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Test 1 10-07-2026	Chapter 1	Theoretical Framework
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	Chapter 3	Bank Reconciliation Statement
Test 2 12-07-2026	Chapter 4	Inventories
	Chapter 5	Depreciation and Amortisation
	Chapter 6	Bills of Exchange and Promissory Notes
	Chapter 9	Accounts from Incomplete Records
Test 3 14-07-2026	Chapter 7	Preparation of Final accounts of Sole Proprietors
	Chapter 10	Partnership and LLP Accounts
Test 4 16-07-2026	Chapter 8	Financial Statements of Not-for-Profit Organizations
	Chapter 11	Company Accounts
Test 5 10-08-2026	<b>Full Syllabus Test 1</b>	

Test 6 11-08-2026	<b>Full Syllabus Test 2</b>	
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<b>TEST NO.</b>	<b>CHAPTER NO.</b>	<b>CHAPTER NAME</b>
Test 1 18-07-2026	Chapter 1	Indian Regulatory Framework
	Chapter 3	The Sale of Goods Act, 1930
Test 2 20-07-2026	Chapter 2	The Indian Contract Act, 1872
Test 3 22-07-2026	Chapter 4	The Indian Partnership Act, 1932
	Chapter 5	The Limited Liability Partnership Act, 2008
Test 4 24-07-2026	Chapter 6	The Companies Act, 2013
	Chapter 7	The Negotiable Instruments Act, 1881
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Test 6 13-08-2026	<b>Full Syllabus Test 2</b>	
<b>PAPER – 3: QUANTITATIVE APTITUDE</b>		
<b>TEST NO.</b>	<b>CHAPTER NO.</b>	<b>CHAPTER NAME</b>
Test 1 26-07-2026	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
	Chapter 6	Sequence and Series - Arithmetic and Geometric Progressions
	Chapter 7	Sets, Relations and Functions, Basics of Limits and Continuityfunctions

Test 2 28-07-2026	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 30-07-2026	Chapter 10	Direction Sense Tests
	Chapter 11	Seating Arrangements
	Chapter 12	Blood Relations
	Chapter 13	Statistical Description of Data and Sampling
Test 4 01-08-2026	Chapter 14	Measures of Central Tendency and Dispersion
	Chapter 15	Probability
	Chapter 16	Theoretical Distributions
	Chapter 17	Correlation and Regression
	Chapter 18	Index Numbers
Test 5 14-08-2026	<b>Full Syllabus Test 1</b>	
Test 6 15-08-2026	<b>Full Syllabus Test 2</b>	

### PAPER – 4: BUSINESS ECONOMICS

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1 03-08-2026	Chapter 1	Nature & Scope of Business Economics
	Chapter 2	Theory of Demand and Supply
	Chapter 3	Theory of Production and Cost
Test 2 05-08-2026	Chapter 4	Price Determination in Different Markets
	Chapter 5	Business Cycles
	Chapter 10	Indian Economy
Test 3 07-08-2026	Chapter 6	Determination of National Income
	Chapter 7	Public Finance

Test 4	Chapter 8	Money Market
09-08-2026	Chapter 9	International Trade
Test 5	<b>Full Syllabus Test 1</b>	
16-08-2026		
Test 6	<b>Full Syllabus Test 2</b>	
17-08-2026		

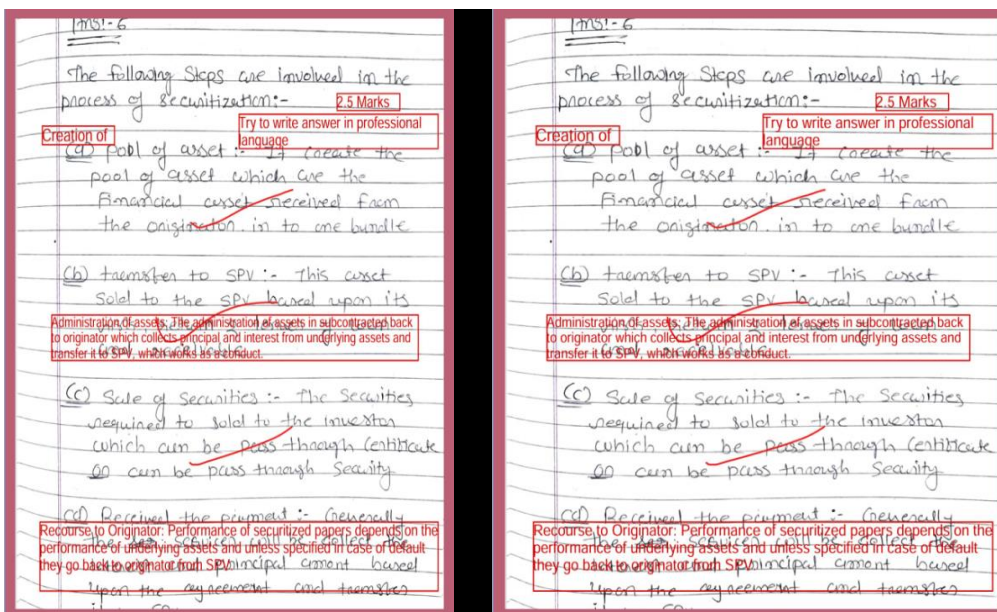
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1. Chapters numbers are as per ICAI Study Material.
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3. Evaluation by Qualified Chartered Accountants along with proper remarks.

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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 20.01.2021 and period of 180 days has not expired on the balance sheet date.

(5) CA Prachi should accept the clarification of amount 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 financial assets are more than 50% of total assets 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 @ obtaining Certificate of Registration.

eligible undertaking also.

→ Loss of non-eligible undertaking can be set off against eligible undertaking before claiming deduction u/s 80JB.

Eligible undertaking must take deduction u/s 80JB and then set off loss from any non-eligible undertaking.

It was held in case of Reliance Energy Ltd. (2022) (SC).

(ii) Deduction to north Eastern state under section 80JB.

Interest income earned by undertaking on collection of proceeds shall be treated as income derived from the undertaking and therefore, the same would be eligible for deduction u/s 80JB.

Industries Private Limited v. CIT (2008) (P & H).

Interest on delayed payment.

2.5 Marks

Foods (1999) (SC) and Liberty India v. CIT (2009) (SC), was held that sale of part of the asset should not 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.

to provide complete answer in professional 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 be imposed by the Transfer Pricing Officer of the Commissioner (Appeals) sought by officer.

Amount of penalty = 4% 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 judgement/engagement team made & conclusions 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

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.

1210, requires to CA to perform procedures required by firm policies & engagement has been performed.

once, more tickly of Yes/No checklist & signing shows that such evaluation & review of work performed by CA.

(b) raising Net Owned Fund of ₹ 2 Crores for (extra 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 ₹ 1.05 crore which is less than minimum eligibility of ₹ 2 Crore.

Does not mention submission to RBI

Does not clearly link NOF shortfall/ineligibility to cost

(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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