

# **CS PROFESSIONAL** **(OLD SYLLABUS)**

## **Unit wise Test series (4Unit + 1FT)**

### **UNIT TEST-1**

<b>Subject</b>		<b>Syllabus</b>
GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS	<b>20/02/24</b>	<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.</li><li>• Board Processes through Secretarial Standards.</li><li>• Board Committees.</li></ul>
ADVANCED TAX LAWS	<b>22/02/24</b>	<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	<b>24/02/24</b>	<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	<b>26/02/24</b>	<ul style="list-style-type: none"> <li>• Compliance Framework.</li> <li>• Compliances.</li> <li>• Documentation &amp; Maintenance of Records.</li> <li>• Search and Status Report.</li> <li>• Know Your Customers (KYC).</li> </ul>
CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION & WINDING-UP	<b>29/02/24</b>	<ul style="list-style-type: none"> <li>• Types of Corporate Restructuring.</li> <li>• Acquisition of Company/ Business.</li> <li>• Planning &amp; Strategy.</li> <li>• Process of M&amp;A transactions.</li> <li>• Documentation–Merger &amp; Amalgamation.</li> <li>• Valuation of Business and Assets for Corporate Restructuring.</li> </ul>
RESOLUTION OF CORPORATE DISPUTES, NON- COMPLIANCES & REMEDIES	<b>01/03/24</b>	<ul style="list-style-type: none"> <li>• Shareholders' Democracy.</li> <li>• Corporate Disputes.</li> </ul>
CORPORATE FUNDING & LISTINGS IN STOCK EXCHANGES	<b>03/03/24</b>	<ul style="list-style-type: none"> <li>• Indian Equity- Public Funding.</li> <li>• Real Estate Investment Trust.</li> <li>• Infrastructure Investment Trusts.</li> <li>• Indian Equity- Private funding.</li> </ul>

**UNIT TEST-2**

Subject		Syllabus
GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS	<b>06/03/24</b>	<ul style="list-style-type: none"> <li>• Corporate Policies and Disclosures.</li> <li>• Accounting and Audit related issues, RPTs and Vigil Mechanism.</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	<b>09/03/24</b>	<ul style="list-style-type: none"> <li>• Procedural Compliance under GST.</li> <li>• Assessment, Audit, Scrutiny, Demand and Recovery, Advance Ruling, Appeals and Revision.</li> <li>• Inspection, search, seizure, offences &amp; penalties.</li> </ul>

		<ul style="list-style-type: none"> <li>• GST practitioners, authorised representative, professional opportunities.</li> <li>• Integrated Goods and Services Tax (IGST).</li> <li>• Union Territory Goods and Service tax(UTGST).</li> </ul>
DRAFTING, PLEADINGS AND APPEARANCES	<b>10/03/24</b>	<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)</li> </ul>
SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE	<b>13/03/24</b>	<ul style="list-style-type: none"> <li>• Signing and Certification.</li> <li>• Segment-wise Role of Company Secretaries.</li> <li>• Audits.</li> <li>• Secretarial Audit.</li> <li>• Internal Audit and Performance Audit.</li> </ul>
CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION & WINDING-UP	<b>16/03/24</b>	<ul style="list-style-type: none"> <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.</li> <li>• Cross Border Mergers.</li> </ul>
RESOLUTION OF CORPORATE DISPUTES, NON- COMPLIANCES& REMEDIES	<b>17/03/24</b>	<ul style="list-style-type: none"> <li>• Class Action Suits.</li> <li>• Fraud under Companies Act, 2013 and Indian Penal Code, 1860.</li> <li>• Regulatory Action.</li> </ul>
CORPORATE FUNDING & LISTINGS IN STOCK EXCHANGES	<b>20/03/24</b>	<ul style="list-style-type: none"> <li>• Indian Equity – Non Fund Based.</li> <li>• Debt Funding – Indian Fund Based (Corporate Debt).</li> <li>• Debt Funding – Indian Fund Based (Government Debt &amp; Banking Finance).</li> <li>• Debt Funding – Indian Non Fund Based</li> <li>• Foreign Funding -Instruments &amp; Institutions.</li> </ul>

**UNIT TEST-3**

<b>Subject</b>		<b>Syllabus</b>
GOVERNANCE, RISK MANAGEMENT, COMPLIANCE AND ETHICS	<b>21/03/24</b>	<ul style="list-style-type: none"><li>• Risk Management</li><li>• Internal Control</li></ul>
ADVANCED TAX LAWS	<b>25/03/24</b>	<ul style="list-style-type: none"><li>• GST Compensation to States.</li><li>• Industry/ Sector Specific Analysis.</li><li>• Basic Concepts of Customs Law.</li><li>• Valuation &amp; Assessment of Imported and Export Goods &amp; Procedural Aspects.</li><li>• Arrival or Departure and Clearance of Goods, Warehousing, Duty Drawback, Baggage and Miscellaneous Provisions.</li><li>• Advance Ruling, Settlement Commission, Appellate Procedure, Offences and Penalties.</li><li>• Foreign Trade Policy (FTP).</li><li>• Corporate Tax Planning &amp; Tax Management:</li></ul>
DRAFTING, PLEADINGS AND APPEARANCES	<b>26/03/24</b>	<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	<b>29/03/24</b>	<ul style="list-style-type: none"><li>• Concepts and Principles of Other Audits</li><li>• Audit Engagement.</li><li>• Audit Principles and Techniques.</li><li>• Audit Process and Documentation.</li><li>• Forming an Opinion &amp; Reporting.</li></ul>
CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION & WINDING-UP	<b>01/04/24</b>	<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><li>• Individual/ Firm Insolvency</li></ul>

RESOLUTION OF CORPORATE DISPUTES, NON-COMPLIANCES & REMEDIES	02/04/24	<ul style="list-style-type: none"> <li>• Adjudication, Prosecutions, Offences and Penalties.</li> <li>• Relief and Remedies</li> </ul>
CORPORATE FUNDING & LISTINGS IN STOCK EXCHANGES	04/04/24	<ul style="list-style-type: none"> <li>• Inter-Corporate Loans and Investment/Deposit.</li> <li>• Non-Convertible Redeemable Preference Shares.</li> <li>• Securitization.</li> <li>• Listing-Indian Stock Exchanges.</li> </ul>

**UNIT TEST-4**

Subject		Syllabus
GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS	06/04/24	<ul style="list-style-type: none"> <li>• Reporting.</li> <li>• Ethics and Business.</li> <li>• CSR and Sustainability.</li> <li>• Anti-Corruption and Anti-Bribery Laws in India</li> </ul>
ADVANCED TAX LAWS	08/04/24	<ul style="list-style-type: none"> <li>• Taxation of Companies, LLP and Non-resident.</li> <li>• General Anti Avoidance Rules 'GAAR'.</li> <li>• Basics of International Taxation.</li> <li>• Tax Treaties.</li> <li>• Income Tax Implication on specified transactions.</li> </ul>
DRAFTING, PLEADINGS AND APPEARANCES	09/04/24	<ul style="list-style-type: none"> <li>• Pleadings.</li> <li>• Art of writing opinions.</li> <li>• Appearances &amp; Art of Advocacy Practical Exercises.</li> </ul>
SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE	11/04/24	<ul style="list-style-type: none"> <li>• Secretarial Audit – Fraud Detection and Reporting.</li> <li>• Quality Review.</li> <li>• Values, Ethics and Professional Conduct.</li> <li>• Due Diligence- I.</li> <li>• Due Diligence – II – Non Compliances, Penalties and Adjudications.</li> </ul>
CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION & WINDING-UP	13/04/24	<ul style="list-style-type: none"> <li>• Fresh Start Process</li> <li>• Debt Recovery &amp; SARFAESI</li> <li>• Cross Border Insolvency</li> <li>• Liquidation on or after Failing of Resolution Plan</li> <li>• Voluntary Liquidation</li> <li>• Winding-up by Tribunal under the Companies Act, 2013</li> <li>• Pre-Packaged Insolvency Resolution Process</li> </ul>

RESOLUTION OF CORPORATE DISPUTES, NON- COMPLIANCES & REMEDIES	<b>14/04/24</b>	<ul style="list-style-type: none"> <li>• Crisis Management &amp; Risk and Liability Mitigation.</li> <li>• Misrepresentation and Malpractices – Civil and Criminal Trial Procedure</li> </ul>
CORPORATE FUNDING & LISTINGS IN STOCK EXCHANGES	<b>14/04/24</b>	<ul style="list-style-type: none"> <li>• International Listing.</li> <li>• Preparing a Company for an IPO and Governance Requirements.</li> <li>• Documentation.</li> </ul>

**FINAL TEST**

Subject		Syllabus
GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS	<b>19/04/24</b>	<ul style="list-style-type: none"> <li>• FULL SYLLABUS TEST</li> </ul>
ADVANCED TAX LAWS	<b>25/04/24</b>	<ul style="list-style-type: none"> <li>• FULL SYLLABUS TEST</li> </ul>
DRAFTING, PLEADINGS AND APPEARANCES	<b>01/05/24</b>	<ul style="list-style-type: none"> <li>• FULL SYLLABUS TEST</li> </ul>
SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE	<b>07/05/24</b>	<ul style="list-style-type: none"> <li>• FULL SYLLABUS TEST</li> </ul>
CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION & WINDING-UP	<b>13/05/24</b>	<ul style="list-style-type: none"> <li>• FULL SYLLABUS TEST</li> </ul>
RESOLUTION OF CORPORATE DISPUTES, NON- COMPLIANCES & REMEDIES	<b>19/05/24</b>	<ul style="list-style-type: none"> <li>• FULL SYLLABUS TEST</li> </ul>
CORPORATE FUNDING & LISTINGS IN STOCK EXCHANGES	<b>25/05/24</b>	<ul style="list-style-type: none"> <li>• FULL SYLLABUS TEST</li> </ul>