

# CS PROFESSIONAL (NEW SYLLABUS)

## UNIT TEST-1

Subject	Date	Syllabus
GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS	01/12/2021	<ul style="list-style-type: none"><li>• Conceptual Framework of Corporate Governance</li><li>• Legislative Framework of Corporate Governance in India</li><li>• Board Effectiveness- Issues and Challenge</li><li>• Board Processes through Secretarial Standards</li><li>• Corporate Policies and Disclosures</li></ul>
ADVANCED TAX LAWS	01/12/2021	<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, PLEADINGS AND APPEARANCES	01/12/2021	<ul style="list-style-type: none"><li>• Judicial &amp; Administrative framework</li><li>• General Principles of Drafting and relevant Substantive Rules</li><li>• Secretarial Practice in Drafting Notice, Agenda and Minutes of Company's Meetings</li></ul>
SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE	02/12/2021	<ul style="list-style-type: none"><li>• Compliance Framework</li><li>• Compliances</li><li>• Entity wise</li><li>• Activity wise</li><li>• Sector wise</li><li>• Industry Specific</li><li>• State and Local applicable laws</li><li>• Documentation &amp; maintenance of records</li></ul>
CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION & WINDING-UP	02/12/2021	<ul style="list-style-type: none"><li>• Types of Corporate Restructuring</li><li>• Acquisition of</li></ul>

		<p>Company/Business</p> <ul style="list-style-type: none"> <li>• Planning &amp; Strategy</li> <li>• Process of M &amp; A transactions</li> <li>• Documentation–Merger&amp; Amalgamation</li> </ul>
RESOLUTION OF CORPORATE DISPUTES, NON-COMPLIANCES & REMEDIES	02/12/2021	<ul style="list-style-type: none"> <li>• Shareholders' Democracy&amp; Rights</li> <li>• Corporate Disputes</li> </ul>
CORPORATE FUNDING & LISTINGS IN STOCK EXCHANGES	02/12/2021	<ul style="list-style-type: none"> <li>• Indian Equity- Public Funding</li> <li>• Indian Equity- Private funding</li> <li>• Indian equity- Non Fund based</li> <li>• Debt Funding – Indian Fund Based</li> </ul>

### UNIT TEST-2

Subject	Date	Syllabus
GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS	03/12/2021	<ul style="list-style-type: none"> <li>• Accounting and Audit related issues, RPTs and Vigil Mechanism</li> <li>• Board Committees</li> <li>• Corporate Governance and Shareholders Rights</li> <li>• Corporate Governance and Other Stakeholders</li> <li>• Governance and Compliance Risk</li> <li>• Corporate Governance Forums</li> </ul>
ADVANCED TAX LAWS	03/12/2021	<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 Compliance rating, anti-profiteering, GST practitioners, authorized 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> </ul>

		<ul style="list-style-type: none"> <li>• Industry/ Sector Specific Analysis</li> </ul>
DRAFTING, PLEADINGS AND APPEARANCES	03/12/2021	<ul style="list-style-type: none"> <li>• Drafting and Conveyancing Relating to Various Deeds and Documents(I)</li> <li>• Drafting and Conveyancing Relating to Various Deeds and Documents (II) Pleadings</li> </ul>
SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE	04/12/2021	<ul style="list-style-type: none"> <li>• Search and Status Report</li> <li>• KYC</li> <li>• Signing and Certification</li> <li>• Segment-wise Role of Company Secretaries</li> <li>• Audits</li> </ul>
CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION & WINDING-UP	04/12/2021	<ul style="list-style-type: none"> <li>• Valuation of Business and Assets for Corporate Restructuring</li> <li>• Accounting in Corporate Restructuring— Concept and Accounting Treatment</li> <li>• Taxation &amp; Stamp Duty aspects of Corporate Restructuring</li> <li>• Competition Act</li> <li>• Regulatory approvals of scheme</li> <li>• Appearance before NCLT/ NCLAT</li> <li>• Fast Track Mergers :Small companies, Holding and wholly owned companies</li> <li>• Cross Border Mergers.</li> </ul>
RESOLUTION OF CORPORATE DISPUTES, NON- COMPLIANCES & REMEDIES	04/12/2021	<ul style="list-style-type: none"> <li>• Fraud under Companies Act and IPC</li> <li>• Misrepresentation &amp; Malpractices</li> <li>• Regulatory Action</li> </ul>
CORPORATE FUNDING & LISTINGS IN STOCK EXCHANGES	05/12/2021	<ul style="list-style-type: none"> <li>• Debt Funding – Indian Nonfund Based</li> <li>• Foreign Funding - Instruments &amp; Institutions</li> <li>• Other Borrowings Tools Non-</li> </ul>

		<ul style="list-style-type: none"> <li>Convertible Instruments- Non-Convertible Redeemable Preference Shares (NCRPs) etc.</li> </ul>
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**UNIT TEST-3**

<b>Subject</b>	<b>Date</b>	<b>Syllabus</b>
GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS	05/12/2021	<ul style="list-style-type: none"> <li>Risk Management</li> <li>Internal Control</li> </ul>
ADVANCED TAX LAWS	05/12/2021	<ul style="list-style-type: none"> <li>Custom Law</li> </ul>
DRAFTING, PLEADINGS AND APPEARANCES	06/12/2021	<ul style="list-style-type: none"> <li>Drafting and Conveyancing Relating to Various Deeds and Documents(III)</li> <li>Drafting and Conveyancing Relating to Various Deeds and Documents(IV)</li> <li>Drafting of Agreements under the Companies Act:</li> </ul>
SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE	06/12/2021	<ul style="list-style-type: none"> <li>Secretarial Audit</li> <li>Internal Audit &amp; Performance Audit</li> <li>Concepts and Principles of Other Audits</li> <li>Audit Engagement</li> <li>Audit Principles and Techniques</li> <li>Audit Process and Documentation</li> </ul>
CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION & WINDING-UP	06/12/2021	<ul style="list-style-type: none"> <li>Insolvency</li> <li>Petition for Corporate Insolvency Resolution Process</li> <li>Role, Functions and Duties of IP/IRP/RP</li> <li>Resolution Strategies</li> <li>Convening and Conduct of Meetings of Committee of Creditors</li> <li>Preparation &amp; Approval of Resolution Plan</li> </ul>

RESOLUTION OF CORPORATE DISPUTES, NON-COMPLIANCES & REMEDIES	07/12/2021	<ul style="list-style-type: none"> <li>• Defaults, Adjudication, Prosecutions and penalties under the Companies Act, Securities Laws, FEMA, COFEPOSA, Money Laundering, Competition Act, Labour Laws &amp; Tax Laws</li> <li>• Fines, Penalties and Punishments under various laws</li> </ul>
CORPORATE FUNDING & LISTINGS IN STOCK EXCHANGES	07/12/2021	<ul style="list-style-type: none"> <li>• Securitization</li> <li>• Listing–Indian Stock Exchanges</li> <li>• International Listing</li> </ul>

#### UNIIT TEST-4

Subject	Date	Syllabus
GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS	04/12/2021	<ul style="list-style-type: none"> <li>• Reporting</li> <li>• Ethics and Business</li> <li>• Sustainability and Corporate Social Responsibility</li> <li>• Anti-Corruption and Anti-Bribery Laws in India</li> </ul>
ADVANCED TAX LAWS	05/12/2021	<ul style="list-style-type: none"> <li>• Direct and International Tax</li> </ul>
DRAFTING, PLEADINGS AND APPEARANCES	05/12/2021	<ul style="list-style-type: none"> <li>• Pleadings</li> <li>• Art of writing opinions</li> <li>• Appearances' &amp; art of advocacy</li> </ul>
SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE	05/12/2021	<ul style="list-style-type: none"> <li>• Forming an Opinion &amp; Reporting</li> <li>• Secretarial Audit –Fraud detection &amp; Reporting</li> <li>• Quality Review</li> <li>• Values Ethics and Professional Conduct</li> <li>• Due Diligence</li> <li>• Due Diligence Impact Assessment of Non Compliances and Reporting thereof.</li> </ul>
CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION & WINDING-UP	06/12/2021	<ul style="list-style-type: none"> <li>• Individual/ Firm In solvency</li> <li>• Fresh Start Process</li> <li>• Debt Recovery &amp; SARFAESI</li> <li>• Cross Border In solvency</li> <li>• Liquidation on or after failing of RP</li> <li>• Voluntary Liquidation</li> <li>• Winding-up by Tribunal under the Companies Act, 2013</li> </ul>

RESOLUTION OF CORPORATE DISPUTES, NON- COMPLIANCES & REMEDIES	06/12/2021	<ul style="list-style-type: none"> <li>• Civil and Criminal Trial Procedure and Process</li> <li>• Relief and Remedies</li> <li>• Crisis management, Professional Liability, D&amp;OPolicy &amp; other Risk and liability mitigation approaches</li> </ul>
CORPORATE FUNDING & LISTINGS IN STOCK EXCHANGES	08/12/2021	<ul style="list-style-type: none"> <li>• Various Procedural requirementsfor issue of securities and Listing</li> <li>• Preparing a Company for an IPO and Governance requirements thereafter, Appraising the Boardand other functions in the organizations regarding the Post IPO/Listing Governance changes</li> <li>• Documentation &amp;Compliances.</li> </ul>

**FINAL TEST**

Subject	Date	Syllabus
GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS	09/12/2021	• FULLSYLLABUS
ADVANCED TAX LAWS	10/12/2021	• FULLSYLLABUS
DRAFTING, PLEADINGS AND APPEARANCES	12/12/2021	• FULLSYLLABUS
SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE	15/12/2021	• FULLSYLLABUS
CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION & WINDING-UP	17/12/2021	• FULLSYLLABUS
RESOLUTION OF CORPORATE DISPUTES, NON-COMPLIANCES & REMEDIES	19/12/2021	• FULLSYLLABUS
CORPORATE FUNDING & LISTINGS IN STOCK EXCHANGES	20/12/2021	• FULLSYLLABUS