

## **CS PROFESSIONAL OLD SYLLABUS**

### **UNIT TEST-1**

<b>Subject</b>	<b>Date</b>	<b>Syllabus</b>
COMPANY LAW	15/06/2021	<ul style="list-style-type: none"><li>• Company formation and conversion</li><li>• Procedures for Alterations of the Memorandum and Articles</li></ul>
SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE	15/06/2021	Secretarial Standards <ul style="list-style-type: none"><li>• Secretarial Audit</li></ul>
CORPORATE RESTRUCTURING, INSOLVENCY	15/06/2021	<ul style="list-style-type: none"><li>• Corporate Restructuring- Introduction &amp; Concepts</li><li>• Mergers &amp; Amalgamations-Legal and Procedural Aspects</li><li>• Economic and Competition Law Aspects of Mergers and Amalgamations</li></ul>
INFORMATION TECHNOLOGY & SYSTEMS AUDIT	15/06/2021	<ul style="list-style-type: none"><li>• Information Technology Law</li></ul>
FINANCIAL TREASURY AND FOREX MANAGEMENT	15/06/2021	<ul style="list-style-type: none"><li>• Nature and Scope of Financial Management</li></ul>
ETHICS GOVERNANCE AND SUSTAINABILITY	16/06/2021	<ul style="list-style-type: none"><li>• Introduction: Ethics and Governance</li><li>• Ethical Principles in Business</li></ul>
ADVANCE TAX LAWS AND PRACTICE	16/06/2021	<ul style="list-style-type: none"><li>• An overview on Goods and Services Tax 'GST'</li><li>• Supply</li></ul>

DRAFTING APPEARANCES AND PLEADINGS	16/06/2021	<ul style="list-style-type: none"> <li>• General Principles of Drafting and Relevant Substantive Rules</li> </ul>
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### UNIT TEST-2

Subject	Date	Syllabus
COMPANY LAW	16/06/2021	<ul style="list-style-type: none"> <li>• Issue and Allotment of Securities</li> <li>• Alteration of Share Capital</li> </ul>
SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE	16/06/2021	Secretarial Standards <ul style="list-style-type: none"> <li>• Checklist for Secretarial Audit</li> </ul>
CORPORATE RESTRUCTURING, INSOLVENCY	16/06/2021	<ul style="list-style-type: none"> <li>• Accounting Aspects of Amalgamations</li> <li>• Financial, Stamp Duty and Taxation Aspects of Amalgamation</li> </ul>
INFORMATION TECHNOLOGY & SYSTEMS AUDIT	17/06/2021	<ul style="list-style-type: none"> <li>• Information Systems</li> <li>• Hardware</li> </ul>
FINANCIAL TREASURY AND FOREX MANAGEMENT	17/06/2021	<ul style="list-style-type: none"> <li>• Capital Budgeting</li> <li>• Capital Structure</li> </ul>
ETHICS GOVERNANCE AND SUSTAINABILITY	17/06/2021	<ul style="list-style-type: none"> <li>• Conceptual Framework of Corporate Governance</li> <li>• Board Effectiveness–Issues</li> </ul>
ADVANCE TAX LAWS AND PRACTICE	17/06/2021	<ul style="list-style-type: none"> <li>• Input Tax Credit &amp; Computation of GST Liability</li> </ul>
DRAFTING APPEARANCES AND PLEADINGS	18/06/2021	<ul style="list-style-type: none"> <li>• Drafting and conveyancing Relating to Various Deeds and Agreements</li> </ul>

### UNIT TEST-3

Subject	Date	Syllabus
COMPANY LAW	18/06/2021	<ul style="list-style-type: none"> <li>• Issue and Redemption of Debentures and Bonds</li> <li>• Acceptance of Deposits by Companies</li> </ul>

SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE	18/06/2021	<ul style="list-style-type: none"> <li>• Due Diligence – An Overview</li> </ul>
CORPORATE RESTRUCTURING, INSOLVENCY	18/06/2021	<ul style="list-style-type: none"> <li>• Interest of the Small Investors in Mergers</li> <li>• Amalgamation of Banking and Government Companies</li> <li>• Corporate Demergers and Reverse Mergers</li> </ul>
INFORMATION TECHNOLOGY & SYSTEMS AUDIT	18/06/2021	<ul style="list-style-type: none"> <li>• Computer Software – An Overview</li> </ul>
FINANCIAL TREASURY AND FOREX MANAGEMENT	18/06/2021	<ul style="list-style-type: none"> <li>• Cost of Capital</li> <li>• Financial Services</li> </ul>
ETHICS GOVERNANCE AND SUSTAINABILITY	19/06/2021	<ul style="list-style-type: none"> <li>• Board committees</li> <li>• Legislative Framework of Corporate Governance in India</li> </ul>
ADVANCE TAX LAWS AND PRACTICE	19/06/2021	<ul style="list-style-type: none"> <li>• Procedural Compliance under GST</li> <li>• Demand and Recovery, Advance Ruling, Appeals and Revision</li> <li>• Inspection, Search, Seizure, Offences &amp; Penalties</li> <li>• Compliance Rating anti-profiteering, GST Practitioners, authorized representative, professional opportunities</li> </ul>
DRAFTING APPEARANCES AND PLEADINGS	19/06/2021	<ul style="list-style-type: none"> <li>• Drafting and Conveyancing Relating to Various Deeds and Agreements-I</li> <li>• Drafting and Conveyancing Relating to Various Deeds and Agreements-II</li> </ul>

**UNIT TEST-4**

Subject	Date	Syllabus
COMPANY LAW	19/06/2021	<ul style="list-style-type: none"> <li>• Membership and Transfer/Transmission of Shares</li> <li>• Key Managerial Personnel</li> </ul>
SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE	19/06/2021	<ul style="list-style-type: none"> <li>• Issue of Securities</li> </ul>
CORPORATE RESTRUCTURING, INSOLVENCY	19/06/2021	<ul style="list-style-type: none"> <li>• Takeovers</li> <li>• Funding of Mergers and Takeovers</li> <li>• Financial Restructuring</li> </ul>
INFORMATION TECHNOLOGY & SYSTEMS AUDIT	20/06/2021	<ul style="list-style-type: none"> <li>• Computer Hardware</li> <li>• Database Management</li> </ul>
FINANCIAL TREASURY AND FOREX MANAGEMENT	20/06/2021	<ul style="list-style-type: none"> <li>• Project Finance</li> <li>• Dividend Policy</li> </ul>
ETHICS GOVERNANCE AND SUSTAINABILITY	20/06/2021	<ul style="list-style-type: none"> <li>• Corporate Governance in Banks, Insurance and Public Sector Companies</li> <li>• Legislative Framework of Corporate Governance</li> </ul>
ADVANCE TAX LAWS AND PRACTICE	20/06/2021	<ul style="list-style-type: none"> <li>• Integrated Goods and Service Tax (IGST)</li> <li>• Union Territory Goods and Service Tax (UTGST)</li> <li>• GST Compensation to states</li> <li>• Industry/Sector specific Analysis</li> </ul>
DRAFTING APPEARANCES AND PLEADINGS	21/06/2021	<ul style="list-style-type: none"> <li>• Drafting and Convincing Relating to Various Deeds and Agreements-III</li> </ul>

**UNIT TEST-5**

Subject	Date	Syllabus
COMPANY LAW	21/06/2021	<ul style="list-style-type: none"> <li>• Meetings</li> <li>• Auditors</li> <li>• Preparation &amp; Presentation of Reports</li> </ul>
SECRETARIAL AUDIT,	21/06/2021	<ul style="list-style-type: none"> <li>• Depository Receipts Due Diligence</li> <li>• Merger &amp; Acquisition (M&amp;A) Due</li> </ul>

COMPLIANCE MANAGEMENT AND DUE DILIGENCE		Diligence
CORPORATE RESTRUCTURING, INSOLVENCY	21/06/2021	<b>PART B – Valuation</b> <ul style="list-style-type: none"> <li>Valuation- Introduction and Techniques</li> </ul>
INFORMATION TECHNOLOGY & SYSTEMS AUDIT	21/06/2021	<ul style="list-style-type: none"> <li>Programming - An overview</li> <li>Internet and Other Technologies</li> </ul>
FINANCIAL TREASURY AND FOREX MANAGEMENT	21/06/2021	<ul style="list-style-type: none"> <li>Working Capital</li> </ul>
ETHICS GOVERNANCE AND SUSTAINABILITY	22/06/2021	<ul style="list-style-type: none"> <li>Risk Management and Internal Control</li> <li>Corporate Governance and Shareholder Rights</li> <li>Corporate Governance and Other Stakeholders</li> <li>Corporate Governance Forums</li> </ul>
ADVANCE TAX LAWS AND PRACTICE	22/06/2021	<ul style="list-style-type: none"> <li>Custom Law</li> </ul>
DRAFTING APPEARANCES AND PLEADINGS	22/06/2021	<ul style="list-style-type: none"> <li>Drafting and Conveyancing Relating to Various Deeds and Agreements-IV</li> <li>Drafting of Agreements under the Companies Act</li> </ul>

#### **UNIT TEST-6**

Subject	Date	Syllabus
COMPANY LAW	22/06/2021	<ul style="list-style-type: none"> <li>Distribution of Profits</li> <li>Charges</li> </ul>
SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE	22/06/2021	<ul style="list-style-type: none"> <li>Competition Law Due Diligence</li> </ul>
CORPORATE RESTRUCTURING, INSOLVENCY	23/06/2021	<b>PART B – Valuation</b> <ul style="list-style-type: none"> <li>Regulatory Aspects of Valuation with reference to Corporate Strategies</li> </ul>
INFORMATION	23/06/2021	<ul style="list-style-type: none"> <li>Management Information Systems-An</li> </ul>

TECHNOLOGY & SYSTEMS AUDIT		Overview
FINANCIAL TREASURY AND FOREX MANAGEMENT	23/06/2021	<ul style="list-style-type: none"> <li>Working Capital</li> <li>Security Analysis and Portfolio Management</li> </ul>
ETHICS GOVERNANCE AND SUSTAINABILITY	23/06/2021	<ul style="list-style-type: none"> <li>Risk Management and Internal Control</li> <li>Corporate Governance and Shareholder Rights</li> <li>Corporate Governance and Other Stakeholders</li> <li>Corporate Governance Forums</li> </ul>
ADVANCE TAX LAWS AND PRACTICE	23/06/2021	<ul style="list-style-type: none"> <li>Custom Law</li> </ul>
DRAFTING APPEARANCES AND PLEADINGS	24/06/2021	<ul style="list-style-type: none"> <li>Drafting and Conveyancing Relating to Various Deeds and Agreements-IV</li> <li>Drafting of Agreements under the Companies Act</li> </ul>

**UNIT TEST-7**

Subject	Date	Syllabus
COMPANY LAW	24/06/2021	<ul style="list-style-type: none"> <li>Inter-Corporate Loans, Investments, Guarantees and Security</li> <li>E-Filing</li> <li>Striking off Names of Companies</li> </ul>
SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE	24/06/2021	<ul style="list-style-type: none"> <li>Legal Due Diligence</li> <li>Due Diligence for Banks</li> <li>Environmental Due Diligence</li> </ul>
CORPORATE RESTRUCTURING, INSOLVENCY	24/06/2021	<p><b>PART C – Insolvency</b></p> <ul style="list-style-type: none"> <li>Insolvency – Concepts and Evolution</li> <li>Revival and Restructuring of Sick Companies</li> <li>Securitization</li> </ul>
INFORMATION	24/06/2021	<ul style="list-style-type: none"> <li>Enterprise Resource</li> </ul>

TECHNOLOGY & SYSTEMS AUDIT		Management
FINANCIAL TREASURY AND FOREX MANAGEMENT	24/06/2021	<ul style="list-style-type: none"> <li>• Derivatives and Commodity Exchanges- An Overview</li> <li>• Treasury Management</li> </ul>
ETHICS GOVERNANCE AND SUSTAINABILITY	24/06/2021	<b>PART B: SUSTAINABILITY (30 MARKS)</b> <ul style="list-style-type: none"> <li>• Corporate Social Responsibility</li> <li>• Sustainability</li> </ul>
ADVANCE TAX LAWS AND PRACTICE	25/06/2021	<ul style="list-style-type: none"> <li>• Direct Tax</li> </ul>
DRAFTING APPEARANCES AND PLEADINGS	25/06/2021	<ul style="list-style-type: none"> <li>• Pleadings</li> <li>• Appearances</li> </ul>

**UNIT TEST-8**

Subject	Date	Syllabus
COMPANY LAW	25/06/2021	<ul style="list-style-type: none"> <li>• Recent Trends and Developments in Company Law</li> <li>• Trusts and Non-Profit Organization</li> </ul>
SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE	25/06/2021	<ul style="list-style-type: none"> <li>• Search and Status Reports</li> <li>• Compliance Management</li> </ul>
CORPORATE RESTRUCTURING, INSOLVENCY	25/06/2021	<b>PART C – Insolvency</b> <ul style="list-style-type: none"> <li>• Debt Recovery</li> <li>• Winding Up</li> <li>• Cross Border Insolvency</li> </ul>
INFORMATION TECHNOLOGY & SYSTEMS AUDIT	26/06/2021	<ul style="list-style-type: none"> <li>• E-Governance in India</li> <li>• Systems Audit –An Overview</li> </ul>
FINANCIAL TREASURY AND FOREX MANAGEMENT	26/06/2021	<ul style="list-style-type: none"> <li>• Forex Management</li> <li>• Practical Problems and Case</li> </ul>

		Studies
ETHICS GOVERNANCE AND SUSTAINABILITY	26/06/2021	<b>PART B: SUSTAINABILITY (30 MARKS)</b> <ul style="list-style-type: none"> <li>Corporate Sustainability Reporting Framework</li> <li>Legal Framework, Conventions, Treaties on Environmental and Social Aspects</li> <li>Principles of Absolute Liability</li> </ul>
ADVANCE TAX LAWS AND PRACTICE	26/06/2021	<ul style="list-style-type: none"> <li>International Tax</li> </ul>
DRAFTING APPEARANCES AND PLEADINGS	27/06/2021	<ul style="list-style-type: none"> <li>Compounding of Offences</li> </ul>

**FINAL TEST-1**

Subject	Date	Syllabus
COMPANY LAW	27/06/2021	<ul style="list-style-type: none"> <li>FULLSYLLABUS</li> </ul>
SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE	27/06/2021	<ul style="list-style-type: none"> <li>FULLSYLLABUS</li> </ul>
CORPORATE RESTRUCTURING, INSOLVENCY	27/06/2021	<ul style="list-style-type: none"> <li>FULLSYLLABUS</li> </ul>
INFORMATION TECHNOLOGY & SYSTEMS AUDIT	28/06/2021	<ul style="list-style-type: none"> <li>FULLSYLLABUS</li> </ul>
FINANCIAL TREASURY AND FOREX MANAGEMENT	28/06/2021	<ul style="list-style-type: none"> <li>FULLSYLLABUS</li> </ul>
ETHICS GOVERNANCE AND SUSTAINABILITY	28/06/2021	<ul style="list-style-type: none"> <li>FULLSYLLABUS</li> </ul>
ADVANCE TAX LAWS AND PRACTICE	28/06/2021	<ul style="list-style-type: none"> <li>FULLSYLLABUS</li> </ul>
DRAFTING APPEARANCES AND PLEADINGS	29/06/2021	<ul style="list-style-type: none"> <li>FULLSYLLABUS</li> </ul>

**FINAL TEST-2**

<b>Subject</b>	<b>Date</b>	<b>Syllabus</b>
COMPANY LAW	29/06/2021	• FULLSYLLABUS
SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE	29/06/2021	• FULLSYLLABUS
CORPORATE RESTRUCTURING, INSOLVENCY	29/06/2021	• FULLSYLLABUS
INFORMATION TECHNOLOGY & SYSTEMS AUDIT	30/06/2021	• FULLSYLLABUS
FINANCIAL TREASURY AND FOREX MANAGEMENT	30/06/2021	• FULLSYLLABUS
ETHICS GOVERNANCE AND SUSTAINABILITY	30/06/2021	• FULLSYLLABUS
ADVANCE TAX LAWS AND PRACTICE	30/06/2021	• FULLSYLLABUS
DRAFTING APPEARANCES AND PLEADINGS	30/06/2021	• FULLSYLLABUS