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Test 1	Chapter 1, 2, 3	Introduction to Accounting Standards, Framework for Preparation and Presentation of Financial Statements, Applicability of Accounting Standards
Test 2	Chapter 4 (Part I)	Presentation & Disclosures Based Accounting Standards (AS 3,17,18, 25)

Test 3	Chapter 4 (Part II)	Presentation & Disclosures Based Accounting Standards (AS 1, 20, 24)
Test 4	Chapter 5 (Part I)	Asset Based Accounting Standards (AS 2,10,13,16)
Test 5	Chapter 5 (Part II)	Asset Based Accounting Standards (AS 19,26, 28)
Test 6	Chapter 6	Liability Based Accounting Standards (AS 15, 29)
Test 7	Chapter 7	Accounting Standards Based on Items Impacting Financial Statement (AS 4,5,11,22)
Test 8	Chapter 8	Revenue Based Accounting Standards (AS 7,9)
Test 9	Chapter 9	Other Accounting Standards (AS 12,14)
Test 10	Chapter 10	Accounting Standards For Consolidated Financial Statements (AS 21,23,27)
Test 11	Chapter 11	Financial Statement of Companies
Test 12	Chapter 12	Buyback of Securities
Test 13	Chapter 13	Amalgamation of companies
Test 14	Chapter 14	Accounting for Reconstruction of companies
Test 15	Chapter 15	Accounting for Branches Including Foreign Branches
Test 16	Full Syllabus Test 1	
Test 17	Full Syllabus Test 2	
Test 18	MCQ' Full Syllabus	
Test 19	ICAI MTP 1	

Paper: 2 Corporate And Other Laws

TEST NO.	CHAPTER NO.	CHAPTER NAME
Company Law		
Test 1	Chapter 1	Preliminary
Test 2	Chapter 2	Incorporation of company and matters incidental Thereto
Test 3	Chapter 3	Prospectus and Allotment of Securities

Test 4	Chapter 4	Share capital and Debentures
Test 5	Chapter 5	Acceptance of Deposits by companies
Test 6	Chapter 6	Registration of Charges
Test 7	Chapter 7	Management and Administration
Test 8	Chapter 8	Declaration and payment of dividend
Test 9	Chapter 9	Accounts of Companies
Test 10	Chapter 10	Audit and Auditors
Test 11	Chapter 11	Companies incorporated Outside India
Test 12	Chapter 12	The Limited Liability Partnership Act, 2008

Other Law

Test 13	Chapter 1	The General Clauses Act, 1897
Test 14	Chapter 2	Interpretation of Statutes
Test 15	Chapter 3	The Foreign Exchange Management Act, 1999
Test 16	Full Syllabus Test 1	
Test 17	Full Syllabus Test 2	
Test 18	MCQ' Full Syllabus	
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Paper: 3 Taxation

Section – A: Income-tax Law

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Basic Concepts
Test 2	Chapter 2	Residence And Scope Of Total Income
Test 3	Chapter 3	Heads of Income Unit 1 Salaries
Test 4	Chapter 3	Unit 2 Income From House Property
Test 5	Chapter 3	Unit 3 Profit And Gains Of Business Or Profession
Test 6	Chapter 3	Unit 4 Capital Gains

Test 7	Chapter 3	Unit 5 Income From Other Sources
Test 8	Chapter 4	Income Of Other Persons Included In Assessee's Total Income
Test 9	Chapter 5	Aggregation Of Income, Set-Off And Carry Forward Of Losses
Test 10	Chapter 6	Deductions From Gross Total Income
Test 11	Chapter 7	Advance Tax, Tax Deduction At Source And Tax Collection At Source
Test 12	Chapter 8	Provisions For Filing Return Of Income And Self-Assessment
Test 13	Chapter 9	Income Tax Liability Computation and Optimisation

Section – B: Indirect Taxes

Test 14	Chapter 1	GST In India–An Introduction
Test 15	Chapter 2	Supply Under GST
Test 16	Chapter 3	Charge Of GST
Test 17	Chapter 4	Place of Supply
Test 18	Chapter 5	Exemptions From GST
Test 19	Chapter 6	Time Of Supply
Test 20	Chapter 7	Value Of Supply
Test 21	Chapter 8	Input Tax Credit
Test 22	Chapter 9	Registration
Test 23	Chapter 10	Tax Invoice : Credit And Debit Notes
Test 24	Chapter 11	Accounts and Records
Test 25	Chapter 12	E- Way Bill
Test 26	Chapter 13	Payment Of Tax
Test 27	Chapter 14	Tax Deduction At Source And Collection of Tax At Source
Test 28	Chapter 15	Returns
Test 29	Full Syllabus Test 1	
Test 30	Full Syllabus Test 2	
Test 31	MCQ' Full Syllabus	

Test 32	ICAI MTP 1	
Paper: 4 Cost and Management Accounting		
TEST NO.	CHAPTER NO.	CHAPTER NAME
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Test 2	Chapter 2	Material Cost
Test 3	Chapter 3	Employee Cost and Direct Expenses
Test 4	Chapter 4	Overheads-Absorption Costing Method
Test 5	Chapter 5	Activity Based Costing
Test 6	Chapter 6	Cost Sheet
Test 7	Chapter 7	Cost Accounting Systems
Test 8	Chapter 8	Unit & Batch Costing
Test 9	Chapter 9	Job Costing
Test 10	Chapter 10	Process & Operation Costing
Test 11	Chapter 11	Joint Products & By Products
Test 12	Chapter 12	Service Costing
Test 13	Chapter 13	Standard Costing
Test 14	Chapter 14	Marginal Costing
Test 15	Chapter 15	Budget and Budgetary Control
Test 16	Full Syllabus Test 1	
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TEST NO.	CHAPTER NO.	CHAPTER NAME
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Test 2	Chapter 2	Audit Strategy, Audit Planning and Audit Programme

Test 3	Chapter 3	Risk Assessment and Internal Control
Test 4	Chapter 4	Audit Evidence
Test 5	Chapter 5	Audit of Items of Financial Statements
Test 6	Chapter 6	Audit Documentation
Test 7	Chapter 7	Completion and Review
Test 8	Chapter 8	Audit Report
Test 9	Chapter 9	Special Features of Audit of Different Type of Entities
Test 10	Chapter 10	Audit of Banks
Test 11	Chapter 11	Ethics and Terms of Audit Engagements
Test 12	Full Syllabus Test 1	
Test 13	Full Syllabus Test 2	
Test 14	MCQ' Full Syllabus	
Test 15	ICAI MTP 1	

Paper: 6 Financial Management And Strategic Management

Section – A: Financial Management

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Scope and Objectives of Financial Management
Test 2	Chapter 2	Types of Financing
Test 3	Chapter 3	Financial analysis and Planning - Ratio Analysis
Test 4	Chapter 4	Cost of Capital
Test 5	Chapter 5	Financial Decisions - Capital Structure
Test 6	Chapter 6	Financing Decisions - Leverages
Test 7	Chapter 7	Investment Decisions
Test 8	Chapter 8	Dividend Decisions
Test 9	Chapter 9	Management of Working Capital

Section – B: Strategic Management

Test 10	Chapter 1	Introduction to Strategic Management
Test 11	Chapter 2	Strategic Analysis: External Environment
Test 12	Chapter 3	Strategic Analysis: Internal Environment
Test 13	Chapter 4	Strategic Choices
Test 14	Chapter 5	Strategy Implementation and Evaluation
Test 15	Full Syllabus Test 1	
Test 16	Full Syllabus Test 2	
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QMSI-6

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

Creation of Try to write answer in professional language

(a) **Creation of CDO pool of asset** :- To create the pool of asset which are the financial assets received from the originator in to one bundle.

(b) **Transfer to SPV** :- This asset is sold to the SPV based upon its administration of assets. The administration of assets is subcontracted back to originator which collects principal and interest from underlying assets and transfer it to SPV, which works as its trustee.

(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 housed upon the agreement and terminates.

QMSI-6

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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 survival. Original date is 10th July 2021 and period of 180 days has not expired on the balance sheet date.

(b) CA Branch should accept the classification of amount as Standard Asset alone by the branch.

5 marks

Try to write answer under main headings for more clarity

Q.4 Does not cite Section 25(1A)

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

Does not mention RBI notification / direction

(b) No NBFC shall carry on its business obtaining certificate of Registration.

eligible underwriting sales.

→ loss of non-eligible under writing can be set off against eligible underwriting before after claiming deduction as I.B.

Eligible underwriting must take deduction up to 15% and set off loss from any immediately thereafter deduction. Section 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).

(c) Deduction to north Eastern state under section 25(1A) is not available as it is not derived from interest income derived by way of holding capital & interest only income but such proceeds shall be treated as income derived from the undertaking and therefore, the same would be eligible for deduction as per Chapter VI A (P.W.D. v. Industrial Private Limited (2022) (P.W.D.))

Interest on delayed payment.

→ deduction under section 25(1A) is not available as it is not derived from interest income derived from undertaking. Therefore, such income cannot be included in computing income for the purpose of deduction u/s 80-E.

Ans 6

Under Sec 22(1), if any person who has entered into an international transaction or specified domestic transaction fails to furnish any such information or documents in the prescribed manner, he may be imposed a penalty. If a transferor or receiver of such person is liable to a penalty with respect to any such transaction, he shall be liable to such penalty with respect to such transaction. The amount of such penalty shall be determined by the Commissioner (Appeals).

Amount of penalty = $\frac{1}{2} \%$ of Transaction value

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 judgement by audit team made & conclusion reached in formulating report;

or a listed entity an individual with significant experience & authority to act as an audit expert position in audit committee of financial statement of listed entities.

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

1.20, requires to BCR to perform procedure required by law, policies & agreement how has performed.

more ticky of Yes/No checklist & signing shows that such evaluation by members of work performed by BCR.

(b) Drawing over owned funds of ₹ 10,00,000 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 ₹ 105 crore which is less than minimum eligibility of ₹ 2 crore.

Does not clearly link NOF shortage to ineligibility of NOF

(4) So the Minimum Net Fund required is not qualified.

Incorrectly mentions Long Form Audit Report

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

lack of deep preparation work on it

Q.2 1.5 mark

(1) Auditor of Banking Company is to be appointed at AGM of shareholders of Nationalised Bank through Board of Directors.

(2) Verification approval of RBI is required before the audit is made.

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