

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

## **Chapter wise Test Series (8Unit + 2FT)**

### **UNIT TEST-1**

| <b>Subject</b>  |                 | <b>Syllabus</b>  |
|---|-----------------|--|
| GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS           | <b>05/03/24</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></ul>           |
| ADVANCED TAX LAWS   | <b>05/03/24</b> | <ul style="list-style-type: none"><li>• An Overview on Goods and Services Tax 'GST'</li><li>• Supply</li></ul>   |
| DRAFTING, PLEADINGS AND APPEARANCES                           | <b>06/03/24</b> | <ul style="list-style-type: none"><li>• Judicial &amp; Administrative framework.</li><li>• General Principles of Drafting and relevant Substantive Rules.</li></ul>  |
| SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE    | <b>06/03/24</b> | <ul style="list-style-type: none"><li>• Compliance Framework</li><li>• Compliances</li><li>• Documentation &amp; maintenance of records</li></ul>  |
| CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION & WINDING-UP | <b>07/03/24</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></ul> |
| RESOLUTION OF CORPORATE DISPUTES, NON- COMPLIANCES & REMEDIES | <b>07/03/24</b> | <ul style="list-style-type: none"><li>• Shareholders' Democracy</li></ul>  |
| CORPORATE FUNDING & LISTINGS IN STOCK EXCHANGES               | <b>08/03/24</b> | <ul style="list-style-type: none"><li>• Indian Equity- Public Funding</li><li>• Real Estate Investment Trust</li></ul>   |

**UNIT TEST-2**

| <b>Subject</b>  |                 | <b>Syllabus</b>  |
|---|-----------------|--|
| GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS           | <b>08/03/24</b> | <ul style="list-style-type: none"><li>• Board Processes through Secretarial Standards.</li><li>• Board Committees.</li></ul>                                       |
| ADVANCED TAX LAWS   | <b>09/03/24</b> | <ul style="list-style-type: none"><li>• Input Tax Credit &amp; Computation of GST Liability.</li></ul>   |
| DRAFTING, PLEADINGS AND APPEARANCES                           | <b>09/03/24</b> | <ul style="list-style-type: none"><li>• Secretarial Practice in Drafting Notice, Agenda and Minutes of Company's Meetings.</li></ul>                               |
| SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE    | <b>09/03/24</b> | <ul style="list-style-type: none"><li>• Search and Status Report</li><li>• Know Your Customers (KYC)</li></ul>   |
| CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION & WINDING-UP | <b>10/03/24</b> | <ul style="list-style-type: none"><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>10/03/24</b> | <ul style="list-style-type: none"><li>• Corporate Disputes</li></ul>   |
| CORPORATE FUNDING & LISTINGS IN STOCK EXCHANGES               | <b>10/03/24</b> | <ul style="list-style-type: none"><li>• Infrastructure Investment Trusts</li><li>• Indian Equity- Private funding</li></ul>  |

**UNIT TEST-3**

| <b>Subject</b>  |                 | <b>Syllabus</b>   |
|---|-----------------|---|
| GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS           | <b>11/03/24</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></ul> |
| ADVANCED TAX LAWS   | <b>12/03/24</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>                         |
| DRAFTING, PLEADINGS AND APPEARANCES                           | <b>13/03/24</b> | <ul style="list-style-type: none"><li>• Drafting and Conveyancing Relating to Various Deeds and Documents (I)</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></ul>  |
| CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION & WINDING-UP | <b>14/03/24</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></ul>      |
| RESOLUTION OF CORPORATE DISPUTES, NON- COMPLIANCES & REMEDIES | <b>15/03/24</b> | <ul style="list-style-type: none"><li>• Class Action Suits</li><li>• Fraud under Companies Act, 2013 and Indian Penal Code, 1860</li></ul>  |
| CORPORATE FUNDING & LISTINGS IN STOCK EXCHANGES               | <b>15/03/24</b> | <ul style="list-style-type: none"><li>• Indian equity- Non Fund based</li><li>• Debt Funding – Indian Fund Based (Corporate Debt)</li></ul>   |

**UNIT TEST-4**

| Subject   |          | Syllabus  |
|---|----------|---|
| GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS           | 16/03/24 | <ul style="list-style-type: none"> <li>• Governance and Compliance Risk.</li> <li>• Corporate Governance Forums.</li> </ul>   |
| ADVANCED TAX LAWS   | 16/03/24 | <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 Servicetax (UTGST).</li> </ul> |
| DRAFTING, PLEADINGS AND APPEARANCES                           | 17/03/24 | <ul style="list-style-type: none"> <li>• Drafting and Conveyancing Relating to Various Deeds and Documents (II)</li> </ul>  |
| SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE    | 17/03/24 | <ul style="list-style-type: none"> <li>• Audits</li> <li>• Secretarial Audit</li> <li>• Internal Audit &amp; Performance Audit</li> </ul>   |
| CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION & WINDING-UP | 18/03/24 | <ul style="list-style-type: none"> <li>• Appearance before NCLT / NCLAT.</li> <li>• Fast Track Mergers.</li> <li>• Cross Border Mergers.</li> </ul>   |
| RESOLUTION OF CORPORATE DISPUTES, NON- COMPLIANCES & REMEDIES | 18/03/24 | <ul style="list-style-type: none"> <li>• Regulatory Action</li> </ul>   |
| CORPORATE FUNDING & LISTINGS IN STOCK EXCHANGES               | 19/03/24 | <ul style="list-style-type: none"> <li>• Debt Funding – Indian Fund Based (Government Debt &amp; Banking Finance)</li> <li>• Debt Funding – Indian Non Fund Based</li> </ul>  |

**UNIT TEST-5**

| Subject   |          | Syllabus   |
|---|----------|--|
| GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS | 19/03/24 | <ul style="list-style-type: none"> <li>• Risk Management</li> <li>• Internal Control.</li> </ul>   |
| ADVANCED TAX LAWS                                   | 20/03/24 | <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>• Arrival or Departure and Clearance of Goods, Warehousing, Duty Drawback, Baggage and Miscellaneous Provisions.</li> </ul> |

|   |          |  |
|---|----------|--|
| DRAFTING, PLEADINGS AND APPEARANCES                           | 21/03/24 | <ul style="list-style-type: none"> <li>Drafting and Conveyancing Relating to Various Deeds and Documents (III)</li> </ul>  |
| SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE    | 21/03/24 | <ul style="list-style-type: none"> <li>Concepts and Principles of Other Audits</li> <li>Audit Engagement</li> </ul>  |
| CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION & WINDING-UP | 22/03/24 | <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> </ul> |
| RESOLUTION OF CORPORATE DISPUTES, NON-COMPLIANCES & REMEDIES  | 22/03/24 | <ul style="list-style-type: none"> <li>Adjudication, Prosecutions, Offences and Penalties.</li> </ul>  |
| CORPORATE FUNDING & LISTINGS IN STOCK EXCHANGES               | 23/03/24 | <ul style="list-style-type: none"> <li>Foreign Funding – Instruments &amp; Institution</li> <li>Inter-Corporate Loans and Investment/Deposit</li> </ul>  |

#### UNIT TEST-6

| Subject   |          | Syllabus  |
|---|----------|---|
| GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS           | 23/03/24 | <ul style="list-style-type: none"> <li>Reporting.</li> </ul>  |
| ADVANCED TAX LAWS   | 24/03/24 | <ul style="list-style-type: none"> <li>Valuation &amp; Assessment of Imported and Export Goods &amp; Procedural Aspects.</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                           | 25/03/24 | <ul style="list-style-type: none"> <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    | 25/03/24 | <ul style="list-style-type: none"> <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 | 26/03/24 | <ul style="list-style-type: none"> <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 | 26/03/24 | <ul style="list-style-type: none"> <li>Relief and Remedies</li> </ul>  |
| CORPORATE FUNDING & LISTINGS IN STOCK EXCHANGES              | 27/03/24 | <ul style="list-style-type: none"> <li>Non-Convertible Redeemable Preference Shares</li> <li>Securitization</li> <li>Listing-Indian Stock Exchanges</li> </ul> |

### UNIT TEST-7

| Subject   | Date     | Syllabus   |
|---|----------|--|
| GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS           | 27/03/24 | <ul style="list-style-type: none"> <li>Ethics and Business</li> <li>Sustainability and Corporate Social</li> </ul>   |
| ADVANCED TAX LAWS   | 28/03/24 | <ul style="list-style-type: none"> <li>Taxation of Companies, LLP and Non-resident.</li> <li>Rules General Anti Avoidance 'GAAR'.</li> <li>Basics of International Taxation</li> </ul>                   |
| DRAFTING, PLEADINGS AND APPEARANCES                           | 28/03/24 | <ul style="list-style-type: none"> <li>Pleadings.</li> <li>Art of writing opinions.</li> </ul>   |
| SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE    | 28/03/24 | <ul style="list-style-type: none"> <li>Secretarial Audit - Fraud detection &amp; Reporting</li> <li>Quality Review</li> </ul>  |
| CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION & WINDING-UP | 29/03/24 | <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> </ul> |
| RESOLUTION OF CORPORATE DISPUTES, NON-COMPLIANCES & REMEDIES  | 29/03/24 | <ul style="list-style-type: none"> <li>Crisis Management &amp; Risk and Liability Mitigation.</li> </ul>   |
| CORPORATE FUNDING & LISTINGS IN STOCK EXCHANGES               | 30/03/24 | <ul style="list-style-type: none"> <li>International Listing</li> <li>International Listing</li> </ul>   |

### UNIT TEST-8

| Subject   | Date     | Syllabus   |
|---|----------|--|
| GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS | 30/03/24 | <ul style="list-style-type: none"> <li>Anti-Corruption and Anti-Bribery Laws in India.</li> </ul>                          |
| ADVANCED TAX LAWS                                   | 30/03/24 | <ul style="list-style-type: none"> <li>Tax Treaties.</li> <li>Income Tax Implication on specified transactions.</li> </ul> |
| DRAFTING, PLEADINGS AND APPEARANCES                 | 31/03/24 | <ul style="list-style-type: none"> <li>Appearances &amp; Art of Advocacy Practical Exercises.</li> </ul>                   |

|  |                 |  |
|--|-----------------|--|
| SECRETARIAL AUDIT,<br>COMPLIANCE MANAGEMENT<br>AND DUE DILIGENCE       | <b>31/03/24</b> | <ul style="list-style-type: none"> <li>• Values, Ethics and Professional Conduct</li> <li>• Due Diligence- I</li> <li>• Due Diligence – II – Non Compliances, Penalties and Adjudications</li> </ul> |
| CORPORATE<br>RESTRUCTURING,<br>INSOLVENCY, LIQUIDATION &<br>WINDING-UP | <b>01/04/24</b> | <ul style="list-style-type: none"> <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<br>DISPUTES, NON-<br>COMPLIANCES & REMEDIES    | <b>01/04/24</b> | <ul style="list-style-type: none"> <li>• Misrepresentation and Malpractices – Civil and Criminal Trial Procedure</li> </ul>  |
| CORPORATE FUNDING &<br>LISTINGS IN STOCK<br>EXCHANGES                  | <b>01/04/24</b> | <ul style="list-style-type: none"> <li>• Preparing a Company for an IPO and Governance Requirements</li> <li>• Documentation</li> </ul>  |

**FINAL TEST-1**

| <b>Subject</b>  |                 | <b>Syllabus</b>   |
|---|-----------------|---|
| GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS           | <b>04/04/24</b> | <ul style="list-style-type: none"><li>• FULL SYLLABUS</li></ul> |
| ADVANCED TAX LAWS   | <b>08/04/24</b> | <ul style="list-style-type: none"><li>• FULL SYLLABUS</li></ul> |
| DRAFTING, PLEADINGS AND APPEARANCES                           | <b>12/04/24</b> | <ul style="list-style-type: none"><li>• FULL SYLLABUS</li></ul> |
| SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE    | <b>16/04/24</b> | <ul style="list-style-type: none"><li>• FULL SYLLABUS</li></ul> |
| CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION& WINDING-UP  | <b>20/04/24</b> | <ul style="list-style-type: none"><li>• FULL SYLLABUS</li></ul> |
| RESOLUTION OF CORPORATE DISPUTES, NON- COMPLIANCES & REMEDIES | <b>24/04/24</b> | <ul style="list-style-type: none"><li>• FULL SYLLABUS</li></ul> |
| CORPORATE FUNDING & LISTINGS IN STOCK EXCHANGES               | <b>28/04/24</b> | <ul style="list-style-type: none"><li>• FULL SYLLABUS</li></ul> |



**FINAL TEST-2**

| <b>Subject</b>  |                 | <b>Syllabus</b>   |
|---|-----------------|---|
| GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS           | <b>02/05/24</b> | <ul style="list-style-type: none"><li>• FULL SYLLABUS</li></ul> |
| ADVANCED TAX LAWS   | <b>06/05/24</b> | <ul style="list-style-type: none"><li>• FULL SYLLABUS</li></ul> |
| DRAFTING, PLEADINGS AND APPEARANCES                           | <b>10/05/24</b> | <ul style="list-style-type: none"><li>• FULL SYLLABUS</li></ul> |
| SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE    | <b>14/05/24</b> | <ul style="list-style-type: none"><li>• FULL SYLLABUS</li></ul> |
| CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION & WINDING-UP | <b>18/05/24</b> | <ul style="list-style-type: none"><li>• FULL SYLLABUS</li></ul> |
| RESOLUTION OF CORPORATE DISPUTES, NON-COMPLIANCES & REMEDIES  | <b>22/05/24</b> | <ul style="list-style-type: none"><li>• FULL SYLLABUS</li></ul> |
| CORPORATE FUNDING & LISTINGS IN STOCK EXCHANGES               | <b>25/05/24</b> | <ul style="list-style-type: none"><li>• FULL SYLLABUS</li></ul> |