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### **PAPER: 1 ADVANCED ACCOUNTING**

| <b>TEST NO.</b>      | <b>CHAPTER NO.</b> | <b>CHAPTER NAME</b>  |
|----------------------|--------------------|--|
| Test 1<br>25-02-2026 | Chapter 1          | Introduction to Accounting Standards                               |
|                      | Chapter 2          | Framework for Preparation and Presentation of Financial Statements |
|                      | Chapter 3          | Applicability of Accounting Standards                              |
|                      | Chapter 4          | Presentation & Disclosures Based Accounting Standards              |
|                      | Chapter 9          | Other Accounting Standards   |
| Test 2<br>27-02-2026 | Chapter 5          | Assets Based Accounting Standards                                  |
|                      | Chapter 6          | Liability Based Accounting Standards                               |
|                      | Chapter 7          | Accounting Standards Based on Items Impacting Financial Statement  |
|                      | Chapter 8          | Revenue Based Accounting Standards                                 |
| Test 3<br>01-03-2026 | Chapter 10         | Accounting Standards For Consolidated Financial Statements         |
|                      | Chapter 11         | Financial Statement of Companies                                   |
|                      | Chapter 12         | Buyback of Securities  |
|                      | Chapter 13         | Amalgamation of companies  |

|                      |                             |  |
|----------------------|-----------------------------|--|
| Test 4<br>03-03-2026 | Chapter 14                  | Accounting for Reconstruction of companies         |
|                      | Chapter 15                  | Accounting for Branches Including Foreign Branches |
| Test 5<br>22-03-2026 | <b>Full Syllabus Test 1</b> |  |
| Test 6<br>26-03-2026 | <b>Full Syllabus Test 2</b> |  |

### Paper: 2 Corporate And Other Laws

| TEST NO.             | CHAPTER NO.                 | CHAPTER NAME  |
|----------------------|-----------------------------|---|
| Test 1<br>05-03-2026 | Company Law Chapter 1       | Preliminary   |
|                      | Company Law Chapter 2       | Incorporation of company and matters incidental Thereto |
|                      | Company Law Chapter 3       | Prospectus and Allotment of Securities                  |
| Test 2<br>07-03-2026 | Company Law Chapter 4       | Share capital and Debentures                            |
|                      | Company Law Chapter 5       | Acceptance of Deposits by companies                     |
|                      | Company Law Chapter 6       | Registration of Charges                                 |
|                      | Company Law Chapter 7       | Management and Administration                           |
| Test 3<br>09-03-2026 | Company Law Chapter 8       | Declaration and payment of dividend                     |
|                      | Company Law Chapter 9       | Accounts of Companies                                   |
|                      | Company Law Chapter 10      | Audit and Auditors                                      |
|                      | Company Law Chapter 11      | Companies incorporated Outside India                    |
| Test 4<br>11-03-2026 | Company Law Chapter 12      | The Limited Liability Partnership Act, 2008             |
|                      | Other Law Chapter 1         | The General Clauses Act, 1897                           |
|                      | Other Law Chapter 2         | Interpretation of Statutes                              |
|                      | Other Law Chapter 3         | The Foreign Exchange Management Act, 1999               |
| Test 5<br>30-03-2026 | <b>Full Syllabus Test 1</b> |   |

| Test 6<br>03-04-2026 | Full Syllabus Test 2     |   |
|----------------------|--------------------------|---|
| Paper: 3 Taxation    |                          |   |
| TEST NO.             | CHAPTER NO.              | CHAPTER NAME  |
| Test 1<br>13-03-2026 | Income Tax Law Chapter 1 | Basic Concepts  |
|                      | Income Tax Law Chapter 2 | Residence And Scope Of Total Income                               |
|                      | Income Tax Law Chapter 3 | Heads of Income Unit 1 Salaries                                   |
|                      | Income Tax Law Chapter 3 | Unit 4 Capital Gains  |
|                      | Income Tax Law Chapter 3 | Unit 5 Income From Other Sources                                  |
|                      | Income Tax Law Chapter 7 | Advance Tax, Tax Deduction At Source And Tax Collection At Source |
| Test 2<br>15-03-2026 | Income Tax Law Chapter 3 | Unit 2 Income From House Property                                 |
|                      | Income Tax Law Chapter 3 | Unit 3 Profit And Gains Of Business Or Profession                 |
|                      | Income Tax Law Chapter 4 | Income Of Other Persons Included In Assessee's Total Income       |
|                      | Income Tax Law Chapter 5 | Aggregation Of Income, Set-Off And Carry Forward Of Losses        |
|                      | Income Tax Law Chapter 6 | Deductions From Gross Total Income                                |
|                      | Income Tax Law Chapter 8 | Provisions For Filing Return Of Income And Self-Assessment        |
|                      | Income Tax Law Chapter 9 | Income Tax Liability Computation and Optimisation                 |
| Test 3<br>17-03-2026 | Indirect Taxes Chapter 1 | GST In India–An Introduction                                      |
|                      | Indirect Taxes Chapter 2 | Supply Under GST  |
|                      | Indirect Taxes Chapter 3 | Charge of GST   |
|                      | Indirect Taxes Chapter 4 | Place of Supply   |
|                      | Indirect Taxes Chapter 5 | Exemptions From GST   |
|                      | Indirect Taxes Chapter 6 | Time of Supply  |
|                      | Indirect Taxes Chapter 7 | Value of Supply   |

|                      |                             |   |
|----------------------|-----------------------------|---|
| Test 4<br>19-03-2026 | Indirect Taxes Chapter 8    | Input Tax Credit  |
|                      | Indirect Taxes Chapter 9    | Registration  |
|                      | Indirect Taxes Chapter 10   | Tax Invoice : Credit And Debit Notes                    |
|                      | Indirect Taxes Chapter 11   | Accounts and Records                                    |
|                      | Indirect Taxes Chapter 12   | E- Way Bill   |
|                      | Indirect Taxes Chapter 13   | Payment Of Tax  |
|                      | Indirect Taxes Chapter 14   | Tax Deduction At Source And Collection of Tax At Source |
|                      | Indirect Taxes Chapter 15   | Returns   |
| Test 5<br>07-04-2026 | <b>Full Syllabus Test 1</b> |   |
| Test 6<br>11-04-2026 | <b>Full Syllabus Test 2</b> |   |

### Paper: 4 Cost and Management Accounting

| TEST NO.             | CHAPTER NO. | CHAPTER NAME                                   |
|----------------------|-------------|--|
| Test 1<br>26-02-2026 | Chapter 1   | Introduction to Cost and Management Accounting |
|                      | Chapter 5   | Activity Based Costing                         |
|                      | Chapter 12  | Service Costing                                |
|                      | Chapter 13  | Standard Costing                               |
| Test 2<br>28-02-2026 | Chapter 2   | Material Cost                                  |
|                      | Chapter 6   | Cost Sheet                                     |
|                      | Chapter 7   | Cost Accounting Systems                        |
|                      | Chapter 14  | Marginal Costing                               |
| Test 3<br>02-03-2026 | Chapter 3   | Employee Cost and Direct Expenses              |
|                      | Chapter 8   | Unit & Batch Costing                           |
|                      | Chapter 9   | Job Costing                                    |
|                      | Chapter 4   | Overheads-Absorption Costing Method            |

|                      |                             |                              |
|----------------------|-----------------------------|------------------------------|
| Test 4<br>04-03-2026 | Chapter 10                  | Process & Operation Costing  |
|                      | Chapter 11                  | Joint Products & By Products |
|                      | Chapter 15                  | Budget and Budgetary Control |
| Test 5<br>24-03-2026 | <b>Full Syllabus Test 1</b> |                              |
| Test 6<br>28-03-2026 | <b>Full Syllabus Test 2</b> |                              |

### Paper: 5 Auditing And Ethics

| TEST NO.             | CHAPTER NO.                 | CHAPTER NAME  |
|----------------------|-----------------------------|---|
| Test 1<br>06-03-2026 | Chapter 1                   | Nature, Objective and Scope of Audit                    |
|                      | Chapter 2                   | Audit Strategy, Audit Planning and Audit Programme      |
|                      | Chapter 3                   | Risk Assessment and Internal Control                    |
| Test 2<br>08-03-2026 | Chapter 4                   | Audit Evidence  |
|                      | Chapter 5                   | Audit of Items of Financial Statements                  |
|                      | Chapter 6                   | Audit Documentation                                     |
| Test 3<br>10-03-2026 | Chapter 7                   | Completion and Review                                   |
|                      | Chapter 8                   | Audit Report  |
|                      | Chapter 9                   | Special Features of Audit of Different Type of Entities |
| Test 4<br>12-03-2026 | Chapter 10                  | Audit of Banks  |
|                      | Chapter 11                  | Ethics and Terms of Audit Engagements                   |
| Test 5<br>01-04-2026 | <b>Full Syllabus Test 1</b> |   |
| Test 6<br>05-04-2026 | <b>Full Syllabus Test 2</b> |   |

### Paper: 6 Financial Management And Strategic Management

| TEST NO.             | CHAPTER NO.                 | CHAPTER NAME                                     |
|----------------------|-----------------------------|--|
| Test 1<br>14-03-2026 | SM Chapter 1                | Introduction to Strategic Management             |
|                      | FM Chapter 1                | Scope and Objectives of Financial Management     |
|                      | FM Chapter 2                | Types of Financing                               |
|                      | FM Chapter 3                | Financial analysis and Planning - Ratio Analysis |
|                      | FM Chapter 8                | Dividend Decisions                               |
| Test 2<br>16-03-2026 | SM Chapter 2                | Strategic Analysis: External Environment         |
|                      | FM Chapter 4                | Cost of Capital                                  |
|                      | FM Chapter 5                | Financial Decisions - Capital Structure          |
|                      | FM Chapter 6                | Financing Decisions - Leverages                  |
| Test 3<br>18-03-2026 | SM Chapter 3                | Strategic Analysis: Internal Environment         |
|                      | SM Chapter 4                | Strategic Choices                                |
|                      | FM Chapter 7                | Investment Decisions                             |
| Test 4<br>20-03-2026 | SM Chapter 5                | Strategy Implementation and Evaluation           |
|                      | FM Chapter 9                | Management of Working Capital                    |
| Test 5<br>09-04-2026 | <b>Full Syllabus Test 1</b> |  |
| Test 6<br>13-04-2026 | <b>Full Syllabus Test 2</b> |  |

**Note:**

1. Chapters numbers are as per ICAI Study Material.
2. Test Series is Valid up to May 26.
3. Evaluation by Qualified Chartered Accountants along with proper remarks.

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MIS-6

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

Creation of (a) Pool of asset :- Try to write answer in professional language 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 works as a conduit.

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

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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.

Conclusion

(5) CA Prachi should accept the clarification of amount as Standard Asset done by the branch.

3 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 directions

(2) NBFC shall carry on its business @ obtaining Certificate of Registration

eligible undertaking also.

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

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

It was held in case of Reliance Energy Ltd. (2022) (SC).

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

interest on debt instrument.

2.5 Marks

Foods (1999) (SC) and Liberty India v CIT (2009) (SC) was held that sale of property in the nature of business 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-IE.

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 a penalty which may be imposed by the Transfer Pricing Officer or the Transfer Pricing Officer of the Commission (Appeals).

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 formative 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

some important points are missing need to add that

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 CA of listed entity.

230, requires to call to perform procedures required by firm policies & engagement team has performed.

each, more tickly of Yearly checklist & signify show that such evaluation & records of work performed by CA.

(b) raising Net Owned Fund of < 1000 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 CA

(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-fulfilment 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

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