

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

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

**The given CS Test Series Schedule is flexible for JUNE 24 Exams and In case you don't want to follow Scheduled Test Series you can attempt Test Series anytime before 25th MAY 2024**

### **UNIT TEST-1**

| <b>Subject</b>                                      |          | <b>Syllabus</b>   |
|---|----------|---|
| GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS | 15/04/24 | <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                                   | 16/04/24 | <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                 | 16/04/24 | <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>                       |

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| SECRETARIAL AUDIT,<br>COMPLIANCE<br>MANAGEMENT AND<br>DUE DILIGENCE       | 17/04/24 | <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<br>RESTRUCTURING,<br>INSOLVENCY, LIQUIDATION<br>&<br>WINDING-UP | 18/04/24 | <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<br>CORPORATE DISPUTES,<br>NON- COMPLIANCES &<br>REMEDIES    | 19/04/24 | <ul style="list-style-type: none"> <li>• Shareholders' Democracy.</li> <li>• Corporate Disputes.</li> </ul>   |
| CORPORATE<br>FUNDING & LISTINGS<br>IN STOCK<br>EXCHANGES                  | 19/04/24 | <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<br>MANAGEMENT, COMPLIANCES<br>AND ETHICS | 20/04/24 | <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   | 21/04/24 | <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>   |

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|   |                 | <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>22/04/24</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>22/04/24</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>23/04/24</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>24/04/24</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>25/04/24</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>25/04/24</b> | <ul style="list-style-type: none"><li>• Risk Management</li><li>• Internal Control</li></ul>   |
| ADVANCED TAX LAWS   | <b>26/04/24</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>27/04/24</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>28/04/24</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>29/04/24</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>  |

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| RESOLUTION OF CORPORATE DISPUTES, NON-COMPLIANCES & REMEDIES | 30/04/24 | <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              | 30/04/24 | <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> |

**UNIIT TEST-4**

| Subject   |          | Syllabus  |
|---|----------|---|
| GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS           | 01/05/24 | <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   | 01/05/24 | <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                           | 02/05/24 | <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    | 02/05/24 | <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 | 03/05/24 | <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> |

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| RESOLUTION OF CORPORATE DISPUTES, NON- COMPLIANCES & REMEDIES | <b>04/05/24</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>04/05/24</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>07/05/24</b> | <ul style="list-style-type: none"> <li>• FULL SYLLABUS TEST</li> </ul> |
| ADVANCED TAX LAWS   | <b>10/05/24</b> | <ul style="list-style-type: none"> <li>• FULL SYLLABUS TEST</li> </ul> |
| DRAFTING, PLEADINGS AND APPEARANCES                           | <b>13/05/24</b> | <ul style="list-style-type: none"> <li>• FULL SYLLABUS TEST</li> </ul> |
| SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE    | <b>16/05/24</b> | <ul style="list-style-type: none"> <li>• FULL SYLLABUS TEST</li> </ul> |
| CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION & WINDING-UP | <b>19/05/24</b> | <ul style="list-style-type: none"> <li>• FULL SYLLABUS TEST</li> </ul> |
| RESOLUTION OF CORPORATE DISPUTES, NON- COMPLIANCES & REMEDIES | <b>22/05/24</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> |