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Test 2	Chapter 2	The Indian Contract Act, 1872
Test 3	Chapter 4	The Indian Partnership Act, 1932
	Chapter 5	The Limited Liability Partnership Act, 2008
Test 4	Chapter 6	The Companies Act, 2013
	Chapter 7	The Negotiable Instruments Act, 1881
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Test 6	**Full Syllabus Test 2**	
Test 7	**ICAI MTP 1**	

PAPER – 3: QUANTITATIVE APTITUDE

PART – A : BUSINESS MATHEMATICS

TEST NO.	TEST NO.	TEST NO.
Test 1	Chapter 1	Ratio and Proportion, Indices and Logarithms
	Chapter 2	Equations
	Chapter 3	Linear Inequalities
	Chapter 4	Mathematics of Finance
	Chapter 5	Basic Concepts of Permutations and Combinations
Test 2	Chapter 6	Sequence and Series - Arithmetic and Geometric Progressions
	Chapter 7	Sets, Relations and Functions, Basics of Limits and Continuity functions
	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	Chapter 10	Direction Tests
	Chapter 11	Seating Arrangements
	Chapter 12	Blood Relations
	Chapter 13	Statistical Representation of Data and Sampling
Test 4	Chapter 14	Measures of Central Tendency and Dispersion
	Chapter 15	Probability
	Chapter 16	Theoretical Distributions
	Chapter 17	Correlation and Regression
	Chapter 18	Index Numbers
Test 5	**Full Syllabus Test 1**	
Test 6	**Full Syllabus Test 2**	
Test 7	**ICAI MTP 1**	

PAPER – 4: BUSINESS ECONOMICS		
TEST NO.	**CHAPTER NO.**	**CHAPTER NAME**
Test 1	Chapter 1	Nature & Scope of Business Economics
	Chapter 2	Theory of Demand and Supply
	Chapter 3	Theory of Production and Cost
Test 2	Chapter 4	Price Determination in Different Markets
	Chapter 5	Business Cycles
	Chapter 10	Indian Economy
Test 3	Chapter 6	Determination of National Income
	Chapter 7	Public Finance
Test 4	Chapter 8	Money Market
	Chapter 9	International Trade
Test 5	**Full Syllabus Test 1**	
Test 6	**Full Syllabus Test 2**	
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Ans:- 6

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

Try to write answer in professional language

Creation of

(a) Pool of asset :- It create the pool of asset which are the financial asset received from the origination in to one bundle

(b) transfer to SPV :- This asset sold to the SPV based upon its

Administration of assets: The administration of assets is subcontracted back to originator which collects principal and interest from underlying assets and transfer it to SPV, which works as a conduct.

(c) Sale of securities :- The securities required to sold to the investor which can be pass through certificate or 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

upon the agreement and transfer

Ans:- 6

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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 sanction. Original date is 20th Oct 2021 and period of 180 days has not expired on the balance sheet date.

Conclusion

(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 (a) Financial Asset are more than 50% 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 (a) Obtaining Certificate of Registration

eligible undertaking loss.

→ Loss of non-eligible undertaking can be set off against eligible undertaking before After claiming deduction 80 IB.

Eligible undertaking first take deduction u/s 80 and than set off loss from any

It was held that the deduction under Chapter VI-A, however, cannot exceed the gross total income of the assessee. It was held in in case of Reliance Energy Ltd. (2022) (SC).

(ii)

Deduction to north Eastern State under sec

Interest income earned by undertaking on delay in collection of trade income but exclud proceeds shall be treated as income derived from the undertaking and therefore, the same would be eligible for deduction u/s 80-IE. [Pranav Cotton Industries Private Limited v CIT (2008) (P & H)]

Duty drawback

Interest on delayed payment

2.5 Marks

Deduction u/s

Foods (1999) (SC) and Liberty India v CIT (2009) (SC), was held that sale compensation, demurrage and duty drawback cannot be construed as income derived from undertaking. Therefore, such inc cannot be included in computing income for the purpose of deduction u/s 80-IE.

y to provide complete answer in professional nguage it will enhance your presentation (c)

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 document as required by or under section 92D, the Transfer Pricing Officer, then, such person shall be liable to a penalty which may be imposed by the Transfer Pricing Officer or the 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 or audit of financial statement of listed entities

for the year of the financial year 2022-23 of XPM operating from a small town

some important points are misisng need to add that

it is necessary for EQCR to have requisite technical expertise & experience to enable her to perform role. Without such, it is not appropriate for her to accept appointment as EQCR of listed entity.

Yes/No checklist and signing on some working

Yes/No checklist has been made by EQCR.

1210, requires to EQCR to perform procedures required by firm policies & engagement team has performed.

since, mere ticking of Yes/No checklist & signing shows that such evaluation & review of work performed by EQCR.

(b) Having Net Owned Fund of ₹ 2 crores (₹ 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

Does not clearly link NOF shortfall ineligibility of EQCR

(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 Shareholders whereas of Nationalised Bank through Board of Directors

(2) Verification Approval of RBI is required

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