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 - Main test: It will cover 20-20 proportion of the syllabus and will be of Max. 40-50 marks, 1 hr.-1.30 hrs. Each
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 - Full Test: It will cover 100-100 proportions of the syllabus and will be of Max. 100 marks, 3 hrs. each
 - Random Test: It will cover 100-100 proportions of the syllabus and will be of Max. 100 marks, 3 hrs. Each

Paper No:- 1		FINANCIAL REPORTING
Test No	Chapter No.	Topic/Chapter Name
Main Test 1	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	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.

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

