

# **CS PROFESSIONAL OLD SYLLABUS**

## **UNIT TEST-1**

<b>Subject</b>	<b>Date</b>	<b>Syllabus</b>
COMPANY LAW	05/07/2021	<ul style="list-style-type: none"><li>• Company formation and conversion</li><li>• Procedures for Alterations of the Memorandum and Articles</li><li>• Issue and Allotment of Securities</li><li>• Alteration of Share Capital</li></ul>
SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE	05/07/2021	Secretarial Standards <ul style="list-style-type: none"><li>• Secretarial Audit</li><li>• Checklist for Secretarial Audit</li></ul>
CORPORATE RESTRUCTURING, INSOLVENCY	06/07/2021	<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><li>• Accounting Aspects of Amalgamations</li><li>• Financial, Stamp Duty and Taxation Aspects of Amalgamation</li></ul>
INFORMATION TECHNOLOGY & SYSTEMS AUDIT	06/07/2021	<ul style="list-style-type: none"><li>• Information Technology Law</li><li>• Information Systems</li><li>• Hardware</li></ul>
FINANCIAL TREASURY AND FOREX MANAGEMENT	07/07/2021	<ul style="list-style-type: none"><li>• Nature and Scope of Financial Management</li><li>• Capital Budgeting</li><li>• Capital Structure</li></ul>
ETHICS GOVERNANCE AND SUSTAINABILITY	07/07/2021	<ul style="list-style-type: none"><li>• Introduction: Ethics and Governance</li><li>• Ethical Principles in Business</li><li>• Conceptual Framework of Corporate Governance</li><li>• Board Effectiveness-Issues</li></ul>
ADVANCE TAX LAWS AND PRACTICE	08/07/2021	<ul style="list-style-type: none"><li>• An overview on Goods and Services Tax 'GST'</li><li>• Supply</li><li>• Input Tax Credit &amp; Computation of GST Liability</li></ul>

DRAFTING APPEARANCES AND PLEADINGS	08/07/2021	<ul style="list-style-type: none"> <li>• General Principles of Drafting and Relevant Substantive Rules</li> <li>• Drafting and conveyancing Relating to Various Deeds and Agreements</li> </ul>
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**UNIT TEST-2**

Subject	Date	Syllabus
COMPANY LAW	09/07/2021	<ul style="list-style-type: none"> <li>• Issue and Redemption of Debentures and Bonds</li> <li>• Acceptance of Deposits by Companies</li> <li>• Membership and Transfer/Transmission of Shares</li> <li>• Key Managerial Personnel</li> </ul>
SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE	09/07/2021	<ul style="list-style-type: none"> <li>• Due Diligence – An Overview</li> <li>• Issue of Securities</li> </ul>
CORPORATE RESTRUCTURING, INSOLVENCY	10/07/2021	<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> <li>• Takeovers</li> <li>• Funding of Mergers and Takeovers</li> <li>• Financial Restructuring</li> </ul>
INFORMATION TECHNOLOGY & SYSTEMS AUDIT	10/07/2021	<ul style="list-style-type: none"> <li>• Computer Software –An Overview</li> <li>• Computer Hardware</li> <li>• Database Management</li> </ul>
FINANCIAL TREASURY AND FOREX MANAGEMENT	11/07/2021	<ul style="list-style-type: none"> <li>• Cost of Capital</li> <li>• Financial Services</li> <li>• Project Finance</li> <li>• Dividend Policy</li> </ul>

ETHICS GOVERNANCE AND SUSTAINABILITY	11/07/2021	<ul style="list-style-type: none"> <li>• Board committees</li> <li>• Legislative Framework of Corporate Governance in India</li> <li>• Corporate Governance in Banks, Insurance and Public Sector Companies</li> </ul>
		<ul style="list-style-type: none"> <li>• Legislative Framework of Corporate Governance</li> </ul>
ADVANCE TAX LAWS AND PRACTICE	12/07/2021	<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, authorised representative, professional opportunities</li> <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	12/07/2021	<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> <li>• Drafting and Conveyancing Relating to Various Deeds and Agreements- III</li> </ul>

**UNIT TEST-3**

Subject	Date	Syllabus
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COMPANY LAW	13/07/2021	<ul style="list-style-type: none"> <li>• Meetings</li> <li>• Auditors</li> <li>• Preparation &amp; Presentation of Reports</li> <li>• Distribution of Profits</li> <li>• Charges</li> </ul>
SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE	13/07/2021	<ul style="list-style-type: none"> <li>• Depository Receipts Due Diligence</li> <li>• Merger &amp; Acquisition (M&amp;A) Due Diligence</li> <li>• Competition Law Due Diligence</li> </ul>
CORPORATE RESTRUCTURING, INSOLVENCY	14/07/2021	<b>PART B – Valuation</b> <ul style="list-style-type: none"> <li>• Valuation- Introduction and Techniques</li> <li>• Regulatory Aspects of Valuation with reference to Corporate Strategies</li> </ul>
INFORMATION TECHNOLOGY & SYSTEMS AUDIT	14/07/2021	<ul style="list-style-type: none"> <li>• Programming – An overview</li> <li>• Internet and Other Technologies</li> <li>• Management Information Systems- An Overview</li> </ul>
FINANCIAL TREASURY AND FOREX MANAGEMENT	15/07/2021	<ul style="list-style-type: none"> <li>• Working Capital</li> <li>• Security Analysis and Portfolio Management</li> </ul>
ETHICS GOVERNANCE AND SUSTAINABILITY	15/07/2021	<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	15/07/2021	<ul style="list-style-type: none"> <li>• Custom Law</li> </ul>
DRAFTING APPEARANCES AND PLEADINGS	17/07/2021	<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-4**

Subject	Date	Syllabus
COMPANY LAW	19/07/2021	<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> <li>• Recent Trends and Developments in Company Law</li> <li>• Trusts and Non-Profit Organization</li> </ul>
SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE	21/07/2021	<ul style="list-style-type: none"> <li>• Legal Due Diligence</li> <li>• Due Diligence for Banks</li> <li>• Environmental Due Diligence</li> <li>• Search and Status Reports</li> <li>• Compliance Management</li> </ul>
CORPORATE RESTRUCTURING, INSOLVENCY	23/07/2021	<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> <li>• Debt Recovery</li> <li>• Winding Up</li> <li>• Cross Border Insolvency</li> </ul>
INFORMATION TECHNOLOGY & SYSTEMS AUDIT	26/07/2021	<ul style="list-style-type: none"> <li>• Enterprise Resource Management</li> <li>• E-Governance in India</li> <li>• Systems Audit –An Overview</li> </ul>
FINANCIAL TREASURY AND FOREX MANAGEMENT	27/07/2021	<ul style="list-style-type: none"> <li>• Derivatives and Commodity Exchanges- An Overview</li> <li>• Treasury Management</li> <li>• Forex Management</li> <li>• Practical Problems and Case Studies</li> </ul>
ETHICS GOVERNANCE AND SUSTAINABILITY	28/07/2021	<p><b>PART B: SUSTAINABILITY (30 MARKS)</b></p> <p>13. Corporate Social Responsibility</p> <p>14. Sustainability</p> <p>15. Corporate Sustainability</p>

		Reporting Framework 16. Legal Framework, Conventions, Treaties on Environmental and Social Aspects Principles of Absolute Liability
ADVANCE TAX LAWS AND PRACTICE	29/07/2021	<ul style="list-style-type: none"> <li>• Direct And International Tax</li> </ul>
DRAFTING APPEARANCES AND PLEADINGS	30/07/2021	<ul style="list-style-type: none"> <li>• Pleadings</li> <li>• Appearances</li> <li>• Compounding of Offences</li> </ul>

Subject	Date	Syllabus
COMPANY LAW	01/08/2021	<ul style="list-style-type: none"> <li>• FULLSYLLABUS</li> </ul>
SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE	03/08/2021	<ul style="list-style-type: none"> <li>• FULLSYLLABUS</li> </ul>
CORPORATE RESTRUCTURING, INSOLVENCY	05/08/2021	<ul style="list-style-type: none"> <li>• FULLSYLLABUS</li> </ul>
INFORMATION TECHNOLOGY & SYSTEMS AUDIT	06/08/2021	<ul style="list-style-type: none"> <li>• FULLSYLLABUS</li> </ul>
FINANCIAL TREASURY AND FOREX MANAGEMENT	07/08/2021	<ul style="list-style-type: none"> <li>• FULLSYLLABUS</li> </ul>
ETHICS GOVERNANCE AND SUSTAINABILITY	08/08/2021	<ul style="list-style-type: none"> <li>• FULLSYLLABUS</li> </ul>
ADVANCE TAX LAWS AND PRACTICE	09/08/2021	<ul style="list-style-type: none"> <li>• FULLSYLLABUS</li> </ul>
DRAFTING APPEARANCES AND PLEADINGS	10/08/2021	<ul style="list-style-type: none"> <li>• FULLSYLLABUS</li> </ul>