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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	Chapter 7	Preparation of Final accounts of Sole Proprietors
	Chapter 10	Partnership and LLP Accounts
Test 4	Chapter 8	Financial Statements of Not-for-Profit Organizations

	Chapter 11	Company Accounts
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PAPER – 2: BUSINESS LAWS		
TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Indian Regulatory Framework
	Chapter 3	The Sale of Goods Act, 1930
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
Test 5	Full Syllabus Test 1	
Test 6	Full Syllabus Test 2	
Test 7	ICAI MTP 1	
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TEST NO.	CHAPTER NO.	CHAPTER NAME
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
	Chapter 10	Direction Tests

Test 3	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	
Test 7	ICAI MTP 1	

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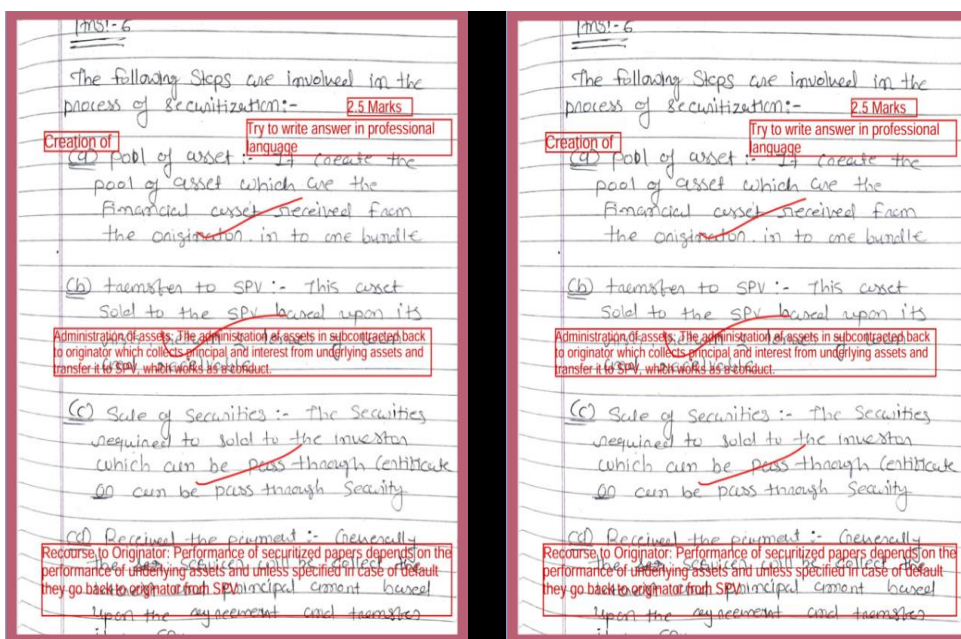
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Sample Checked sheets :



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 30th Oct, 2021 and period of 180 days has not expired on the balance sheet date.

Conclusion

- ⑤ CA Prachi should accept the clarification of account as Standard Amt 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 w/
② Financial Amt are more than 50% of total amt 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

③ No NBFC shall carry on its business

- ④ 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

interest income derived from undertaking or proceeds of sale of undertaking. It was held in case of Reliance Energy Ltd. (2022) (SC).

(ii)

deduction to north eastern state under sec

interest income derived from undertaking or proceeds of sale of undertaking. It was held in case of Reliance Energy Ltd. (2022) (SC).

Interest on delayed payment

2.5 Marks

to provide complete answer in professional language it will enhance 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 required by the Income Tax Officer, then, such person shall be liable to a penalty which may be imposed by the Income Tax Officer or the Principal Officer or 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 experienced & authority

- to objectively evaluate, before report is issued,
- significant judgment requires team made & conclusion 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 & listed entities

For the purpose of the financial year 2022-23 of XPM, the appointment and performed the review by

some important points are missing need to add that

it 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.

appointment has been made by EQOR

1230, requires to CA to perform procedures required by firm policies & engagement how has performed.

now, more tickly of Yearly checklist & signing shows that such evaluation & review of work performed by CA.

- ⑤ 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 ₹ 10 crore which is less than minimum eligibility of ₹ 2 crore.

Does not mention submission to RBI

Does not clearly link NOF shortfall to ineligibility of CA

- 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.3

- 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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