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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)
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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

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Test 14	Chapter 2	Interpretation of Statutes
Test 15	Chapter 3	The Foreign Exchange Management Act, 1999
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Test 6	Chapter 3	Unit 4 Capital Gains

Test 7	Chapter 3	Unit 5 Income From Other Sources
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Test 10	Chapter 6	Deductions From Gross Total Income
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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
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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>	
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### Section – A: Financial Management

TEST NO.	CHAPTER NO.	CHAPTER NAME
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Test 3	Chapter 3	Financial analysis and Planning - Ratio Analysis
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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
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# Sample Checked sheets :

MSQ-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 :- 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, if the administration of assets in subcontracted back to originator which collects principal and interest from underlying assets and transfer it to SPV, which work as a trust.**

(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.

(a) 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**

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

**try to write answer under main headings for more clarity** **3 marks**

**Q-4** **Does not cite Section 45-IA**

(1) A company is treated as NBFC if financial asset 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**

(2) No NBFC shall carry on its business

(c) obtaining certificate of Registration

eligible under taking also.

→ loss of non-eligible under taking can be set off against eligible under taking before after claiming deduction as per eligible under taking first take deduction u/s 80E and then set off loss from any other deduction.

**Interest income derived from an activity or business which is not eligible for deduction under Chapter VIA, however cannot exceed the gross total income of the assessee. It was held in case of Reliance Energy Ltd. (2022) 50C.**

(ii) deduction to north Eastern state under co interest income derived from an activity or business which is not eligible for deduction under Chapter VIA, however cannot exceed the gross total income of the assessee. It was held in case of Reliance Energy Ltd. (2022) 50C.

**2.5 Marks**

**deduction u/s 80E**

**to provide complete answer in professional language it will enhance our interpretation.**

**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 required under section 271G, the Assessing Officer may impose penalty which may be extended to 10% of the value of the transaction or document.

**Amount of penalty = 1% 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 preliminary report.

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

**some important points are missing need to add that**

**no necessary for CA to have significant technical expertise & experience to enable him to perform role without such it is not appropriate for him to accept appointment as auditor of listed entity.**

**120 requires to CA to perform procedure require by law follow & engaged team has performed.**

**more strictly of check checklist & signify shows that such evaluation & number of work performed by CA.**

(b) Having Net Owned Fund 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 ₹ 10.5 crore which is less than minimum eligibility of ₹ 2 crore.

**Does not mention subsection 80B** **Does not clearly link NOF shortfall with ineligibility of 80B**

(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-3**

(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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