

ANALYSIS SHEET

CMADD - June'25



CHAPTER 1 - COMPLIANCE FRAMEWORK

PREVIOUS YEAR QUESTIONS:

DRAFTING OF DIRECTOR'S RESPONSIBILITY STATEMENT

CLOUDTAIL CASE (PRESSURE COOKER-NONCOMPLIANCE WITH ISI NORMS)

1.Compliance Framework

2.Compliance Chart-Contents of Compliance Chart

3.Benefits of Compliance Management System

4.Well-designed Compliance Management System

5.GRC-Emerging Concept of 21st Century

6.Compliance Ownership

7.Compliance Reporting

8.Maruti Case Study- Project Eagle

9.Training Programme

10.Role of Company Secretary in Compliance Management

11.Compliances under Companies Act

12.Compliance tool: kinds of tool / benefits

ANALYSIS SHEET

CMADD - June'25



CHAPTER 2 - DOCUMENTATION & MAINTENANCE OF RECORDS

PREVIOUS YEAR QUESTIONS:

PRACTICAL QUESTION ON RULES OF NAMING A FOLDER

1. Responsibility of CS in Documentation

2. Purpose of Documentation

3. Examples of good and poor documentation

4. Advantages of Depository Management System

5. Maintenance and Inspection of Documents in Electronic Form

6. 10 basic rules for general guidelines

7. Care of records

8. Reg 9/30(8) SEBI LODR Regulations

9. Suggestive steps for protecting confidential information

10. Case Law of SDU Holdings

ANALYSIS SHEET

CMADD - June'25



CHAPTER 3 -SIGNING AND CERTIFICATION

PREVIOUS YEAR QUESTIONS:

CONSEQUENCES OF NON FILING OF ANNUAL RETURN

CERTIFICATION OF ANNUAL RETURN- QUALIFICATION OR ADVERSE
REMARKS IN ANNUAL RETURN

1. Various certifications

2. Forms

3. Common Errors

4. Register of Certification

5. Signing of Annual Return

6. Certification of Annual Return

7. Consequences of non-filing of Annual Return

8. Documents to be obtained before certification

9. Types of Certifications

10. Corporate Governance Compliance certificate

ANALYSIS SHEET

CMADD - June'25



CHAPTER 4- LEGAL FRAMEWORK GOVERNING COMPANY SECRETARIES

PREVIOUS YEAR QUESTIONS:
PART II OF FIRST SCHEDULE

1.Functions of Company Secretary

2.Associate Members

3.Fellow Members

4.Disciplinary mechanism

5.Advertisement Guidelines

6.Professional Misconduct

7.Communication to Previous Auditor and Professional Misconduct

ANALYSIS SHEET

CMADD - June'25



CHAPTER 5-VALUES, ETHICS & PROFESSIONAL MISCONDUCT

PREVIOUS YEAR QUESTIONS:
CODE OF CONDUCT BY ICSI

1.Branches of Ethics

2.Difference between ethics and values

3.Strategy for overcoming from the evils

4.Model ethical principle of Company Secretaries

5.PNB/ ILFS/ DHFL/ Yes Bank

6.Ethical Dilemma- How to resolve Ethical dilemma-Common Causes of
Ethical Dilemma

ANALYSIS SHEET

CMADD - June'25



CHAPTER 6-NON-COMPLIANCES PENALTIES & ADJUDICATIONS

PREVIOUS YEAR QUESTIONS:
CODE OF CONDUCT BY ICSI

1. Companies act is a Civil law or Criminal Law?
2. Fine and Penalty
3. Offences to be cognizable and non-bailable
4. Decriminalization
5. 447-definition, punishment
6. Special Court-Offences triable by special court
7. Adjudication process under Companies Act, 2013
8. Recovery of amounts
9. Appeal and procedure for appeal
10. Enforcement of orders of adjudicating authority
11. Appeal under FEMA
12. Holding of inquiry under FEMA
13. Difference between Compounding and adjudication
14. Investigation by SFIO
15. Complaint by ROC and SFIO
16. Difference Between section 441 and 454
17. Composition of Tribunal

ANALYSIS SHEET

CMADD - June'25



CHAPTER 7-RELIEF AND REMEDIES

PREVIOUS YEAR QUESTIONS:

SETTLEMENT TERMS AND FACTOR TO BE TAKEN INTO CONSIDERATION FOR SETTLEMENT TERMS.

COMPOUNDING AND APPEAL AGAINST THE ORDER OF COMPOUNDING.
LIST OF OFFENCES COMPOUNDABLE AND THE AUTHORITY.

1.Compounding (basics)

2.Officer in default

3.Procedure of Compounding

4.Pahuja Takii case

5.Prakash Gupta Case

6.Application to Registrar of Companies

7.Appointment of Mediator and Conciliator

8.Mediation/Conciliation- Procedure

9.Difference between mediation and conciliation

10. Settlement Procedure + Summary Settlement Procedure

11. Settlement with Confidentiality

12. Rejection of application of Settlement

13. Settlement order

14. Qualifications and disqualifications of mediator and conciliator

15.Power of ED and RBI

16.Procedure for Compounding under FEMA

17. Matters not to be referred to Mediation and Conciliation

ANALYSIS SHEET

CMADD - June'25



CHAPTER 8- TYPES OF AUDIT

PREVIOUS YEAR QUESTIONS:

CORPORATE GOVERNANCE AUDIT-CHECKLIST

TREATMENT OF UNSPENT CSR AMOUNT AND CALCULATION OF ADMINISTRATIVE OVERHEADS

1.Scope of Corporate Governance Audit

2.Role of Audit Committee

3.Regulation 18 of SEBI (LODR) Regulations

4.Checklist of Corporate Governance Audit

5.Applicability of CSR Audit

6.Methodology and purpose of CSR Audit

7.Checklist of CSR Audit

8.Insider Trading Audit

9.Consequences of violation of SEBI (SAST) Regulation

10.ISO 14001

11.Checklist on Environment Audit

12.Process of Environment Audit

13.Forensic Audit- procedure/purpose

14.Social Audit-Implications, Objectives, implementation of Social Audit

ANALYSIS SHEET

CMADD - June'25



CHAPTER 9 - AUDIT ENGAGEMENT

PREVIOUS YEAR QUESTIONS:
CONFIDENTIALITY

1. Offer and acceptance of audit Engagement
2. Certificate to appointing authority
3. Pre conditions of accepting audit engagement
4. Criteria for declining and withdrawing audit engagement
5. Types of Audit Engagement
6. Audit Engagement letter
7. Responsibilities of Auditor and Auditee
8. Communication to previous auditor
9. Conflict of interest
10. Confidentiality

ANALYSIS SHEET

CMADD - June'25



CHAPTER 10- AUDIT PRINCIPLES AND TECHNIQUES

PREVIOUS YEAR QUESTIONS:
AUDIT TRAIL

1.Audit Techniques

2.Preliminary preparation

3.Questionnaire

4.Interview

5.Audit Programme

6.Assertions made by the company

7.Audit Techniques of Auditor

8.Working paper-standard working paper & Types of working paper

9.Identification of events

10.Audit Sampling- Purpose and types

11.Substantive Testing-How does it work

12.Audit Trail-Benefits

ANALYSIS SHEET

CMADD - June'25



CHAPTER 11- AUDIT PROCESS AND DOCUMENTATION

PREVIOUS YEAR QUESTIONS:

1. Audit Planning-Essentials-details of audit plan

2. Audit Reporting

3. Risk Assessment-Components of Audit Risk

4. Analysis of Audit Evidence

5. Documentation- Characteristics

6. Record keeping and retention

ANALYSIS SHEET

CMADD - June'25



CHAPTER 12- FORMATION OF OPINION AND REPORTING

PREVIOUS YEAR QUESTIONS:
EMPHASIS OF MATTER

1. Forms of opinion- Qualified and Unqualified

2. Materiality

3. Principles of formation of opinion

4. Threats to objectivity

5. Limitation

6. Third Party report or opinion

7. Different stages of communication

8. Auditor's Responsibility

9. Signing of Audit Report

10. Reporting with qualification

ANALYSIS SHEET

CMADD - June'25



CHAPTER 13- SECRETARIAL AUDIT

PREVIOUS YEAR QUESTIONS:

PENALTY ON SECRETARIAL AUDITOR FOR NON REPORTING OF RPT
CONTROLS TO PREVENT AND DETECT FRAUD
DUTY OF AUDITOR TO REPORT FRAUD

1.Applicability

2.Regulation 24 a

3.Advanatges of audit

4.Risk of auditor

5.Scope of Secretarial Audit]

6.Process

7.Board Composition

8.Identification event and corporate action

9.Board process

10.Fraud Detection-143

11.Process of fraud reporting

ANALYSIS SHEET

CMADD - June'25



CHAPTER 14- INTERNAL AUDIT

PREVIOUS YEAR QUESTIONS:

GENERAL AND SPECIFIC SKILLS OF INTERNAL AUDITOR

1.Applicability

2.Appointment

3.Terms of reference

4.General & Specific Skills

5.Scope of Internal Audit

6.Core principles

7.Techniques

8.Process

9.Evaluation of Internal Audit Function by an Auditor

10.Role of Internal Audit in Internal Control

11.Appraisal of Management Decisions

12.Performance Assessment

ANALYSIS SHEET

CMADD - June'25



CHAPTER 15- QUALITY REVIEW

PREVIOUS YEAR QUESTIONS:

SELECTION OF PRACTICE UNIT BY QUALITY REVIEW BOARD

1. Procedure of peer Review-Planning/ Execution / Reporting
2. Qualification of Peer Reviewer
3. Qualification + Components of Review Report
4. Objective of Peer Review-Benefits of Peer Review
5. Quality Review Board
6. Referral of Disputes and Appeal
7. Office system and Process
8. Scope of Peer Review
9. Benefits

ANALYSIS SHEET

CMADD - June'25



CHAPTER 16- DUE DILIGENCE

PREVIOUS YEAR QUESTIONS:

OPERATIONAL DUE DILIGENCE- CASE STUDY BASED QUESTIONS

COMPETITIONAL LAW DUE DILIGENCE

1. Need for Due Diligence

2. Factors to be kept in mind while conducting due diligence

3. Process and stage of Due Diligence

4. Technique of Due Diligence

5. Legal Due Diligence

6. Intellectual Property Law

7. Competition Due Diligence

8. Merger and Amalgamation

9. FCRA Due Diligence

10. Financial

11. Bank DD

12. Non Disclosure Agreement

13. Operational DD

14. HR Due Diligence