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Paper 1: Accounting

Category	Chapter No	Chapter Name
Test 1 Category A	Chapter 2	Accounting Process Unit 6: Rectification of Errors
	Chapter 3	Bank Reconciliation Statement
	Chapter 4	Inventories
	Chapter 5	Depreciation and Amortisation
	Chapter 6	Bills of Exchange and Promissory Notes
	Chapter 7	Preparation of Final accounts of Sole Proprietors
	Chapter 10	Partnership and LLP Accounts Unit 3: Admission of a New Partner
	Chapter 10	Partnership and LLP Accounts Unit 4: Retirement of a Partner
	Chapter 10	Partnership and LLP Accounts Unit 5: Death of a Partner
	Chapter 10	Partnership and LLP Accounts Unit 6: Dissolution of Partnership Firms and LLPs
	Chapter 11	Company Accounts Unit 2: Issue, Forfeiture and Re- Issue of Shares
	Chapter 11	Company Accounts Unit 3: Issue of Debentures

	Chapter 11	Company Accounts Unit 4: Accounting for Bonus Issue and Right Issue
	Chapter 11	Company Accounts Unit 5: Redemption of Preference Shares
	Chapter 11	Company Accounts Unit 6: Redemption of Debentures
Test 2 Category A + B	Chapter 2	Accounting Process Unit 3: Trial Balance
	Chapter 2	Accounting Process Unit 5: Cash Book
	Chapter 8	Financial Statements of Not-for-Profit Organizations
	Chapter 9	Accounts from Incomplete Records
Test 3 Category A + B + C	Chapter 1	Theoretical Framework
	Chapter 2	Accounting Process Unit 1: Basic Accounting Procedures- Journal Entries
	Chapter 2	Accounting Process Unit 2: Ledgers
	Chapter 2	Accounting Process Unit 4: Subsidiary Books
	Chapter 10	Partnership and LLP Accounts Unit 1: Introduction to Partnership Accounts
	Chapter 10	Partnership and LLP Accounts Unit 2: Treatment of Goodwill in Partnership Accounts
	Chapter 11	Company Accounts Unit 1: Introduction to Company Accounts
Test 4	**Full Syllabus Test 1**	
Test 5	**Full Syllabus Test 2**	
Test 6	**ICAI MTP 1**	

Paper: 2 Business Laws

Category	Chapter No	Chapter Name
Test 1 Category A	Chapter 4	The Indian Partnership Act, 1932
	Chapter 6	The Companies Act, 2013
	Chapter 2	The Indian Contract Act, 1872 Unit 1 Nature of Contracts

	Chapter 2	The Indian Contract Act, 1872 Unit 2 Consideration
	Chapter 2	The Indian Contract Act, 1872 Unit 3 Other Essential Elements of a contract
	Chapter 2	The Indian Contract Act, 1872 Unit 4 Performance of Contract
	Chapter 2	The Indian Contract Act, 1872 Unit 5 Breach of Contract and its Remedies
	Chapter 2	The Indian Contract Act, 1872 Unit 6 Contingent and Quasi Contracts
	Chapter 5	Security Valuation
	Chapter 1	Indian Regulatory Framework
Test 2 Category A + B	Chapter 2	The Indian Contract Act, 1872 Unit 7 Contingent of indemnity and Guarantee
	Chapter 2	The Indian Contract Act, 1872 Unit 8 Bailment and Pledge
	Chapter 2	The Indian Contract Act, 1872 Unit 9 Agency
	Chapter 3	The Sale of Goods Act, 1930
Test 3 Category A + B + C	Chapter 7	The Negotiable Instruments Act, 1881
	Chapter 5	The Limited Liability Partnership Act, 2008
Test 4	**Full Syllabus Test 1**	
Test 5	**Full Syllabus Test 2**	
Test 6	**ICAI MTP 1**	

PAPER 3: QUANTITATIVE APTITUDE

Category	Chapter No	Chapter Name
Test 1 Category A	Chapter 1	Ratio and Proportion, Indices and Logarithms
	Chapter 2	Equations
	Chapter 3	Linear Inequalities
	Chapter 4	Mathematics of Finance
	Chapter 6	Sequence and Series - Arithmetic and Geometric Progressions
	Chapter 7	Sets, Relations and Functions, Basics of Limits and Continuity functions
	Chapter 10	Direction Tests

	Chapter 11	Seating Arrangements
	Chapter 12	Blood Relations
	Chapter 14	Measures of Central Tendency and Dispersion
	Chapter 17	Correlation and Regression
	Chapter 18	Index Numbers
Test 2 Category A + B	Chapter 5	Basic Concepts of Permutations and Combinations
	Chapter 9	Number Series, Coding and Decoding and Odd Man Out
	Chapter 15	Probability
	Chapter 16	Theoretical Distributions
Test 3 Category A + B + C	Chapter 8	Basic applications of Differential and Integral calculus in Business and Economics
	Chapter 13	Statistical Representation of Data and Sampling
Test 4	**Full Syllabus Test 1**	
Test 5	**Full Syllabus Test 2**	
Test 6	**ICAI MTP 1**	

Paper 4: Business Economics

Category	Chapter No	Chapter Name
Test 1 Category A	Chapter 1	Nature & Scope of Business Economics
	Chapter 2	Theory of Demand and Supply
	Chapter 3	Theory of Production and Cost
	Chapter 6	Determination of National Income
	Chapter 8	Money Market
Test 2 Category A + B	Chapter 4	Price Determination in Different Markets
	Chapter 7	Public Finance
	Chapter 9	International Trade
Test 3 Category A + B + C	Chapter 5	Business Cycles
	Chapter 10	Indian Economy
Test 4	**Full Syllabus Test 1**	
Test 5	**Full Syllabus Test 2**	
Test 6	**ICAI MTP 1**	

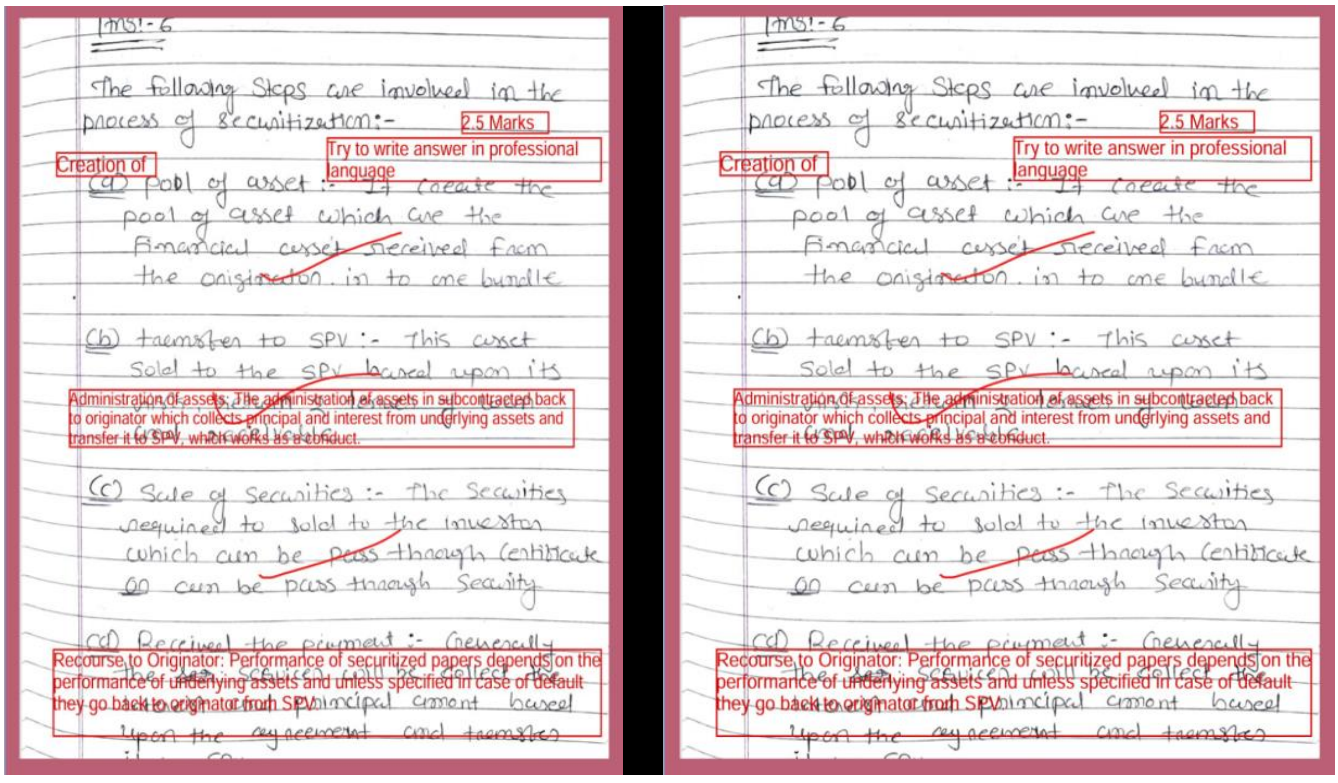
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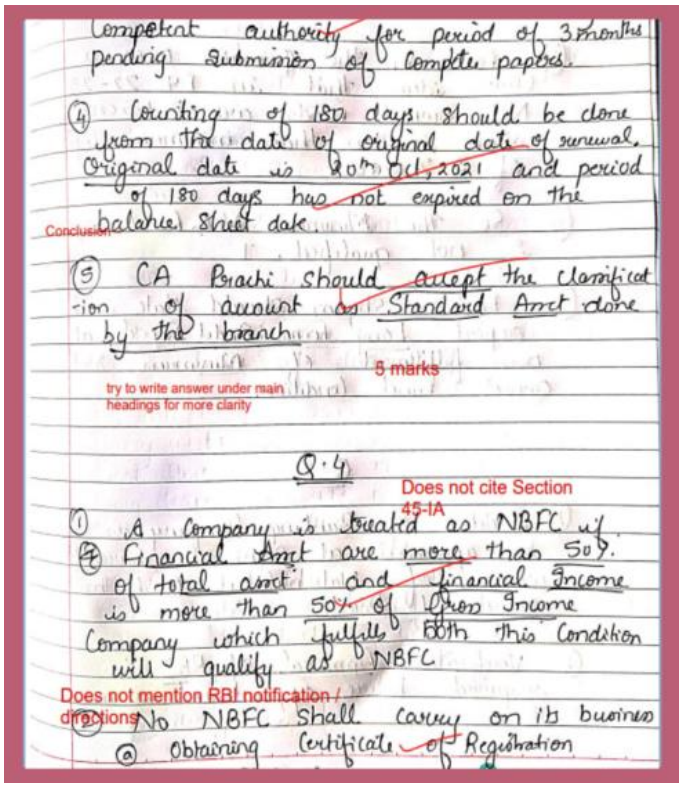
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competent authority for period of 3 months pending submission of complete papers.

(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 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

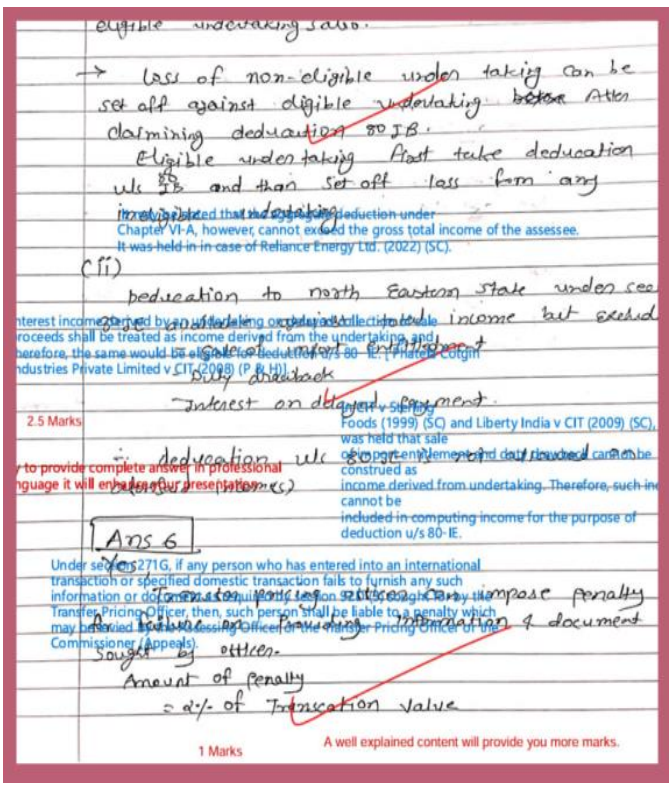
Q.4

Does not cite Section 45-IA

(1) A Company is treated as NBFC if (a) Financial Asset 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 / directions

(2) No NBFC shall carry on its business (a) Obtaining Certificate of Registration



eligible undertaking also.

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

Eligible under taking first take deduction u/s 80 IB and then set off loss from any ineligible

It is settled that the 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 income but exclud

Interest income earned by undertaking on delayed 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 (Pratibha Cotgin Industries Private Limited v CIT (2008) (P & H))

Duty drawback

Interest on delayed payment

2.5 Marks

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

to provide complete answer in professional nguage it will enhance your presentation

Ans 6

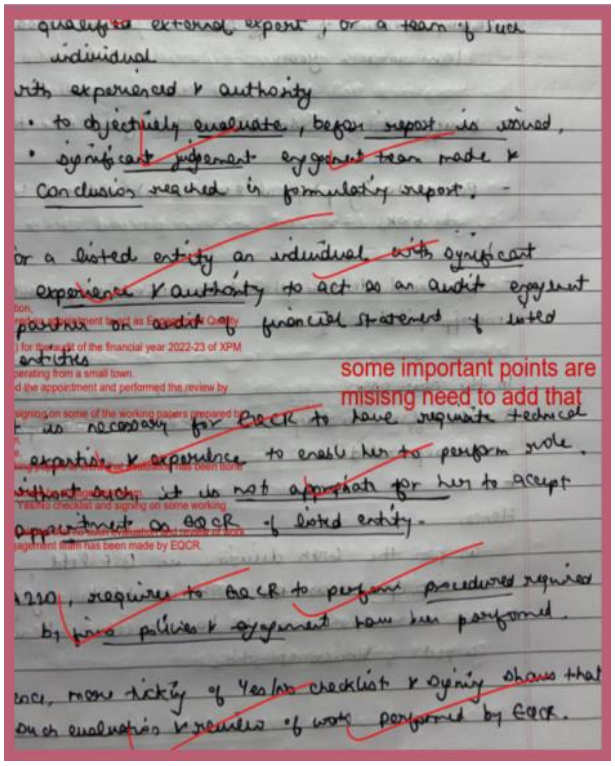
Under section 271G, if any person who has entered into an international transaction or specified domestic transaction fails to furnish any such information or document as required by section 92D(3), the Assessing Officer or the Transfer Pricing Officer, then, such person shall be liable to a penalty which may be levied by the Assessing Officer or the Transfer Pricing Officer or the Commissioner (Appeals).

Penalty for not furnishing information & 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 experience & authority

- to objectively evaluate, before report is issued,
- significant judgement engagement team made & Conclusion reached in formulating report.

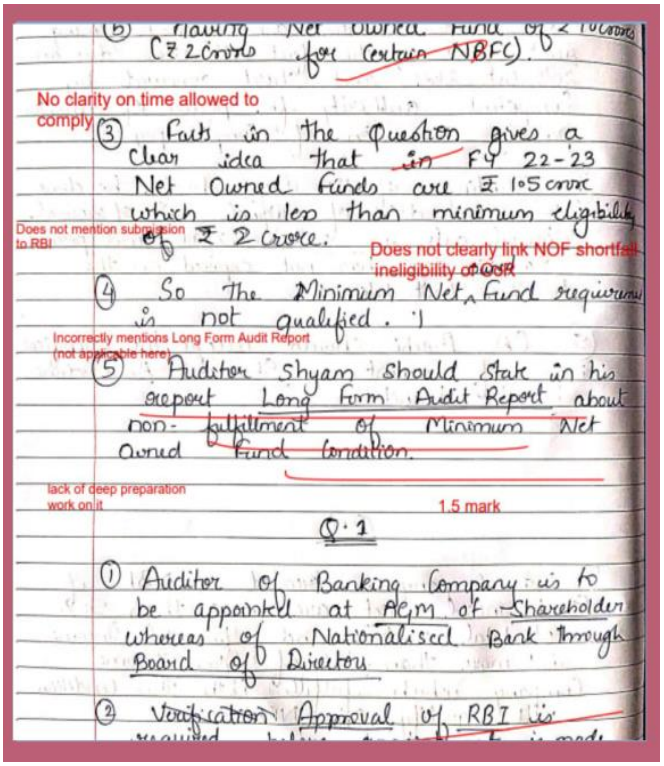
or a listed entity an individual with significant experience & authority to act as an audit engagement partner or audit of financial statements of listed entities

some important points are 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 & engagement how has performed.

ence, mere ticking of Yes/no checklist & signing shows that ch evaluation & reviews 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 ₹ 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 NBFC

(4) So the Minimum Net Fund requirem 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

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