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	Chapter 2	Accounting Process
	Chapter 3	Bank Reconciliation Statement
Test 2 21-07-2026	Chapter 4	Inventories
	Chapter 5	Depreciation and Amortisation
	Chapter 6	Bills of Exchange and Promissory Notes
	Chapter 9	Accounts from Incomplete Records
Test 3 22-07-2026	Chapter 7	Preparation of Final accounts of Sole Proprietors
	Chapter 10	Partnership and LLP Accounts
Test 4 23-07-2026	Chapter 8	Financial Statements of Not-for-Profit Organizations
	Chapter 11	Company Accounts
Test 5 06-08-2026	Full Syllabus Test 1	

Test 6 08-08-2026	Full Syllabus Test 2	
PAPER – 2: BUSINESS LAWS		
TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1 24-07-2026	Chapter 1	Indian Regulatory Framework
	Chapter 3	The Sale of Goods Act, 1930
Test 2 25-07-2026	Chapter 2	The Indian Contract Act, 1872
Test 3 26-07-2026	Chapter 4	The Indian Partnership Act, 1932
	Chapter 5	The Limited Liability Partnership Act, 2008
Test 4 27-07-2026	Chapter 6	The Companies Act, 2013
	Chapter 7	The Negotiable Instruments Act, 1881
Test 5 10-08-2026	Full Syllabus Test 1	
Test 6 12-08-2026	Full Syllabus Test 2	
PAPER – 3: QUANTITATIVE APTITUDE		
TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1 28-07-2026	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 29-07-2026	Chapter 8	Basic applications of Differential and Integral calculus in Businessand 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 31-07-2026	Chapter 14	Measures of Central Tendency and Dispersion
	Chapter 15	Probability
	Chapter 16	Theoretical Distributions
	Chapter 17	Correlation and Regression
	Chapter 18	Index Numbers
Test 5 14-08-2026	Full Syllabus Test 1	
Test 6 16-08-2026	Full Syllabus Test 2	
PAPER – 4: BUSINESS ECONOMICS		
TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1 01-08-2026	Chapter 1	Nature & Scope of Business Economics
	Chapter 2	Theory of Demand and Supply
	Chapter 3	Theory of Production and Cost
Test 2 02-08-2026	Chapter 4	Price Determination in Different Markets
	Chapter 5	Business Cycles
	Chapter 10	Indian Economy
Test 3 03-08-2026	Chapter 6	Determination of National Income
	Chapter 7	Public Finance

Test 4	Chapter 8	Money Market
04-08-2026	Chapter 9	International Trade
Test 5	Full Syllabus Test 1	
18-08-2026		
Test 6	Full Syllabus Test 2	
20-08-2026		

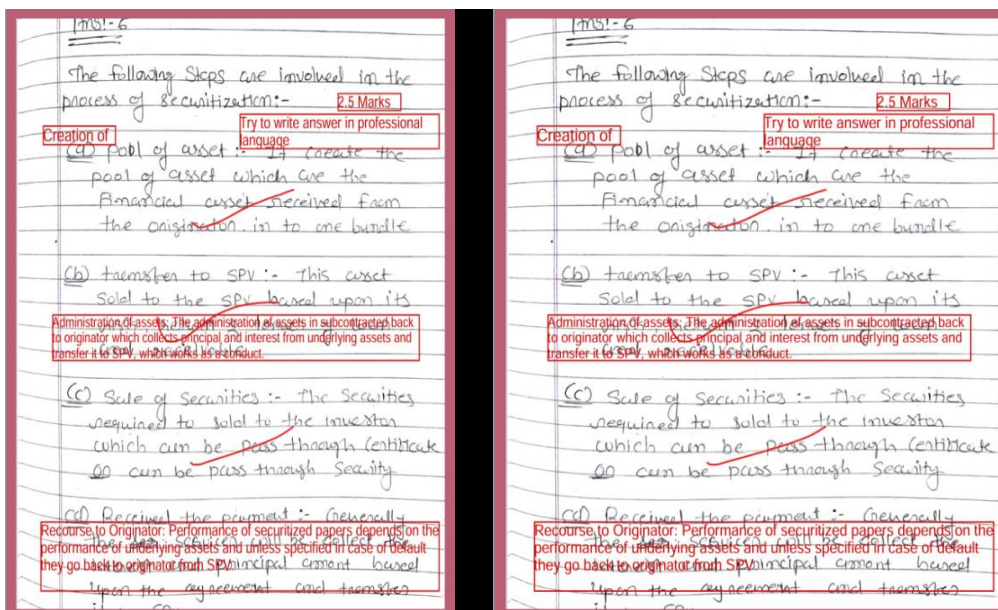
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competent authority for period of 3 months pending submission of complete papers.

- (4) Counting of 180 days should be done from the date of original date of renewal. Original date is 10th Oct 2021 and period of 180 days has not expired on the balance sheet date.

Conclusion

- (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 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 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 undertaking.

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

CIT

deduction to north Eastern state under sec

Interest income earned by an undertaking on deposits made in the bank or proceeds shall be treated as income derived from the undertaking and therefore, the same would be eligible for deduction u/s 80-EE. *Industries Private Limited v CIT (2008) (P & H)*

Interest on delayed payment

2.5 Marks

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 officer in charge of the Transfer Pricing Officer, then, such person shall be liable to a penalty which may be imposed by the officer in charge of the Transfer Pricing Officer of the Commissioner (Appeals).

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 & expert team made & conclusions reached in formulating report.

or a listed entity an individual with significant experience & authority to act as an audit expert

partner on audit of financial statements of listed entities

some important points are missing need to add that

is necessary for BCR to have requisite technical

expertise & experience to enable her to perform role

without such, it is not appropriate for her to accept

appointment as BCR of listed entity.

1210, requires to BCR to perform procedures required by firm policies & agreement how has performed.

once, more tickly of Yes/no checklist & signing shows that such evaluation & number of work performed by BCR.

- (b) drawing Net Owned Fund of ₹ 2 crore for (current 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 submission to RBI

Does not clearly link NOF shortfall ineligibility of BCR

- (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-fulfilment of Minimum Net Owned Fund condition.

lack of deep preparation work only

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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