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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 (AS 21,23,27)
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
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Test 18	MCQ' Full Syllabus	
Test 19	ICAI MTP 1	

Paper: 2 Corporate And Other Laws

TEST NO.	CHAPTER NO.	CHAPTER NAME
Company Law		
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

Other Law

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	Full Syllabus Test 1	
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Paper: 3 Taxation

Section – A: Income-tax Law

TEST NO.	CHAPTER NO.	CHAPTER NAME
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 9	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 Optimisation
Section – B: Indirect Taxes		
Test 14	Chapter 1	GST In India–An Introduction
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Test 16	Chapter 3	Charge Of GST
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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
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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
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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	Full Syllabus Test 1	
Test 13	Full Syllabus Test 2	
Test 14	MCQ' Full Syllabus	
Test 15	ICAI MTP 1	

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	Full Syllabus Test 1	
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MSQ-6

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

Creation of **SPV** **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:- 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.

MSQ-6

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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.

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

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 other 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

entire underlying asset.

→ 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 i.e. 5% and then set off loss from any other deduction.

(ii) Deduction to north Eastern state under co interest income earned by an individual or Hindu undivided family shall be treated as income derived from the undertaking and therefore, the same would be eligible for deduction as per Industries Private Limited v CIT (2009) 131 ITR 100 (SC).

2.5 Marks

(iii) Deduction to north Eastern state under co interest on debt instrument.

(iv) Deduction u/s 80-E

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 by the Assessing Officer, then such person will be liable to a penalty which may be levied by the Assessing Officer. The amount of penalty is 0.5% of the value of the transaction.

1 Marks A well explained content will provide you more marks.

qualify 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 a member 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 CA of listed entity.

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

more strictly of 70% checklist & signy shows that such evaluation & member of work performed by CA.

(2) 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.

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

(5) Auditor Shyam should state in his report Long Form Audit Report about non-fulfillment of Minimum Net Owned Fund condition.

Q-3 1.5 mark

(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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