

# 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 Inter**

**3 Full Syllabus Test**

**( 3 Full syllabus)**



**98787-91366**



**[www.bhagyaachievers.com](http://www.bhagyaachievers.com)**

# **BHAGYA ACHIEVERS TEST SERIES**

## **CA- Inter 3 Full Syllabus Test Series**

### **3 Times Revision Plan.**

#### **Features:-**

- 3 Full Syllabus Tests @100 Marks each.
- 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 Sep -26 exams.

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

### **Paper: 1 Advanced Accounting**

<b>TEST NO.</b>	<b>PAPER NAME</b>
<b>1.</b>	<b>Full Syllabus Test 1</b>
<b>2.</b>	<b>Full Syllabus Test 2</b>
<b>3.</b>	<b>Full Syllabus Test 3</b>

### **Paper: 2 Corporate And Other Laws**

<b>TEST NO.</b>	<b>PAPER NAME</b>
<b>1.</b>	<b>Full Syllabus Test 1</b>
<b>2.</b>	<b>Full Syllabus Test 2</b>
<b>3.</b>	<b>Full Syllabus Test 3</b>

### **Paper: 3 Taxation**

<b>TEST NO.</b>	<b>PAPER NAME</b>
<b>1.</b>	<b>Full Syllabus Test 1</b>

2.	Full Syllabus Test 2
3.	Full Syllabus Test 3

### Paper: 4 Cost and Management Accounting

TEST NO.	PAPER NAME
1.	Full Syllabus Test 1
2.	Full Syllabus Test 2
3.	Full Syllabus Test 3

### Paper: 5 Auditing And Ethics

TEST NO.	PAPER NAME
1.	Full Syllabus Test 1
2.	Full Syllabus Test 2
3.	Full Syllabus Test 3

### Paper: 6 Financial Management And Strategic Management

TEST NO.	PAPER NAME
1.	Full Syllabus Test 1
2.	Full Syllabus Test 2
3.	Full Syllabus Test 3

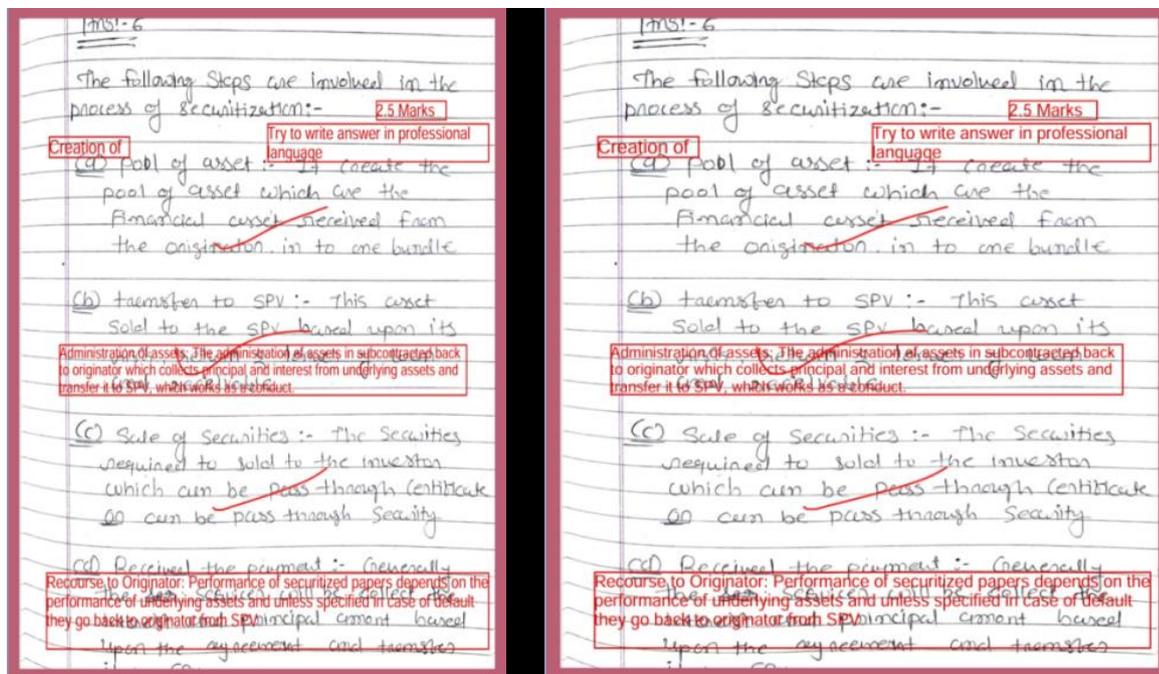
**Note:**

1. Chapters 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 :**



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 10th Oct 2021 and period of 180 days has not expired on the balance sheet date.

⑤ CA Prachi should accept the classification of amount as Standard Asset value by the branch.

5 marks

try to write answer under main headings for more clarity

Q.4

Does not cite Section 45-1A

① A company is treated as NBFC if financial assets are more than 50% of total assets 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/directions

No NBFC shall carry on its business

② 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 I.B.

Eligible undertaking must take deduction u/s 80B and then set off loss from any other eligible undertaking.

Interest received on undertaking under Chapter VI-A, however, cannot exceed the gross total income of the assessee. It was held in case of Reliance Energy Ltd. (2022) 55C.

(ii) Deduction to north Eastern state under section 80B(1)(ii) is available on interest received on undertaking or other income but excluded interest received by undertaking on other income and therefore, the same would be eligible for deduction u/s 80B. Industries Private Limited v CIT (2019) 418 ITR 100 (SC)

2.5 Marks

Interest on debt instrument was held that sale of goods and services and other income cannot be construed as income derived from undertaking. Therefore, such income cannot be included in computing income for the purpose of deduction u/s 80-B.

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 penalty which may be levied by the Assessing Officer in the order. Penalty u/s 271G is not subject to appeal.

Amount of penalty = 2% of Transaction Value

1 Marks

A well explained content will provide you more marks.

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

- to objectively evaluate, before report is issued,
- significant judgment engagement 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 purpose of the financial year 2022-23 of XPL

some important points are missing need to add that

as 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 CA of listed entity.

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

once, more tickly of Yes/No checklist & signing shows that such evaluation & members of work performed by CA.

② Drawing Net Owned Fund of ₹ 2 Crores 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 ₹ 1.5 crore which is less than minimum eligibility of ₹ 2 Crores.

Does not mention submission to RBI

Does not clearly link NOF shortfall ineligibility of NBFC

④ So The Minimum Net Fund requirement is not qualified.

Incorrectly mentions Long Form Audit Report (not appropriate 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> <b>Dolly Dixit</b> 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> <b>Rupinder Kaur</b> 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> <b>Sonia</b> 1 review</p> <p>★★★★★ 8 months ago</p> <p>Thnk you Bhagya Achievers it is the best test series for cma snd your mentorship program is the best. Support snd guidance you are providing are of top notch quality.</p>
<p> <b>Nagaraju Muvvala</b> 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> <b>Sumit Kumar sharma</b> 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> <b>Charu Ram</b> 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> <b>Leena Khurana</b> 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> <b>Kashish Vijan</b> 2 reviews</p> <p>★★★★★ 9 months ago</p> <p>st test series for CS. Thanks you Bhagya Achie you support i have cleared my CS Exams with support and Mentorship Program is the best. Hig recommended for everyone.</p>	<p> <b>Rhea K</b> 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>