

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

2 Full Syllabus Test

(2 Full syllabus)



98787-91366



www.bhagyaachievers.com

BHAGYA ACHIEVERS TEST SERIES

CA- Final Full Syllabus Test Series

2 Times Revision Plan.

Features:-

- 2 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 Nov - 26 exams.

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

Paper 1: FINANCIAL REPORTING

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

Paper 2: ADVANCED FINANCIAL MANAGEMENT

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

Paper 3: ADVANCED AUDITING, ASSURANCE AND PROFESSIONAL ETHICS

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

Paper 4: Direct TAX & INTERNATIONAL TAX

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

Paper 5: INDIRECT TAX LAWS

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

PAPER 6: INTEGRATED BUSINESS SOLUTIONS

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

Note:

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

Q.17.1:-6
The following Steps are involved in the process of Securitization:- **2.5 Marks**

Creation of (a) Pool of asset :- 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 works as a trust.

(c) Sale of Securities :- The Securities required to sold to the investor which can be pass-through certificate and 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 transfer

Q.17.1:-6
The following Steps are involved in the process of Securitization:- **2.5 Marks**

Creation of (a) Pool of asset :- 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 works as a trust.

(c) Sale of Securities :- The Securities required to sold to the investor which can be pass-through certificate and 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 transfer

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

(a) Counting of 180 days should be done from the date of original date of renewal. Original date is 30/01/2021 and period of 180 days has not expired on the balance sheet date.

(b) CA Branch should accept the classified amount as Standard Asset done by the branch. **8 marks**

Q.4. Does not cite Section 13(1)(a)

(a) A company is treated as NBFC if Financial Asset are more than 50% of total asset and financial income is more than 50% of Gross Income. Company which fulfill both this condition will qualify as NBFC.

Does not mention RBI notification. No NBFC shall carry on its business

(b) Obtaining Certificate of Registration

eligible underlying asset.

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

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

(ii) Deduction to north Eastern state under section 80B. Interest income received by a company from a company in north eastern state income but excluded from the gross total income of the assessee. Therefore, the same would be eligible for deduction u/s 80B. Industries Private Limited v CIT (2009) 131 ITR 200 (SC).

Interest on delayed payment. Foods (1999) 50 and Liberty India v CIT (2009) 50. It was held that sale of goods in instalment sale should be treated as interest on delayed payment. Therefore, such income derived from undertaking. Therefore, such income cannot be included in computing income for the purpose of deduction u/s 80-B.

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 documents as may be required by the Income Tax Officer then, such person shall be liable to pay penalty which may extend to the amount of the value of the transaction & document sought by officer.

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 experience & authority

- to objectively evaluate, before report is issued,
- significant judgment regarding team made & conclusion reached in formulary report.

or a listed entity an individual with significant experience & authority to act as an audit engagement partner or as an audit Co-ordinator for the year of the financial year 2022-23 of NPA.

some important points are missing need to add that as a necessary part to have requisite technical expertise & experience to enable her to perform role without which it is not appropriate for her to accept appointment as Co-OP of listed entity.

230, requires to back to perform procedure required by firm policies & agreement have been performed.

once, more tickly of Yes/no checklist & signy shows that such evaluation & review of work performed by Co-OP.

(b) Having Net owned fund of ₹ 2 crore 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 crore. Does not clearly link NOF shortfall ineligibility of Co-OP.

(4) So The Minimum Net fund requirement is not qualified.

(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.2

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

(2) Verification Approval of RBI is required before appointment is made

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>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> Nagaraju Muvvala Local Guide - 10 reviews - 4 photos</p> <p>★★★★★ a year ago</p> <p>Bhagya achivers 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 achivers 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>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 omended 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>