

## CS EXECUTIVE OLD SYLLABUS

NOTE- THE GIVEN SCHEDULE IS ADJUSTABLE AS PER STUDENT CONVENIENCE.  
STUDENT CAN ATTEND ANY TEST ANY TIME BEFORE 25<sup>TH</sup> MAY FOR JUNE 21 ATTEMPT

### UNIT TEST-1

<b>Subject</b>	<b>Date</b>	<b>Syllabus</b>
COMPANY LAW	15/03/2021	<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></ul>
COST AND MANAGEMENT ACCOUNTING	16/03/2021	<ul style="list-style-type: none"><li>• Introduction to Cost and Management Accounting</li><li>• Material Cost</li></ul>
ECONOMIC AND COMMERCIAL LAWS	17/03/2021	<ul style="list-style-type: none"><li>• Foreign Exchange Management</li><li>• Foreign Trade Policy and Procedures</li></ul>
TAX LAWS AND PRACTICE	18/03/2021	<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></ul>
COMPANY ACCOUNTS AND AUDITING PRACTICES	19/03/2021	<ul style="list-style-type: none"><li>• Share Capital</li><li>• Debentures</li></ul>
CAPITAL MARKETS AND SECURITIES LAWS	20/03/2021	<ul style="list-style-type: none"><li>• Overview of Capital Market</li><li>• Capital Market Instruments</li><li>• Credit Rating and IPO Grading</li></ul>
INDUSTRIAL LABOUR AND GENERAL LAWS	21/03/2021	<ul style="list-style-type: none"><li>• Factories Act, 1948</li><li>• Minimum Wages Act, 1948</li><li>• Payment of wages Act, 1936</li></ul>

**UNIT TEST-2**

<b>Subject</b>	<b>Date</b>	<b>Syllabus</b>
COMPANY LAW	21/03/2021	<ul style="list-style-type: none"><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	22/03/2021	<ul style="list-style-type: none"><li>• Labour Cost</li></ul>
ECONOMIC AND COMMERCIAL LAWS	23/03/2021	<ul style="list-style-type: none"><li>• Competition and Consumer Protection</li></ul>
TAX LAWS AND PRACTICE	24/03/2021	<ul style="list-style-type: none"><li>• Computation of Total Income Under Various Heads Salary PGBP Capital Gain Other Sources House Property</li></ul>
COMPANY ACCOUNTS AND AUDITING PRACTICES	25/03/2021	<ul style="list-style-type: none"><li>• Final Accounts of Companies</li></ul>
CAPITAL MARKETS AND SECURITIES LAWS	26/03/2021	<ul style="list-style-type: none"><li>• Market Infrastructure Institutions- Stock Exchange Trading Mechanism</li><li>• Debt Market</li><li>• Money Market</li></ul>
INDUSTRIAL LABOUR AND GENERAL LAWS	27/03/2021	<ul style="list-style-type: none"><li>• Equal Remuneration Act, 1976</li><li>• Employees State Insurance Act, 1948</li></ul>

**UNIT TEST-3**

<b>Subject</b>	<b>Date</b>	<b>Syllabus</b>
COMPANY LAW	27/03/2021	<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></ul>
COST AND MANAGEMENT ACCOUNTING	28/03/2021	<ul style="list-style-type: none"><li>• Direct Expenses and Overheads</li><li>• Activity Based Costing (ABC)</li></ul>
ECONOMIC AND COMMERCIAL LAWS	29/03/2021	<ul style="list-style-type: none"><li>• Intellectual Property Rights</li><li>• Law Relating to Arbitration and Conciliation</li></ul>

TAX LAWS AND PRACTICE	30/03/2021	<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, Trusts, Charitable and Religious Institution</li> <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> </ul>
COMPANY ACCOUNTS AND AUDITING PRACTICES	31/03/2021	<ul style="list-style-type: none"> <li>Corporate Restructuring</li> </ul>
CAPITAL MARKETS AND SECURITIES LAWS	01/04/2021	<ul style="list-style-type: none"> <li>Mutual Funds</li> <li>Alternative Investment Fund</li> <li>Collective Investment Schemes</li> </ul>
INDUSTRIAL LABOUR AND GENERAL LAWS	02/04/2021	<ul style="list-style-type: none"> <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-4

Subject	Date	Syllabus
COMPANY LAW	02/04/2021	<ul style="list-style-type: none"> <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	03/04/2021	<ul style="list-style-type: none"> <li>Cost Records</li> </ul>
ECONOMIC AND COMMERCIAL LAWS	04/04/2021	<ul style="list-style-type: none"> <li>Law Relating to Transfer of Property</li> <li>Law Relating to Stamps</li> </ul>
TAX LAWS AND PRACTICE	05/04/2021	<ul style="list-style-type: none"> <li>Tax Deduction at Source, Tax Collection at Source, Recovery and Refund of Tax; Provisions of Advance Tax</li> </ul>

		<ul style="list-style-type: none"> <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	06/04/2021	<ul style="list-style-type: none"> <li>Consolidation of Accounts</li> </ul>
CAPITAL MARKETS AND SECURITIES LAWS	07/04/2021	<ul style="list-style-type: none"> <li>Resource Mobilization in International Capital Market</li> <li>Indian Depository Receipts</li> <li>Foreign Portfolio Investors</li> </ul>
INDUSTRIAL LABOUR AND GENERAL LAWS	08/04/2021	<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> </ul>

#### UNIT TEST-5

Subject	Date	Syllabus
COMPANY LAW	08/04/2021	<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> </ul>
COST AND MANAGEMENT ACCOUNTING	09/04/2021	<ul style="list-style-type: none"> <li>Costing Systems</li> <li>Marginal Costing</li> </ul>
ECONOMIC AND COMMERCIAL LAWS	10/04/2021	<ul style="list-style-type: none"> <li>Law relating to Contract</li> <li>Prevention of Money Laundering</li> </ul>
TAX LAWS AND PRACTICE	11/04/2021	<ul style="list-style-type: none"> <li>Tax Planning &amp; Tax Management</li> <li>Basic Concepts of International Taxation</li> </ul>
COMPANY ACCOUNTS AND AUDITING PRACTICES	12/04/2021	<ul style="list-style-type: none"> <li>Valuation of Shares and Intangible Assets</li> <li>Liquidation of Company</li> </ul>

CAPITAL MARKETS AND SECURITIES LAWS	13/04/2021	<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>
INDUSTRIAL LABOUR AND GENERAL LAWS	14/04/2021	<ul style="list-style-type: none"> <li>• The Child Labour (Prohibition and Regulation) Act, 1986</li> <li>• Industrial Employment (Standing Orders) Act, 1946</li> <li>• Industrial Disputes Act, 1947</li> <li>• The Trade Union Act, 1926</li> </ul>

### UNIT TEST-6

Subject	Date	Syllabus
COMPANY LAW	14/04/2021	<ul style="list-style-type: none"> <li>• Accounts and Audit</li> <li>• Divisible Profits and Dividends</li> <li>• Board's Report and Disclosures</li> </ul>
COST AND MANAGEMENT ACCOUNTING	15/04/2021	<ul style="list-style-type: none"> <li>• Standard Costing</li> </ul>
ECONOMIC AND COMMERCIAL LAWS	16/04/2021	<ul style="list-style-type: none"> <li>• Law relating to Essential Commodities, Weights and Measures</li> </ul>
TAX LAWS AND PRACTICE	17/04/2021	<ul style="list-style-type: none"> <li>• Transfer Pricing</li> <li>• General Anti Avoidance Rules (GAAR)</li> </ul>
COMPANY ACCOUNTS AND AUDITING PRACTICES	18/04/2021	<ul style="list-style-type: none"> <li>• Corporate Financial Reporting</li> <li>• Accounting Standards</li> </ul>
CAPITAL MARKETS AND SECURITIES LAWS	19/04/2021	<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	20/04/2021	<ul style="list-style-type: none"> <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>

**UNIT TEST-7**

<b>Subject</b>	<b>Date</b>	<b>Syllabus</b>
COMPANY LAW	20/04/2021	<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></ul>
COST AND MANAGEMENT ACCOUNTING	21/04/2021	<ul style="list-style-type: none"><li>• Budget, Budgeting and Budgetary Control</li><li>• Cost Accounting Records and Cost Audit</li></ul>
ECONOMIC AND COMMERCIAL LAWS	22/04/2021	<ul style="list-style-type: none"><li>• Law relating to Societies</li><li>• Law relating to Trusts</li><li>• Industries Development and Regulation</li></ul>
TAX LAWS AND PRACTICE	23/04/2021	<ul style="list-style-type: none"><li>• <b>PART-A Goods and Service Tax</b></li></ul>
COMPANY ACCOUNTS AND AUDITING PRACTICES	24/04/2021	<ul style="list-style-type: none"><li>• Auditing Concepts</li><li>• Types of Company Audit</li><li>• Internal Audit</li></ul>
CAPITAL MARKETS AND SECURITIES LAW	25/04/2021	<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></ul>
INDUSTRIAL, LABOUR AND GENERAL LAWS	26/04/2021	<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></ul>

**UNIT TEST-8**

<b>Subject</b>	<b>Date</b>	<b>Syllabus</b>
COMPANY LAW	26/04/2021	<ul style="list-style-type: none"><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></ul>

		<ul style="list-style-type: none"> <li>• An Introduction to E-Governance and XBRL</li> </ul>
COST AND MANAGEMENT ACCOUNTING	27/04/2021	<ul style="list-style-type: none"> <li>• Analysis and Interpretation of Financial Statements</li> </ul>
ECONOMIC AND COMMERCIAL LAWS	28/04/2021	<ul style="list-style-type: none"> <li>• Law relating to Pollution Control and Environmental Protection</li> <li>• Law relating to registration of documents</li> </ul>
TAX LAWS AND PRACTICE	29/04/2021	<ul style="list-style-type: none"> <li>• <b>PART-B Goods and Service Tax</b></li> </ul>
COMPANY ACCOUNTS AND AUDITING PRACTICES	30/04/2021	<ul style="list-style-type: none"> <li>• Internal Control</li> <li>• Review of Internal Control</li> <li>• Audit Engagement and Documentation</li> </ul>
CAPITAL MARKETS AND SECURITIES LAW	01/05/2021	<ul style="list-style-type: none"> <li>• Insider Trading- An Overview</li> <li>• Takeover Code- An Overview</li> <li>• Investor Protection</li> </ul>
INDUSTRIAL, LABOUR AND GENERAL LAWS	02/05/2021	<ul style="list-style-type: none"> <li>• Code of Civil Procedure</li> <li>• Criminal Procedure Code</li> <li>• Right to Information</li> </ul>

**FINAL TEST-1**

Subject	Date	Syllabus
COMPANY LAW	05/05/2021	<ul style="list-style-type: none"> <li>• FULL SYLLABUS</li> </ul>
COST AND MANAGEMENT ACCOUNTING	06/05/2021	<ul style="list-style-type: none"> <li>• FULL SYLLABUS</li> </ul>
ECONOMIC AND COMMERCIAL LAWS	07/05/2021	<ul style="list-style-type: none"> <li>• FULL SYLLABUS</li> </ul>
TAX LAWS AND PRACTICE	08/05/2021	<ul style="list-style-type: none"> <li>• FULL SYLLABUS</li> </ul>
COMPANY ACCOUNTS AND AUDITING PRACTICES	09/05/2021	<ul style="list-style-type: none"> <li>• FULL SYLLABUS</li> </ul>
CAPITAL MARKETS AND SECURITIES LAWS	10/05/2021	<ul style="list-style-type: none"> <li>• FULL SYLLABUS</li> </ul>
INDUSTRIAL, LABOUR AND GENERAL LAWS	11/05/2021	<ul style="list-style-type: none"> <li>• FULL SYLLABUS</li> </ul>

**FINAL TEST-2**

<b>Subject</b>	<b>Date</b>	<b>Syllabus</b>
COMPANY LAW	19/05/2021	• FULL SYLLABUS
COST AND MANAGEMENT ACCOUNTING	20/05/2021	• FULL SYLLABUS
ECONOMIC AND COMMERCIAL LAWS	21/05/2021	• FULL SYLLABUS
TAX LAWS AND PRACTICE	22/05/2021	• FULL SYLLABUS
COMPANY ACCOUNTS AND AUDITING PRACTICES	23/05/2021	• FULL SYLLABUS
CAPITAL MARKETS AND SECURITIES LAWS	24/05/2021	• FULL SYLLABUS
INDUSTRIAL, LABOUR AND GENERAL LAWS	25/05/2021	• FULL SYLLABUS