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	Chapter 2	Conceptual Framework for Financial Reporting under Indian Accounting Standards (Ind AS)
	Chapter 3	Ind AS on Presentation of General purpose Financial Statements Ind AS 1 “Presentation of Financial Statements” Ind AS 34 “Interim Financial Reporting” Ind AS 7 “Statement of Cash Flows”
	Chapter 4	Ind AS on Measurement based on Accounting Policies Ind AS 8 “Accounting Policies, Changes in Accounting Estimates and Errors ” Ind AS 10 “Events after the Reporting Period” Ind AS 113 “Fair Value Measurement”
	Chapter 9	Ind AS 115 “Revenue from Contracts with Customers”
	Chapter 10	Other Indian Accounting Standards

		Ind AS 41 “Agriculture” Ind AS 20 “Accounting for Government Grants and Disclosure of Government Assistance” Ind AS 102 “Share Based Payment”
	Chapter 14	Ind AS 101 “First-time Adoption of Indian Accounting Standards”
Test 2 12-09-2026	Chapter 5	Ind AS on Assets of the Financial Statements
		Ind AS 2: Inventories
		Ind AS 16: Property, Plant And Equipment
		Ind AS 38: Intangible Assets
		Ind AS 36: Impairment Of Assets
		Ind AS 23: Borrowing Costs
		Ind AS 40: Investment Property
		Ind AS 105:Non-Current Assets Held For Sale And Discontinued Operations
		Ind AS 116: Leases
Test 3 14-09-2026	Chapter 6	Ind AS on Liabilities of the Financial Statements Ind AS 19 “Employee Benefits” Ind AS 37 “Provisions, Contingent Liabilities and Contingent Assets”
	Chapter 7	Ind AS on Items impacting the Financial Statements Ind AS 12 “Income Taxes” Ind AS 21 “The Effects of Changes in Foreign Exchange Rates”
	Chapter 8	Ind AS on Disclosures in the Financial Statements Ind AS 24 “Related Party Disclosures” Ind AS 33 “Earnings per Share” Ind AS 108 “Operating Segments”

	Chapter 11	Accounting and Reporting of Financial Instruments
Test 4 16-09-2026	Chapter 12	Ind AS 103 “Business Combinations”
	Chapter 13	Consolidated and Separate Financial Statements of Group Entities
	Chapter 15	Analysis of Financial Statements
	Chapter 16	Professional and Ethical Duty of a Chartered Accountant
	Chapter 17	Accounting and Technology
Test 5 30-09-2026	**Full Syllabus Test 1**	
Test 6 02-10-2026	**Full Syllabus Test 2**	

Paper: 2 ADVANCED FINANCIAL MANAGEMENT

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1 18-09-2026	Chapter 10	Foreign Exchange Exposure and Risk Management
	Chapter 11	International Financial Management
	Chapter 12	Interest Rate Risk Management
Test 2 20-09-2026	Chapter 8	Mutual Fund
	Chapter 13	Business Valuation
	Chapter 14	Mergers, Acquisitions and Corporate Restructuring
Test 3 22-09-2026	Chapter 5	Security Valuation
	Chapter 7	Securitization
	Chapter 9	Derivatives Analysis and Valuation
Test 4 24-09-2026	Chapter 1	Financial Policy and Corporate Strategy
	Chapter 2	Risk Management
	Chapter 3	Advanced Capital Budgeting Decisions

	Chapter 4	Security Analysis
	Chapter 6	Portfolio Management
	Chapter 15	Start-up Finance
Test 5 04-10-2026	**Full Syllabus Test 1**	
Test 6 06-10-2026	**Full Syllabus Test 2**	

PAPER 3: ADVANCED AUDITING, ASSURANCE AND PROFESSIONAL ETHICS

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1 26-09-2026	Chapter 1	Quality Control
	Chapter 3	Audit Planning, Strategy and Execution
	Chapter 13	Group Audits
	Chapter 19	Professional Ethics & Liabilities of Auditors
Test 2 27-09-2026	Chapter 5	Audit Evidence
	Chapter 9	Related Services
	Chapter 12	Digital Auditing & Assurance
	Chapter 16	Internal Audit
	Chapter 17	Due Diligence, Investigation & Forensic Accounting
Test 3 28-09-2026	Chapter 2	General Auditing Principles and Auditors Responsibilities
	Chapter 10	Review of Financial Information
	Chapter 11	Prospective Financial Information and Other Assurance Services
	Chapter 15	Overview of Audit of Public Sector Undertakings
	Chapter 18	Emerging Areas: Sustainable Development Goals (SDG) & Environment, Social And Governance (ESG) Assurance

Test 4 29-09-2026	Chapter 4	Materiality, Risk Assessment and Internal Control
	Chapter 6	Completion and Review
	Chapter 7	Reporting
	Chapter 8	Specialised Areas
	Chapter 14	Special Features of Audit of Banks & Non-Banking Financial Companies
Test 5 08-10-2026	**Full Syllabus Test 1**	
Test 6 09-10-2026	**Full Syllabus Test 2**	

Paper 4: Direct TAX & INTERNATIONAL TAX

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1 11-09-2026	DT Chapter 1	Basic Concepts
	DT Chapter 2	Incomes which do not form part of Total Income
	DT Chapter 4	Capital Gains
	DT Chapter 5	Income from Other Sources
	DT Chapter 6	Income of Other Persons included in assessee's Total Income
	DT Chapter 10	Assessment of Trusts and Institutions, Political Parties and Other Special Entities
Test 2 13-09-2026	DT Chapter 3	Profits and Gains of Business or Profession
	DT Chapter 7	Aggregation of income, set-off or carry forward of Losses
	DT Chapter 8	Deductions from Gross Total Income
	DT Chapter 11	Tax Planning, Tax Avoidance & Tax Evasion
	DT Chapter 12	Taxation of Digital Transactions
	DT Chapter 19	Provisions to Counteract Unethical Tax Practices

	DT Chapter 20	Tax Audit and Ethical Compliances
Test 3 15-09-2026	DT Chapter 9	Assessment of Various Entities
	DT Chapter 13	Deduction, Collection and Recovery of tax
	DT Chapter 14	Income-tax Authorities
	DT Chapter 15	Assessment Procedure
	DT Chapter 16	Appeals and Revision
	DT Chapter 17	Dispute Resolution
	DT Chapter 18	Miscellaneous Provisions
Test 4 17-09-2026	IT Chapter 21	Non-resident Taxation
	IT Chapter 22	Double Taxation Relief
	IT Chapter 23	Advance Rulings
	IT Chapter 24	Transfer Pricing
	IT Chapter 25	Fundamentals of BEPS
	IT Chapter 26	Application and Interpretation of Tax Treaties
	IT Chapter 27	Overview of Model Tax Conventions
	IT Chapter 28	Latest Developments in International Taxation
Test 5 01-10-2026	**Full Syllabus Test 1**	
Test 6 03-10-2026	**Full Syllabus Test 2**	

Paper 5: INDIRECT TAX LAWS

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1 19-09-2026	IDT Chapter 1	Supply under GST
	IDT Chapter 2	Charge of GST

	IDT Chapter 3	Place of Supply
	IDT Chapter 4	Exemptions from GST
	IDT Chapter 5	Time of Supply
	IDT Chapter 6	Value of Supply
	IDT Chapter 7	Input Tax Credit
Test 2 21-09-2026	IDT Chapter 8	Registration
	IDT Chapter 9	Tax Invoice, Credit and Debit Notes
	IDT Chapter 10	Accounts and Records; E-way Bill
	IDT Chapter 11	Payment of Tax
	IDT Chapter 12	Electronic Commerce Transactions
	IDT Chapter 13	Returns
	IDT Chapter 16	Job Work
	IDT Chapter 23	Advance Ruling
	IDT Chapter 24	Miscellaneous Provisions
Test 3 23-09-2026	IDT Chapter 14	Import and Export under GST
	IDT Chapter 15	Refunds
	IDT Chapter 17	Assessment and Audit
	IDT Chapter 18	Inspection, Search, Seizure and Arrest
	IDT Chapter 19	Demands and Recovery
	IDT Chapter 20	Liability to Pay in Certain Cases
	IDT Chapter 21	Offences and Penalties and Ethical Aspects Under GST
	IDT Chapter 22	Appeals and Revisions
Test 4 25-09-2026	Customs Chapter 1	Levy of Exemptions from Customs Duty
	Customs Chapter 2	Types of Duty
	Customs Chapter 3	Classification of Imported and Export Goods

	Customs Chapter 4	Valuation under the Customs Act, 1962
	Customs Chapter 5	Importation And Exportation of Goods
	Customs Chapter 6	Warehousing
	Customs Chapter 7	Refund
	Customs Chapter 8	Foreign Trade Policy
Test 5 05-10-2026	**Full Syllabus Test 1**	
Test 6 07-10-2026	**Full Syllabus Test 2**	

PAPER 6: INTEGRATED BUSINESS SOLUTIONS

TEST NO.	Test Name
Test 1 10-10-2026	**Full Syllabus Test 1**
Test 2 11-10-2026	**Full Syllabus Test 2**
Test 3 12-10-2026	**Full Syllabus Test 3**
Test 4 13-10-2026	**Full Syllabus Test 4**

Note:

1. Chapter numbers are as per ICAI Study Material.
2. Test Series is Valid up to Nov 26.
3. Evaluation by Qualified Chartered Accountants along with proper remarks.

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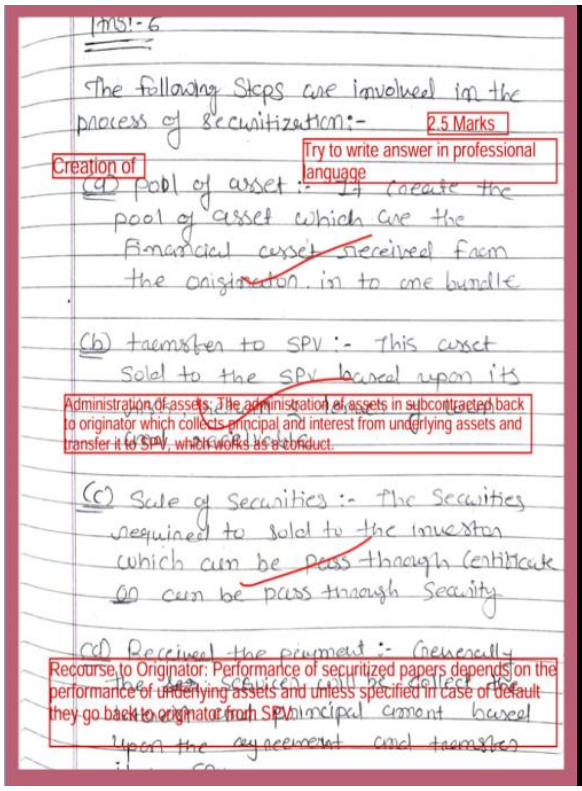


Ans:- 6

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

Try to write answer in professional language

Creation of

(a) Pool of asset :- It create the pool of asset which are the financial asset received from the originator. in to one bundle

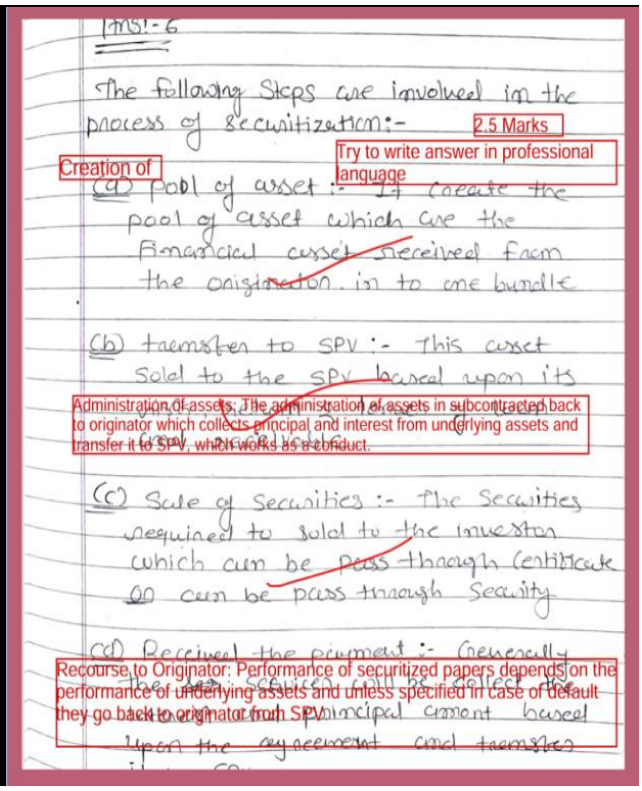
(b) transfer to SPV :- This asset sold to the SPV based upon its

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 works as a conduct.

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

(d) Received the payment :- Generally the underlying assets will be collect the principal amount based upon the agreement and transfer

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



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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 sanctioned. Original date is 20th Oct, 2021 and period of 180 days has not expired on the balance sheet date.

Conclusion

(5) CA Prachi should accept the classification of account as Standard Asset 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 if 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

(2) 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~~ After claiming deduction 80 IB.

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

It is settled that the set off and deduction under Chapter VI-A, however, cannot exceed the gross total income of the assessee. It was held in in case of Reliance Energy Ltd. (2022) (SC).

(ii) Deduction to north Eastern state under sec 80 IE to whole income but exclude interest income earned by an undertaking on delay collection of sale proceeds shall be treated as income derived from the undertaking and therefore, the same would be eligible for deduction u/s 80-IE. [Finance Cotton Industries Private Limited v CIT (2008) (P & H)]

Sale of export entitlement and duty drawback cannot be construed as income derived from undertaking. Therefore, such income cannot be included in computing income for the purpose of deduction u/s 80-IE.

Foods (1999) (SC) and Liberty India v CIT (2009) (SC), was held that sale of export entitlement and duty drawback cannot be construed as income derived from undertaking. Therefore, such income cannot be included in computing income for the purpose of deduction u/s 80-IE.

Interest on delayed payment.

2.5 Marks

→ Deduction u/s 80-IE [Relevant case laws]

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 document sought by the Transfer Pricing Officer, then, such person shall be liable to a penalty which may be levied by the Assessing Officer or the Transfer Pricing Officer or the Commissioner (Appeals).

Under section 271G, if any person who has entered into an international transaction or specified domestic transaction fails to furnish any information or document sought by officer, then, such person shall be liable to impose penalty.

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 ~~judgement~~ team made & Conclusion reached in formulating report.

or a listed entity an individual with significant experience & authority to act as an audit ~~appointment~~ or audit of financial statement of listed entities

some important points are misisng need to add that

it is necessary for EQCR to have requisite technical expertise & experience to enable her to perform role. Without such, it is not appropriate for her to accept appointment as EQCR of listed entity.

1220, requires to EQCR to perform procedures required by firm policies & judgement team has performed.

once, mere ticking of Yes/No checklist & signing shows that such evaluation & review of work performed by EQCR.

(b) Having Net Owned Fund of ₹ 10 crores (₹ 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 ₹ 1.05 crore which is less than minimum eligibility of ₹ 2 crore.

Does not mention submission to RBI

Does not clearly link NOF shortfall ineligibility of EQCR

(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 Shareholder whereas of Nationalised Bank through Board of Directors

(2) Verification Approval of RBI is required

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