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TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1, 2, 3	Introduction to Accounting Standards, Framework for Preparation and Presentation of Financial Statements, Applicability of Accounting Standards
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
Test 16	Full Syllabus Test 1	
Test 17	Full Syllabus Test 2	
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	
Test 17	Full Syllabus Test 2	
Test 18	MCQ' Full Syllabus	
Test 19	ICAI MTP 1	
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
Test 15	Chapter 2	Supply Under GST
Test 16	Chapter 3	Charge Of GST
Test 17	Chapter 4	Place of Supply
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
Test 27	Chapter 14	Tax Deduction At Source And Collection of Tax At Source
Test 28	Chapter 15	Returns
Test 29	Full Syllabus Test 1	
Test 30	Full Syllabus Test 2	
Test 31	MCQ' Full Syllabus	

Test 32	ICAI MTP 1	
Paper: 4 Cost and Management Accounting		
TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Introduction to Cost and Management Accounting
Test 2	Chapter 2	Material Cost
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
Test 16	Full Syllabus Test 1	
Test 17	Full Syllabus Test 2	
Test 18	MCQ' Full Syllabus	
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Paper: 5 Auditing And Ethics		
TEST NO.	CHAPTER NO.	CHAPTER NAME
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	
Test 16	Full Syllabus Test 2	
Test 17	MCQ' Full Syllabus	
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PRO:-6

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

Creation of

(a) Pool of asset :- To create the pool of asset which are the financial asset derived 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 subcontracting back to originator which collect principal and interest from underlying assets and transfer it to SPV, which would be a fiduciary.

(c) Sale of securities :- The Securities required to sold to the investor which can be pass-through certificate. It 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.

Ques:-

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 collects principal and interest from underlying assets and transfer it to SPV, which work as trust.

(c) Sale of Securities :- The Securities required to sold to the investor which can be pass through certificate. so 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. But SPV principal amount based upon the agreement and terms.

④ Counting of 180 days should be done from the date of original date of removal. Original date was 20.11.2021 and period of 180 days have not expired on the balance sheet date.

⑤ CA Prachi should accept the classified in the account as Standard Asset value by the branch.

5 marks

try to write answer under main headings for more clarity

5.4

Do not cite Section 45-IA

① A Company is treated as NBFC if

② 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 / direction

No NBFC shall carry on its business

a) obtaining Certificate of Registration

→ Eligible undertaking says.

→ Loss of non-eligible under taking can be set off against eligible undertaking before Atter claiming deduction 80 B.

→ Eligible undertaking first take deduction u/s 80B and then set off loss from any non-eligible undertaking.

→ It was held that under taking deduction under Chapter VI-A, however, cannot exceed the gross total income of the assessee.

→ It was held in case of Reliance Energy Ltd. (2002) (SC).

(ii) deduction to north Eastern state under section 80C and under section 80D and under section 80E and under section 80F and under section 80G and under section 80H and under section 80I and under section 80J and under section 80K and under section 80L and under section 80M and under section 80N and under section 80O and under section 80P and under section 80Q and under section 80R and under section 80S and under section 80T and under section 80U and under section 80V and under section 80W and under section 80X and under section 80Y and under section 80Z and under section 80AA and under section 80AB and under section 80AC and under section 80AD and under section 80AE and under section 80AF and under section 80AG and under section 80AH and under section 80AI and under section 80AJ and under section 80AK and under section 80AL and under section 80AM and under section 80AN and under section 80AO and under section 80AP and under section 80AQ and under section 80AR and under section 80AS and under section 80AT and under section 80AU and under section 80AV and under section 80AW and under section 80AX and under section 80AY and under section 80AZ and under section 80BA and under section 80BB and under section 80BC and under section 80BD and under section 80BE and under section 80BF and under section 80BG and under section 80BH and under section 80BI and under section 80BJ and under section 80BK and under section 80BL and under section 80BM and under section 80BN and under section 80BO and under section 80BP and under section 80BQ and under section 80BR and under section 80BS and under section 80BT and under section 80BU and under section 80BV and under section 80BW and under section 80BX and under section 80BY and under section 80BZ and under section 80CA and under section 80CB and under section 80CC and under section 80CD and under section 80CE and under section 80CF and under section 80CG and under section 80CH and under section 80CI and under section 80CJ and under section 80CK and under section 80CL and under section 80CM and under section 80CN and under section 80CO and under section 80CP and under section 80CQ and under section 80CR and under section 80CS and under section 80CT and under section 80CU and under section 80CV and under section 80CW and under section 80CX and under section 80CY and under section 80CZ and under section 80DA and under section 80DB and under section 80DC and under section 80DD and under section 80DE and under section 80DF and under section 80DG and under section 80DH and under section 80DI and under section 80DJ and under section 80DK and under section 80DL and under section 80DM and under section 80DN and under section 80DO and under section 80DP and under section 80DQ and under section 80DR and under section 80DS and under section 80DT and under section 80DU and under section 80DV and under section 80DW and under section 80DX and under section 80DY and under section 80DZ and under section 80EA and under section 80EB and under section 80EC and under section 80ED and under section 80EE and under section 80EF and under section 80EG and under section 80EH and under section 80EI and under section 80EJ and under section 80EK and under section 80EL and under section 80EM and under section 80EN and under section 80EO and under section 80EP and under section 80EQ and under section 80ER and under section 80ES and under section 80ET and under section 80EU and under section 80EV and under section 80EW and under section 80EX and under section 80EY and under section 80EZ and under section 80FA and under section 80FB and under section 80FC and under section 80FD and under section 80FE and under section 80FF and under section 80FG and under section 80FH and under section 80FI and under section 80FJ and under section 80FK and under section 80FL and under section 80FM and under section 80FN and under section 80FO and under section 80FP and under section 80FQ and under section 80FR and under section 80FS and under section 80FT and under section 80FU and under section 80FV and under section 80FW and under section 80FX and under section 80FY and under section 80FZ and under section 80GA and under section 80GB and under section 80GC and under section 80GD and under section 80GE and under section 80GF and under section 80GG and under section 80GH and under section 80GI and under section 80GJ and under section 80GK and under section 80GL and under section 80GM and under section 80GN and under section 80GO and under section 80GP and under section 80GQ and under section 80GR and under section 80GS and under section 80GT and under section 80GU and under section 80GV and under section 80GW and under section 80GX and <

qualified external report" or a team of such individual

with experience & authority

- to objectively evaluate, before report is issued,
- significant segments of significant team made &

Conclusion reached in preliminary report,

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

the passage of the financial year 2022-23 of 2024

the audit is a small one

if the appointment and performed the review by

some important points are missing need to add that

in reasonably for each to have adequate technical expertise & experience to enable her to perform role

inherent such it is not appropriate for her to accept appointment on GACR if listed entity.

1210, require to each to perform procedures required by firm policies & engagement team has performed

inc, more ticky of Yearly checklist & agency shows that each evaluation is rendered of work performed by GACR.

(b) Having Net Owned Fund of $\geq 10\%$ of ≥ 2 crore for certain NBFC.

No clarity on time allowed to comply.

(3) Fact 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 loan.

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

Incorrectly mentions Long Form Audit Report (not appropriate here).

(5) Auditor Shyam Shukla in his report Long Form Audit Report about non-fulfilment 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 by AGM of Shareholders whereas of Nationalised Bank through Board of Directors.

(2) Verification Approval of RBI is required in this case.

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