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TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Introduction to Accounting Standards
	Chapter 2	Framework for Preparation and Presentation of Financial Statements
	Chapter 3	Applicability of Accounting Standards
	Chapter 4	Presentation & Disclosures Based Accounting Standards
	Chapter 9	Other Accounting Standards
Test 2	Chapter 5	Assets Based Accounting Standards
	Chapter 6	Liability Based Accounting Standards
	Chapter 7	Accounting Standards Based on Items Impacting Financial Statement
	Chapter 8	Revenue Based Accounting Standards
Test 3	Chapter 10	Accounting Standards For Consolidated Financial Statements
	Chapter 11	Financial Statement of Companies
	Chapter 12	Buyback of Securities
	Chapter 13	Amalgamation of companies

Test 4	Chapter 14	Accounting for Reconstruction of companies
	Chapter 15	Accounting for Branches Including Foreign Branches
Test 5	Full Syllabus Test 1	
Test 6	Full Syllabus Test 2	

Paper: 2 Corporate And Other Laws

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Company Law Chapter 1	Preliminary
	Company Law Chapter 2	Incorporation of company and matters incidental Thereto
	Company Law Chapter 3	Prospectus and Allotment of Securities
Test 2	Company Law Chapter 4	Share capital and Debentures
	Company Law Chapter 5	Acceptance of Deposits by companies
	Company Law Chapter 6	Registration of Charges
	Company Law Chapter 7	Management and Administration
Test 3	Company Law Chapter 8	Declaration and payment of dividend
	Company Law Chapter 9	Accounts of Companies
	Company Law Chapter 10	Audit and Auditors
	Company Law Chapter 11	Companies incorporated Outside India
Test 4	Company Law Chapter 12	The Limited Liability Partnership Act, 2008
	Other Law Chapter 1	The General Clauses Act, 1897
	Other Law Chapter 2	Interpretation of Statutes
	Other Law Chapter 3	The Foreign Exchange Management Act, 1999
Test 5	Full Syllabus Test 1	
Test 6	Full Syllabus Test 2	

Paper: 3 Taxation

TEST NO.	CHAPTER NO.	CHAPTER NAME
	Income Tax Law Chapter 1	Basic Concepts

Test 1	Income Tax Law Chapter 2	Residence And Scope Of Total Income
	Income Tax Law Chapter 3	Heads of Income Unit 1 Salaries
	Income Tax Law Chapter 3	Unit 4 Capital Gains
	Income Tax Law Chapter 3	Unit 5 Income From Other Sources
	Income Tax Law Chapter 7	Advance Tax, Tax Deduction At Source And Tax Collection At Source
Test 2	Income Tax Law Chapter 3	Unit 2 Income From House Property
	Income Tax Law Chapter 3	Unit 3 Profit And Gains Of Business Or Profession
	Income Tax Law Chapter 4	Income Of Other Persons Included In Assessee's Total Income
	Income Tax Law Chapter 5	Aggregation Of Income, Set-Off And Carry Forward Of Losses
	Income Tax Law Chapter 6	Deductions From Gross Total Income
	Income Tax Law Chapter 8	Provisions For Filing Return Of Income And Self-Assessment
	Income Tax Law Chapter 9	Income Tax Liability Computation and Optimisation
Test 3	Indirect Taxes Chapter 1	GST In India—An Introduction
	Indirect Taxes Chapter 2	Supply Under GST
	Indirect Taxes Chapter 3	Charge of GST
	Indirect Taxes Chapter 4	Place of Supply
	Indirect Taxes Chapter 5	Exemptions From GST
	Indirect Taxes Chapter 6	Time of Supply
	Indirect Taxes Chapter 7	Value of Supply
Test 4	Indirect Taxes Chapter 8	Input Tax Credit
	Indirect Taxes Chapter 9	Registration
	Indirect Taxes Chapter 10	Tax Invoice : Credit And Debit Notes
	Indirect Taxes Chapter 11	Accounts and Records
	Indirect Taxes Chapter 12	E- Way Bill

	Indirect Taxes Chapter 13	Payment Of Tax
	Indirect Taxes Chapter 14	Tax Deduction At Source And Collection of Tax At Source
	Indirect Taxes Chapter 15	Returns
Test 5	Full Syllabus Test 1	
Test 6	Full Syllabus Test 2	

Paper: 4 Cost and Management Accounting

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Introduction to Cost and Management Accounting
	Chapter 5	Activity Based Costing
	Chapter 12	Service Costing
	Chapter 13	Standard Costing
Test 2	Chapter 2	Material Cost
	Chapter 6	Cost Sheet
	Chapter 7	Cost Accounting Systems
	Chapter 14	Marginal Costing
Test 3	Chapter 3	Employee Cost and Direct Expenses
	Chapter 8	Unit & Batch Costing
	Chapter 9	Job Costing
Test 4	Chapter 4	Overheads-Absorption Costing Method
	Chapter 10	Process & Operation Costing
	Chapter 11	Joint Products & By Products
	Chapter 15	Budget and Budgetary Control
Test 5	Full Syllabus Test 1	
Test 6	Full Syllabus Test 2	

Paper: 5 Auditing And Ethics

TEST NO.	CHAPTER NO.	CHAPTER NAME
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Test 1	Chapter 1	Nature, Objective and Scope of Audit
	Chapter 2	Audit Strategy, Audit Planning and Audit Programme
	Chapter 3	Risk Assessment and Internal Control
Test 2	Chapter 4	Audit Evidence
	Chapter 5	Audit of Items of Financial Statements
	Chapter 6	Audit Documentation
Test 3	Chapter 7	Completion and Review
	Chapter 8	Audit Report
	Chapter 9	Special Features of Audit of Different Type of Entities
Test 4	Chapter 10	Audit of Banks
	Chapter 11	Ethics and Terms of Audit Engagements
Test 5	Full Syllabus Test 1	
Test 6	Full Syllabus Test 2	

Paper: 6 Financial Management And Strategic Management

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	SM Chapter 1	Introduction to Strategic Management
	FM Chapter 1	Scope and Objectives of Financial Management
	FM Chapter 2	Types of Financing
	FM Chapter 3	Financial analysis and Planning - Ratio Analysis
	FM Chapter 8	Dividend Decisions
Test 2	SM Chapter 2	Strategic Analysis: External Environment
	FM Chapter 4	Cost of Capital
	FM Chapter 5	Financial Decisions - Capital Structure
	FM Chapter 6	Financing Decisions - Leverages
Test 3	SM Chapter 3	Strategic Analysis: Internal Environment
	SM Chapter 4	Strategic Choices
	FM Chapter 7	Investment Decisions

Test 4	SM Chapter 5	Strategy Implementation and Evaluation
	FM Chapter 9	Management of Working Capital
Test 5	Full Syllabus Test 1	
Test 6	Full Syllabus Test 2	

Note:

1. Chapters numbers are as per ICAI Study Material.
2. Test Series is Valid up to May 27.
3. Evaluation by Qualified Chartered Accountants along with proper remarks.

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17/11-6

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 :- To 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 works as a conduit.

(c) Sale of Securities :- The Securities required to sold to the investor which can be pass through Certificate and 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

17/11-6

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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 Jul 2021 and period of 180 days has not expired on the balance sheet date

Conclusion

(5) CA Branch should accept the classification of account as Standard Asset done by the branch

try to write answer under main headings for more clarity

Q.4

Does not cite Section 13-14

(1) A company is treated as NBFC if financial asset have more than 50% of total asset and financial income is more than 50% of other income. Company which fulfills both this condition will qualify as NBFC

Does not mention RBI notification

(2) No NBFC shall carry on its business

(a) Obtaining Certificate of Registration

eligible underlying asset.

→ Loss of non-eligible under taking can be set off against eligible underlying asset. Claiming deduction 80 JB. Eligible under taking first take deduction u/s 80 and then set off loss from any

Interest on debt instrument deduction under Chapter VI-A, however, cannot exceed the gross total income of the assessee. It was held in case of Reliance Energy Ltd. (2022) 50 CTR 111 (SC).

(c)

deduction to north Eastern state under sec 80 BB. Interest income derived by an assessee from the interest on debt instrument shall be treated as income derived from the undertaking and therefore, the same would be eligible for deduction u/s 80-BB. Finance Coln Industries Private Limited v CIT (2020) 438 ITR 100 (SC)

2.5 Marks

try 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 Income Tax Officer, then, such person shall be liable to a penalty which may be imposed by the Income Tax Officer. Commissioner (Appeals) sought by officer.

Amount of penalty = 0.1% 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 judgment & expert team made & conclusion reached in formulating report.

or a listed entity an individual with significant experience & authority to act as an audit expert. For financial statements of listed entities. For financial year 2022-23 of 1994

existing from a small team

of the appointment and performed the review by

verification some of the working papers prepared by

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.

payment has been made by EOR.

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.

payment has been made by EOR.

1230, requires to back to perform procedure required by firm policies & agreed upon with her performed.

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

(b) Having Net Owned Fund 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 ₹ 1.5 crore which is less than minimum eligibility of ₹ 2 crore.

Does not mention submission to RBI

Does not clearly link NOF shortfall ineligibility of CA

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

Incorrectly mentions Long Form Audit Report (not appropriate 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 AGM of Shareholder whereas of Nationalised Bank through Board of Directors

(2) Verification Approval of RBI is required

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