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**CA INTER LAW**

**COMPILER**

**BOMB**



**FEATURES OF COMPILER :**

- » All Past Exam Questions, MCQ's and Case Scenario based Questions.
- » Questions from Study Material, MTP's and RTP's of ICAI
- » Questions in each chapter arranged topic-wise
- » Strictly as per Revised Syllabus of ICAI



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## List of Important Concepts for CA Inter- Corporate and Other Laws

### CORPORATE LAW

**(Preeti Ma'am's Study tip: Start revising the chapters in the reverse order)**

#### I) Audit and Auditors

Concept	Type of Question
1) Appointment of First Auditor	Case-Study type question
2) Removal of auditor before expiry of term	Theory question, Case study type question
3) Appointing an auditor other than retiring auditor (Procedure)	Theory question
4) Eligibility, qualifications and disqualifications of auditors [Section 141]	Eligibility- Theory + Case study type questions Disqualification- Generally Case-based questions
5) Reporting of frauds by auditor	Theory question
6) Rotation of Auditors	Case study type question
7) Punishment for contravention [Section 147]	Theory question
8) Appointment of Auditor in case company is required to constitute an audit committee	Theory question
9) Rights of Statutory auditors	Theory question

#### II) Accounts of Companies

Concept	Type of Question
1) Corporate Social Responsibility [Section 135] - Study Amendments well	- Theory or Case study type questions - MCQ
2) NFRA (Concept, Constitution and powers)	Theory question
3) Reopening and recasting of accounts on Court's or Tribunal's Orders (Section 130)	Theory question or Case study type questions
4) Person responsible for the maintenance of books of account etc. [Section 128 (6)]	Case study type questions
5) Electronic form of books of accounts	Theory question or Case study type questions
6) Inspection of books of account	Case study type questions
7) Approval and signing of financial statements [Section 134] (EXPECTED)	Case study type questions
8) Corporate Governance Report	Theory question
9) XBRL (Refer Past Exam Questions)	Case study type questions

#### III) Declaration and Payment of Dividend

Concept	Type of Question
1) Interim dividend	Theory type question
2) Provisions regarding declaration and payment of dividend	Theory question + Case study type questions
3) Payment of Dividend	Case study type questions
4) Prohibition on declaration of dividend	Case study type questions



5) Unpaid Dividend Account	Case study type questions
6) IEPF	Case study type questions
7) Punishment for Contravention	Case study type questions
8) Punishment for failure to distribute dividend [Section 127]	Case study type questions

#### IV) Management and Administration

Concept	Type of Question
1) Annual Return [Section 92] - Study Amendment, time limit for filing annual return	Case study type questions
2) Place of keeping and Inspection of Registers, Returns, etc.	Case study type questions
3) Meetings held at shorter notice	Case study type question
4) Authentication of documents and proceedings and contracts	Case study type question
5) Quorum	Case study type question
6) Notice of meeting	Case study type question
7) Chairman (right to cast casting vote)	Case study type question
8) Members who can demand for poll	Theory question
9) Postal Ballot (Procedure)	Theory question
10) Resolutions requiring special notice	Theory question
11) Inspection of minutes books of general meeting	Case study type questions
12) Maintenance and inspection of documents in electronic form	Theory question

#### V) Registration of charges

Concept	Type of Question
1) Crystallization of floating charge	Theory question
2) Registration of Charge to act as Constructive Notice (Sec. 80)	Case study type questions
3) Extension of time limit for registration of charge	Theory question + Case study type questions
4) Satisfaction of Charge	Theory question

#### VI) Acceptance of Deposits

Concept	Type of Question
1) Meaning of deposits and amounts not considered as deposits	Theory question
2) Eligible company	Case-study based question
3) Acceptance of deposits from members	Theory question
4) Acceptance of deposits from public by eligible companies	Theory question
5) Maximum amount of deposits that eligible company can accept	Case-study based question, MCQ
6) Punishment for contravention of Section 73 or Section 76	Theory question



## VII) Share capital and Debentures

Concept	Type of Question
1) Issue of Shares with Differential Voting Rights	Theory question or Case study type questions
2) Securities Premium Amount ( <b>EXPECTED</b> )	Theory question
3) Shares at a Discount, <b>calls in arrears</b>	Theory question or Case study type questions
4) Restriction on financial assistance for the purchase of shares	Case study type questions
5) Redemption of Preference Shares	Theory question
6) Refusal to Register and Appeal against Refusal	Theory question
7) Bonus Shares	Theory question or Case study type questions
8) Further issue of securities	Theory question or Case study type questions
9) Debenture Redemption Reserve Account	Theory question
10) <b>Debenture Trustee</b>	Case study type questions

## VIII) Prospectus and Allotment of Securities

Concept	Type of Question
1) Shelf prospectus	Theory question
2) Irregular allotment	Theory question
3) Red herring prospectus	Theory question
4) Requirements as to issue of prospectus	Theory question
5) Private Placement ( <b>EXPECTED</b> )	Theory question or Case study type questions
6) Underwriting Commission	Case study type questions
7) When is director or expert not liable for mis-statement in prospectus	Theory question or Case study type questions
8) Minimum subscription	Theory Question

## IX) Incorporation of a Company

Concept	Type of Question
1) Number of members of a company is reduced below minimum (Section 3A)	Case Based Question
2) Order of Tribunal	Theory question
3) OPC ( <b>EXPECTED</b> )	Theory question + Case study type questions + <b>MCQ</b>
4) Section 8 Company	Theory question + Case study type questions + <b>MCQ</b>
5) Alteration of Name Clause	Theory question + Case study type questions
6) Entrenchment of AOA	Theory question
7) Alteration of object Clause	Theory question + Case study type questions
8) Commencement of business [Section 10A]	Theory question

## X) Preliminary

Concept	Type of Question
1) Government Company	Case study type questions
2) Foreign Company	Case study type questions



3) Key Managerial person	Theory question + Case study type questions
4) Listed Company	Theory question
5) Small Company ( <b>EXPECTED</b> )	Case study type questions, MCQ
6) Private Company	Case study type questions, MCQ

## OTHER LAWS

### I) The Indian Contract Act, 1872

Concept	Type of Question
1) The contract of insurance is not fully covered under the contract of indemnity	Case study type questions
2) Anything done or any promise made for the benefit of the principal debtor may be sufficient consideration to the surety for giving guarantee	Case study type questions
3) Discharge by variance in the term of contract	Case study type questions
4) Discharge of surety by release or discharge of principal debtor	Case study type questions
5) Rights of Surety	Theory Question
6) Bailor's duty to disclose faults in the goods bailed	Case study type questions
7) Duty of bailee- Duty not to mix bailor's goods with his own goods	Case study type questions
8) Right of Particular Lien for payment of services	Case study type questions
9) Pledge by Non-owners	Theory question
10) No consideration is necessary to create an agency	2 marks Qs
11) Duty to avoid Conflict of interest (Duty not to deal on his own account) Right of principal when agent deals, on his own account, in business of agency without principal's consent [Section 215]	Case study type questions
12) Principals right to benefit gained by agent dealing on his account in business of agency [Section 216]	Case study type questions
13) Appointment of Sub-agent	Theory Question
14) Irrevocable Agency	Case study type questions

### II) The Negotiable Instruments Act, 1881

Concept	Type of Question
1) Not Negotiable Crossing	Case study type questions
2) Cognizance of Offences [Section 142]	Theory question + Case study type questions
3) Holder in due course	Case study type questions
4) Bouncing or dishonour of cheque	Case study type questions
5) Essential Characteristics of a Promissory Note	Theory question
6) Negotiation and Assignment	Theory question or Difference Between
7) Kinds of Endorsement	Theory question

### III) The General Clauses Act, 1897

Concept	Type of Question
1) Document, Affidavit, Good Faith	Case study type questions or Definition



2) Coming into operation of enactment <b>(EXPECTED)</b>	Case study type questions
3) Effect of Repeal, Repeal and Deletion	Theory question
4) Commencement and termination of time <b>(EXPECTED)</b>	Theory question or Case study type Question
5) Gender and Number	Case study type Question
6) Provision as to offence punishable under two or more enactments	Theory Question or Case study type Question
7) Meaning of Service by post	Case based Question

#### IV) Interpretation of Statutes

Concept	Type of Question
1) Four elements of document	Theory question
2) Rule of beneficial construction or the Heydon's Rule	Theory question
3) Conjunctive and disjunctive words 'or' 'and'	Theory question
4) 'May', 'Must' and 'shall'	Theory question
5) Preamble – Definition	Theory question
6) External aids to interpretation / construction:	Theory question
7) Marginal notes, Definitional sections/interpretation clauses, Explanation	Theory question

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