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Paper No:- 1

FINANCIAL REPORTING

| Test No | Test Uploading Date | Chapter No. | Topic/Chapter Name |
|-------------|---------------------|-------------|---|
| Main Test 1 | 1-8-2021 | 1 | Framework for preparation and presentation of financial statements |
| | | 2 | IND AS on presentation of items in F.S. IND AS - 1, 34, 7 |
| | | 6 | IND AS 101 First Time Adoption of INDAS |
| | | 8 | IND AS 41 Agriculture |
| | | 12 | Accounting and Reporting Financial Statements |
| Main Test 2 | 9-8-2021 | 3 | IND AS 115 Revenue from contracts from customers |
| | | 4 | IND AS on measurement based on Accounting Policies IND AS – 8, 10, 113 |

| | | | |
|---------------|-----------|-----|--|
| | | 9 | IND AS on Liabilities of the F.S. IND AS 19, 37 |
| | | 11 | IND AS on Disclosures in F.S. IND AS 24, 33, 108 |
| Main Test 3 | 17-8-2021 | 5 | Other India Accounting Standard IND AS 20, 102 |
| | | 14 | Consolidated & Separate Financial Statements |
| Main Test 4 | 25-8-2021 | 7 | IND AS on Assets of the Financial Statements IND AS - 2, 16, 116, 23, 36, 38, 40, 105 |
| | | 13 | Business Combinations and Corporate Restructuring |
| Main Test 5 | 3-9-2021 | 10 | IND AS on items impacting the F.S. IND AS – 12, 21 |
| | | 15 | Analysis of Financial Statements |
| | | 16 | Integrated Reporting |
| | | 17 | CSR Reporting |
| Full Test 6 | 11-9-2021 | All | Full Syllabus Test |
| Full Test 7 | 19-9-2021 | All | Full Syllabus Test |
| Random Test 8 | 27-9-2021 | All | Random Test:- Important Topics Revision |
| Random Test 9 | 5-10-2021 | - | Random Test: - MTPs, RTPs, Amendments Etc. |

| | | | |
|---------------|------------|---------------|--|
| | | Above | |
| Main Test 5 | 8-9-2021 | IT - 1-8 | International taxation |
| | | | Non Resident Taxation |
| | | | Double Taxation Relief |
| | | | Transfer Pricing & Other Anti Avoidance Measures |
| | | | Advance Rulings |
| | | | Equalisation Levy |
| | | | Overview of Model Tax Convention |
| | | | Application and Interpretation of tax Treaties |
| | | | Fundamental of base erosion & Profit Shifting |
| MCQ Test 5 | 8-9-2021 | Same as Above | MCQ Test |
| Full Test6 | 16-9-2021 | All | Full Syllabus Test |
| Full Test7 | 24-9-2021 | All | Full Syllabus Test |
| Random Test 8 | 2-10-2021 | All | Random Test:- Important Topics Revision |
| Random Test 9 | 10-10-2021 | - | Random Test: - MTPs, RTPs, Amendments Etc. |



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|---------------|------------|---------------|--|
| | | 2 | Types of Duty |
| | | 3 | Classification of Imported and Export Goods |
| | | 4 | Valuation under the Custom act 1962 |
| MCQ Test 4 | 2-9-2021 | Same as Above | MCQ Test |
| | | | |
| Main Test 5 | 10-9-2021 | 5 | Importation, Exportation & Transportation of goods |
| | | 6 | Duty Drawback |
| | | 7 | Refund |
| | | 8 | Foreign Trade Policy |
| MCQ Test 5 | 10-9-2021 | Same as Above | MCQ Test |
| | | | |
| Full Test6 | 18-9-2021 | All | Full Syllabus Test |
| | | | |
| Full Test7 | 26-9-2021 | All | Full Syllabus Test |
| | | | |
| Random Test 8 | 4-10-2021 | All | Random Test:- Important Topics Revision |
| | | | |
| Random Test 9 | 12-10-2021 | - | Random Test: - MTPs, RTPs, Amendments Etc. |

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