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### **Paper: 1 Advanced Accounting**

<b>TEST NO.</b>	<b>CHAPTER NO.</b>	<b>CHAPTER NAME</b>
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 (AS21,23,27)
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	<b>Full Syllabus Test 1</b>	
Test 17	<b>Full Syllabus Test 2</b>	

## Paper: 2 Corporate And Other Laws

TEST NO.	CHAPTER NO.	CHAPTER NAME
<b>Company Law</b>		
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
<b>Other Law</b>		
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	<b>Full Syllabus Test 1</b>	

Test 17	<b>Full Syllabus Test 2</b>	
<b>Paper: 3 Taxation</b>		
<b>Section – A: Income-tax Law</b>		
<b>TEST NO.</b>	<b>CHAPTER NO.</b>	<b>CHAPTER NAME</b>
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 8	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 Optimization
<b>Section – B: Indirect Taxes</b>		
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	<b>Full Syllabus Test 1</b>	
Test 30	<b>Full Syllabus Test 2</b>	

### Paper: 4 Cost and Management Accounting

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Introduction to Cost and Management Accounting
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	<b>Full Syllabus Test 1</b>	
Test 17	<b>Full Syllabus Test 2</b>	

### Paper: 5 Auditing And Ethics

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Nature, Objective and Scope of Audit

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	<b>Full Syllabus Test 1</b>	
Test 13	<b>Full Syllabus Test 2</b>	

## 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	<b>Full Syllabus Test 1</b>	

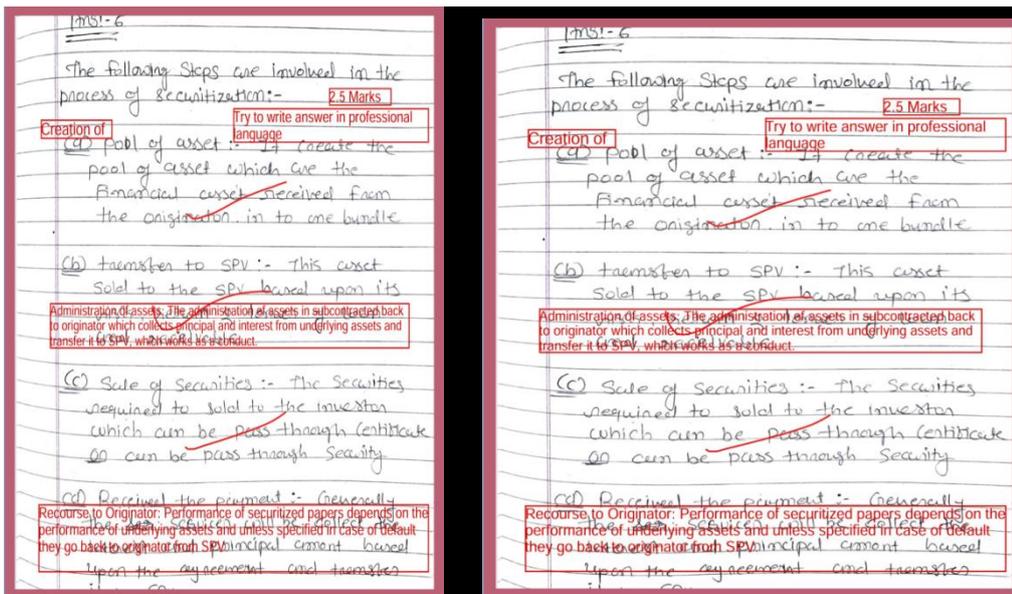
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1. Chapters numbers are as per ICAI Study Material.
2. Test Series is Valid up to Sep 26.
3. Evaluation by Qualified Chartered Accountants along with proper remarks.

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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 10<sup>th</sup> Oct 2021 and period of 180 days has not expired on the balance sheet date.

Conclusion: **5 marks**

⑤ CA Prachi should accept the clarification of amount on Standard Amt done by the branch.

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 of total asset 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 / directions. No NBFC shall carry on its business

② obtaining certificate of Registration

eligible under taking also.

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

Eligible under taking first take deduction u/s 80B and then set off loss from any interest 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) (SC).

(ii) deduction to north Eastern state under section 80G. Interest income earned by undertaking on the proceeds of the issue of bonds issued for the purpose of raising funds for the under taking and therefore, the same would be eligible for deduction u/s 80G. Industries Private Limited v CIT (2008) (P & H).

Interest on debt instrument. Foods (1999) (SC) and Liberty India v CIT (2009) (SC). It was held that sale of property which is not a capital asset 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.

2.5 Marks

to provide complete answer in professional language it will be better to present as (c)

deduction u/s 80G. 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. Section 271G. Commissioner (Appeals) 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 experienced & authority

- to objectively evaluate, before report is issued,
- significant judgement/engagement team made & conclusion reached in formulating 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

- it 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.

1330, requires to CA to perform procedures required by firm policies & engagement team has performed.

once, more tickly of Year's checklist & signy shows that such evaluation & records of work performed by CA.

② Having Net Owned Fund of < 10 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 with ineligibility of CA.

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 Acm of Shareholder whereas of Nationalised Bank through Board of Directors

② Verification Approval of RBI is required

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# Achievements



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