital Transactions
Test 13	DT Chapter 13	Deduction, Collection and Recovery of tax
Test 14	DT Chapter 14	Income-tax Authorities
Test 15	DT Chapter 15	Assessment Procedure
Test 16	DT Chapter 16	Appeals and Revision
Test 17	DT Chapter 17	Dispute Resolution
Test 18	DT Chapter 18	Miscellaneous Provisions
Test 19	DT Chapter 19	Provisions to Counteract Unethical Tax Practices
Test 20	DT Chapter 20	Tax Audit and Ethical Compliances
Test 21	IT Chapter 21	Non-resident Taxation
Test 22	IT Chapter 22	Double Taxation Relief
Test 23	IT Chapter 23	Advance Rulings
Test 24	IT Chapter 24	Transfer Pricing
Test 25	IT Chapter 25	Fundamentals of BEPS
Test 26	IT Chapter 26	Application and Interpretation of Tax Treaties
Test 27	IT Chapter 27	Overview of Model Tax Conventions
	IT Chapter 28	Latest Developments in International Taxation
Test 28	Full Syllabus Test 1	
Test 29	Full Syllabus Test 2	
Test 30	MCQ' Full Syllabus	
Test 31	ICAI MTP 1	

Paper 5: INDIRECT TAX LAWS

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	IDT Chapter 1	Supply under GST
Test 2	IDT Chapter 2	Charge of GST
Test 3	IDT Chapter 3	Place of Supply
Test 4	IDT Chapter 4	Exemptions from GST
Test 5	IDT Chapter 5	Time of Supply
Test 6	IDT Chapter 6	Value of Supply
Test 7	IDT Chapter 7	Input Tax Credit

Test 8	IDT Chapter 8	Registration
Test 9	IDT Chapter 9	Tax Invoice, Credit and Debit Notes
Test 10	IDT Chapter 10	Accounts and Records; E-way Bill
Test 11	IDT Chapter 11	Payment of Tax
Test 12	IDT Chapter 12	Electronic Commerce Transactions Under GST
Test 13	IDT Chapter 13	Returns
Test 14	IDT Chapter 14	Import and Export under GST
Test 15	IDT Chapter 15	Refunds
Test 16	IDT Chapter 16	Job Work
Test 17	IDT Chapter 17	Assessment and Audit
Test 18	IDT Chapter 18	Inspection, Search, Seizure and Arrest
Test 19	IDT Chapter 19	Demands and Recovery
Test 20	IDT Chapter 20	Liability to Pay in Certain Cases
Test 21	IDT Chapter 21	Offences and Penalties and Ethical Aspects Under GST
Test 22	IDT Chapter 22	Appeals and Revisions
Test 23	IDT Chapter 23	Advance Ruling
Test 24	IDT Chapter 24	Miscellaneous Provisions
Test 25	Customs Chapter 1	Levy of Exemptions from Customs Duty
Test 26	Customs Chapter 2	Types of Duty
Test 27	Customs Chapter 3	Classification of Imported and Export Goods
Test 28	Customs Chapter 4	Valuation under the Customs Act, 1962
Test 29	Customs Chapter 5	Importation And Exportation of Goods
Test 30	Customs Chapter 6	Warehousing
Test 31	Customs Chapter 7	Refund
Test 32	Customs Chapter 8	Foreign Trade Policy

Test 33	Full Syllabus Test 1
Test 34	Full Syllabus Test 2
Test 35	MCQ' Full Syllabus
Test 36	ICAI MTP 1

Terms & Conditions:-

1. The Pass Guarantee Offer is applicable only valid if a student appears for all the test of all enrolled subjects.
2. Student Should Score minimum 85% score in each and every Test of Bhagya Achievers Test Series to avail the offer.
3. Students are entitled to refund only if Students fulfill Condition 1 and 2 completely.

Note:

1. Chapter numbers are as per ICAI Study Material.
2. Test Series is Valid up to Sep 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 :

MIS-6

The following steps are involved in the process of securitization:- **2.5 Marks**

Creation of Try to write answer in professional language

(a) Pool of asset :- It create the pool of asset which are the financial asset received from the originator. in to one bundle

(b) transfer to SPV :- This asset sold to the SPV based upon its

Administration of assets: The administration of assets in subcontracted back to originator which collects principal and interest from underlying assets and transfer it to SPV, which work as a trust.

(c) Sale of Securities :- The Securities required to sold to the investor which can be pass through Certificate or can be pass through Security

(d) Received the payment :- Generally

Recourse to Originator: Performance of securitized papers depends on the performance of underlying assets and unless specified in case of default they go back to originator from SPV. Principal amount based upon the agreement and terms.

MIS-6

The following steps are involved in the process of securitization:- **2.5 Marks**

Creation of Try to write answer in professional language

(a) Pool of asset :- It create the pool of asset which are the financial asset received from the originator. in to one bundle

(b) transfer to SPV :- This asset sold to the SPV based upon its

Administration of assets: The administration of assets in subcontracted back to originator which collects principal and interest from underlying assets and transfer it to SPV, which work as a trust.

(c) Sale of Securities :- The Securities required to sold to the investor which can be pass through Certificate or can be pass through Security

(d) Received the payment :- Generally

Recourse to Originator: Performance of securitized papers depends on the performance of underlying assets and unless specified in case of default they go back to originator from SPV. Principal amount based upon the agreement and terms.

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 survival. Original date is 20th Oct 2021 and period of 180 days has not expired on the balance sheet date.

Conclusion

(5) CA Branch should accept the clarification of account on Standard Asset date by the branch. **5 marks**

try to write answer under main headings for more clarity

Q.4 Does not cite Section 49-IA

(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 fulfill both this condition will qualify as NBFC.

Does not mention RBI notification / directions

(2) No NBFC shall carry on its business

(3) Obtaining Certificate of Registration

eligible undertaking also.

→ loss of non-eligible under taking can be set off against eligible undertaking before after claiming deduction as JB.

Eligible undertaking must take deduction u/s 80B and than set off loss from any

interest on debenture or loan raised under Chapter VI-A, however, cannot exceed the gross total income of the assessee. It was held in case of Reliance Energy Ltd. (2022) (SC).

(ii) deduction to north Eastern state under section 80G.

interest on debenture or loan raised under section 80G, however, cannot exceed the gross total income of the assessee. It was held in case of Reliance Energy Ltd. (2022) (SC).

Ans 6

Under section 271G, if any person who has entered into an international transaction or specified domestic transaction fails to furnish any such information or document as may be required by the Income Tax Officer, then such person shall be liable to a penalty which may be levied by the Income Tax Officer. Penalty shall be 1% of the value of the transaction or document.

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 team made & conclusion reached in formulating report;

or a listed entity an individual with significant experience & authority to act as an audit engagement partner on audit of financial statements of listed entities

For the year of the financial year 2022-23 of XPM passing from a small town. Some important points are missing need to add that it is necessary for CA to have requisite technical expertise & experience to enable her to perform role without such it is not appropriate for her to accept appointment as auditor of listed entity.

1230, requires to CA to perform procedures required by firm policies & engagement team has performed.

once more tickly of Yearly checklist & signing shows that such evaluation & review of work performed by CA.

(2) Having net owned fund of ₹ 2 crore or more (for certain 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 ₹ 1.05 crore which is less than minimum eligible of ₹ 2 crore. Does not clearly link NOF shortfall ineligibility of CA

(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.

1.5 mark

Q.1

(1) Auditor of Banking Company is to be appointed at AGM of Shareholders whereas of Nationalised bank through Board of Director

(2) Verification Approval of RBI is required

Purchase link : [click here](#)



Achievements



**95%
POSITIVE
RESULT**



Students Feedbacks

Dolly Dixit
2 reviews

★★★★★ 2 months ago

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

Rupinder Kaur
1 review

★★★★★ 6 months ago

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.

Sonia
1 review

★★★★★ 8 months ago

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.

Nagaraju Muvvala
Local Guide · 10 reviews · 4 photos

★★★★★ a year ago

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.

Sumit Kumar sharma
1 review

★★★★★ 6 months ago

Thank you Bhagya Achievers Test Series. I have cleared CA inter first group with your test series. All thanks to your guidance and support.

Charu Ram
1 review

★★★★★ 10 months ago

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.

Leena Khurana
1 review

★★★★★ 5 months ago

Thank you Bhagya Achievers. I have cleared CA final with you mentorship program. Now I m CA leena . thanks alot once again.

Kashish Vijan
2 reviews

★★★★★ 9 months ago

Best test series for CS. Thanks you Bhagya Achievers for your support i have cleared my CS Exams with your support and Mentorship Program is the best. Highly commended for everyone.

Rhea K
3 reviews

★★★★★ a year ago

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.