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	Chapter 3	Bank Reconciliation Statement
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	Chapter 5	Depreciation and Amortisation
	Chapter 6	Bills of Exchange and Promissory Notes
	Chapter 9	Accounts from Incomplete Records
Test 3 17-07-2026	Chapter 7	Preparation of Final accounts of Sole Proprietors
	Chapter 10	Partnership and LLP Accounts
Test 4 18-07-2026	Chapter 8	Financial Statements of Not-for-Profit Organizations
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	Chapter 3	The Sale of Goods Act, 1930
Test 2 20-07-2026	Chapter 2	The Indian Contract Act, 1872
Test 3 21-07-2026	Chapter 4	The Indian Partnership Act, 1932
	Chapter 5	The Limited Liability Partnership Act, 2008
Test 4 22-07-2026	Chapter 6	The Companies Act, 2013
	Chapter 7	The Negotiable Instruments Act, 1881
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TEST NO.	CHAPTER NO.	CHAPTER NAME
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	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 24-07-2026	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 25-07-2026	Chapter 10	Direction Sense Tests
	Chapter 11	Seating Arrangements
	Chapter 12	Blood Relations
	Chapter 13	Statistical Description of Data and Sampling
Test 4 26-07-2026	Chapter 14	Measures of Central Tendency and Dispersion
	Chapter 15	Probability
	Chapter 16	Theoretical Distributions
	Chapter 17	Correlation and Regression
	Chapter 18	Index Numbers
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Test 6 11-08-2026	Full Syllabus Test 2	
PAPER – 4: BUSINESS ECONOMICS		
TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1 27-07-2026	Chapter 1	Nature & Scope of Business Economics
	Chapter 2	Theory of Demand and Supply
	Chapter 3	Theory of Production and Cost
Test 2 28-07-2026	Chapter 4	Price Determination in Different Markets
	Chapter 5	Business Cycles
	Chapter 10	Indian Economy
Test 3 29-07-2026	Chapter 6	Determination of National Income
	Chapter 7	Public Finance

Test 4 30-07-2026	Chapter 8	Money Market
	Chapter 9	International Trade
Test 5 13-08-2026	Full Syllabus Test 1	
Test 6 15-08-2026	Full Syllabus Test 2	

Note:

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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Sample Checked sheets :

MIS-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 :- It 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 collect principal and interest from underlying assets and transfer it to SPV, which work as a trustee.

(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. Principal amount based upon the agreement and terms.

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

Conclusion

(5) CA Branch should accept the clarification 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 45-1A

(1) A company is treated as NBFC if Financial Asset are 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 / directions

No NBFC shall carry on its business

(a) obtaining Certificate of Registration

eligible undertaking also.

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

Eligible undertaking first take deduction u/s 80-IB and then set off loss from any ineligible undertaking.

It was held in case of Reliance Energy Ltd. (2022) 151 CTR 100 (SC).

(f) Deduction to north Eastern state under sea interest income Interest income derived by undertaking engaged in sea transport shall be treated as income derived from the undertaking and therefore, the same would be eligible for deduction u/s 80-IB. Industries Private Limited v CIT (2019) 418 ITR 100 (SC).

2.5 Marks Interest on delayed payment - Foods (1999) 50 and Liberty India v CIT (2009) 50 (SC). was held that sale of goods on credit and delayed payment 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-IB.

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 to the Principal Officer, then, such person shall be liable to a penalty which may be levied by the Principal Officer on the person. Commissioner (Appeals) says.

Amount of penalty = 4% of Transaction Value

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 & conclusion reached in formulating report.

or a listed entity or individual with significant experience & authority to act as an audit engagement partner or audit of financial statements of listed entity.

some important points are missing need to add that it is necessary for CA to have requisite technical expertise & experience to evaluate to perform role without such it is not appropriate for her to accept appointment as EOR of listed entity.

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

more ticky of Yearly checklist & signy shows that such evaluation & review of work performed by EOR.

(b) Having Net owned fund of < 10 crore (₹ 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 clearly link NOF shortfall/ineligibility of work

(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

Q.1 **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 before this is made

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