

## Test Batches Schedule for June 2017 Examinations CS Executive Module I

Test No.	Company Law	Cost & Management Accounting	ECL	Tax Laws & Practice
1.	Introduction, Formation of Companies ✓ Company vis-à-vis other Forms of Business ✓ Incorporation and its Consequences ✓ Types of Companies, Promoters ✓ MoA, & AoA and their Alteration ✓ Contracts and Conversion of Companies ✓ Doctrine of Ultra-Vires, Constructive Notice, Indoor Management	Introduction to C and MA ✓ Concepts of Costs, Classifications, Elements, Methods & Techniques of Costing, CAS, Installation of a Costing System Material Cost: ✓ Methods of Pricing, Control of Material Losses, Wastage ✓ Scrap, Spoilage and Defectives ✓ Techniques of Inventory Control	PART A: Foreign Exchange Management ✓ Foreign Trade Policy and Procedures ✓ Prevention of Money Laundering	Part A: Income Tax (70 Marks) ✓ Basics and Definitions, ✓ Exempt Incomes ✓ Salaries ✓ Income from HP
2.	Financial Structure ✓ Concept of Capital, Classes of Shares; Issue, Private Placement; ✓ Alteration, Reduction of Capital; Buy-Back ✓ Prospectus ✓ Debentures, Charges, Allotment & Certificates ✓ Membership, Transfer, Transmission, Nomination	Labour Cost ✓ Overtime and Idle Time ✓ Labour turnover ✓ Remuneration Systems and Incentive Schemes Direct Expenses & Overheads ✓ Classification, Allocation, Apportionment, Absorption	PART A: ✓ Competition and Consumer Protection ✓ Intellectual Property Rights	✓ PGBP
3.	Management & Control of Companies ✓ Directors, Appointment, Reappointment, Qualifications, Disqualifications, Retirement, Resignation & Removal, Powers and Duties, Loans to Directors, Remuneration, Office or Place of Profit, Contracts in which Directors are Interested ✓ Board of Directors and its Committees ✓ Company Secretary ✓ Meetings of Board and Committees	✓ ABC vs. Traditional Costing ✓ Cost Records, Integrated Accounts and Non-Integrated Accounts ✓ Reconciliation of Cost & Financial Accounts Costing Systems ✓ Unit, Job, Batch, Contract Costing, Process Costing, Joint-By Products	PART A: ✓ Law relating to Arbitration and Conciliation ✓ Law relating to Transfer of Property	✓ Capital Gains ✓ IOS
4.	General Meetings ✓ Notice, Quorum, Chairman, Proxy, Voting, Resolutions, Postal Ballot; Minutes ✓ Distribution of Powers of a Company ✓ Investments, Loans and Deposits ✓ Deposits	✓ Marginal Costing ✓ Standard Costing	PART A & B ✓ Law relating to Stamps ✓ Law relating to Contract ✓ Law relating to Essential Commodities, Weights and Measures	✓ Clubbing; Set Off ✓ Deductions ✓ Assessment
5.	✓ Accounts, Audit and Dividends ✓ Board's Report ✓ Registers, Forms and Returns	✓ Budget, Budgeting and Budgetary Control ✓ Cost Accounting Records ✓ Cost Audit Techniques ✓ Cost Audit Report ✓ Cost Auditor	✓ Law relating to Societies ✓ Law relating to Trusts ✓ Industries Development and Regulation	✓ DDT, MAT, TDS, TCS, Refund, Advance Tax ✓ Procedure, Appeals & Revisions; Penalties ✓ Tax Planning & Mgt. ✓ Intl. Taxation, Tax Havens; DTTA, AR & TP etc.
6.	✓ Inspection and Investigation ✓ Majority Rule, Prevention of O & M ✓ M & A, C & Arrangements, ✓ Producer Companies, LLP ✓ Offences and Penalties, Compounding ✓ Winding up of Companies ✓ An Introduction to E-Governance and XBRL	✓ Analysis and Interpretation of Financial Statements ✓ Ratio Analysis ✓ Cash Flow Statement ✓ Fund Flow Statement ✓ Management Reporting	✓ Law relating to Pollution Control and Environmental Protection ✓ Law relating to Registration of Documents	Part B (30 Marks) ✓ Service Tax ✓ VAT ✓ CST
7.	FULL SYLLABUS	FULL SYLLABUS	FULL SYLLABUS	FULL SYLLABUS

- All Tests shall be **Prepared** and **Checked** by a team of professionals including CA Jatin Bansal Sir
- **First Six** tests shall be of **2 hours** each and **Final (7th)** Test shall be of **3 hours** duration.
- **Fees: Rs. 3,000/-** per subject.

**Test Batches Schedule for June 2017 Examinations  
CS Executive Module II**

Test No.	Company Accounts & Auditing Practices	Capital Markets & Securities Laws	Industrial, Labour & General Laws
1.	PART A: Company Accounts (70 Marks) ✓ Share Capital ✓ Debentures: Issue & Redemption	Part A: Capital Market ✓ Overview of Capital Market ✓ Capital Market Instruments and Rating ✓ Indian Depository Receipts	Part A: Industrial and Labour Laws ✓ Factories Act, 1948 ✓ Minimum Wages Act, 1948 ✓ Payment of Wages Act, 1936 ✓ Equal Remuneration Act, 1976
2.	✓ Final Accounts of Companies ✓ Corporate Restructuring ✓ Internal Reconstruction	✓ Securities Market Intermediaries ✓ Market Infrastructure Institutions	✓ The ESI Act, 1948 ✓ The EPF and Misc. Provisions Act, 1952 ✓ The Payment of Bonus Act, 1965 ✓ The Payment of Gratuity Act, 1972 ✓ The Employees Compensation Act, 1923
3.	✓ Consolidation of Accounts ✓ Valuation of Shares and Intangible Assets	✓ Mutual Funds ✓ Resource Mobilization in International Capital Market	✓ The Contract Labour (Regulation and Abolition) Act, 1970 ✓ The Maternity Benefit Act, 1961 ✓ The Child Labour (Prohibition & Regulation) Act ✓ The Industrial Employment (Standing Orders) Act ✓ The Industrial Disputes Act, 1947
4.	✓ Liquidation of Company ✓ Corporate Financial Reporting ✓ Various Requirements of Corporate Reporting ✓ Value Added Statements: Economic Value Added (EVA)	Part B: Securities Law ✓ The Securities Contracts (Regulation) Act, 1956 ✓ SEBI Act, 1992 ✓ The Depositories Act, 1996	✓ The Trade Unions Act, 1926 ✓ The Labour Laws Exemption from Furnishing Returns and Maintaining Register by Certain Establishments Act, 1988 ✓ The Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959 ✓ The Apprentices Act, 1961 ✓ Labour Audit covering the All Acts and those Industry specific Acts
5.	✓ Accounting Standards ✓ Convergence and Interpretation of International ✓ Financial Reporting Standards (IFRS) and Accounting Standards in India	✓ Issue and Listing of Securities ✓ Regulatory Framework relating to Securities Market Intermediaries ✓ An Overview of Law relating to Insider Trading and Takeovers	Part B: General Laws ✓ Constitution of India ✓ Interpretation of Statutes
6.	PART B: Auditing Practices (30 Marks) ✓ Types of Company Audit ✓ Forms of Audit ✓ Scope and Techniques of Internal Audit; ✓ Techniques of Internal Control System ✓ Review of Internal Control ✓ Audit Engagement and Documentation ✓ Audit Procedures: Audit Plan, Audit Programme, Vouching and Verification	PART A ✓ Debt Market ✓ Money Market ✓ Venture Capital ✓ Collective Investment Schemes	✓ An Overview of Law relating to Specific Relief; Limitation and Evidence ✓ Code of Civil Procedure ✓ Indian Penal Code and Criminal Procedure Code ✓ Right to Information
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