

Test Batches Schedule for June 2020 Examinations

CS Executive Module I (New Scheme)

Test No.	Company Law	Setting up of Business Entities & Closure	Jurisprudence, interpretation & General Laws	Tax Laws & Practice
1.	Part I: Company Law, Principles & Concepts (50 Marks) ✓ Introduction to Company Law ✓ Shares and Share Capital ✓ Members and Shareholders ✓ Debt Instruments	Part A: Setting up of Business (40 Marks) ✓ Choice of Business Organization ✓ Company Charter documents of Companies ✓ Legal status of Registered Companies ✓ LLP ✓ Other forms of business organizations	✓ Sources of Law ✓ Constitution of India ✓ Interpretation of Statutes ✓ General Clauses Act, 1897	Part A: Income Tax (50 Marks) ✓ Basics and Definitions, ✓ Exempt Incomes ✓ Salaries ✓ Income from HP
2.	✓ Charges ✓ Distribution of Profits ✓ Corporate Social Responsibility	✓ Institutions Not For Profit & NGOs ✓ Start-ups ✓ Joint Ventures ✓ Setting up of Business outside India ✓ Conversion	✓ Administrative Laws ✓ Law of Torts ✓ Limitation Act, 1963	✓ PGBP
3.	✓ Accounts, Audit and Auditors ✓ Transparency and Disclosures	Part B: Registration; Licenses & Compliances (35 Marks) ✓ Various Initial Registrations and Licenses ✓ Maintenance of Registers and Records	✓ Civil Procedure Code, 1908 ✓ Indian Penal Code, 1860	✓ Capital Gains ✓ IOS
4.	✓ An overview of Inter-Corporate Loans, Investments, Guarantees and Security, Related Party Transactions ✓ Registers and Records ✓ Introduction of Compromises,	✓ Identifying laws applicable to various Industries and their initial compliances ✓ Intellectual Property laws (Prov. applicable for setting	✓ Cr. PC, 1973 ✓ Indian Evidence Act, 1872 ✓ Special Courts, Tribunals under	✓ Clubbing; Set Off ✓ Deductions ✓ Assessment ✓ DDT, MAT, TDS, TCS, Refund, Advance Tax

	<p>Arrangement and amalgamation, O & M, Liquidation and winding-up; Overview of Registered Valuers; Registration Offices and Fees</p> <p>✓ Introduction to MCA 21 and filing in XBRL</p> <p>✓ Global Trends and Developments in Company Law</p>	<p>up of business</p>	<p>Companies Act & Other Legislations</p>	<p>✓ Procedure, Appeals & Revisions; Penalties</p>
5.	<p>Part II: Company Administration and Meetings – Law and Practices (40 Marks)</p> <p>✓ Board Constitution and its Powers</p> <p>✓ Directors</p> <p>✓ KMP's and their Remuneration</p>	<p>✓ Compliances under Labour Laws (Prov. applicable for setting up of business)</p> <p>✓ Compliances relating to Environmental laws</p>	<p>✓ Arbitration & Conciliation Act, 1996</p> <p>✓ Indian Stamp Act, 1899</p> <p>✓ Registration Act, 1908</p>	<p>Part II: Indirect Taxes (50 marks)</p> <p>(A) GST</p> <p>✓ Concept of Indirect Taxes at a glance</p> <p>✓ Basics of GST</p> <p>✓ Concept of Time, Value & Place of Taxable Supply</p> <p>✓ ITC & Computation of GST Liability-Overview.</p>
6.	<p>✓ Meetings of Board and its Committees</p> <p>✓ General Meetings</p> <p>Part III: Company Secretary as a Profession (10 Marks)</p> <p>✓ Legal framework governing Company Secretaries</p> <p>✓ Secretarial Standards Board</p>	<p>Part C: Insolvency; Winding up & Closure of Business (25 Marks)</p> <p>✓ Dormant Company</p> <p>✓ Strike off and restoration of name of the company and LLP</p> <p>✓ Insolvency Resolution process; Liquidation and Winding-up: An overview</p>	<p>✓ Right to Information Act, 2005</p> <p>✓ Information Technology Act, 2000</p>	<p>✓ Procedural Compliance under GST</p> <p>✓ Basic overview on IGST, UTGST, and GST Compensation to States.</p> <p>(B) Customs Act</p>
7.	FULL SYLLABUS	FULL SYLLABUS	FULL SYLLABUS	FULL SYLLABUS

- All Tests shall be **Prepared** and **Checked** by a team of professionals including CA Jatinder Bansal Sir
- **First Six** tests shall be of **2 hours** each and **Final (7th) Test** shall be of **3 hours** duration.
- **Fees: Rs. 3,500/-** per subject.

**Test Batches Schedule for June 2020 Examinations
CS Executive Module II (New Scheme)**

Test No.	Corporate & Management Accounting	Securities Laws & Capital Market	Economic, Business & Commercial Laws	Financial & Strategic Management
1.	Part I: Corporate Accounting (60 marks) <ul style="list-style-type: none"> ✓ Introduction to Financial Accounting ✓ Introduction to Corporate Accounting ✓ Accounting for Share Capital ✓ Accounting for Debentures including Redemption of Debentures ✓ Accounting for ESOP, Buy-back, Underwriting and Debentures 	Part I: Securities Laws (70 Marks) <ul style="list-style-type: none"> ✓ Securities Contracts (Regulations) Act 1956 ✓ Securities and Exchange Board of India Act, 1992 ✓ Depositories Act, 1996 	Part I Foreign Exchange Management & NBFCs (40 Marks) <ul style="list-style-type: none"> ✓ Reserve Bank of India Act, 1934 ✓ Foreign Exchange Management Act, 1999 	Part I: Financial Management (60 marks) <ul style="list-style-type: none"> ✓ Nature and Scope of Financial Management ✓ Capital Budgeting
2.	<ul style="list-style-type: none"> ✓ Financial Statements Interpretation ✓ Determination of Managerial Remuneration, ✓ Consolidation of Accounts as per Companies Act, 2013 ✓ Corporate Financial Reporting : Requirements of Corporate Reporting; Recent trends in Financial Reporting 	<ul style="list-style-type: none"> ✓ An Overview of SEBI (ICDR) Regulations, 2009 ✓ An Overview of SEBI (LODR) Regulations, 2015 ✓ An Overview of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 	<ul style="list-style-type: none"> ✓ Foreign Contribution (Regulation) Act, 2010 ✓ Foreign Direct Investments – Regulations & FDI Policy: Automatic and Approval Route of FDI; Setting up of Subsidiary/Joint Venture/Liaison Office/Branch Office by Non-residents; Foreign Portfolio Investments. ✓ Overseas Direct Investment: ODI Policy, foreign currency remittances, Setting up of Subsidiary/Joint Venture/Branch Office. ✓ Liberalized Remittance Scheme: Investment Outside India by Indian Residents. ✓ ECB: An Overview. ✓ Foreign Trade Policy & Procedure 	<ul style="list-style-type: none"> ✓ Capital Structure ✓ Sources of raising long-term finance and Cost of Capital
3.	<ul style="list-style-type: none"> ✓ Cash Flow Statements ✓ Accounting Standards (AS) : Applicability, Interpretation, Scope and Compliance; International Financial Reporting Standards ; Overview of AS, AS vs. Ind AS vs. IFRS. ✓ National and 	<ul style="list-style-type: none"> ✓ SEBI (Buyback of Securities) Regulations, 1998 ✓ SEBI (Delisting of Equity Shares) Regulations, 2009 ✓ An Overview of SEBI (Share Based Employee Benefits) Regulations, 2014 ✓ An Overview of SEBI (Issue of Sweat Equity) Regulations, 2002 	<ul style="list-style-type: none"> ✓ Non Banking Finance Companies(NBFCs) ✓ Special Economic Zones Act, 2005 	<ul style="list-style-type: none"> ✓ Project Finance ✓ Dividend Policy

	<p>International Accounting Authorities.</p> <ul style="list-style-type: none"> ✓ Adoption, Convergence and Interpretation of IFRS and Accounting Standards in India. 			
4.	<p>Part II: Management Accounting and Valuation (40 marks)</p> <ul style="list-style-type: none"> ✓ An Overview of Cost ✓ Cost Accounting Records & Cost Audit ✓ Budget, Budgeting and Budgetary Control ✓ Ratio Analysis ✓ Management Reporting 	<ul style="list-style-type: none"> ✓ SEBI (Prohibition of Insider Trading) Regulations, 2015 ✓ Mutual Funds ✓ Collective Investment Schemes ✓ SEBI (Ombudsman) Regulations, 2003 	<p>Part II Competition Law (25 Marks)</p> <ul style="list-style-type: none"> ✓ Competition Act, 2002: Competition Policy ; Anti-Competitive Agreements; Abuse of Dominant Position; Overview of Combination and Regulation of Combinations; Competition Advocacy; Competition Commission of India; Appellate Tribunal 	<ul style="list-style-type: none"> ✓ Working Capital ✓ Security Analysis
5.	<ul style="list-style-type: none"> ✓ Decision Making Tools: Marginal Costing; Transfer Pricing 	<p>Part II: Capital Market & Intermediaries (30 Marks)</p> <ul style="list-style-type: none"> ✓ Structure of Capital Market ✓ Primary Market ✓ Capital Market Investment Institutions ✓ Capital Market Instruments ✓ Aspects of Primary Market- book building, ASBA, Green Shoe Option 	<p>Part III Business & Commercial Laws (35 Marks) Consumer Protection</p> <ul style="list-style-type: none"> ✓ Consumer Protection Act, 1986 ✓ Essential Commodities Act, 1955 ✓ Legal Metrology Act, 2009 ✓ TOPA,, 1882 ✓ Real Estate (Regulation and Development) Act, 2016 ✓ Benami Transaction Prohibitions (Act) ✓ PMLA 	<p>Part II: Strategic Management (40 Marks)</p> <ul style="list-style-type: none"> ✓ Introduction to Management ✓ Introduction to Strategic Management ✓ Business Policy and Formulation of Functional Strategy
6.	<ul style="list-style-type: none"> ✓ Valuation Principles & Framework: ✓ Valuation of Shares, Business and Intangible Assets ✓ Accounting for Share based payments 	<p>II. Secondary Market</p> <ul style="list-style-type: none"> ✓ Development of Stock market in India; Surveillance Mechanism; Risk management in Secondary market, Impact of various Policies on Stock Markets ✓ Securities Market Intermediaries 	<ul style="list-style-type: none"> ✓ Indian Contracts Act, 1872 ✓ Specific Relief Act, 1963 ✓ Sale of Goods Act, 1930 ✓ Partnership Act, 1932 ✓ Negotiable Instrument Act, 1881 	<ul style="list-style-type: none"> ✓ Strategic Analysis and Planning ✓ Strategic Implementation and Control ✓ Analysing Strategic Edge
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