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| <b>TEST NO.</b> | <b>CHAPTER NO.</b> | <b>CHAPTER NAME</b>  |
|-----------------|--------------------|--|
| Test 1          | Chapter 1          | Conceptual Framework of Corporate Governance                                     |
|                 | Chapter 2          | Legislative Framework of Corporate Governance in India                           |
|                 | Chapter 3          | Board Effectiveness  |
|                 | Chapter 4          | Board Processes through Secretarial Standards                                    |
|                 | Chapter 5          | Board Committees   |
|                 | Chapter 6          | Building Better Boards   |
| Test 2          | Chapter 7          | Concept of Governance in professional managed company & promoters driven company |
|                 | Chapter 8          | Board Disclosures and website disclosures  |

|  |                             |   |
|--|-----------------------------|---|
|  | Chapter 9                   | Data Governance   |
|  | Chapter 10                  | Stakeholders Rights   |
| Test 3   | Chapter 11                  | Business Ethics, Code of Conduct and Anti-Bribery   |
|  | Chapter 12                  | Board's Accountability on ESG   |
|  | Chapter 13                  | Environment   |
|  | Chapter 14                  | Corporate Social Responsibility (CSR)   |
|  | Chapter 15                  | Green Initiatives   |
| Test 4   | Chapter 16                  | Governance Influencers  |
|  | Chapter 17                  | Empowerment of the Company Secretary Profession   |
|  | Chapter 18                  | Risk Management   |
|  | Chapter 19                  | Sustainability Audit ; ESG Rating ; Emerging Mandates from Government and Regulators  |
|  | Chapter 20                  | Integrated Reporting Framework ; Global Reporting Initiative Framework ; Business Responsibility and Sustainability Reporting |
| Test 5   | <b>Full Syllabus Test 1</b> |   |
| Test 6   | <b>Full Syllabus Test 2</b> |   |
| <b>Paper 2 Drafting, Pleadings And Appearances</b> |                             |   |
| <b>TEST NO.</b>                                    | <b>CHAPTER NO.</b>          | <b>CHAPTER NAME</b>   |
| Test 1   | Chapter 1                   | Types of Documents  |
|  | Chapter 2                   | General principles of Drafting  |
|  | Chapter 3                   | Laws relating to Drafting and Conveyancing  |
| Test 2   | Chapter 4                   | Drafting of Agreements, Deeds and Documents   |
|  | Chapter 5                   | Drafting of Commercial Contracts  |
|  | Chapter 6                   | Documents under Companies Act, 2013   |
| Test 3   | Chapter 7                   | Art of Opinion Writing  |
|  | Chapter 8                   | Commercial Contract Management  |
|  | Chapter 9                   | Judicial & Administrative framework   |

|        |                             |   |
|--------|-----------------------------|---|
|        | Chapter 10                  | Pleadings   |
| Test 4 | Chapter 11                  | Art of Advocacy and Appearances                                   |
|        | Chapter 12                  | Applications, Petitions and Appeals under Companies Act, 2013     |
|        | Chapter 13                  | Adjudications and Appeals under SEBI Laws                         |
|        | Chapter 14                  | Appearance before other Regulatory and Quasi-judicial Authorities |
| Test 5 | <b>Full Syllabus Test 1</b> |   |
| Test 6 | <b>Full Syllabus Test 2</b> |   |

### Paper 3 Compliance Management, Audit & Due Diligence

| <b>TEST NO.</b> | <b>CHAPTER NO.</b>          | <b>CHAPTER NAME</b>                           |
|-----------------|-----------------------------|---|
| Test 1          | Chapter 1                   | Compliance Framework                          |
|                 | Chapter 2                   | Documentation & Maintenance of Records        |
|                 | Chapter 3                   | Signing and Certification                     |
|                 | Chapter 4                   | Legal Framework Governing Company Secretaries |
| Test 2          | Chapter 5                   | Values Ethics and Professional Conduct        |
|                 | Chapter 6                   | Non Compliances, Penalties and Adjudications  |
|                 | Chapter 7                   | Relief and Remedies                           |
|                 | Chapter 8                   | Concepts of Various Audits                    |
| Test 3          | Chapter 9                   | Audit Engagement                              |
|                 | Chapter 10                  | Audit Principles and Techniques               |
|                 | Chapter 11                  | Audit Process and Documentation               |
|                 | Chapter 12                  | Forming an Opinion & Reporting                |
| Test 4          | Chapter 13                  | Secretarial Audit                             |
|                 | Chapter 14                  | Internal Audit & Performance Audit            |
|                 | Chapter 15                  | Peer Review Audit and Quality Review Audit    |
|                 | Chapter 16                  | Due Diligence                                 |
| Test 5          | <b>Full Syllabus Test 1</b> |   |
| Test 6          | <b>Full Syllabus Test 2</b> |   |

## Paper 5 Strategic Management & Corporate Finance

| TEST NO. | CHAPTER NO.                 | CHAPTER NAME   |
|----------|-----------------------------|--|
| Test 1   | Chapter 1                   | Introduction to Strategic Management   |
|          | Chapter 2                   | Analyzing the External and Internal Environment  |
|          | Chapter 3                   | Business Policy and Formulation of Functional Strategy                                       |
|          | Chapter 4                   | Strategic Analysis and Planning  |
| Test 2   | Chapter 5                   | Competitive Positioning  |
|          | Chapter 6                   | Managing the Multi-Business firm and Analyzing Strategic Edge                                |
|          | Chapter 7                   | Sources of Corporate Funding   |
|          | Chapter 8                   | Raising of Funds from Equity and Procedural Aspects – Public Funding                         |
|          | Chapter 9                   | Real Estate Investment Trusts  |
| Test 3   | Chapter 10                  | Infrastructure Investment Trusts   |
|          | Chapter 11                  | Raising of Funds – Private Funding   |
|          | Chapter 12                  | Raising of Funds – Non Fund Based  |
|          | Chapter 13                  | An Overview on Listing and Issuance of Securities in International Financial Services Centre |
| Test 4   | Chapter 14                  | Raising of Funds from Debt and Procedural Aspects  |
|          | Chapter 15                  | Foreign Funding-Institutions   |
|          | Chapter 16                  | Foreign Funding-Instruments, Laws and Procedures   |
|          | Chapter 17                  | Role of Intermediaries in Fund Raising   |
|          | Chapter 18                  | Project Evaluation   |
| Test 5   | <b>Full Syllabus Test 1</b> |  |
| Test 6   | <b>Full Syllabus Test 2</b> |  |

## PAPER 6 Corporate Restructuring, Valuation And Insolvency

| TEST NO. | CHAPTER NO. | CHAPTER NAME                     |
|----------|-------------|----------------------------------|
| Test 1   | Chapter 1   | Types of Corporate Restructuring |
|          | Chapter 2   | Acquisition of Company/ Business |

|        |                             |   |
|--------|-----------------------------|---|
|        | Chapter 3                   | Planning & Strategy   |
|        | Chapter 4                   | Process of M&A transactions   |
|        | Chapter 5                   | Documentation–Merger & Amalgamation                                     |
|        | Chapter 6                   | Accounting in Corporate Restructuring: Concept and Accounting Treatment |
| Test 2 | Chapter 7                   | Taxation & Stamp Duty aspects of Corporate Restructuring                |
|        | Chapter 8                   | Regulation of Combinations  |
|        | Chapter 9                   | Regulatory Approvals of Scheme  |
|        | Chapter 10                  | Fast Track Mergers  |
|        | Chapter 11                  | Cross Border Mergers  |
|        | Chapter 12                  | Overview of Business Valuation  |
| Test 3 | Chapter 13                  | Valuation of Business and Assets for Corporate Restructuring            |
|        | Chapter 14                  | Insolvency  |
|        | Chapter 15                  | Application for Corporate Insolvency Resolution Process                 |
|        | Chapter 16                  | Role, Functions and Duties of IP/ IRP/ RP                               |
|        | Chapter 17                  | Resolution Strategies   |
|        | Chapter 18                  | Convening and Conduct of Meetings of Committee of Creditors             |
|        | Chapter 19                  | Preparation & Approval of Resolution Plan                               |
| Test 4 | Chapter 20                  | Pre-Packaged Insolvency Resolution Process                              |
|        | Chapter 21                  | Cross Border Insolvency   |
|        | Chapter 22                  | Liquidation on or after failing of Resolution Plan                      |
|        | Chapter 23                  | Voluntary Liquidation   |
|        | Chapter 24                  | Debt Recovery & SARFAESI  |
|        | Chapter 25                  | Winding-up by Tribunal under the Companies Act, 2013                    |
|        | Chapter 26                  | Strike Off and Restoration of Name of the Company and LLP               |
| Test 5 | <b>Full Syllabus Test 1</b> |   |
| Test 6 | <b>Full Syllabus Test 2</b> |   |

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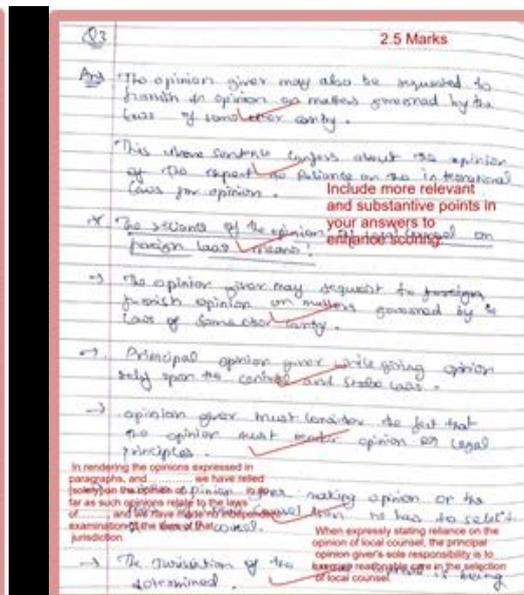
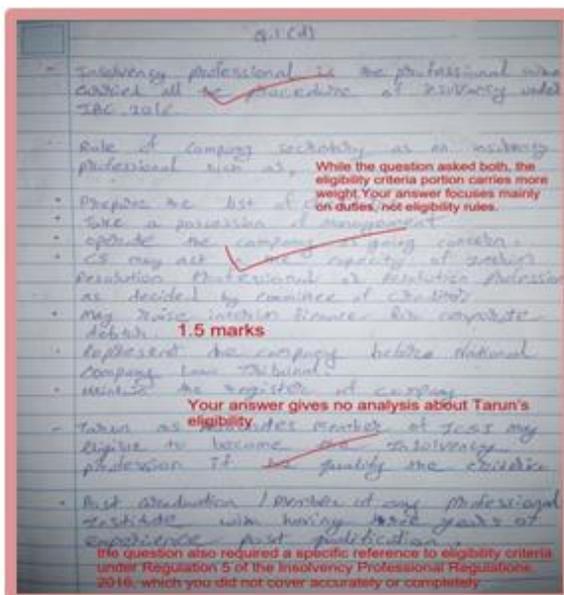
## Note:

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

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**Sample Checked sheets :**



Q1) Examine the statement by Mr. Sharma, son of Mr. Sharma, who is a partner in the firm and describe the provisions relating to the same.

Mr. Sharma has been a partner in the firm since the date of its formation. He has been a partner in the firm since the date of its formation and should be treated as a partner in the firm.

Provisions in relation to the same can be found in the following sections:

- Section 26: Statement of Partnership to be in writing.
- Section 27: Partner is engaged in a direct relation with the business.
- Section 28: If a partner dies, his estate shall be deemed to be a partner.
- Section 29: If a partner dies, his estate shall be deemed to be a partner.
- Section 30: If a partner dies, his estate shall be deemed to be a partner.

2.5 Marks

Answers should align with the marks allotted—be concise or detailed based on weightage.

Q5) →

XYZ factoring Ltd.

| Sr. No. | Particulars   | Amount      |
|---------|---|-------------|
| A.      | Annual credit sales                                     | ₹ 2 crore   |
| B.      | Credit Sale Average<br>(₹ 2 crore × 60/365)             | ₹ 1619286.4 |
| C.      | Less: factoring Commission<br>(₹ 2 crore × 60/365 × 2%) | ₹ 22876.4   |
| D.      | Average credit  | ₹ 1596410   |
| E.      | Less: interest<br>(₹ 1596410 × 10% × 60/365)            | ₹ 161928.6  |
| F.      | Average credit after interest                           | ₹ 1434481.4 |

It seems you don't have knowledge over this topic. you have to do more and more practice to get more marks.

Q2) The firm is a partnership firm. 2.5 Marks

Partnership firm is a firm in which two or more persons have agreed to pool their funds for the purpose of carrying on a business.

Key features of a partnership firm are:

- It is a firm.
- It is a contract.
- It is a business.
- It is a voluntary association.
- It is a firm of persons.
- It is a firm of capital.
- It is a firm of skill.
- It is a firm of trust.
- It is a firm of confidence.
- It is a firm of good will.
- It is a firm of reputation.
- It is a firm of credit.
- It is a firm of power.
- It is a firm of influence.
- It is a firm of authority.
- It is a firm of respect.
- It is a firm of honor.
- It is a firm of glory.
- It is a firm of fame.
- It is a firm of honor.
- It is a firm of glory.
- It is a firm of fame.

Try to write answer point wise and highlight key words or imp. lines in your answer that makes your answer more presentable.

Q3) The following are the provisions of the Companies Act, 2013 relating to the appointment of directors in a company:

- Section 151: Appointment of directors in a company.
- Section 152: Qualifications for appointment of directors.
- Section 153: Disqualifications for appointment of directors.
- Section 154: Appointment of directors in a company.
- Section 155: Appointment of directors in a company.
- Section 156: Appointment of directors in a company.
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- Section 300: Appointment of directors in a company.

23 Marks

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