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	Chapter 2	Accounting Process
	Chapter 3	Bank Reconciliation Statement
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	Chapter 5	Depreciation and Amortisation
	Chapter 6	Bills of Exchange and Promissory Notes
	Chapter 9	Accounts from Incomplete Records
Test 3 19-03-2026	Chapter 7	Preparation of Final accounts of Sole Proprietors
	Chapter 10	Partnership and LLP Accounts
Test 4 21-03-2026	Chapter 8	Financial Statements of Not-for-Profit Organizations
	Chapter 11	Company Accounts
Test 5 16-04-2026	Full Syllabus Test 1	

Test 6 18-04-2026	Full Syllabus Test 2	
PAPER – 2: BUSINESS LAWS		
TEST NO.	CHAPTER NO.	CHAPTER NAME
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	Chapter 3	The Sale of Goods Act, 1930
Test 2 25-03-2026	Chapter 2	The Indian Contract Act, 1872
Test 3 27-03-2026	Chapter 4	The Indian Partnership Act, 1932
	Chapter 5	The Limited Liability Partnership Act, 2008
Test 4 29-03-2026	Chapter 6	The Companies Act, 2013
	Chapter 7	The Negotiable Instruments Act, 1881
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	Chapter 2	Equations
	Chapter 3	Linear Inequalities
	Chapter 4	Mathematics of Finance
	Chapter 5	Basic Concepts of Permutations and Combinations
	Chapter 6	Sequence and Series - Arithmetic and Geometric Progressions
	Chapter 7	Sets, Relations and Functions, Basics of Limits and Continuityfunctions

Test 2 02-04-2026	Chapter 8	Basic applications of Differential and Integral calculus in Business and Economics
	Chapter 9	Number Series, Coding and Decoding and Odd Man Out
Test 3 04-04-2026	Chapter 10	Direction Sense Tests
	Chapter 11	Seating Arrangements
	Chapter 12	Blood Relations
	Chapter 13	Statistical Description of Data and Sampling
Test 4 06-04-2026	Chapter 14	Measures of Central Tendency and Dispersion
	Chapter 15	Probability
	Chapter 16	Theoretical Distributions
	Chapter 17	Correlation and Regression
	Chapter 18	Index Numbers
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Test 6 26-04-2026	Full Syllabus Test 2	

PAPER – 4: BUSINESS ECONOMICS

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1 08-04-2026	Chapter 1	Nature & Scope of Business Economics
	Chapter 2	Theory of Demand and Supply
	Chapter 3	Theory of Production and Cost
Test 2 10-04-2026	Chapter 4	Price Determination in Different Markets
	Chapter 5	Business Cycles
	Chapter 10	Indian Economy
Test 3 12-04-2026	Chapter 6	Determination of National Income
	Chapter 7	Public Finance

Test 4 14-04-2026	Chapter 8	Money Market
	Chapter 9	International Trade
Test 5 28-04-2026	Full Syllabus Test 1	
Test 6 30-04-2026	Full Syllabus Test 2	

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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 **Try to write answer in professional language**

(a) Pool of asset :- 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 collect principal and interest from underlying assets and transfer it to SPV, which work 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 20th Oct 2021 and period of 180 days has not expired on the balance sheet date.

Conclusion

(5) CA Branch should accept the clarification of amount on 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 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 / directions

No NBFC shall carry on its business

(a) Obtaining Certificate of Registration

eligible underlying asset.

→ loss of non-eligible under taking can be set off against eligible under taking before after claiming deduction 80 JB.

Eligible under taking Post take deduction will be and than set off loss from any

interest on debt

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 80 JJA.

Interest income derived by an assessee on deposits in the name of the assessee shall be treated as income derived from the undertaking and therefore, the same would be eligible for deduction under section 80 JJA. **Prithvi Cotton Industries Private Limited v. CIT, (2009) 181 ITR 501 (SC)**

Interest on debt

2.5 Marks

to provide complete answer, please use language it will enhance your presentation

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 Transfer Pricing Officer, then, such person shall be liable to a penalty which may extend to the amount of the international transaction or specified domestic transaction. **Commissioner of Income Tax v. M/s. Prithvi Cotton Industries (Private) Limited, (2011) 333 ITR 1 (SC)**

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 experienced & authority

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

or a listed entity an individual with significant experience & authority to act as an audit expert panel on a board of financial statements of listed entities

For statement of the financial year 2022-23 of XPM

some important points are missing need to add that

no necessary for BCR to have requisite technical expertise & experience to enable her to perform role without such it is not appropriate for her to accept appointment as BCR of listed entity.

1210, requires to BCR to perform procedures required by law policies & agreement how her performed

inc, more tickly of Yes/no checklist & signing shows that such evaluation & review of work performed by BCR.

(b) Having Net Owned Funds 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 mention submission to RBI

(4) So the Minimum Net Fund requirement is not qualified. **1**

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 Director

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

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