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Test 8	Chapter 8	Financial Statements of Not-for-Profit Organizations
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Test 11	Chapter 11	Company Accounts
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Test 3	Chapter 2 Part II	The Indian Contract Act, 1872 Unit 5,6,7,8,9
Test 4	Chapter 3	The Sale of Goods Act, 1930
Test 5	Chapter 4	The Indian Partnership Act, 1932
Test 6	Chapter 5	The Limited Liability Partnership Act, 2008
Test 7	Chapter 6	The Companies Act, 2013
Test 8	Chapter 7	The Negotiable Instruments Act, 1881
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Test 2	Chapter 2	Equations
Test 3	Chapter 3	Linear Inequalities
Test 4	Chapter 4	Mathematics of Finance
Test 5	Chapter 5	Basic Concepts of Permutations and Combinations
Test 6	Chapter 6	Sequence and Series - Arithmetic and Geometric Progressions
Test 7	Chapter 7	Sets, Relations and Functions, Basics of Limits and Continuity functions
Test 8	Chapter 8	Basic applications of Differential and Integral calculus in Business and Economics

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Test 10	Chapter 10	Direction Tests
Test 11	Chapter 11	Seating Arrangements
Test 12	Chapter 12	Blood Relations

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Test 13	Chapter 13	Statistical Representation of Data and Sampling
Test 14	Chapter 14	Measures of Central Tendency and Dispersion
Test 15	Chapter 15	Probability
Test 16	Chapter 16	Theoretical Distributions
Test 17	Chapter 17	Correlation and Regression
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Test 2	Chapter 2	Theory of Demand and Supply
Test 3	Chapter 3	Theory of Production and Cost
Test 4	Chapter 4	Price Determination in Different Markets
Test 5	Chapter 5	Business Cycles
Test 6	Chapter 6	Determination of National Income
Test 7	Chapter 7	Public Finance
Test 8	Chapter 8	Money Market
Test 9	Chapter 9	International Trade
Test 10	Chapter 10	Indian Economy

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Sample Checked sheets :

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

(c) Sale of Securities:- The Securities required to sold to the investor which can be pass through Certificate 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 amount as Standard Asset done by the branch.

try to write answer under main headings for more clarity **5 marks**

Q.4 **Does 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 / directions No NBFC shall carry on its business

③ obtaining Certificate of Registration

Eligible undertaking also.

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

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

Interest on debentures **2.5 Marks**

(Cf) deduction to north Eastern state under sec interest income derived by undertaking on the income but excluded proceeds shall be treated as income derived from the undertaking and therefore, the same would be eligible for deduction u/s 80-IB. **Prithvi Export Industries Private Limited v CIT (2019) 418 ITR 381 (SC)**

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 Transfer Pricing Officer, then, such person shall be liable to a penalty which may extend to the amount of the international transaction or specified domestic transaction. **4 document**

Amount of penalty = 2% 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 judgement required team made & conclusion reached in final report.

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

some important points are missing need to add that

• as necessary for back to have requisite technical expertise & experience to enable her to perform role without such it is not appropriate for her to accept appointment as EOR of listed entity.

1230, requires to EOR to perform procedures required by firm policies & agreement how her performed.

more likely of Yearly checklist & signing shows that such evaluation & review of work performed by EOR.

⑤ Having net owned fund of < 10 crore (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 ₹ 105 crore which is less than minimum eligibility of ₹ 2 crore.

Does not mention submission to RBI **Does not clearly link NOF shortfall ineligibility of EOR**

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.1

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 before it is made.

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