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Test 10	Chapter 10	Partnership and LLP Accounts
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TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Indian Regulatory Framework
Test 2	Chapter 2 Part I	The Indian Contract Act, 1872 Unit 1, 2, 3, 4
Test 3	Chapter 2 Part II	The Indian Contract Act, 1872 Unit 5,6,7,8,9
Test 4	Chapter 3	The Sale of Goods Act, 1930
Test 5	Chapter 4	The Indian Partnership Act, 1932
Test 6	Chapter 5	The Limited Liability Partnership Act, 2008
Test 7	Chapter 6	The Companies Act, 2013
Test 8	Chapter 7	The Negotiable Instruments Act, 1881
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Test 10	Full Syllabus Test 2	

PAPER – 3: QUANTITATIVE APTITUDE

PART – A : BUSINESS MATHEMATICS

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Ratio and Proportion, Indices and Logarithms
Test 2	Chapter 2	Equations
Test 3	Chapter 3	Linear Inequalities
Test 4	Chapter 4	Mathematics of Finance
Test 5	Chapter 5	Basic Concepts of Permutations and Combinations
Test 6	Chapter 6	Sequence and Series - Arithmetic and Geometric Progressions
Test 7	Chapter 7	Sets, Relations and Functions, Basics of Limits and Continuity functions
Test 8	Chapter 8	Basic applications of Differential and Integral calculus in Business and Economics

PART – B : LOGICAL REASONING

Test 9	Chapter 9	Number Series, Coding and Decoding and Odd Man Out
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Test 10	Chapter 10	Direction Sense Tests
Test 11	Chapter 11	Seating Arrangements
Test 12	Chapter 12	Blood Relations
PART – C : STATISTICS		
Test 13	Chapter 13	Statistical Description of Data and Sampling
Test 14	Chapter 14	Measures of Central Tendency and Dispersion
Test 15	Chapter 15	Probability
Test 16	Chapter 16	Theoretical Distributions
Test 17	Chapter 17	Correlation and Regression
Test 18	Chapter 18	Index Numbers
Test 19	Full Syllabus Test 1	
Test 20	Full Syllabus Test 2	
PAPER – 4: BUSINESS ECONOMICS		
TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Nature & Scope of Business Economics
Test 2	Chapter 2	Theory of Demand and Supply
Test 3	Chapter 3	Theory of Production and Cost
Test 4	Chapter 4	Price Determination in Different Markets
Test 5	Chapter 5	Business Cycles
Test 6	Chapter 6	Determination of National Income
Test 7	Chapter 7	Public Finance
Test 8	Chapter 8	Money Market
Test 9	Chapter 9	International Trade
Test 10	Chapter 10	Indian Economy
Test 11	Full Syllabus Test 1	
Test 12	Full Syllabus Test 2	

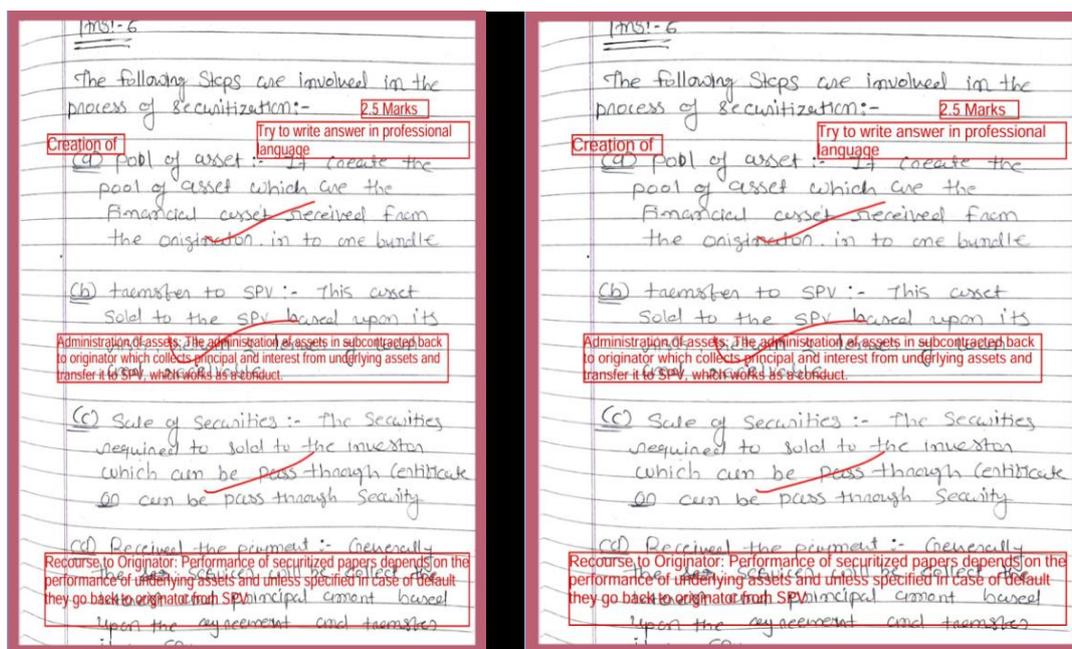
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Competent authority for period of 3 months pending submission of complete papers.

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 classification of account as Standard Asset done by the branch.

5 marks

try to write answer under main headings for more clarity

Q.4

Does not cite Section 45-IA

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 options. No 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 80JB.

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

It is held that the 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) 50 CTR 100 (SC).

(ii) Deduction to north Eastern state under section 80B(1)(ii) is available only to the interest income derived from the undertaking. Therefore, the same would not be eligible for deduction under section 80B(1)(ii).

2.5 Marks

Interest on debt instrument was held that sale of property which was not a debt instrument 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-E.

to provide complete answer in professional language it will enhance your preparation.

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 Assessing Officer, then, such person shall be liable to a penalty which may extend to the amount of such transaction & document sought by officer.

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 & conclusions reached in formulating report.

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

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.

1230 requires to back to perform procedures required by laws/policies & engagement has been performed

lack, more tickly of Yes/No checklist & signing shows that such evaluation & review of work performed by ECR.

② Having Net Owned Fund of < 2 Crores (₹ 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 crore.

Does not mention submission to RBI

Does not clearly link NOF shortfall ineligibility of ECR

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 before a bank is made

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