

# CS EXECUTIVE OLD SYLLABUS

## UNIT TEST-1

| Subject                                 | Date       | Syllabus  |
|---|------------|---|
| COMPANY LAW                             | 20/11/2020 | <ul style="list-style-type: none"><li>• Introduction</li><li>• Types of Companies</li><li>• Promotion and Corporation of Companies</li><li>• Memorandum of Association and Articles of Association</li><li>• Contracts and Conversions</li><li>• Concept of Capital and Financing of Companies</li><li>• Alteration of Share Capital</li><li>• Private Placement and Prospectus</li></ul> |
| COST AND MANAGEMENT ACCOUNTING          | 21/11/2020 | <ul style="list-style-type: none"><li>• Introduction to Cost and Management Accounting</li><li>• Material Cost</li><li>• Labour Cost</li></ul>  |
| ECONOMIC AND COMMERCIAL LAWS            | 21/11/2020 | <ul style="list-style-type: none"><li>• Foreign Exchange Management</li><li>• Foreign Trade Policy and Procedures</li><li>• Competition and Consumer Protection</li></ul>   |
| TAX LAWS AND PRACTICE                   | 22/11/2020 | <ul style="list-style-type: none"><li>• Basics and Definitions- Income Tax Act, 1961</li><li>• Incomes which do not form part of Total Income</li><li>• Computation of Total Income Under Various Heads Salary PGBP Capital Gain Other Sources House Property</li></ul>   |
| COMPANY ACCOUNTS AND AUDITING PRACTICES | 23/11/2020 | <ul style="list-style-type: none"><li>• Share Capital</li><li>• Debentures</li><li>• Final Accounts of Companies</li></ul>  |
| CAPITAL MARKETS AND SECURITIES LAWS     | 24/11/2020 | <ul style="list-style-type: none"><li>• Overview of Capital Market</li><li>• Capital Market Instruments</li><li>• Credit Rating and IPO Grading</li><li>• Market Infrastructure Institutions- Stock Exchange Trading Mechanism</li><li>• Debt Market</li></ul>  |

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|                                    |            | <ul style="list-style-type: none"> <li>• Money Market</li> </ul>  |
| INDUSTRIAL LABOUR AND GENERAL LAWS | 24/11/2020 | <ul style="list-style-type: none"> <li>• Factories Act, 1948</li> <li>• Minimum Wages Act, 1948</li> <li>• Payment of wages Act, 1936</li> <li>• Equal Remuneration Act, 1976</li> <li>• Employees State Insurance Act, 1948</li> </ul> |

### UNIT TEST-2

| Subject                        | Date       | Syllabus  |
|--------------------------------|------------|---|
| COMPANY LAW                    | 25/11/2020 | <ul style="list-style-type: none"> <li>• Debt Capital</li> <li>• Creation and Registration of Charges</li> <li>• Allotment of Securities and Issue of Certificates</li> <li>• Membership in a Company</li> <li>• Transfer and Transmission of Securities</li> <li>• Institution of Directors</li> <li>• Independent Directors</li> <li>• Board and ITS Powers</li> </ul>  |
| COST AND MANAGEMENT ACCOUNTING | 26/11/2020 | <ul style="list-style-type: none"> <li>• Direct Expenses and Overheads</li> <li>• Activity Based Costing (ABC)</li> <li>• Cost Records</li> </ul>   |
| ECONOMIC AND COMMERCIAL LAWS   | 26/11/2020 | <ul style="list-style-type: none"> <li>• Intellectual Property Rights</li> <li>• Law Relating to Arbitration and Conciliation</li> <li>• Law Relating to Transfer of Property</li> <li>• Law Relating to Stamps</li> </ul>  |
| TAX LAWS AND PRACTICE          | 27/11/2020 | <ul style="list-style-type: none"> <li>• Income of other persons included in Assessee's Total Income; Aggregation of Income and Set Off or Carry, Forward of Losses; Various Deductions to be made in Computing Total Income, Rebates and Relief's; Applicable Rates of Taxes and Tax Liability</li> <li>• Taxation of Individuals including Non-Residents, Hindu Undivided Family, Firms, LLP, Association of Persons, Cooperative Societies,</li> </ul> |

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|   |            | <p>Trusts, Charitable and Religious Institution</p> <ul style="list-style-type: none"> <li>• Classification and Tax incidence on Companies; Computation of Taxable Income and Assessment of Tax Liability, Dividend Distribution Tax, Minimum Alternate Tax and Other Special Provisions Relating to Companies</li> <li>• Tax Deduction at Source, Tax Collection at Source, Recovery and Refund of Tax; Provisions of Advance Tax</li> <li>• Provisions Concerning Procedure for Filing Returns, Signatures, E-Filing Assessment, Reassessment and Settlement of Cases, Special Procedure for Assessment of Search Cases, E-Commerce Transactions, Liability in Special Cases, Collection and Recovery of Tax; Refunds, Appeals and Revisions; Penalties Imposable, Offences and Prosecution</li> </ul> |
| COMPANY ACCOUNTS AND AUDITING PRACTICES | 28/11/2020 | <ul style="list-style-type: none"> <li>• Corporate Restructuring</li> <li>• Consolidation of Accounts</li> </ul>   |
| CAPITAL MARKETS AND SECURITIES LAWS     | 29/11/2020 | <ul style="list-style-type: none"> <li>• Mutual Funds</li> <li>• Alternative Investment Fund</li> <li>• Collective Investment Schemes</li> <li>• Resource Mobilization in International Capital Market</li> <li>• Indian Depository Receipts</li> <li>• Foreign Portfolio Investors</li> </ul>   |
| INDUSTRIAL LABOUR AND GENERAL LAWS      | 29/11/2020 | <ul style="list-style-type: none"> <li>• Employee's Provident Funds and Miscellaneous Provisions Act, 1952</li> <li>• Payment of Bonus Act, 1965</li> <li>• Payment of Gratuity Act, 1972</li> <li>• Workmen's Compensation Act, 1923</li> <li>• Contract Labour (Regulation and Abolition) Act, 1970</li> <li>• Maternity Benefit Act, 1961</li> </ul>  |

**UNIT TEST-3**

| <b>Subject</b>                          | <b>Date</b> | <b>Syllabus</b>  |
|---|-------------|--|
| COMPANY LAW                             | 30/11/2020  | <ul style="list-style-type: none"><li>• Appointment and Remuneration of Key Managerial Personnel</li><li>• General Meetings</li><li>• Loans and Investments by Company</li><li>• Deposits</li><li>• Accounts and Audit</li><li>• Divisible Profits and Dividends</li><li>• Board's Report and Disclosures</li></ul>  |
| COST AND MANAGEMENT ACCOUNTING          | 01/12/2020  | <ul style="list-style-type: none"><li>• Costing Systems</li><li>• Marginal Costing</li><li>• Standard Costing</li></ul>  |
| ECONOMIC AND COMMERCIAL LAWS            | 01/12/2020  | <ul style="list-style-type: none"><li>• Law relating to Contract</li><li>• Prevention of Money Laundering</li><li>• Law relating to Essential Commodities, Weights and Measures</li></ul>  |
| TAX LAWS AND PRACTICE                   | 02/12/2020  | <ul style="list-style-type: none"><li>• Tax Planning &amp; Tax Management</li><li>• Basic Concepts of International Taxation</li><li>• Transfer Pricing</li><li>• General Anti Avoidance Rules (GAAR)</li></ul>  |
| COMPANY ACCOUNTS AND AUDITING PRACTICES | 03/12/2020  | <ul style="list-style-type: none"><li>• Valuation of Shares and Intangible Assets</li><li>• Liquidation of Company</li><li>• Corporate Financial Reporting</li><li>• Accounting Standards</li></ul>  |
| CAPITAL MARKETS AND SECURITIES LAWS     | 04/12/2020  | <ul style="list-style-type: none"><li>• Non-Convertible Redeemable Preference Shares</li><li>• Real Estate Investment Trusts</li><li>• Infrastructure Investment Trusts</li></ul> <b>PART B</b> <ul style="list-style-type: none"><li>• Regulatory Framework Governing Stock Exchanges</li><li>• Securities and Exchange Board of India</li><li>• Depositories</li></ul> |
| INDUSTRIAL LABOUR AND GENERAL LAWS      | 04/12/2020  | <ul style="list-style-type: none"><li>• The Child Labour (Prohibition and Regulation) Act, 1986</li><li>• Industrial Employment (Standing</li></ul>  |

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|  |  | <p>Orders) Act,1946</p> <ul style="list-style-type: none"> <li>• Industrial Disputes Act, 1947</li> <li>• The Trade Union Act, 1926</li> <li>• The Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988</li> <li>• Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959</li> <li>• Apprentices Act, 1961</li> <li>• Audit under Labour Legislations</li> </ul> |
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#### UNIT TEST-4

| Subject                        | Date       | Syllabus  |
|--------------------------------|------------|---|
| COMPANY LAW                    | 05/12/2020 | <ul style="list-style-type: none"> <li>• Registers, Forms and Returns</li> <li>• Inspection and Investigation</li> <li>• Majority Rule and Minority Rights</li> <li>• Merger, Demerger Amalgamation, Compromise and Arrangements- An Overview</li> <li>• Producer Companies</li> <li>• Limited Liability Partnerships</li> <li>• Application of Company Law to Different Sectors</li> <li>• Offences, Penalties and Their Compounding</li> <li>• Winding Up Of Companies</li> <li>• Striking Off Name Of Companies</li> <li>• An Introduction to E-Governance and XBRL</li> </ul> |
| COST AND MANAGEMENT ACCOUNTING | 06/12/2020 | <ul style="list-style-type: none"> <li>• Budget, Budgeting and Budgetary Control</li> <li>• Cost Accounting Records and Cost Audit</li> <li>• Analysis and Interpretation of Financial Statements</li> </ul>  |
| ECONOMIC AND COMMERCIAL LAWS   | 06/12/2020 | <ul style="list-style-type: none"> <li>• Law relating to Societies</li> <li>• Law relating to Trusts</li> <li>• Industries Development and Regulation</li> <li>• Law relating to Pollution Control</li> </ul>   |

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|   |            | <ul style="list-style-type: none"> <li>and Environmental Protection</li> <li>• Law relating to registration of documents</li> </ul>  |
| TAX LAWS AND PRACTICE                   | 07/12/2020 | <ul style="list-style-type: none"> <li>• Goods and Service Tax</li> </ul>  |
| COMPANY ACCOUNTS AND AUDITING PRACTICES | 08/12/2020 | <ul style="list-style-type: none"> <li>• PART B Auditing Practices</li> </ul>  |
| CAPITAL MARKETS AND SECURITIES LAW      | 09/12/2020 | <ul style="list-style-type: none"> <li>• Listing and Delisting of Securities</li> <li>• Issue of Securities</li> <li>• Regulatory Framework relating to Securities Market Intermediaries</li> <li>• Insider Trading- An Overview</li> <li>• Takeover Code- An Overview</li> <li>• Investor Protection</li> </ul> |
| INDUSTRIAL, LABOUR AND GENERAL LAWS     | 09/12/2020 | <ul style="list-style-type: none"> <li>• Constitution of India</li> <li>• Interpretation of Statutes</li> <li>• An Overview of Law relating to Specific Relief; Limitation and Evidence</li> <li>• Code of Civil Procedure</li> <li>• Criminal Procedure Code</li> <li>• Right to Information</li> </ul>         |

**FINAL TEST**

| Subject                                 | Date       | Syllabus  |
|---|------------|---|
| COMPANY LAW                             | 12/12/2020 | <ul style="list-style-type: none"> <li>• FULL SYLLABUS</li> </ul> |
| COST AND MANAGEMENT ACCOUNTING          | 13/12/2020 | <ul style="list-style-type: none"> <li>• FULL SYLLABUS</li> </ul> |
| ECONOMIC AND COMMERCIAL LAWS            | 14/12/2020 | <ul style="list-style-type: none"> <li>• FULL SYLLABUS</li> </ul> |
| TAX LAWS AND PRACTICE                   | 15/12/2020 | <ul style="list-style-type: none"> <li>• FULL SYLLABUS</li> </ul> |
| COMPANY ACCOUNTS AND AUDITING PRACTICES | 16/12/2020 | <ul style="list-style-type: none"> <li>• FULL SYLLABUS</li> </ul> |
| CAPITAL MARKETS AND                     | 17/12/2020 | <ul style="list-style-type: none"> <li>• FULL SYLLABUS</li> </ul> |

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| SECURITIES<br>LAWS                     |            |                 |
| INDUSTRIAL, LABOUR<br>AND GENERAL LAWS | 18/12/2020 | • FULL SYLLABUS |

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