



## MCQs Booklet - Index

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### Basic concepts of a Company

**Q1:** The Best Dry Fruits Ltd was incorporated under the Companies Act, 1913. Whether the provisions of the Companies Act, 2013 shall apply on it:

(MTP Nov 2022)

- (a) No, the provisions of the Companies Act, 2013 shall not apply on it.
- (b) Yes, the provisions of the Companies Act, 2013 shall apply on it.
- (c) The Companies Act, 1913 was enacted by the British Government, hence only an Act made by British Government shall apply on such company.
- (d) Since, this company was incorporated by the British Government, hence the Companies Act of UK Govt shall apply.

**Q2:** Which of the following statements is not true?

- (a) A company is an artificial person created by law
- (b) A company can do every act like a natural person except the acts which are purely of personal nature
- (c) A company can be held liable for violation of the statutory provisions of Companies Act
- (d) A company can be imprisoned for violation of such provisions which attract punishment by way of imprisonment only

**Q3:** Which of the following are not the advantages of incorporation?

- (a) Separate property
- (b) Unlimited liability
- (c) Capacity to sue
- (d) Perpetual succession

**Q4:** P & Q were the only members of a company who died in a road accident. In this case, the company comes to an end on the death of P & Q

- (a) True
- (b) False
- (c) Partly True
- (d) Partly False

**Q5:** Word 'Corporation' is \_\_\_\_\_ 'Company'

- (a) Wider than
- (b) Narrower than
- (c) Synonymous to
- (d) None of the above

**Q6:** Life Insurance Corporation Limited is formed under

- (a) Companies Act, 2013
- (b) Special Act of Parliament
- (c) Both (a) & (b)
- (d) None of the above

**Q7:** Company's corporate personality was brought forward in the case of

- (a) Gilford Motors vs. Horne
- (b) Sir Dinshaw Manakjee Petit
- (c) Salomon vs. Salomon Co. Limited
- (d) Connors Bros vs. Connors

### Public & Private Companies

**Q8:** Which of the following is not a characteristic of a public company?

- (a) It has a separate legal entity
- (b) It has perpetual succession
- (c) It has separate property
- (d) Its shares are non-transferable

**Q9:** Shares of \_\_\_\_\_ company are freely transferable

- (a) Public company
- (b) Private company
- (c) Both (a) & (b)
- (d) None of the above

**Q10:** The minimum number of members in a private company shall be

- (a) 2
- (b) 3
- (c) 7
- (d) 200



- Q11:** Which of the following are true in relation to a Private company?
- It prohibits the transfer of shares and invitation to public to subscribe to its securities
  - It restricts the transfer of shares and invitation to public to subscribe to its securities
  - It prohibits the transfer of shares and restricts the invitation to public to subscribe to its securities
  - It restricts the transfer of shares and prohibits the invitation to public to subscribe to its securities
- Q12:** Which of the following are the characteristics of a Private company
- Limited liability of members
  - Perpetual succession
  - Minimum paid-up capital of INR 1 lakh
  - Free transferability of shares
- A and B
  - A, B and C
  - A, B, C and D
  - A, B and D
- Q13:** What are the limits on number of members in a Private company?
- 7
  - 50
  - 100
  - 200
- Q14:** The minimum paid-up capital of a private company shall be
- INR 10,00
  - INR 1 lakh
  - INR 5 lakh
  - Such amount as may be prescribed
- Q15:** The minimum paid-up capital of a public company shall be
- INR 10,000
  - INR 1 lakh
  - INR 5 lakh
  - Such amount as may be prescribed
- Q16:** The minimum members in a public company shall be
- 2
  - 3
  - 7
  - 200
- Q17:** The maximum members in a public company can be
- 7
  - 200
  - 1,000
  - No limit

- Q18:** Which of the following statement is correct?
- The joint-shareholders are counted as one member for the membership of a private company
  - The joint-shareholders are counted as one member for the quorum of a meeting
  - The joint-shareholders are always counted as different members for all the provisions of the Companies Act, 2013
  - Both (a) & (b) are correct as there are specific provisions to that effect

[Hint - For "Quorum", refer section 103]

- Q19:** In Roopali Marketing Company Private Limited (Authorised capital 50,000 shares of Rs. 10 each and paid-up share capital of Rs. 4,50,000), 1000 shares are jointly held by Abeer and Abheek; another 800 shares are jointly held by Seema and Srividya; and another 1200 are jointly held by Ramesh, Raksha and Rajneesh. Further, 42,000 shares are held by 193 individual persons in their individual capacity. Is it possible for the company to induct more persons?

(MTP May 19 & MTP May 2020)

- The company is unable to induct more persons since it already has two hundred individual members.
- The company can induct four more persons as members.
- The company can induct another 20 persons (i.e. 10% of two hundred individual members) after seeking permission from the concerned ROC.
- If the company does not want to seek permission of the concerned ROC, it can induct only 10 more persons (i.e. 5% of two hundred individual members)

- Q20:** Foresta Limited was registered as a public company. There are 240 members in the company as noted below -

a.	Director & their relatives	50
b.	Employees	20
c.	Ex-employees (shares were allotted when they were employees)	10
d.	5 couples holding shares jointly in the name of husband & wife (5*2)	10
e.	Others	150

The Board of Directors of the company propose to convert it into a private company. How many members should be reduced in the company?

- NIL
- 5
- 10
- 20



Types of Companies basis Liability

**Q21:** In case of a company limited by shares, the liability of member is limited to the extent of \_\_\_\_\_ of the shares held by him

- (a) Unpaid value
- (b) Nominal value
- (c) Issue price
- (d) Paid-up value

**Q22:** In case of a company limited by guarantee, the liability of the members can be enforced

- (a) At any time when the company so decides
- (b) Only at the time of winding-up of the company
- (c) Only by an order of NCLT
- (d) Only by order of Registrar of companies

**Q23:** Which of the following is not true in reference to an unlimited company?

- (a) The liability is extended to their personal property
- (b) The members are not liable directly to the creditors of the company
- (c) It cannot convert itself into a public company
- (d) All of the above

Associate Company

**Q24:** The term 'Associate company' is defined under section \_\_\_\_\_

- (a) 2(5)
- (b) 2(6)
- (c) 2(85)
- (d) 2(87)

**Q25:** Company X exercises significant influence in Company Y. Which of the following is correct?

- (a) X is an associate company of Y
- (b) Y is an associate company of X
- (c) Both (a) & (b)
- (d) None of the above

**Q26:** Significant influence means control of -

- (a) 20% or more of Total voting power
- (b) More than 20% of Total voting power
- (c) 50% or more of Total voting power
- (d) More than 50% of Total voting power

**Q27:** Ruchir Marcons Ltd. which provides marketing and consultancy services is keen to have a 'significant influence' in Ruchika Marketing Ltd. so that it becomes its 'associate company'. For having 'significant influence' Ruchir Marcons Ltd. needs

to control certain percentage of total voting power of Ruchika Marketing Ltd. What is that?

(ICAI Sample MCQ & MTP May 2023)

- (a) For creating 'significant influence' Ruchir Marcons Ltd. must control at least 5% of total voting power of Ruchika Marketing Ltd.
- (b) For creating 'significant influence' Ruchir Marcons Ltd. must control at least 10% of total voting power of Ruchika Marketing Ltd.
- (c) For creating 'significant influence' Ruchir Marcons Ltd. must control at least 15% of total voting power of Ruchika Marketing Ltd.
- (d) For creating 'significant influence' Ruchir Marcons Ltd. must control at least 20% of total voting power of Ruchika Marketing Ltd.

**Q28:** Company X, a leading automobile manufacturer, has invested in Company Y, a start-up specializing in electric vehicle technology. Company X holds a 25% stake in Company Y and actively participates in its strategic decisions. Based on the provisions of the Companies Act 2013 regarding associate companies, which of the following statements is correct?

(MTP May 2024)

- (a) Company X's investment in Company Y does not qualify as an associate company because Company X does not have control of at least 50% of the total voting power.
- (b) Company Y qualifies as an associate company of Company X since Company X holds a 25% stake in Company Y and actively participates in its strategic decisions.
- (c) Company Y cannot be considered an associate company of Company X because it is a start-up and does not meet the minimum criteria for significant influence.
- (d) Company X's investment in Company Y falls under the category of joint venture and does not qualify as an associate company according to the Companies Act 2013.

**Q29:** Seema Bulbs Ltd. is desirous of having significant influence in Shaukeen LED Bulbs and Tubes Ltd. so that the latter becomes its 'associate company'. For exercising 'significant influence' one of the options available to Seema Bulbs is to control at least twenty per cent of total voting power of Shaukeen LED Bulbs and Tubes. What is the other option available?

(ICAI Sample MCQ)

- (a) To control or participate in the recruitment decisions relating to appointment of middle



management personnel of Shaukeen LED Bulbs and Tubes under an agreement.

- (b) To control or participate in the dividend decisions of Shaukeen LED Bulbs and Tubes under an agreement.
- (c) To control or participate in the business decisions of Shaukeen LED Bulbs and Tubes under an agreement.
- (d) To control or participate in the export decisions of Shaukeen LED Bulbs and Tubes under an agreement.

### Body Corporate

Q30: Which of the following entities is not a body corporate?

- (a) Company incorporated under Companies Act, 2013
- (b) Companies incorporated outside India
- (c) Limited Liability Partnership
- (d) Co-operative Society

### Financial Statements

Q31: The term Financial Statements is defined under section

- (a) 2(40)
- (b) 2(41)
- (c) 2(42)
- (d) 2(43)

### Financial Year

Q32: A company is incorporated on 1<sup>st</sup> October, 2022. As per section 2(41), its first Financial year will end on

- (a) 31<sup>st</sup> December 2022
- (b) 31<sup>st</sup> March 2023
- (c) 31<sup>st</sup> December 2023
- (d) 31<sup>st</sup> March 2024

Q33: Kanya Ltd. is incorporated on 3<sup>rd</sup> January, 2023. As per the Companies Act, 2013, what will be the financial year for the company:

(MTP May 2022 & MTP May 2023)

- (a) 31<sup>st</sup> March, 2023
- (b) 31<sup>st</sup> December, 2023
- (c) 31<sup>st</sup> March, 2024
- (d) 30<sup>th</sup> September, 2024

Q34: Feel Rich Co. Ltd. Having its registered office at New Delhi, is a subsidiary of a German company named Richman Company limited. The financial year of the parent/holding company ends on 31<sup>st</sup> December every year. The subsidiary company intends to follow a different financial year for consolidation of its accounts with its parent

company, situated outside India. For doing so it is required to take prior permission of the competent authority. For the purpose from the following who will be this competent authority - (MTP May 19)

- (a) Registrar of Companies at New Delhi
- (b) Tribunal
- (c) Central Government
- (d) SEBI

### Free Reserves

Q35: Free Reserves do not include -

- (a) General Reserve
- (b) Surplus
- (c) Revaluation Reserve
- (d) None of the above

### Government Company

Q36: Government company is defined under which section

- (a) 2(43)
- (b) 2(44)
- (c) 2(45)
- (d) 2(46)

Q37: A Government company is a company in which \_\_\_\_\_ paid-up share capital is held by Government

- (a) 50% or more
- (b) More than 50%
- (c) 51% or more
- (d) More than 51%

Q38: In case a company has issued Equity shares with differential voting rights, it will become a Government company when \_\_\_\_\_ is held by Government

- (a) More than 50% of the Paid-up share capital
- (b) More than 50% of the Total Voting Power
- (c) 51% or more of the Paid-up share capital
- (d) 51% or more of the Total Voting Power

Q39: Central Government must place before both the houses of Parliament the annual report of a Government company within \_\_\_\_\_ of AGM

- (a) 30 days
- (b) 60 days
- (c) 3 months
- (d) 6 months

Q40: A subsidiary of a government company is a

- (a) Government company
- (b) Dormant company
- (c) Statutory corporation
- (d) Non-profit company



**Q41:** XYZ Co. is having 15% share capital held by X Company and 50% held by Central Government and 10% held by State Government and 25% held by other people, then that company will be

(Study Material)

- (a) Government company
- (b) Private company
- (c) Public company
- (d) None of these

### KMP

**Q42:** Which of the following is not considered as Key Managerial Person (KMP) in relation to a company as per Companies Act, 2013?

(Nov 2020)

- (a) Chief Executive Officer
- (b) Company Secretary
- (c) Whole Time Director
- (d) Statutory auditor

### Listed Company

**Q43:** Which of the following companies shall be considered as listed companies as per the provisions of the Companies Act, 2013?

A Ltd.	-	Listed only its Equity Shares
B Ltd.	-	Listed only its Convertible debentures issued on private placement basis
C Ltd.	-	Listed only its Non-convertible debentures issued on private placement basis

- (a) A Ltd.
- (b) A Ltd. and B Ltd.
- (c) A Ltd. and C Ltd.
- (d) A Ltd., B Ltd. and C Ltd.

**Q44:** Which of the following companies shall not be considered as listed companies as per the provisions of the Companies Act, 2013?

P Ltd.	-	Listed only its Convertible debentures issued on private placement basis
Q Ltd.	-	Listed only its Convertible debentures issued via. Public issue
R Ltd.	-	Listed only its Non-convertible debentures issued on private placement basis
S Ltd.	-	Listed only its Non-convertible debentures issued via. Public issue

- (a) P Ltd., Q Ltd., R Ltd. and S Ltd.
- (b) P Ltd. and R Ltd.
- (c) R Ltd. and S Ltd.
- (d) R Ltd.

**Q45:** Kaveri Goods Carriers Private Limited (KGCP) issued 9% Non-convertible Debentures worth ₹ 10 lakhs and thereafter, the directors contemplated to get them listed. After due formalities, these privately placed non-convertible debentures of ₹ 10 lakhs were listed. Which of the following options is applicable in the given situation:

(Study Material)

- (a) KGCP shall be considered as a listed company.
- (b) KGCP shall not be considered as a listed company.
- (c) KGCP shall be considered as a listed company only when minimum amount of listed privately placed non-convertible debentures is ₹ 15 lakhs.
- (d) KGCP shall be considered as a listed company only when minimum amount of listed privately placed non-convertible debentures is minimum ₹ 20 lakhs.

**Q46:** Newage Private Limited issued 9% Non-convertible Debentures worth ₹ 10 lakh and thereafter, the directors contemplated to get them listed. After due formalities, these privately placed non-convertible debentures of ₹ 10 lakh were listed. Which of the following options is applicable in the given situation:

(RTP Nov 2023)

- (a) Newage Private Limited shall be considered as a listed company.
- (b) Newage Private Limited shall not be considered as a listed company.
- (c) Newage Private Limited shall be considered as a listed company only when minimum amount of listed privately placed non-convertible debentures is ₹ 15 lakh.
- (d) Newage Private Limited shall be considered as a listed company only when minimum amount of listed privately placed non-convertible debentures is minimum ₹ 20 lakh.

### OPC

**Q47:** Which of the following is true in relation to OPC?

- (a) OPC can have only 1 member and only 1 director
- (b) OPC has minimum 1 member and minimum 1 director
- (c) OPC can have only 1 member but minimum 1 director
- (d) OPC can have only 1 director but minimum 1 member



Relative

**Q48:** The term 'Relative' is defined under which section?

- (a) 2(75)
- (b) 2(76)
- (c) 2(77)
- (d) 2(78)

**Q49:** In respect of Atul, which of the following persons is not a relative under the provisions of Companies Act, 2013?

- (a) Atul's wife
- (b) Atul's step-father
- (c) Wife of Atul's brother
- (d) Wife of Atul's son

Small Company

**Q50:** The term 'Small company' is defined under section

- (a) 2(85)
- (b) 2(86)
- (c) 2(87)
- (d) 2(88)

**Q51:** A small company is a private company having

- (a) Paid up capital  $\leq$  INR 4 crore
- (b) Turnover  $\leq$  INR 40 crore
- (c) Either (a) or (b)
- (d) Both (a) and (b)

**Q52:** Which of the following can never be a small company?

- (a) Holding company
- (b) Subsidiary company
- (c) Section 8 company
- (d) All of the above

**Q53:** Angel Infrastructures Pvt. Ltd. with a paid-up capital of ₹ 3.5 crores and annual turnover of ₹ 37.5 crores, is a wholly owned subsidiary of Almighty Infrastructure Development Ltd. a listed company. Can Angel Infrastructures be called a small company?

(ICAI Sample MCQ)

- (a) Yes. The paid up capital and annual turnover of Angel Infrastructure Pvt. Ltd. is not exceeding the limit as specified under the definition of Small company.
- (b) No. Because Angel Infrastructure Pvt. Ltd. is a wholly owned subsidiary company.
- (c) No. Because Angel Infrastructure Pvt. Ltd. is not a subsidiary of a listed company.
- (d) No. Because the paid-up capital is ₹ 3.5 crores is less than prescribed limit of ₹ 4 crores but its turnover is exceeding ₹ 20 crores.

**Q54:** Roma along with her six friends has got incorporated Roma Trading Ltd. in May 2017. She kept the paid-up share capital at Rs. 3.30 crores. Further, in April 2018, she noticed that in the last financial year, the turnover of the company was well below Rs. 40 crores. Advise whether the company can be treated as a 'small company'.

(ICAI Sample MCQ, ICAI MCQ Booklet & RTP Nov 2020)

- (a) Roma Trading Ltd. is definitely a 'small company' since its paid-up capital is much below Rs. 4 crores and also its turnover has not exceeded the threshold limit of Rs. 40 crores.
- (b) The concept of 'small company' is applicable only in case of a private limited company/OPC and therefore, despite meeting the criteria of 'small company' it being a public limited company cannot enjoy benefits of 'small company'.
- (c) Unlike a private limited company/OPC which automatically becomes a 'small company' as soon as it meets the criteria of 'small company', Roma Trading Ltd. being a public limited company has to maintain the norms applicable to a 'small company' continuously for two years so that, thereafter, it is treated as a 'small company'.
- (d) If all the shareholders of Roma Trading Ltd. give an undertaking to the ROC stating that they will not let the paid share capital and also turnover exceed the limits applicable to a 'small company' in the next two years, then it can be treated as a 'small company'.

**Q55:** H Ltd. is the holding company of S Pvt. Ltd. As per the last profit and loss account for the year ending 31<sup>st</sup> March, 2018 of S Ltd. its turnover was to the extent of Rs. 35 crores; and paid-up share capital was Rs. 3.4 crores. Since S Pvt. Ltd., as per the turnover and paid-up share capital norms, qualifies for the status of a 'small company' it wants to be categorized as 'small company'. Advise.

(ICAI Sample MCQ)

- (a) If H Ltd. converts itself into a private limited company, S Pvt Ltd. being its subsidiary can be categorized as a 'small company' since it meets turnover and paid up share capital norms applicable to a 'small company'.
- (b) So long as S Pvt. Ltd. meets the turnover and paid up share capital norms applicable to a 'small company' (which at present is the case), it shall be categorized as a 'small company'.
- (c) S Pvt. Ltd. cannot be categorized as a 'small company' because it is the subsidiary of another company.
- (d) Categorisation of S Pvt. Ltd. is possible only if H Ltd., the holding company, also meets the turnover



and paid up share capital norms applicable to a 'small company'.

**Q56:** Abhilasha and Amrita have incorporated a 'not for profit' private limited company which is registered under Section 8 of the Companies Act, 2013. One of their friends has informed them that their company can be categorized as a 'small company' because as per the last profit and loss account for the year ending 31<sup>st</sup> March, 2018, its turnover was less than Rs. 40 crores and its paid-up share capital was less than Rs. 4 crores. Advise.

(ICAI Sample MCQ, ICAI MCQ Booklet, MTP May 2021 & MTP Nov 2023)

- (a) A section 8 company, which meets the criteria of 'turnover' and 'paid-up share capital' in the last financial year, can avail the status of 'small company' only if it acquires at least 5% stake in another 'small company' within the ensuing financial year.
- (b) If the acquisition of minimum 5% stake in another 'small company' materializes in the second financial year (and not in the ensuing financial year) after meeting the criteria of 'turnover' and 'paid-up share capital' then with the written permission of concerned ROC, it can acquire the status of 'small company'.
- (c) The status of 'small company' cannot be bestowed upon a 'not for profit' company which is registered under Section 8 of the Companies Act, 2013.
- (d) A section 8 company, if incorporated as a private limited company (and not as public limited company) can avail the status of 'small company' with the permission of concerned ROC, after it meets the criteria of 'turnover' and 'paid-up share capital'.

**Q57:** Savita and her husband Sukesh have got incorporated Savi Trading Company Private Limited with authorised and paid-up share capital of Rs. 3.5 crores. As per its last profit and loss account relating to the FY 2017-18, the turnover was Rs. 37 crores. Accordingly, their company is considered as a 'small company' in the FY 2018-19. They think that the status of 'small company', once bestowed, will continue till next 10 financial years. Advise.

(ICAI Sample MCQ)

- (a) Their contention that the status of 'small company', once bestowed, will continue till next 10 financial years is absolutely correct.
- (b) The status of 'small company', once bestowed, can continue till next 7 financial years only.

- (c) The status of 'small company' will keep on changing from time to time, for it is not permanent for any particular period.
- (d) If ROC permits, the status of 'small company' can continue maximum for three years including the year in which it is attained.

### Subsidiary company

**Q58:** The term 'subsidiary company' is defined under section

- (a) 2(85)
- (b) 2(86)
- (c) 2(87)
- (d) 2(88)

**Q59:** A company becomes subsidiary of another company when the other company control

- (a) 50% or more of the total voting power
- (b) More than 50% of the total voting power
- (c) 51% or more of the total voting power
- (d) More than 51% of the total voting power

**Q60:** A company can have maximum \_\_\_\_ layer(s) of subsidiary

- (a) 1
- (b) 2
- (c) 3
- (d) No limit

**Q61:** A Ltd. is the holding company of B Ltd. Another company C Ltd. is the subsidiary company of B Ltd. Is there any relationship between A Ltd. and C Ltd?

(RTP May 19)

- (a) There is no relationship between A Ltd. and C Ltd.
- (b) C Ltd. is deemed to be the subsidiary of A Ltd.
- (c) A Ltd. shall be deemed to be the holding company of C Ltd. provided A Ltd. acquires at least 10% stake in C Ltd.
- (d) C Ltd. shall be deemed to be the subsidiary of A Ltd. if the latter company acquires minimum 10% stake in the former company within six months after C Ltd. becomes subsidiary of B Ltd.

**Q62:** A Ltd. is holding 61% shares in B Ltd. and B Ltd. holds 51% in C Ltd. State which is the correct statement here:

(MTP Nov 2022)

- (a) C Ltd. is the holding company to A Ltd.
- (b) C Ltd. is the holding company to B Ltd.
- (c) B Ltd. is the Subsidiary to C Ltd.
- (d) Both B Ltd. and C Ltd. are subsidiary to A Ltd.



**Q63:** Which one of the following statements is least likely to be true? A company is a subsidiary if another company:

(Study Material)

- (a) exercises more than 50% of the total voting power
- (b) controls the composition of its board of directors
- (c) is subsidiary of a company which is subsidiary of the first mentioned company
- (d) is holding of a company which is the holding for the first mentioned company

### Membership in a Company

**Q64:** The subscribers to the Memorandum of Association

- (a) may become members only if there is a specific provision to that effect in the Company's Articles of Association
- (b) become a member as soon as company is registered
- (c) are members irrespective of any formality as to registration etc.
- (d) can never be the members as their only job is to get the company registered

**Q65:** In a depository system, the following is considered to be a member of the company

- (a) Depository
- (b) Depository Participant
- (c) Registered Owner in the records of company
- (d) Beneficial Owner in the records of depository

**Q66:** A, B, C, D, E, F, G want to incorporate a public limited company. However, G wants his private limited company to be its member instead of himself. Following this proposition of G, D also wants his registered partnership firm to be its member instead of himself.

(ICAI Sample MCQ)

- (a) Both G and D are required to sign the Memorandum of newly formed company in their individual capacity and not through their concerns.
- (b) Private Limited company of G can be the subscriber to the Memorandum of newly formed company but D has to sign the Memorandum in his individual capacity.
- (c) Both G and D have to obtain the consent of other five persons in writing before their private limited company and partnership firm subscribe to the Memorandum.
- (d) Private Limited company of G cannot be the subscriber to the Memorandum of newly formed company but registered partnership firm of D can be the subscriber to the Memorandum

### Answer Key

Q1.	(b)	Q2.	(d)	Q3.	(b)	Q4.	(b)	Q5.	(a)	Q6.	(b)	Q7.	(c)
Q8.	(d)	Q9.	(a)	Q10.	(a)	Q11.	(d)	Q12.	(a)	Q13.	(d)	Q14.	(d)
Q15.	(d)	Q16.	(c)	Q17.	(d)	Q18.	(d)	Q19.	(b)	Q20.	(b)	Q21.	(a)
Q22.	(b)	Q23.	(c)	Q24.	(b)	Q25.	(b)	Q26.	(a)	Q27.	(d)	Q28.	(b)
Q29.	(c)	Q30.	(d)	Q31.	(a)	Q32.	(b)	Q33.	(c)	Q34.	(c)	Q35.	(c)
Q36.	(c)	Q37.	(c)	Q38.	(d)	Q39.	(c)	Q40.	(a)	Q41.	(a)	Q42.	(d)
Q43.	(b)	Q44.	(d)	Q45.	(b)	Q46.	(b)	Q47.	(c)	Q48.	(c)	Q49.	(c)
Q50.	(a)	Q51.	(d)	Q52.	(d)	Q53.	(b)	Q54.	(b)	Q55.	(c)	Q56.	(c)
Q57.	(c)	Q58.	(c)	Q59.	(b)	Q60.	(b)	Q61.	(b)	Q62.	(d)	Q63.	(c)
Q64.	(b)	Q65.	(d)	Q66.	(b)								