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TEST NO.	CHAPTER NO.	CHAPTER NAME
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Test 3	Chapter 3	Bank Reconciliation Statement
Test 4	Chapter 4	Inventories
Test 5	Chapter 5	Depreciation and Amortisation
Test 6	Chapter 6	Bills of Exchange and Promissory Notes
Test 7	Chapter 7	Preparation of Final accounts of Sole Proprietors
Test 8	Chapter 8	Financial Statements of Not-for-Profit Organizations
Test 9	Chapter 9	Accounts from Incomplete Records
Test 10	Chapter 10	Partnership and LLP Accounts
Test 11	Chapter 11	Company Accounts
Test 12	Full Syllabus Test 1	
Test 13	Full Syllabus Test 2	

PAPER – 2: BUSINESS LAWS

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Indian Regulatory Framework
Test 2	Chapter 2 Part I	The Indian Contract Act, 1872 Unit 1, 2, 3, 4
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
Test 9	Full Syllabus Test 1	
Test 10	Full Syllabus Test 2	

PAPER – 3: QUANTITATIVE APTITUDE

PART – A : BUSINESS MATHEMATICS

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Ratio and Proportion, Indices and Logarithms
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

PART – B : LOGICAL REASONING

Test 9	Chapter 9	Number Series, Coding and Decoding and Odd Man Out
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Test 10	Chapter 10	Direction Sense Tests
Test 11	Chapter 11	Seating Arrangements
Test 12	Chapter 12	Blood Relations
PART – C : STATISTICS		
Test 13	Chapter 13	Statistical Description 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
Test 18	Chapter 18	Index Numbers
Test 19	Full Syllabus Test 1	
Test 20	Full Syllabus Test 2	
PAPER – 4: BUSINESS ECONOMICS		
TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Nature & Scope of Business Economics
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
Test 11	Full Syllabus Test 1	
Test 12	Full Syllabus Test 2	

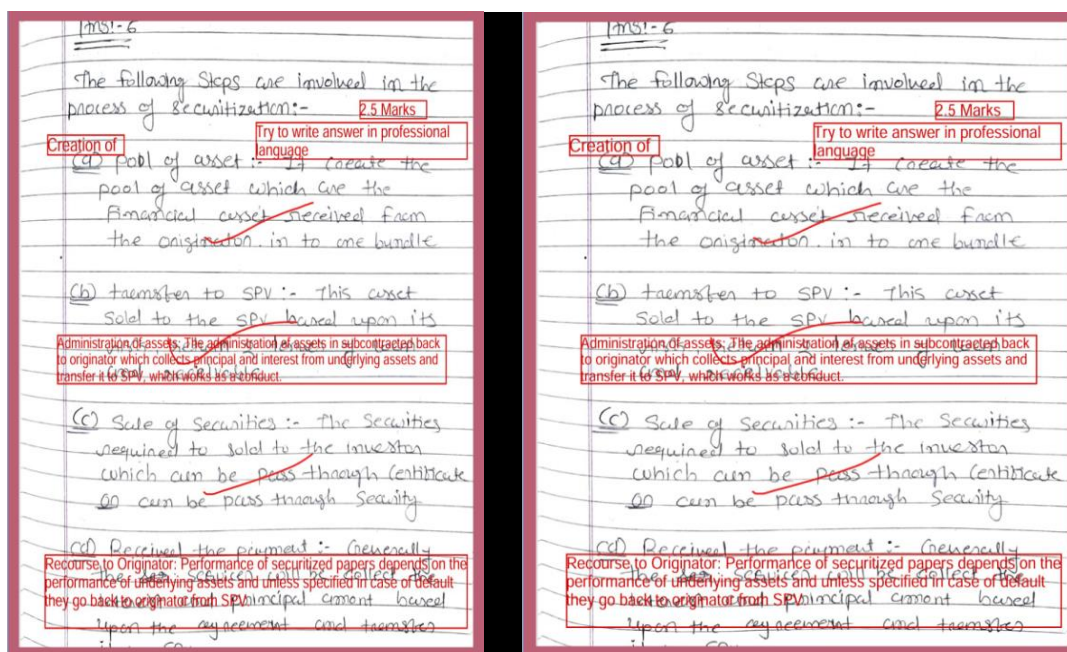
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1. Chapters numbers are as per ICAI Study Material.
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competent authority for period of 3 months pending submission of complete papers.

(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 marks**

(5) CA Prachi should accept the clarification 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 45-1A

(1) A company is treated as NBFC if financial assets 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. 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 first take deduction u/s 80B and then set off loss from any non-eligible undertaking.

It was held in case of Reliance Energy Ltd. (2022) (SC). Chapter VI-A, however, cannot exceed the gross total income of the assessee.

(CII) deduction to north Eastern state under sec 80B(1)(vii) is not available for income but excluded interest income derived from the undertaking. Therefore, the same would be eligible for deduction u/s 80B.

Industries Private Limited v CIT (2019) (P & M)

Interest on debt is not eligible for deduction.

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 Transfer Pricing Officer, then, such person shall be liable to a penalty which may extend to the amount of the international transaction or document sought by officer.

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 judgment/engagement team made & conclusions reached in formulating report.

or a listed entity an individual with significant experience & authority to act as an audit engagement partner or as a qualified external expert.

for purpose of the financial year 2022-23 of 10th April 2024

some important points are missing need to add that it is necessary for ECR to have requisite technical expertise & experience to enable her to perform role. without such, it is not appropriate for her to accept appointment as ECR of listed entity.

1230, requires to back to perform procedures required by firm policies & engagement team has performed.

also, more tickly of Yes/no checklist & signing shows that such evaluation & records of work performed by ECR.

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

Does not mention sub-section to RBI

Does not clearly link NOF shortfall ineligibility of ECR

(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 audit is made.

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