

GUIDELINES FOR CONDUCTIN CLASS ROOM TEACHING BY REGIONAL COUNCILS/CHAPTERS /OFFICES (i.e. ICSI-CCGRT & COE)/)/CONTACT CENTRES/STUDY CENTRES FOR THE STUDENTS OF EXECUTIVE/ PROFESSIONAL PROGRAMME OF THE COMPANY SECRETARYSHIP COURSE AND STUDENTS REGISTERING FOR CSEET

(Guidelines amended as on 7th June 2023 by TEFC during 145th TEFC meeting)

In pursuance of the general powers conferred on the Council under the Company Secretaries Act 1980 and the Regulations made thereunder, the Council hereby makes the following Guidelines, namely:

I. Title

These Guidelines shall be called the “**ICSI Guidelines for Conduct of Class Room Teaching by Regional Councils/Chapters/ offices (i.e. ICSI-CCGRT & COE)/Contact Centres and Study Centres of the Institute for the students of Executive/Professional / Existing students of Foundation Programme of the Company Secretary ship Course and Students Registering for CSEET, 2020**”.

II. Extent and Commencement

These Guidelines shall be applicable to all Teaching Centers of Regional Councils/Chapters /offices (i.e. ICSI-CCGRT & COE)/Contact Centers and Study Centers of the Institute for Executive/Professional / existing students of Foundation Programme of the Company Secretary ship Course and Students Registering for CSEET. These Guidelines shall come into force w.e.f. February 03, 2020.

III. Eligibility Requirements

- i. All Regional Councils, Chapters, offices (i.e. ICSI-CCGRT & COE) Contact Centers and Study Centers of the Institute are permitted to provide Class Room Teaching facility for Executive/Professional /existing students of Foundation Programme and Students registering for CSEET under aegis of the Institute at an appropriate venue. No separate permission from the Institute’s Headquarters (HQ) shall be required for the purpose.
- ii. It will be mandatory for all Regional Councils/Chapters, offices (i.e. ICSI- CCGRT & COE) to conduct classes for students registering for CSEET.
- iii. The Regional /Chapter Offices can also conduct the online /Virtual Classes jointly within the same region by collaborating with the Regional/Chapter Offices of the same region. However any chapter conducting the joint classes by collaborating with its Region or Chapters under the jurisdiction of its region needs to ensure that it has the adequate infrastructure/Software to accommodate the students attending the classes. The concerned Regional/Chapter office will inform the Dte. of Student Services before commencement of such joint collaborative classes. SOP (Standard Operating Procedure) to conduct such joint/collaborative classes is prescribed in Annexure 'K' of these Guidelines
- iv. Study Centres and contact centres are also required to conduct classes for students registering for CSEET.
- v. Regional Councils and Chapters may also provide Class Room Teaching at hired premises, in case of inadequacy of space and other infrastructure in their own premises, after passing a Resolution in the respective Regional Council Meeting (in case of Regional Councils) and Managing Committee Meeting (in case of Chapters). However, the classes shall be conducted under the supervision and control of the concerned Regional Council / Chapter, as the case may be.
- vi. Regional Councils / Chapters, offices (i.e. ICSI-CCGRT & COE) Contact Centers and Study Centers of the Institute shall not recommend for establishment of new Collaborative Centres.
- vii. The Regional Councils, Chapters, offices (i.e. ICSI-CCGRT & COE) Contact Centers and Study Centers of the Institute intending to start Class Room Teaching must ensure availability of requisite faculty and sufficient infrastructural and organizational support required for the conduct of Classes.

IV. Appointment of Co-ordinator for Conduct of Classes (*)

- i. Every Regional Council, Chapters, offices (i.e. ICSI-CCGRT & COE) Contact Centers and Study Centers of the Institute providing Class Room Teaching shall appoint a Co-ordinator to oversee and supervise the day-to-day affairs of Teaching Centre.
- ii. In case a Regional Council /Chapter is having one or more Junior/Middle level officers available who are adequately qualified, such officials could be considered to be appointed as Co-ordinator and this

shall be intimated to the Head Quarter immediately.²

- iii. In the absence of any employees at Chapter Offices, any Member of the Managing Committee of the Chapter may be designated as Co-ordinator.
- iv. Co-ordinator shall report to the concerned Regional Council /Managing Committee of the Chapter/ ICSI-CCGRT & COEs Management Committee through Regional Director/Executive Officer/ Office In charge of the concerned Regional Council / Chapter in case he/she is an employee, if the Co-ordinator is a Member of the Managing Committee, he /she will report to the Chairman/Managing committee/ ICSI-CCGRT & COEs Management Committee.
- v. The person so appointed as Co-ordinator is not entitled for any allowance/ remuneration for this assignment.

{(*) The revised provisions w.e.f 14th March, 2014 (224th Council Meeting)}

V. Duties and Responsibilities of Co-ordinator:

The duties and responsibilities of Co-ordinator shall be as under:

- i. To disseminate information before the commencement of Classes through various means such as sending information leaflets, SMS, e-mails, advertising in Student Company Secretary, local media, uploading information in the Institute's website, Social media platforms of the Institute, display of banner as well as placing the announcements in the Notice Board of recognized schools / colleges or through any other means. (Co-ordinator of Study centres and contact centres are required to disseminate the information through respective chapters and Regional Offices of the Institute.)
- ii. Co-ordinator will ensure that he/she mandatorily conducts classes for students registering in CSEET.
- iii. To process the admission forms and to admit students after ensuring that the necessary formalities have been complied with.
- iv. To structure the Classes/Schedule and draw up time table and to maintain such records.
- v. To issue/distribute Identity Card to the students.
- vi. To Co-ordinate with the faculty and fix their lecture schedule.
- vii. To announce the commencement of new Batches, including scheduling of tests.
- viii. To co-ordinate with the faculty for obtaining question papers for conducting tests, enlisting invigilators, collecting evaluated answer sheets, preparing performance reports and other related jobs / activities in this regard.
- ix. Deleted.
- x. To process for disbursement of Honorarium for faculty and to render such assistance as may be required by the faculty for taking the classes.
- xi. To obtain students' feedback about the teaching by the faculty at the end of each teaching session and to forward a faculty-wise feedback report to the Oral Coaching and online Classes cell on regular basis.
- xii. To maintain database of faculty on various subjects under the syllabus.
- xiii. To maintain relevant records including marks obtained by the students in various class tests.
- xiv. To organise faculty meetings before the commencement of new batches.
- xv. To authenticate all the documents including Clearance Certificates.

VI. Qualifications and Appointment of Faculty Members

- i. A person to be appointed as a faculty for teaching Classes shall possess such qualifications as prescribed in Annexure 'A' of these Guidelines.

A member of the Institute having exposure in the relevant subject shall generally be preferred.

Apart from the qualifications, the exposure, experience and specialisation of the faculty shall be given due consideration.

- ii. If any Regional Council, Chapter, offices of the Institute (i.e. ICSI-CCGRT & COE) desires that the classes be taken by Central Council Members or by specific member of respective Regional Council (including relative of Regional Council member, partner, employee, trainee of the firm in which such Regional Council member is a partner or proprietor, the ex-officio & co-opted members) or by specific members of Managing Committee of respective Chapters (including relative of Managing Committee member, partner, employee, trainee of the firm in which such Management member is a partner or proprietor, the ex-officio & co-opted members) or by specific members of Management Committee of respective offices (i.e. ICSI-CCGRT & COE) (including relative of Management Committee member, partner, employee, trainee of the firm in which such Management member is a partner or proprietor, the ex-officio & co-opted members) for want of faculty and expertise, it may do so by passing a

resolution in this regard at the meeting of the respective Regional Council / Managing Committee/ ICSI-CCGRT & COEs Management Committee as the case may be. Further, a disclosure with respect to the above be taken from such Regional Council members, Management Committee member at the time of submission of annual disclosure of interest to the Institute. Format of Disclosure (**) is given at **Annexure-I**.
 (**) The revised format of disclosure was approved in 232nd Council Meeting held on 29.12.2015.

- iii. In case of Chapters, the Managing Committee shall also seek the approval of the respective Regional Council.
- iv. Honorarium at applicable rates shall be paid to such members of the faculty for taking up the classes.
- v. To ensure transparency, the names and details of remuneration paid during the course of a given financial year to the faculty categorized under Guideline VI (ii) shall be published in the relevant Annual Report of the respective Regional Council /Chapter/ offices of the Institute (i.e.ICSI-CCGRT &COE) as the case may be.
- vi. Further, the engagement of faculty categorized under Guideline VI [ii] shall be renewed every year by the Regional Council / Managing Committee of the Chapter /ICSI-CCGRT & COEs Management Committee, as the case may be, at its last meeting held prior to the commencement of the financial year.
- vii. Engagement of Faculty shall be on rotational basis as far as possible except in exceptional circumstances / situations. New talents must be explored and given adequate opportunity on a continuous basis.
- viii. Members of the Central Council, Regional Councils, Managing Committees of Chapters and ICSI- CCGRT & COEs Management Committee, shall submit a 'Disclosure of Interest' on their association with private coaching centres in the beginning of the year and any change related thereon. (***)

(***) The Revised provisions approved in 259th Council Meeting held on 16.03.2019

VII. Feedback about the Faculty

- i. The Co-ordinator shall invariably obtain, at the end of each session, the students' feedback about the respective faculty in the format given at Annexure-E.

The coordinator shall compile the feedback in a tabular form, summarise the same and place before every meeting of the Regional Council / Managing Committee of the Chapter/ ICSI-CCGRT & COEs Management Committee, and also send the same to the Oral Coaching and online Classes cell at the end of each session.

Decision whether a particular faculty is to be repeated in the next session or to be replaced shall be taken strictly on the basis of the feedback as obtained above.

- ii. Regional Councils / Chapters / offices of the Institute (i.e.ICSI-CCGRT & COE),Contact Centres and Study centres , shall furnish, at the end of each session, the details of the faculty appointed by them in the prescribed Performa (Annexure 'B') along with summary of the feedback about the faculty received from students to Oral Coaching and online Classes cell of the Institute's HQ. All India Panel of quality faculty will be maintained by Oral Coaching and online Classes cell.
- iii. Individual feedback so collected from students shall be retained at the respective Regional Council / Chapter/ offices of the Institute (i.e. **ICSI-CCGRT & COE**) Contact Centres and Study centres.
- iv. The Regional Council / Managing Committee of the Chapter / ICSI-CCGRT & COEs Management Committee, shall send a report to the Institute every year covering the various aspects viz. names of the faculty, relationship with any Regional Council member, Management Committee member, directly or indirectly, subjects taught, number of batch allotted, rating as per the feedback, number of years engaged and other related details. The report shall also deal with respect to introduction of new faculty.

VIII. Code of Conduct for Faculty

A faculty member shall:

- (i) be debarred from teaching classes at any Regional Council / Chapter in case he/she is found to be canvassing / promoting any private tuition centre, directly or indirectly in any manner.
- (ii) observe formal dress code
- (iii) Maintain strict discipline in the class room.
- (iv) Not suggest any short-cut method for passing the examinations.
- (v) Follow the time schedule of the respective classes
- (vi) Utilize the time allotted for teaching strictly and optimally.

IX. Fees to be charged from the students

The Regional Councils / Chapters /offices of the Institute (i.e. ICSI-CCGRT & COE) / Contact Centres /Study Centres providing class room teaching facility shall have full autonomy in deciding the fees to be charged from the students. It is clarified that the Institute would NOT provide any financial support/ compensation in this connection to the concerned Regional Council / Chapters /offices of the Institute (i.e. ICSI-CCGRT & COE) / Contact Centres/Study Centres on any account. The respective Regional Council / Chapter/offices of the Institute (i.e. ICSI-CCGRT & COE) / Contact centres/Study Centres is entitled to keep the surplus generated out of this activity and in case of deficit, the same shall be borne by them.

X. Honorarium to the Faculty

- i. The Regional Councils / Chapters / offices of the Institute (i.e. ICSI-CCGRT & COE) / Contact Centres/Study Centres shall have full autonomy in deciding the honorarium payable to faculty for taking classes at their Centres depending upon the local scenario and various other factors. However, total expenditure on faculty honorarium shall be met from class room teaching facility only.
- ii. The honorarium to the faculty shall be paid by way of cheque and the Regional Councils / Chapters /offices of the Institute (i.e. ICSI-CCGRT & COE) / Contact centres/Study Centres shall ensure deduction of TDS and such taxes as may be applicable at the relevant point of time.
- iii. Honorarium paid to the faculty concerned shall be shown in the relevant books of accounts and other related documents as “Honorarium to Faculty” and not under any other form of reimbursement of expenses, either fully or partially or any other combination thereof.

XI. Admission of Students

- i. Only registered students of ICSI and students registered for CSEET shall be eligible to seek admission to Class Room Teaching Facility offered by Regional Councils/Chapters/offices of the Institute (i.e. ICSI-CCGRT & COE) / Contact centres/Study Centres.
- ii. DELETED.
- iii. Special permission has to be taken from the Chairperson of the respective Regional Councils/Chapters/offices of the Institute (i.e. ICSI-CCGRT & COE) in case any student is admitted to Classes for any Programme / Module after the commencement of the Classes of that Programme / Module. Further, Study Centres and Contact Centres will take permission from Oral Coaching and Online Classes Cell in such case.
- iv. Obtaining class room teaching is optional for students.

XII. Number of lectures, attendance and tests

- i. There shall be a minimum of 30 (in case of Existing Foundation Programme), 20 (in case of Executive Programme (New Syllabus)) and 20 (in case of Professional Programme (New Syllabus)) lectures, of not less than two hours each, for each paper of the Executive/ Professional /Existing Foundation Programme and students registering for CSEET.. The scheme of lectures prepared by the Directorate of Academics and Professional Development is enclosed as Annexure ‘C’, for guidance of the faculty.
- ii. The lecture scheme specifies the minimum number of lectures to be conducted for each subject, but the Regional Councils/Chapters/offices of the Institute (i.e. ICSI-CCGRT & COE) / Contact Centres/Study Centres shall be free to organize more number of lectures in a subject, if felt necessary.
- iii. Deleted.
- iv. Deleted.
- v. Deleted.
- vi. Two tests shall be held in each subject of Executive / Professional /Existing Foundation Programme at regular intervals, out of which a student must pass at least one test per subject in Executive/ Professional /Existing Foundation Programme respectively. The qualifying marks for passing each test shall be 40 percent.
- vii. For Existing students of Foundation Program class tests may continue to be conducted on “Multiple Choice Question (MCQ)” format and the progress of the students may be intimated to them by evaluating their performance in the class tests. However, there is no requirement of issuing formal Completion Certificates to these students. (##)

(##) This will be applicable only to the students who have taken admission prior implementation of the CSEET, as Foundation Programme has been phased out after implementation of the CSEET.

- viii. The duration of the test shall be minimum two hours. Evaluated Answer sheets given by students in class tests may be returned to them after recording by the Co-ordinator.

XIII. Performance Report Regional Councils / Chapters

Deleted

Existing Collaborative Centres

Deleted

XIV. Withdrawal of Recognition

In case any Teaching Centre is found violating these Guidelines in any form including circumvention / dilution, the HQ may initiate appropriate action, as it may deemed fit, after giving the Centre or faculty concerned, an opportunity of being heard. In case a particular Centre is found to be violating the Guidelines, the Institute may impose such penalty as it may deem fit, including withdrawal of recognition.

XV. General

- i. The Regional Council / Chapter/offices of the Institute (i.e. ICSI-CCGRT & COE) / Contact Centres/Study Centres shall ensure that the facility for Class Room Teaching is economically viable and self-sustained before commencement of Classes.
- ii. While commencing a new batch, an inaugural function shall be organized. Invitation to be extended to the newly admitted students and their parents for attending the inaugural function. At this function orientation to be given about the benefits of joining Classes, Career Opportunities, scheme of classes, Library and other infrastructure facilities, Co- curricular activities to be highlighted. Council Members / or Senior Company Secretaries shall be invited to address the students to motivate them. Rank holders, toppers of the Region/ Chapter shall also be invited to share their success story.
- iii. Before commencement of each session, a faculty meeting shall be organized, wherein faculty members shall be apprised about their lecture schedule/test schedules and other points of code of conduct for faculty as given in clause VIII of these guidelines.
- iv. Special lectures of expert faculty shall be organized for any topic. Some lectures for value addition on topics viz. "How to prepare for examination?" shall also be organized. Study Circle meetings shall also be conducted for the students.
- v. President/ Vice President / Central Council Member shall be invited to address the students on their visit to respective Region / Chapter.
- vi. Regional Councils / Chapters /offices of the Institute (i.e. ICSI-CCGRT & COE) / Contact Centres/Study Centres conducting Classes shall ensure that library is kept open throughout the period of Classes.
- vii. Efforts shall be made to bring in new faculty or show the pre-recorded CD of e-learning module of that particular topic to the students in class in case any faculty is absent unexpectedly.
- viii. Efforts shall be made to provide good, congenial and proper ambience as well as basic amenities to the students at the venue.
- ix. Proper arrangements for LCD Projector, Laptop etc. shall be made to enable faculty to give presentation.
- x. For inculcating the spirit of scholastic competition among the students, appropriate prize awards shall be instituted, which could be subject wise, module wise and session wise.

- xi. Each Regional Council/Chapter /offices of the Institute (i.e. ICSI-CCGRT & COE) / Contact centres/Study Centres shall create a separate Corpus as “Class Teaching Fund” in order to cater to all the needs of the students, including prize awards to the students as specified in paragraph (x) above.
- xii. Regional Councils / Chapters /offices of the Institute (i.e. ICSI-CCGRT & COE) / Contact centres/Study Centres should encourage blended mode of education by extending benefits through, Virtual class room, E-learning and Contact classes, etc.
- xiii. Oral Coaching and Online Class Cell will administer the Class Room Education across the country.
- xiv. Class Room Education will be supported by digital learning including e-books, virtual class-rooms, Youtube lectures, E-lectures/Video Lectures, webinars, etc. Regional Councils / Chapters /offices of the Institute (i.e. ICSI-CCGRT & COE) / Contact centres/Study Centres will provide Class Room Teaching supported by E-lectures, webinars in coordination with E- Academic Cell / Oral Coaching and Online Class Cell

XVI. Deleted

XVII. Deviation from the Guidelines

- i. Any deviation from these Guidelines is prohibited. However, in exceptional cases/circumstances exemption could be given in respect of particular guideline[s] to a particular Regional Council/Chapter/offices of the Institute (i.e. ICSI-CCGRT & COE) / Contact centres/Study Centres for which prior approval of the Secretary of the Institute shall be required.
- ii. Any such exemption shall be reported by the Secretary of the Institute to the Training and Educational Facilitates Committee at its next meeting.
- iii. The Class Teaching activity of the Regional Councils/Chapters/offices of the Institute (i.e. ICSI-CCGRT & COE) / Contact centres shall be part of the Internal Audit System as envisaged by the Institute. Such Internal Audit system will cover both monetary and non-monetary aspects of the activity of a given Teaching Centre.

XVIII. Separate Bank Account

Regional Council/Chapter/offices of the Institute (i.e. ICSI-CCGRT & COE) / Contact centres shall open a separate bank account for “Class Room Teaching Activity” and maintain the same as per accounting policy of the Institute.

NOTE : The following annexure may also be referred to at the respective places while reading the provisions of these Guidelines.

Prescribed Qualification for Faculty Members	Annexure – A
Details of Faculty Members appointed	Annexure – B
Scheme of Lectures	Annexure – C
Class Room Teaching Performance Report	Annexure - D
Student Feedback Sheet	Annexure – E
Format for sending report of eligible students	Annexure - F
Format for sending complete list of students admitted	Annexure- G
Format of certificate by verifier / scrutinizer	Annexure - H

QUALIFICATIONS PRESCRIBED FOR TUTORS

CSEET(CS Executive Entrance Test)2020	
Paper-1: Business Communication	M.A. (English), CS, M.Com., MBA having relevant Teaching/academic experience in the subject.or M.Phil or Ph.D in English / Business Communication having teaching experience of Business Communication subject in reputed Management Institutes for 3 to 5 years.
Paper 2: Legal Aptitude and Logical Reasoning	CS/ CA / CMA or LL.B/LL.M or MBA, having teaching / work experience in the subject or Science /Engineering Graduate having teaching / work experience in the Logical reasoning.
Paper 3: Economic & Business Environment	M.A (Eco) or M.Com. or MBE or MBA (with Economics as a subject of study at graduate or post graduate level) or Ph.D in Economics having relevant teaching/ academic experience in the subject for 3 to 5 years.
Paper 4: Current Affairs, Presentation and Communication Skills (Viva)	Part-A (Current Affairs) CS/M.Com/MBE or MBA/M.A (Pol. Science)/LL.B/LL.M having relevant Teaching/work experience in the subject and/ or General Studies. Or IAS (Retd.)/IPS (Retd.)/IRS (Retd.)/IFS (Retd.) Part-B (Presentation and Communication Skills) M.A./Ph.D. (English), CS/CA/ICWA, M.Com., M.Sc., PG in Mass Communication, MBA or any other Post Graduate having relevant teaching/work experience/ expertise in the subject.

QUALIFICATIONS PRESCRIBED FOR TUTORS-NEW SYLLABUS, 2022

COMPANY SECRETARY EXECUTIVE ENTRANCE TEST (CSEET)

Part1: Business Communication	M.A. (English), CS, M.Com., MBA having relevant Teaching/academic experience in the subject.or M.Phil or Ph.D in English / Business Communication having teaching experience of Business Communication subject in reputed Management Institutes for 3 to 5 years.
Part 2: Legal Aptitude and Logical Reasoning	CS/ CA / CMA or LL.B/LL.M or MBA, having teaching / work experience in the subject or Science /Engineering Graduate havingteaching / work experience in the Logical reasoning.
Part 3: Economic & Business Environment	M.A (Eco) or M.Com. Or MBE or MBA (with Economics as a subject of study at graduate or post graduate level) or Ph.D in Economics having relevant teaching/ academic experience in the subject for 3to 5 years.
Part 4: Current Affairs	Part-A (Current Affairs) CS/M.Com/MBE or MBA/M.A (Pol.Science)/LL.B/LL.M having relevant Teaching/work experience in the subject and/ or General Studies. Or IAS (Retd.)/IPS (Retd.)

	8	td.)/IRS (Retd.)/IFS (Retd.)/Indian Economic Service [IES] (Retd.) Part-B: CS/M.Com/MBE or MBA/ Master's Degree with Mathematics as a subject having relevant Teaching/work experience in the subject and Or IAS (Retd.)/IPS (Retd.)/IRS (Retd.)/IFS (Retd.)/Indian Economic Service [IES] (Retd.)
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Executive and Professional Programme

QUALIFICATIONS PRESCRIBED FOR TUTORS-NEW SYLLABUS, 2017

EXECUTIVE PROGRAMME	
Module - I	
1. Jurisprudence, Interpretation & General Laws	CS, LL.B, LLM, PhD (Law) having teaching experience of minimum 5 years or work experience of more than 10 years in relevant field
2. Company Law	CS or PhD (Corporate Law) Advocates practicing in Company Law or Law Teachers with LL.M. and having teaching experience in Company Law.
3. Setting up of Business Entities and Closure	CS with LLM or MBA with LLM or M.Com (with specialization in management related subjects) with LLM., PhD(Management/Law) Must have 5 years of teaching experience or more than 10 years of work experience in setting up of business organizations, especially company

	for 10 of organizations, setting up of business in foreign countries, dealt with registration and licensing procedures of business etc.
4. Tax Laws	M. Com. With Taxation, CS, CMA or CA, Ph.D (Taxation) having teaching or work experience in the subject Degree in Law will be preferred.
Module – II	
5. Corporate & Management Accounting	CS, CA, CMA, CFA, MBA-Finance, PhD (Finance) having teaching experience of minimum 5 years or work experience of more than 10 in the pertinent field.
6. Securities Laws & Capital Markets	CS, CA, CMA, M.Com., MFC or MBA, PhD (Securities Laws or Capital Markets) with relevant academic, professionals or work experience. Professionals having prior experience of working with SEBI, BSE, NSE, other stock exchanges, Financial Services firms, Wealth Management firms etc. may be given preference.
7. Economic, Business and Commercial Laws	CS or LL.B, M.Com with LL.B, PhD (Economic, Business and Commercial Laws related topics) having teaching experience of minimum 5 years or work experience of more than 10 years and have dealt or dealing with various economic and commercial laws (or Practicing Advocates dealing with cases pertaining to Foreign Exchange Management Act, Competition Law, consumer protection, essential commodities, Transfer of Property, Contracts etc. related cases .
8. Financial and Strategic Management	CS, CA, MBA-Finance, CMA, CFA, PhD (Finance) having teaching experience of minimum 5 years or work experience of more than 10 years in Finance related matters and formulation of business strategies Note: Either of any mentioned qualification is sufficient. Multi qualification should be preferred and not mandatory.
PROFESSIONAL PROGRAMME	
Module-I	
1. Governance, Risk Management, Compliances and Ethics	CS, CA, CMA, M.Com. or MBA or PhD with specialization in the subject. Degree in Law will be preferred.
2. Advanced Tax Laws	CS, CA, CMA, LL.M. or M.Com., PhD (Taxation) with specialization in Direct and Indirect Taxation, or Consultants/ Practising Advocates in relevant area. GST Professionals may be given preference.
3. Drafting, Pleading and Appearances	CS, M.Com. with LL.B. or LL.M, PhD (Corporate Law) with specialization in legislative drafting, Law Teachers, Practicing Advocates in the relevant laws
Module-II	
4. Secretarial Audit, Compliance Management and Due Diligence	For Secretarial Audit & Due diligence : Practicing company Secretary conducting Secretarial audit of the listed company, public company. Compliance Management: Company Secretary in employment having 5 years of experience.
5. Corporate Restructuring, Insolvency, Liquidation & Winding-up	CS, CA, CMA, M.Com./ MBA with LL.B., PhD (Corporate Restructuring related topics) having relevant professional or academic experience or Law Faculty with LL.M. having relevant exposure or Advocates practicing in the corporate restructuring area. Insolvency Professionals having experience in dealing cases under Insolvency & Bankruptcy Code may be given preference.
6. Resolution of Corporate Disputes, Non-Compliances & Remedies	CS in practice & LLB having teaching experience of minimum 5 years or work experience in the relevant field

	for more than 10 years or Advocates dealing with the cases of corporate disputes.
Module-III	CS, CA, CMA, CS with PG Diploma / Degree in Capital Markets having teaching experience of minimum 5 years or work experience of more than 10 years in SEBI, NSE, BSE, or any other stock exchange or leading Financial Research firms.
7. Corporate Funding & Listings in Stock Exchanges	
8. Multidisciplinary Case Studies	CS, CA, CMA, MBA, MBE, CFA, LL.B, L.L.M. , Ph.D (Management) having teaching experience of minimum 5 years or work experience of more than 10 years in the field of corporate laws, securities laws, competition laws etc. or Practicing Advocate dealing with cases pertaining to corporate laws, competition laws, insolvency laws etc.
Elective one out of 8	
9.1 Banking – Law & Practice	CS, CA, CMA, CAIIB, PhD (Banking related topics) having teaching or professional specialization in the field of banking operations & laws . Retired senior officers of public and private sector banks who have worked on the positions of General Manager, Chief General Manager , former senior officers of Reserve Bank of India, former senior professor of National Institute of Bank Management etc. may be given preference.
9.2 Insurance- Law & Practice	CS, CA, CMA, PG Diploma in Insurance Laws, Ph.D (Insurance) having teaching or professional specialization in the field of insurance operations and laws . Senior officials of IRDAI, public and private sector insurance companies.
9.3 Intellectual Property Rights: Laws and Practices	CS, M.Com.or any other relevant graduation with LL.B. or LL.M with specialization in Intellectual property. Law Teachers and Practicing Advocates in the relevant laws would be preferred.
9.4 Forensic Audit	CS, CA, L.L.M or CS with Certificate Course in Forensic Audit / Accounting or CA with Certificate Course in Forensic Audit / Accounting having teaching experience of minimum 5 years or work experience in the relevant field for more than 10 years.
9.5 Direct Tax Laws & Practice	CS, CA, CMA, LL.M. or M.Com. with specialization in Direct Taxation, or Consultants/ Practicing Advocates in relevant area. PhD in Taxation may be given preference.
9.6 Labour Laws & Practice	CS, LL.B, L.L.M., PhD (Labour Laws) having teaching experience of minimum 5 years or work experience in the relevant field for more than 10 years. Practicing Advocates in the field of labour laws, Senior Human Resource Managers possessing expertise in dealing with labour related crucial matters, retired senior professors of XLRI (Xavier School of Management), retired senior government officials of Ministry of Labour and Employment , Government of India etc. may be given preference.
9.7 Valuations & Business Modelling	CS, CA, CMA, CFA or MBA-Finance with PhD (Finance) having teaching experience of minimum 5 years or work experience in valuation and business modeling for more than 10 years. Persons who have done Certification Course in Valuation along with CS or CA or CMA, CFA or MBA-Finance with Ph.D (Finance) may be given preference. Further, Company Secretaries who are Registered Valuers may also be given preference.
9.8 Insolvency- Law and Practice	CS, CA, CMA, L.L.M., PhD (Insolvency related topics) having teaching experience of minimum 5 years and work experience in the relevant field for more than 10 years. Practicing Advocates dealing with insolvency cases, Company Secretaries who are Insolvency Professionals may be given preference.

**EXECUTIVE PROGRAMME – NEW SYLLABUS 2022
(Introduced w.e.f. 01st February 2023)**

Group 1

1. Jurisprudence, Interpretation & General Laws	CS, LL.B, LLM, PhD (Law) having teaching experience of minimum 5 years or work experience of more than 10 years in relevant field
2. Company Law & Practice	CS or Advocates practicing in Company Law or Law Teacher with LL.M. and having teaching experience in Company Law.
3. Setting up of Business, Industrial & Labour Laws	CS with LLB or MBA or M.Com, LLM, PhD(Management/Law) Must have 5 years of teaching experience or more than 10 years of work experience in relevant field.
4. Corporate Accounting and Financial Management	CS, CA, CMA, CFA, MBA-Finance, PhD (Finance) having teaching experience of minimum 5 years or work experience of more than 10 in the pertinent field.

Group 2

5. Capital Market & Securities Laws	CS, CA, CMA, M.Com. MFC or MBA, PhD (Securities Laws or Capital Market) with relevant academic, professional or work experience. Professionals having prior experience of working with SEBI, BSE, NSE, other stock exchanges, Financial Services firms, Wealth Management firms etc. may be given preference.
6. Economic, Commercial and Intellectual Property Laws	CS/ CA / CMA/ LL. B/LL.M/ Ph.D. in Law/Economics having teaching / work experience in the subject for 3 to 5 years.
7. Tax Laws & Practice	Direct Tax M. Com. With Taxation, CS, CMA or CA, Ph.D (Taxation) having teaching or work experience in the subject Degree in Law will be preferred. Indirect Tax CS, CA, CMA, LL.M. or M.Com. with specialization in Indirect Taxation, or Consultants/ Practising Advocates in relevant area.

.....**CLASS ROOM TEACHING CENTER OF ICSI**

DETAILS OF FACULTY APPOINTED FOR TEACHING FOR THE EXAMINATION SESSION JUNE / DECEMBER
..... (YEAR)

NAME & ADDRESS OF THE FACULTY (INCLUDING E- MAIL / TEL./FAX, ETC. IF AVAILABLE	ACADEMIC/ PROFES- SIONAL QUALIFI- CATIONS st (1 st DEGREE ONWARDS)	EXPERIENCE			ANY OTHER RELEVANT ACHIEVE- MENTS	SUBJECT ALLOTTED
		ACADEMIC		PROFESSIO NAL		
		Teaching	Re- search Publication s			
1.						
2.						
3.						
4.						

**New Syllabus SCHEME OF LECTURES
(SYLLABUS w.e.f. FEBRUARY 2020)**

(Coverage required in Oral Classes and Number of Lectures) COURSE

CONTENTS OF CSEET(CS Executive Entrance Test)

Paper 1: Business Communication

S.No.	Details of course contents to be covered in lectures	No. of Lectures	
		Under 30 Lectures(2 Hours) scheme	Under 34 Lectures(2 Hours) scheme
1	Essentials of Good English English Grammar and its usage-Noun, Pronouns, Verbs, Adjectives, Adverbs, Prepositions, Conjunctions, Interjection, Voice, Articles, Tenses, Prefix and Suffix, Punctuations etc. Enriching Vocabulary-Choice of words, Synonyms and Antonyms Common errors in English Words with multiple meaning One word substitution Words frequently mis-spelt Homophones Idioms and phrases Proverbs Abbreviations Para jumbles Sentence completion Sentence arrangement Sentence correction Foreign words and phrases commonly used Comprehension of passage and art of Summarizing	10	11

2.	Communication 15	8	9
	Concept of Communication, Meaning and Significance of Good Communication Business Communication- Principles and Process Means of Communication- Written, Oral, Visual, Audiovisual Choice of Modes of Communication Communication Networks- Vertical, Circuit, Chain, Wheel, Star Commonly used Mediums of Digital Communication- Email, SMS, Voice mail, Multimedia, Teleconferencing, Mobile Phone Conversation, Video Conferencing etc. Listening Skills-Types, Purpose, Steps to Effective Listening, Barriers to Effective Listening and Ways to overcome the Barriers Barriers to Effective Communication and Ways to overcome the Barriers		
3.	Business Correspondence Business Letters - Its Essentials, Parts, Types, Salutations Positive Messages, Negative Messages and Persuasive Messages Business Reports, Inter and Intra-departmental Communication- Office Orders, Office Circulars, Memorandum, Office Notes, Management Information System (MIS) Concept of Web, Internet and E-correspondence Intranet- Benefit and Purpose Email - Features, Procedure to Write a Formal Email, Email Etiquettes Essential Elements of Email- Subject line, Formal Greeting, Target Audience (Reader), Clarity and Conciseness, Formal Closing, Proof reading, Feedback Advantages and Disadvantages of Email	8	9

4.	Common Business Terminologies Terms defined under various Laws, Rules and Regulations including Financial and Non-Financial terms and expressions.	4	5
	Total	30	34

Paper 2: Legal Aptitude and Logical Reasoning

S.No	Details of course contents to be covered in lectures	No. of Lectures	
		Under 30 Lectures(2 Hours) scheme	Under 34 Lectures(2 Hours) scheme
1.	Indian Constitution Preamble Citizenship Fundamental Rights and Fundamental Duties Directive Principles of State Policy State under Constitution President and Governors Council of Ministers and Prime Minister Lok Sabha, Rajya Sabha and Legislative Assembly, Legislative Council Supreme Court and High Courts Landmark Amendment in Constitution List of subjects-Centre, State and Concurrent	4	4
2.	Elements of General Laws (Indian Contract Act and Law of Torts) A. Law of Contract Offer, Acceptance, Consideration and Competency to Contract. Agreement Types of Contract: Void, Voidable, Unenforceable Performance of Contract Frustration of Contract	3	4

	Quasi Contract Breach of Contract and Remedies B. Law of Torts Basics of Torts Specific Defenses Nuisance and Negligence Strict, Absolute and Vicarious Liability Trespass Malicious Prosecution		
3.	Elements of Company Secretaries Legislation The Institute of Company Secretaries of India Vision, Mission, Motto and Core Values of the Institute Company Secretary under Company Secretaries Act, 1980. Functions of Company Secretary under the Companies Act, 2013 Role of Company Secretary in Employment Role of Company Secretary in Practice	2	2
4.	Elements of Company Law Meaning and Nature of Company Types of Companies Incorporation of a Company Types of capital Board of Directors -(Concept, Appointment and Removal of Directors) Board Meetings & Shareholders Meetings Corporate Social Responsibility Business Ethics Ethical Dilemma	3	3
5.	Legal Reasoning Legal Fundamentals and Terms Legal Problems - Reading and understanding a case Legal Terminology and Maxims Legal Reasoning- Reasoning by Analogy Inductive and Deductive Reasoning Questions of Fact (or factual issues) Questions of Law (or legal issues) Landmark Judgments of Supreme Court and High Court Reading Comprehension	4	5
6.	Logical Reasoning Calendars Cause and Effect Reasoning Clocks Coding and Decoding Deriving Conclusion from Passages Drawing Inference Number Test Sequence and Series Statement and Assumptions	5	6
7.	Verbal Reasoning Alphabet Test Alpha Numeric Sequence Puzzle Analogy Assertion and Reason Blood Relations Decision Making Inserting Missing Characters Logical Sequence Test	5	6

	17 Logical Venn Diagram Number, Ranking and Time Sequence Test Syllogism Truth Tellers and Liars		
8.	Non-Verbal Reasoning Analytical Reasoning Classification Completion of Incomplete Pattern Figure Matrix Grouping of Identical Figures Mirror Image Rule Detection Numeric and Alphabet Series	4	4
Total		30	34

Paper 3: Economic & Business Environment

SR.No	Details of course contents to be covered in lectures	No. of Lectures	
		Under 30 Lectures(2 Hours) scheme	Under 34 Lectures(2 Hours) scheme
1.	Basics of Demand and Supply and Forms of Market Competition Theory of Demand and Supply Equilibrium Price Elasticity of Demand and Supply and other related concepts Increase and Decrease in Demand and Expansion and Contraction of Demand Forms of Market Competition- Monopoly, Duopoly, Oligopoly, Perfect Competition and Monopolistic Competition	4	4
2.	National Income Accounting and Related Concepts Meaning and methods to compute National Income Key variables of National Income (GNP, GDP, NNP, NDP etc.)	3	4
3.	Indian Union Budget Key terminologies/heads covered under the budget Revenue and Capital Budget Major components of Revenue and Capital Budget Meaning of Fiscal Deficit Components/ Variables covered under Fiscal Deficit	2	2

4.	Indian Financial Markets Overview of Indian Financial Ecosystem Key facets of Indian financial system Growth of Financial Institutions Public and private sector banks Industrial Finance Corporation of India Small Industries Development Bank of India Regional Rural Banks Cooperative Banks Non-Banking Finance Companies Basics of Capital Market: Types of Shares and Debentures Financial assistance scenario for Small and Medium Enterprises and Start- Ups.	3	3
5.	Indian Economy Primary (Agriculture and allied activities) Secondary (Manufacturing) Tertiary (Services): Current scenario of agriculture and allied activities in India Agricultural and Industrial Policies of India Current scenario of services sector in India Balance of Payments Components of Balance of Payments Favorable and Unfavorable Balance of Trade Foreign Investments in India- Types and Flows	4	5
6.	Entrepreneurship Scenario Government initiatives to foster entrepreneurship Need for entrepreneurship in India Bottlenecks in entrepreneurial growth	5	6
7.	Business Environment Overview of Business Environment Features and factors influencing business environment Types of environment: Economic environment, Socio-cultural environment, Political environment, Legal and Technological environment Ease of Doing Business Index by World Bank for India and Department for Promotion of Industry and Internal Trade (DPIIT) for States	5	6
8.	Key Government Institutions Basic awareness about various institutions and regulatory bodies in India such as NITI Aayog, MCA, SEBI, RBI, IBBI, CCI, NCLT/NCLAT etc.	4	4
Total Sessions		30	34

Paper 4: Current Affairs, Presentation and Communication Skills (Viva)

S.No.	Details of course contents to be covered in lectures	No. of Lectures	
		Under 30 Lectures(2 Hours) scheme	Under 34 Lectures(2 Hours) scheme

1.	International and National Affairs International bodies (ASEAN, BRICS, SAARC, G-20, BIMSTEC, etc.) Organizations like, RBI, NABARD, CCI, IBBI, IMF, OECD, ADB, World Bank, etc. Summits and conferences Business personalities and leaders Books and their authors Sports Language and national symbols Awards and honours International diplomacy Art and culture	19 7	8
2.	Financial Affairs Current development in Banking and Finance (digital banking, govt. initiatives, financial inclusion, etc.) Current development in stock markets	4	4
3.	Political Affairs Current political scenario Committees and appointments Initiatives/ schemes of the government Governance and ethics	3	3
4.	Legal and other Affairs Recent important judgments passed by Supreme Court and High Courts of India, Tribunals Current affairs related to CS Institute/Profession and regulatory bodies Current updates on environment, bio-diversity, climate change and sustainable development Latest developments in Science and Technology, IT, Computers and Space Science	4	4
5.	Listening Skills Introduction to listening skills Importance of listening skills Steps in listening Purpose of listening Monologue Dialogue Barriers to effective listening Introduction to Listening Skills Test How to prepare for the test Common mistakes during the test Do's and Don'ts Solved Examples Exercise for students: Questions based on audio clips (MCQs, Fill-in the blanks, True False, Matching items) Grammar Test Vocabulary Test	4	5

6.	Written Communication Skills ²⁰ Introduction to writing skills Importance of writing skills How to improve writing skills Basics of Writing Skills Test Language usage, vocabulary, grammar How to prepare for the test Common mistakes during the test Do's and Don'ts Solved Examples Exercise for students: Writing on a given topic Correcting a given paragraph Short note writing Essay writing Precis writing	4	5
7.	Oral Communication Skills Introduction to oral communication skills Importance of speaking skills How to improve speaking skills Basics of Oral Communication Skills Test How to prepare for the test Language usage, vocabulary, grammar Pronunciation, Fluency and coherence Common mistakes during the test Do's and Don'ts Solved Examples Exercise for students: Answer a question Speak on a given topic Explain the given term	4	5
	Total	30	34

New Syllabus 2022
SCHEME OF LECTURES

(SYLLABUS w.e.f. FEBRUARY 2023)

(Coverage required in Oral Classes and Number of Lectures) COURSE
CONTENTS OF CSEET (CS Executive Entrance Test)

Part 1

BUSINESS COMMUNICATION

S.No.	Details of course contents to be covered in lectures	No. of Lectures	
		Under 30 Lectures (2 Hours) scheme	Under 34 Lectures (2 Hours) scheme
1	Essentials of Good English English Grammar and its usage-Noun, Pronouns, Verbs, Adjectives, Adverbs, Prepositions, Conjunctions, Interjection, Voice, Articles, Tenses, Prefix and Suffix, Combination words and Punctuations etc. • Enriching Vocabulary-Choice of words, Synonyms and Antonyms • Common errors in English • Words with multiple meaning • One word substitution • Words frequently mis-spelt • Homophones • Idioms and phrases • Proverbs • Abbreviations • Para jumbles • Sentence completion • Sentence arrangement • Sentence correction • Foreign words and phrases commonly used Comprehension of passage and art of Summarizing	10	11

2.	22 Communication • Concept of Communication, Meaning and Significance of Good Communication • Business Communication- Principles and Process • Means of Communication- Written, Oral, Visual, Audiovisual • Choice of Modes of Communication • Communication Networks- Vertical, Circuit, Chain, Wheel, Star • Commonly used Mediums of Digital Communication- Email, SMS, Voice mail, Multimedia, Teleconferencing, Mobile Phone Conversation, Video Conferencing • Listening Skills-Types, Purpose, Steps to Effective Listening, Barriers to Effective Listening and Ways to overcome the Barriers • Barriers to Effective Communication and Ways to overcome the Barriers	8	9
3.	Business Correspondence • Business Letters - Its Essentials, Parts, Types, Salutations • Positive Messages, Negative Messages and Persuasive Messages • Business Reports, Inter and Intra-departmental Communication- Office Orders, Office Circulars, Memorandum, Office Notes, Management Information System (MIS) • Concept of Web, Internet and E-correspondence • Intranet- Benefit and Purpose • Email - Features, Procedure to Write a Formal Email, Email Etiquettes • Essential Elements of Email- Subject line, Formal Greeting, Target Audience (Reader), Clarity and Conciseness, Formal Closing, Proof reading, Feedback • Advantages and Disadvantages of Email	8	9

4.	Common Business Terminologies ²³ Terms defined under various Laws, Rules and Regulations including Financial and Non-Financial terms and expressions.	4	5
	Total	30	34

Part 2

LEGAL APTITUDE AND LOGICAL REASONING

Sub – part A - Legal Aptitude			
S.No	Details of course contents to be covered inlectures	No. of Lectures	
		Under 30 Lectures (2 Hours) scheme	Under 34 Lectures (2 Hours) scheme
1.	Indian Constitution - Preamble - Fundamental Rights and Fundamental Duties - Directive Principles of State Policy - State under Constitution - President and Governors - Council of Ministers and Prime Minister - Lok Sabha, Rajya Sabha and Legislative Assembly, Legislative Council - Supreme Court and High Courts - Landmark Amendment in Constitution - List of subjects Centre, State and Concurrent	4	4
2.	Elements of General Laws (India Contract Act and Law of Torts) A. Law of Contract - Offer, Acceptance, Consideration and Competency to Contract - Agreement - Types of Contract: Void, Voidable, Unenforceable - Performance of Contract - Frustration of Contract - Quasi Contract - Breach of Contract and Remedies B. Law of Torts - Basics of Torts - Specific Defenses - Nuisance and Negligence - Strict, Absolute and Vicarious Liability - Trespass - Malicious Prosecution	3	4

3.	24 Elements of Company Secretaries Legislation • The Institute of Company Secretaries of India • Vision, Mission, Motto and Core Values of the Institute • Company Secretary under Company Secretaries Act, 1980 • Functions of Company Secretary under the Companies Act, 2013 • Role of Company Secretary in Employment • Role of Company Secretary in Practice	2	2
4.	Elements of Company Law • Meaning and Nature of Company • Types of Companies • Incorporation of a Company • Types of capital • Board of Directors - (Concept, Appointment and Removal of Directors) • Board Meetings & Shareholders Meetings Corporate Social Responsibility • Business Ethics • Ethical Dilemma	3	3
5.	Legal Reasoning • Legal Fundamentals and Terms • Legal Problems – Reading and understanding a case • Legal Terminology and Maxims • Legal Reasoning – (a) Reasoning by Analogy • (b) Inductive and Deductive Reasoning • Questions of Fact (or factual issues) • Questions of Law (or legal issues) • Landmark Judgments of Supreme Court and High Court • Reading Comprehension	4	5
Sub-part B-Logical Reasoning			
6.	Logical Reasoning • Calendars • Cause and Effect Reasoning • Clocks • Coding and Decoding • Deriving Conclusion from Passages • Drawing Inference	5	6

	- Number Test - Sequence and Series - Statement and Assumptions	25		
7.	Verbal Reasoning - Alphabet Test - Alpha Numeric Sequence Puzzle - Analogy - Assertion and Reason - Blood Relations - Decision Making - Inserting Missing Characters - Logical Sequence Test - Logical Venn Diagram - Number, Ranking and Time Sequence Test - Syllogism - Truth Tellers and Liars		5	6
8.	Non-Verbal Reasoning - Analytical Reasoning - Classification - Completion of Incomplete Pattern - Figure Matrix - Grouping of Identical Figures - Mirror Image - Rule Detection - Numeric and Alphabet Series		4	4
Total			30	34

Part 3

ECONOMIC AND BUSINESS ENVIRONMENT

Sub-part A- Economics			
S.No	Details of course contents to be covered in lectures	No. of Lectures	
		Under 30 Lectures (2 Hours) scheme	Under 34 Lectures (2 Hours) scheme

1.	²⁶ Basics of Demand and Supply and Forms of Market Competition • Theory of Demand and Supply Equilibrium Price • Elasticity of Demand and Supply and other related concepts • Increase and Decrease in Demand and Expansion and Contraction of Demand Forms of Market Competition- Monopoly, Duopoly, Oligopoly, Perfect Competition and Monopolistic Competition	4	4
2.	National Income Accounting and Related Concepts • Meaning and methods to compute National Income • Key concepts of National Income (GNP, GDP, NNP, NDP, Domestic Income, Private Income, Personal Income, Disposable Income, Real Income and per Capital Income)	3	4
3.	Indian Union Budget • Key terminologies/heads covered under the budget • Revenue and Capital Budget • Major components of Revenue and Capital Budget • Meaning of Fiscal Deficit • Components/ Variables covered under Fiscal Deficit	2	2
4.	Indian Financial Markets • Overview of Indian Financial Ecosystem Key facets of Indian financial system • Growth of Financial Institutions • Public and private sector banks • Industrial Finance Corporation of India Small Industries Development Bank of India • Regional Rural Banks • Cooperative Banks • Non-Banking Finance Companies • Basics of Capital Market: Types of Shares and Debentures • Financial assistance scenario for Small and Medium Enterprises and Start- Ups.	3	3

5.	27 Indian Economy • Primary (Agriculture and allied activities) • Secondary (Manufacturing) • Tertiary (Services): • Current scenario of agriculture and allied activities in India • Agricultural and Industrial Policies of India Current scenario of services sector in India • Balance of Payments • Components of Balance of Payments Favorable and Unfavorable Balance of Trade • Foreign Investments in India- Types and Flows	4	5
Sub-part B-Business Environment			
6.	Entrepreneurship Scenario • Government initiatives to foster entrepreneurship • Need for entrepreneurship in India Bottlenecks in entrepreneurial growth	5	6
7.	Business Environment • Overview of Business Environment • Features and factors influencing business environment • Type of environment :Economic environment, Socio-cultural environment, Political environment, Legal and Technological environment • Ease of Doing Business Index by World Bank for India and Department for Promotion of Industry and Internal Trade (DPIIT) for States	5	6
8.	Key Government Institutions • Basic awareness about various institutions and regulatory bodies in India such as NITI Aayog, MCA, SEBI, RBI, IBBI, CCI, NCLT/NCLAT etc.	4	4
Total		30	34

Part 4

CURRENT AFFAIRS AND QUANTITATIVE APTITUDE

Sub-part-A- Current Affairs			
S.No.	Details of course contents to becovered in lectures	No. of Lectures	
		Under 18 Lectures (2 Hours) scheme	Under 20 Lectures (2 Hours) scheme
1.	International and National Affairs • International bodies (ASEAN, BRICS, SAARC, G-20, BIMSTEC, etc.) • Organizations like, RBI, NABARD, CCI, IBBI, IMF, OECD, ADB, World Bank, etc. • Summits and conferences Business personalities and leaders • International diplomacy	5	6
2.	Financial Affairs • Current development in Banking and Finance (digital banking, govt. initiatives, financial inclusion, etc.) • Current development in stock markets	4	4
3.	Political Affairs • Current political scenario Committees and appointments Initiatives/ schemes of the government • Governance and ethics	3	3
4.	Legal and other Affairs • Recent important judgments passed by Supreme Court and High Courts of India, Tribunals • Current affairs related to CS Institute/Profession and regulatory bodies • Current updates on environment, bio- diversity, climate change and sustainable development • Latest developments in Science and Technology, • IT, Computers and Space Science	4	4

5	Business and Economy • International Trade Agreements • Export Import Scenarios • Recent Appointments of Chairman/MD/CEO of renowned companies • Recent Mergers and Acquisitions of Companies in India and Abroad • Other Recent Business Developments	²⁹ 2	3
	Total	18	20

Sub-part –B Quantitative Aptitude			
S.No.	Details of course contents to be covered in lectures	No. of Lectures	
		Under 12 Lectures (2 Hours) scheme	Under 14 Lectures (2 Hours) scheme
1.	Number Systems • Computation of Whole Number • Decimal and Fractions • Relationship between numbers	6	7
2.	Fundamental arithmetical operations • Percentages • Ratio and Proportion • Square roots • Averages • Interest (Simple and Compound) • Profit and Loss	6	7
	Total	12	14

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New Syllabus

SCHEME OF LECTURES
(SYLLABUS w.e.f. FEBRUARY 2018)

(Coverage required in Oral Classes and Number of
Lectures) **COURSE CONTENTS OF EXECUTIVE**

PROGRAMME MODULE I

PAPER 1 – JURISPRUDENCE, INTERPRETATION & GENERAL LAWS

S. No.	Particulars	No of lectures		
		20 lectures scheme	24 lectures scheme	30 lectures scheme
1	Sources of Law Meaning of Law and its Significance; Relevance of Law to Civil Society; Jurisprudence & Legal Theory; Schools of Law propounded by Austin, Dean Roscoe Pound, Salmond, Kelsen and Bentham; Statutes, Subordinate Legislation, Custom, Common Law, Precedent, Stare decisis.	1	1	2
2	Constitution of India Broad Framework of the Constitution of India; Fundamental Rights, Directive Principles of State Policy and Fundamental Duties; Legislative framework and Powers of Union and States;	2	3	4

	Judicial framework; Executive/Administrative framework; Legislative Process; Money Bill; Finance Bill and Other Bills; Parliamentary Standing Committees and their Role; Writ Jurisdiction of High Courts and the Supreme Court; Different types of writs.			
3	Interpretation of Statutes Need for interpretation of a statute; Principles of Interpretation; Aids to Interpretation; Legal Terminologies; Reading a Bare Act & Citation of Cases.	2	2	3
4	General Clauses Act, 1897 Key Definitions; General Rule of Construction; Retrospective Amendments; Powers and Functions; Power as to Orders, Rules etc., made under Enactments.	1	1	1
5	Administrative Laws Conceptual Analysis; Source and Need of Administrative Law; Principle of Natural Justice; Administrative Discretion; Judicial Review & Other Remedies; Liability of Government, Public Corporation.	2	3	4
6	Law of Torts General conditions of Liability for a Tort; Strict and Absolute Liability; Vicarious Liability; Torts or wrongs to personal safety and freedom; Liability of a Corporate Entity/Company in Torts; Remedies in Torts.	1	1	1
7	Limitation Act, 1963 Computation of the Period of Limitation; Bar of Limitation; Effect of acknowledgment; Acquisition of ownership by Possession; Classification of Period of Limitation.	1	1	1
8	Civil Procedure Code, 1908 Structure and Jurisdiction of Civil Courts; Basic Understanding of Certain Terms - Order, Judgment and Decree, Stay of Suits, Cause of Action, Res Judicata, Summary Proceedings, Appeals, Reference, Review and Revision; Powers of Civil Court and their exercise by Tribunals; Institution of Suit; Summary Procedure.	1	1	2
9	Indian Penal Code, 1860 Introduction; Offences against Property-Criminal Misappropriation of Property, Criminal Breach of Trust, Cheating, Fraudulent Deeds and Dispositions of Property; Offences relating to Documents and Property Marks- Forgery; Defamation; Abetment and Criminal Conspiracy.	1	1	2
10	Criminal Procedure Code, 1973 Classes of Criminal Courts; Power of Courts; Arrest of Persons; <i>Mens Rea</i> ; Cognizable and Non-Cognizable Offences; Bail; Continuing Offences; Compounding of Offences; Summons and Warrants; Searches; Summary Trial.	1	1	2
11	Indian Evidence Act, 1872 Statements about the facts to be proved; Relevancy of facts connected with the fact to be proved; Opinion of Third Persons ; Facts of which evidence cannot be given; Oral, Documentary and Circumstantial Evidence; Burden of proof; Presumptions; Estoppel; Witness; Improper admission & rejection of evidence.	1	1	1
12	Special Courts, Tribunals under Companies Act & Other Legislations Constitution; Powers of Tribunals; Procedure before Tribunals; Powers of Special Courts; Power to punish for contempt; Overview of NCLT Rules; Quasi-Judicial Authorities.	1	1	1
13	Arbitration and Conciliation Act, 1996 Arbitration Law in India; Appointment of Arbitrators; Judicial Intervention; Award; Recourse against Award; Conciliation and Mediation.	1	2	2
14	Indian Stamp Act, 1899 Key Definitions; Principles of Levy of Stamp Duty; Determination, Mode and timing of Stamp Duty; Person responsible; Consequences of Non-Stamping and	1	1	1

	UnderStamping; Adjudication; Allowance and Refund ; Concept of E-Stamping.			
15	Registration Act, 1908: <i>Registration of Documents</i>: Compulsory, Optional; Time and Place of Registration; Consequences of Non-Registration; Prerequisites for Registration.	1	1	1
16	Right to Information Act, 2005 Key Definitions; Public Authorities & their Obligations; Role of Central/State Governments; Central Information Commission; State information Commission.	1	1	1
17	Information Technology Act, 2000 Introduction, definition, important terms under the Act; Digital Signatures, Electronic Record, Certifying Authority, Digital Signature Certificate; Cyber Regulation Appellate Tribunal; Offences and Penalties; Rules relating to sensitive personal data under IT Act.	1	1	1
	Total	20	24	30

PAPER 3- SETTING UP OF BUSINESS ENTITIES AND CLOSURE

S. No.	Particulars	No of lectures		
		20 lectures scheme	24 lectures scheme	30 lectures scheme
1	Choice of Business Organization Key features of various structures and issues in choosing between business structures including identification of location, tax implications etc	1	1	1
2	Company Private Company, Public Company, One Person Company, Nidhi Company, Producer Company, Foreign Company- Liaison Offices, Branch Office & Project Office, Formation and Registration	1	1	1
3	Part –I Charter Documents of Companies – Memorandum of Association and Articles of Association, Doctrine of ultra-vires, Doctrine of indoor management, Doctrine of constructive notice, Incorporation Contracts Part-II Alteration of Charter Documents	1	1	2

PAPER 2 - COMPANY LAW			
Details of course contents to be covered in lectures	No of Lectures		
	20 lectures scheme	24 lectures scheme	30 lectures scheme
PART- I			
1. Introduction to Company Law : • Jurisprudence of Company Law; • Meaning, Nature, Features of a company; • Judicial acceptance of the company as a separate legal entity; • Concept of Corporate Veil, • Applicability of Companies Act; Definitions and Key Concepts.	0.5	1	1
2. Shares and Share Capital : • Meaning and types of Capital; • Concept of issue and allotment; • Issue of Share certificates; • Further Issue of Share Capital; • Issue of shares on Private and Preferential basis; • Rights issue and Bonus Shares; • Sweat Equity Shares and ESOPs; • Issue and Redemption of preference shares; • Transfer and Transmission of securities; • Buyback of securities; dematerialization and rematerialization of shares; • Reduction of Share Capital.	2	2	2
3. Members and Shareholders : • How to become a member; • Register of Members; • Declaration of Beneficial Interest; • Rectification of Register of Members; • Rights of Members; • Variation of Shareholders' rights; • Shareholders Democracy; • Shareholder agreement, Subscription Agreements, Veto powers.	1	1	1
4. Debt Instruments : • Issue and redemption of Debentures and Bonds; • creation of security; • Debenture redemption reserve; • debenture trust deed; • conversion of debentures into shares; • Overview of Company Deposits.	0.5	0.5	1
5. Charges : • Creation of Charges; • Registration, Modification and Satisfaction of Charges; • Register of Charges; • Inspection of charges; • Punishment for contravention; • Rectification by Central Government in Register of charges.	0.5	0.5	1
6. Distribution of Profits : • Profit and Ascertainment of Divisible Profits; • Declaration and Payment of Dividend; • Unpaid Dividend Account; • Investor Education and Protection Fund; • Right to dividend; • Rights shares and bonus shares to be held in abeyance.	0.5	0.5	1
7. Corporate Social Responsibility : • Applicability of CSR; • Types of CSR Activities; • CSR Committee and Expenditure;	0.5	0.5	1

• Net Profit for CSR; • Reporting requirements.			
8. Accounts, Audit and Auditors : • Books of Accounts; • Financial Statements; • National Financial Reporting Authority; • Auditors-Appointment, Resignation and Procedure relating to Removal, Qualification and Disqualification; • Rights, Duties and Liabilities; • Audit and Auditor's Report; • Cost Audit; • Secretarial Audit; • Special Audit; • Internal Audit	1.5	2	2
9. Transparency and Disclosures : • Board's Report; • Annual Return; • Annual Report; • Website disclosures; • Policies.	1	1	1
10. An overview of Inter-Corporate Loans, Investments, Guarantees and Security, Related Party Transactions.	0.5	0.5	1
11. Registers and Records : Maintenance and Disposal.	0.5	1	1
12. An overview of Corporate Reorganization : • Introduction of Compromises, • Arrangement and amalgamation, Oppression and Mismanagement, Liquidation and winding-up; • Overview of Registered Valuers; • Registration Offices and Fees; • Companies to furnish information and statistics.	1.5	2	2
13. Introduction to MCA 21 and filing in XBRL.	1	1	1
14. Global Trends and Developments in Company Law.	0.5	0.5	1
PART- II			
15. Board Constitution and its Powers : • Board composition; • Restriction and Powers of Board; • Board Committees- Audit Committee, Nomination and Remuneration Committee, Stakeholder relationship Committee and other Committees.	1	1	2
16. Directors : • DIN requirement, Types of Directors; • Appointment/ Reappointment, Disqualifications, Vacation of Office, Retirement, Resignation and Removal, and Duties of Directors; • Rights of Directors; • Loans to Directors; • Disclosure of Interest.	1	1	1

17. Key Managerial Personnel (KMP's) and their Remuneration : • Appointment of Key Managerial Personnel; • Managing and Whole-Time Directors, Manager, Chief Executive Officer and Chief Financial Officer; • Company Secretary – Appointment, Role and Responsibilities, Company Secretary as a Key Managerial Personnel; • Functions of Company Secretary; • Officer who is in default; • Remuneration of Managerial Personnel.	1	1	2
18. Meetings of Board and its Committees : • Frequency, Convening and Proceedings of Board and Committee meetings; • Agenda Management; • Management Information System; • Meeting Management; • Resolution by Circulation; • Types of Resolutions; • Secretarial Standard – 1; • Duties of Company Secretaries before, during and after Board/ Committee Meeting.	1	1	2
19. General Meetings : • Annual General Meeting; • Extraordinary general Meetings; • Other General Meetings; • Types of Resolutions; • Notice, Quorum, Poll, Chairman, Proxy; • Meeting and Agenda; • Process of conducting meeting; • Voting and its types-vote on show of hands, Poll, E-Voting, Postal ballot; • Circulation of Members' Resolutions etc.; • Signing and Inspection of Minutes; • Secretarial Standard – 2; • Duties of Company Secretaries before, during and after General Meeting.	1.5	2	2
20. Virtual Meetings : • Technological Advancement in conduct of Board Committee & General Meetings; • e-AGM.	0.5	1	1
21. Legal framework governing Company Secretaries : • The Company Secretaries Act, 1980 along with Rules and Regulations; • Disciplinary Mechanism and Penalties for Professional Misconduct; • Ethics in Profession, Professional Liabilities.	1	1	1
22. Secretarial Standards Board : • Secretarial Standards Board of ICSI; • Process of making Secretarial Standards; • Need and Scope of Secretarial Standards.	0.5	1	1
23. Mega Firms : • Concept of mega firms; • Benefits of mega firms, Eligibility criteria for partner, Agreement between partners; management of Firm; • Collective multidisciplinary expertise; • Public Relation and Brand Building.	0.5	1	1

Total		20	24	30
	Alteration in MOA & AOA- Change of name, Registered office address; Objects clause, Alteration in share capital and alteration in articles of association.			
4	Legal Status of Registered Companies Small Company, Holding Company, Subsidiary Company & Associate Company, Inactive Company, Dormant Company, Government Company.	1	1	1
5	Limited Liability Partnership Concept of LLP, Formation and Registration, LLP Agreement, Alteration in LLP Agreement, Annual and Event Based Compliances.	1	1	1
6	Other forms of business organizations Partnership, Hindu Undivided Family, Sole Proprietorship, Multi State Co-operative Society, Formation, Partnership Agreement and its registration.	1	1	1
7	Institutions Not For Profit & NGOs Section 8 Company, Trust and Society- Formation and Registration	1	1	1
8	Financial Services Organization NBFCs, Housing Finance Company, Asset Reconstruction Company; Micro Finance Institutions (MFIs); Nidhi Companies; Payment Banks; Registration.	1	1	2
9	Start-ups Start-up India Policy, Registration Process, Benefits under the Companies Act and other Government Policies, Different types of capital- Seed Capital, Venture Capital, Private Equity, Angel Investor, Mudra Bank.	1	1	1
10	Joint Ventures; Special Purpose Vehicles Purpose and Process.	1	1	1
11	Setting up of Business outside India Issues in choosing location, Structure and the processes involved.	1	1	1
12	Conversion of existing business entity Conversion of private company into public company and vice versa, Conversion of Section 8 company into other kind of Company, Conversion of Company into LLP and vice versa, Conversion of OPC to other type of company and vice versa, Company authorized to be registered under the Act (Part XXI Companies), and other types of conversion.	1	1	1
13	Mandatory Registration and Additional Registration/License PAN; TAN; GST, Registration; Shops & Establishments; SSI/MSME ESI/PF; FCRA; Pollution; Other registration as per requirement of sector; IE Code; Drug License; FSSAI; Trademark; Copyright; Patent; Design; RBI; Banking; IRDA;	1	1	2

	Telecom; I & B; MSME Registration; UdyogAadhar, Memorandum; Industrial License, Industrial Entrepreneurs Memorandum (IEM); State Level Approval from the respective State Industrial Department.			
14	Maintenance of Registers and Records Register and Records required to be maintained by an enterprise.	1	1	1
15	Industry Specific Laws and their Initial Compliances Compliance of industry specific laws applicable to an entity at the time of setting up of the enterprise	1	1	1
16	Intellectual Property laws (Provisions applicable for Setting up of Business): Patents Act; 1970 and Trade Mark Act; 1999 Copyright Act; 1957, Geographical indication of Goods (Registration and Protection) Act; 1999; Designs Act; 2000	1	2	2
17	Compliances under Labour Laws (Provisions applicable for setting up of business) Factories Act; 1948; Minimum Wages Act; 1948; Payment of Wages Act; 1936; Equal Remuneration Act; 1976; Employees' State Insurance Act; 1948; Employees' Provident Funds and Miscellaneous Provisions Act; 1952; Payment of Bonus Act; 1965; Payment of Gratuity Act; 1972; Employees Compensation Act; 1923; Contract Labour (Regulation and Abolition) Act; 1970; Industrial Disputes Act; 1947; Trade Unions Act; 1926; Maternity Relief Act; 1961; Child and Adolescent Labour (Prohibition and Regulation) Act; 1986; Persons with Disabilities (Equal Opportunities; Protection of Rights and Full Participation) Act, 1995 Prevention of Sexual Harassment of Women at Workplace (Prevention; Prohibition and Redressal) Act; 2013.	1	2	2
18	Compliances relating to Environmental laws (Provisions applicable for Setting up of Business) Water (Prevention and Control of Pollution) Act; 1974; Air (Prevention and Control of Pollution) Act; 1981; Environment Protection Act, 1986; Public Liability Insurance Act; 1991; National Green Tribunal Act; 2010	1	1	2
19	Dormant Company Obtaining Dormant Status and Dormant to Active Status	1	2	3
21	Insolvency Resolution process, Liquidation and Winding -up An Overview			
20	Strike off and restoration of name of the company and LLP	1	2	3
Total		20	24	30

PAPER 4- TAX LAWS

S. No.	Particulars	No of lectures		
		20 lectures scheme	24 lectures scheme	30 lectures scheme
1	Direct Taxes at a Glance : Background of Taxation system in India; Vital Statistics; Layout; Administration	1	1	1
2	Basic concepts of Income Tax : An overview of Finance Bill, ; Important definitions under Income Tax Act, 1961; Distinction between Capital and Revenue Receipts and Expenditure; Residential Status & Basis of Charge; Scope of Total Income; Tax Rates			1

3	Incomes which do not form part of Total Income: Incomes not included in Total Income; Tax holidays	1	1	1
4	Computation of Income under Various Heads : Income from Salary; Income from House Property; Profit and Gains of Business or Profession; Capital Gains; Income from Other Sources; Fair Market Value	3	3	4
5	Clubbing provisions and Set Off and / or Carry Forward of Losses : Income of other persons included in Assessee's Total Income; Aggregation of Income; Set off and / or Carry forward of losses.	1	1	1
6	Deductions from Gross Total Income & Rebate and Relief : Deductions in respect of certain payments; Specific deductions in respect of certain income; Deductions in respect for donations for expenditure under CSR activities; Rebates and Reliefs.		1	1
7	Computation of Total Income and Tax Liability of various entities : Individual; Hindu Undivided Family 'HUF'; Alternate Minimum Tax (AMT); Partnership Firm / LLP; Co-operative Societies; Association of Person 'AOP' and Body of Individual 'BOI'; Political Parties; Electoral Trusts; Exempt organization – Registration u/s 12A/ 12AA;	1	1	2
8	Classification and Tax Incidence on Companies : Computation of taxable income and tax liability of Company; Dividend Distribution Tax; Minimum Alternate Tax 'MAT'; Other Special Provisions Relating to Companies; Equalization Levy.	1	2	2
9	Procedural Compliance : Permanent Account Number 'PAN' / Tax Collection Account Number 'TAN'; Tax Deduction at Source 'TDS' & Tax Collection at Source 'TCS'; Advance Tax & Self Assessment Tax 'SAT'; Returns, Signatures, E-Filing ; Fee and interest for default in furnishing return of Income ; Collection, Recovery of Tax, Refunds.	1	1	1
10	Assessment, Appeals & Revision : Assessment; Types of Assessment; Appeals; Revisions; Search, Seizure, Penalty and Offences.	1	1	1
11	Concept of Indirect Taxes at a glance : Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure.	1	1	1
12	Basics of Goods and Services Tax 'GST' : Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event; Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.	2	2	3
13	Concept of Time, Value & Place of Taxable Supply : Basic concepts of Time and Value of Taxable Supply; Basics concept of Place of Taxable Supply.	2	2	2
14	Input Tax Credit & Computation of GST Liability-Overview	1	2	2
15	Procedural Compliance under GST : Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Return, Payment of Tax, Refund Procedures; Audit.	2	2	3

16	Basic overview on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST), and GST Compensation to States.	1	2	2
17	Overview of Customs Act: Overview of Customs Law; Levy and collection of customs duties; Types of Custom duties; Classification and valuation of import and export goods; Exemption; Officers of customs; Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback; Demand and Recovery; Confiscation of Goods and Conveyances; Refund.	1	1	2
	Total	20	24	30

MODULE 2

PAPER 5- CORPORATE & MANAGEMENT ACCOUNTING

Topic	No. of Lecture		
	Under 20 lectures (2 Hours) scheme	Under 24 lectures (2 Hours) scheme	Under 30 lectures (2 Hours) scheme
Introduction to Financial Accounting	0.5	1	2
Introduction to Corporate Accounting Records of accounts to be maintained by a company	0.5	1	2
Accounting for Share Capital Issue of Shares; Forfeiture and Re-issue of Shares, Accounting treatment of premium, Buyback of Shares; Redemption and Conversion; Capital Redemption Reserve, Bonus Shares; Rights Issue, ESOPs, ESPS, Sweat Equity Shares; and Underwriting; Book Building.	1	2	2
Accounting for Debentures Accounting Treatment, Debenture Redemption Reserve, Redemption of Debentures and Conversion of Debentures into Shares. Deferred Tax	1	1	2
Related Aspects of Company Accounts Accounting for ESOP, Buy-back, Equity Shares with differential rights, Underwriting and Debentures.	1	1	2
Financial Statements Interpretation Preparation and Presentation of Financial Statements; Quarterly, Half-yearly and Annual Financial Statement pursuant to Listing Regulations; Depreciation provisions and Reserves; Determination of Managerial Remuneration, Corporate Social Responsibility spend, various disclosures under the Companies Act, 2013, LODR & applicable accounting standards; Related party and segment reporting, Audit Queries; How to Read and interpret Financial Statements	1	1	1

Consolidation of Accounts as per Companies Act 2013 Holding Company, Subsidiary Companies, Associate Companies and Joint Venture; Accounting Treatment and disclosures.	1	2	2
Corporate Financial Reporting Requirements of Corporate Reporting; Recent trends in Financial Reporting.	1	1	1
Cash Flow Statements Preparation and their analysis	1	1	2
Accounting Standards (AS) Applicability, Interpretation, Scope and Compliance; International Financial Reporting Standards; Overview of AS, AS vs. Ind AS vs. IFRS.	0.5	1	1
National and International Accounting Authorities	0.5	1	1
Adoption Convergence and Interpretation Of International Financial reporting Standards (IFRS) and Accounting Standards In India.	1	1	1
An Overview Of Cost Importance and relevance of Cost Accounting; Material Cost, Labour Cost, Direct Expenses and Overheads, Cost Sheet.	1	1	1
Cost Accounting Records & Cost Audit Under Companies Act, 2013	1	1	1
Budget Budgeting And Budgetary Control Preparation of various types of Budgets; Budgetary Control System; Zero Based Budgeting; Performance Budgeting	1	1	2
Ratio Analysis Financial Analysis through Ratios	1	1	1
Management Reporting (Management Information Systems)	1	1	1
Decision Making Tools Marginal Costing; Transfer Pricing	1	1	1
Valuation Principles & Framework Conceptual Framework of Valuation, Valuation rules; Valuation of securities or financial assets; Approaches of Valuation - Assets Approach, Income Approach; Market Approach; Registered Valuer; IND AS Valuation	1	1	1
Valuation of Shares Business And Intangible Assets Regulatory Valuations; Companies Act; Insolvency and Bankruptcy Code; Income Tax Act; SEBI law; FEMA and RBI guidelines.	1	1	1
Indian Accounting Standard (Ind As) 102	1	1	1
Methods Of Valuation Net Assets Valuation: Relative Valuation (Comparable Companies/Transactions); Discounted Cash Flow Valuation; Other Methods	1	1	1
Total	20	24	30

PAPER 6- SECURITIES LAWS & CAPITAL MARKETS

S. No.	Particulars	No. of Lectures		
		20 lectures scheme	24 lectures scheme	30 lectures scheme
1	Securities Contracts (Regulations) Act 1956 Objectives of the SCR Act, Rules and Regulations made there under; Important Definitions; Recognized Stock Exchange, Clearing Corporation; Public issue and listing of securities; Rules relating to Public Issue and Listing of Securities under Securities Contracts (Regulation) Rules, 1957.	1	1	2
2	Securities and Exchange Board of India Act, 1992 Objective; Powers and functions of SEBI; Securities Appellate Tribunal; Penalties and appeals.	1	2	2
3	Depositories Act, 1996 Depository System in India; Role & Functions of Depositories; Depository Participants; Admission of Securities; Dematerialization & Re-materialisation; Depository Process; Inspection and Penalties; Internal Audit and Concurrent Audit of Depository Participants.	1	1	1
4	An Overview of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 Practical & cases	2	2	3
5	An Overview of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	1	2	2
6	An Overview of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011	2	3	3
7	SEBI (Buyback of Securities) Regulations, 1998 : Conditions of buy-back; Buy back Methods: Tender Offer, Open Market (Book building and Stock Exchange); General obligations; Penalties	1	1	2
	SEBI (Delisting of Equity Shares) Regulations, 2009 : Delisting of Equity Shares; Voluntary Delisting; Exit Opportunity; Compulsory Delisting	2	2	2
9	An Overview of SEBI (Share Based Employee Benefits) Regulations, 2014	1	1	1
10	An Overview of SEBI (Issue of Sweat Equity) Regulations, 2002	1	1	1
11	SEBI (Prohibition of Insider Trading) Regulations, 2015 : Unpublished price sensitive information (UPSI); Disclosures; Codes of fair disclosure and conduct; Penalties and Appeals	1	2	2
12	Mutual Funds : Types of Mutual Funds and Schemes; Key players in Mutual Funds: Sponsor, Asset Management Company, Trustee, Unit holder, Evaluating performance of Mutual funds- Net Asset Value, Expense Ratio, Holding Period Return.	1	1	2
13	Collective Investment Schemes : Regulatory Framework; Restrictions on Business Activities; Submission of Information and Documents; Trustees and their Obligations	1	1	1
14	SEBI (Ombudsman) Regulations, 2003 :	1	1	1

	Procedure for Redressal of Grievances; Implementation of the Award; Display of the particulars of the Ombudsman, SCORES, SEBI (Informal Guidance) Scheme, 2003.			
15	15. Structure of Capital Market I. Primary Market a. Capital Market Investment Institutions-Domestic Financial Institutions(DFI), Qualified Institutional Buyers(QIB), Foreign b. Portfolio Investors (FPI), Private Equity, Angel Funds, HNIs, Venture Capital, Pension Funds, Alternative Investment Funds. c. Capital Market Instruments-Equities, Preference Shares, Shares with Differential Voting Rights, Corporate Debt, Non-convertible Debentures(NCD), Partly, Fully and Optionally Convertible Debentures, Bonds, Foreign Currency Convertible Bonds(FCCB), Foreign Currency Exchangeable Bonds (FCEB) Indian Depository Receipts (IDR), Derivatives, Warrants; d. Aspects of Primary Market- book building, ASBA, Green Shoe Option.	1	1	2
	II. Secondary Market Development of Stock market in India; Stock market & its operations, Trading Mechanism, Block and Bulk deals, Grouping, Basis of Sensex, Nifty; Suspension and Penalties; Surveillance Mechanism; Risk management in Secondary market, Impact of various Policies on Stock Markets such as Credit Policy of RBI, Fed Policy, Inflation index, CPI, WPI, etc.	1	1	2
16	Securities Market Intermediaries : Primary Market and Secondary Market Intermediaries: Role and Functions, Merchant Bankers, Stock Brokers, Syndicate Members, Registrars and Transfer Agents, Underwriters, Bankers to an Issue, Portfolio Managers, Debenture Trustees, Investment Advisers, Research Analysts, Market Makers, Credit Rating Agencies; Internal Audit of Intermediaries by Company Secretary in Practice.	1	1	1
	Total	20	24	30

PAPER 7- ECONOMIC, BUSINESS AND COMMERCIAL LAWS

S. No.	Particulars	No of lectures		
		20 lectures scheme	24 lectures scheme	30 lectures scheme
	Details of course contents to be covered in lectures			
1	Reserve Bank of India Act, 1934 Central Banking functions; Monetary policy; Penalties.	1	1	1
2	Foreign Exchange Management Act, 1999 : Introduction	1/2	1	1
3	Foreign Exchange Transactions & Compliances Current and Capital Account Transactions; Acquisition & Transfer of Immovable Property in India and Abroad; Realization and Repatriation of Foreign Exchange; Brief information of other FEMA Regulations.	1	1	1

4	Foreign Contribution (Regulation) Act, 2010 Introduction and Object, Eligible Contributor, Eligible Receiver, Registration, Offences and Penalties	1	1	1
5	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.	1	1	1
6	Overseas Direct Investment ODI Policy, foreign currency remittances, Setting up of Subsidiary/Joint Venture/Branch Office.	1/2	1	1
7	Liberalized Remittance Scheme Investment Outside India by Indian Residents.	1/2	1	1
8	External Commercial Borrowings (ECB) An Overview.	1	1	1
9	Foreign Trade Policy & Procedure Merchandise Exports from India Scheme (MEIS); Service Exports from India Scheme (SEIS); Duty exemption / remission schemes; Export oriented units (EOUS); Electronics Hardware Technology Parks (EHTPS); Software Technology Parks (STPS); Bio-Technology Parks (BTPS). Imports and related policies.	1	1	1
10	Non-Banking Finance Companies (NBFCs) Definition; Types; Requirement of Registration as NBFC and exemptions from registration as NBFC; Micro Finance Institutions, Activities of NBFCs; Compliances by the NBFCs and requirements of approvals of RBI; Deposit Accepting and Non-deposit Accepting NBFCs; Deemed NBFC; Core Investment Company and Systemically Important Core Investment Companies; Peer to Peer Lending; Defaults, Adjudication, prosecutions and penalties.	1	1	2
11	Special Economic Zones Act, 2005 Establishment of Special Economic Zones; Approval and Authorization to Operate SEZ; Setting up of Unit; Special Economic Zone Authority.	1/2	1	1
12	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.	4	5	6
13	Consumer Protection Act, 1986 Consumer Protection in India; Rights of Consumers; Consumer Dispute Redressal Forums; Nature and Scope of Remedies	1/2	1/2	1
14	Essential Commodities Act, 1955 Essential Commodities; Powers of Central Government; Authorities responsible to administer the Act; Delegation of powers; Nature of Order passed under the Act; Seizure and Confiscation of Essential Commodities; Offences by Companies.	1/2	1/2	1
15	Legal Metrology Act, 2009 Standard weights and measures; Power of inspection, seizure; Declarations on pre-packaged commodities; Offences and penalties.	1/2	1/2	1
16	Transfer of Property Act, 1882 Types of Properties; Properties which cannot be Transferred; Rule Against Perpetuities; Lis Pendens; Provisions Relating to Sale; Mortgage, Charge, Lease, Gift and Actionable Claim; Specific Performance.	1	1	1

17	Real Estate (Regulation and Development) Act, 2016 Registration of Real Estate Project; Real Estate Agents; Real Estate Regulatory Authority; Central Advisory Council; The Real Estate Appellate Tribunal; Offences, Penalties and Adjudication. Specimen Agreement for Sale between the Promoter and the Allottee; Due Diligence Reporting.	1	1	1
18	Benami Transaction Prohibitions (Act) Benami Property; Benami Transaction, Prohibition of Benami Transaction; Authority, Adjudication of Benami property.	1/2	1/2	1
19	Prevention of Money Laundering Problem and adverse effect of money laundering; Methods of money laundering; Offence of money laundering; Attachment, adjudication and confiscation.	1/2	1	1
20	Indian Contracts Act, 1872 Essential elements of a Valid Contract; Indemnity and Guarantee; Bailment and Pledge; Law of Agency; E-Contract; Landmark judgments.	1/2	1	1
21	Specific Relief Act, 1963 Specific reliefs and defense; specific performance and defense; unenforceable contracts; Rescission of Contracts; Cancellation of Instruments; Declaratory Decrees; Preventive Reliefs.	1/2	1/2	1
22	Sale of Goods Act, 1930 Essentials of a Contract of Sale; Sale Distinguished from Agreement to Sell, Bailment, Contract for Work and Labour and Hire-Purchase; Conditions and Warranties; Doctrine of Caveat Emptor; Performance of the Contract of Sale; Landmark judgments.	1/2	1/2	1
23	Partnership Act, 1932 Rights and Liabilities of Partners; Registration of Firms; Dissolution of Firms and Partnership; Landmark judgments	1/2	1/2	1
24	Negotiable Instrument Act, 1881 Negotiable Instruments and Parties; Material Alteration; Crossing and bouncing of Cheques; Dishonour of Cheques & its Remedies; Presumption of Law as to Negotiable Instruments; Landmark judgments.	1/2	1/2	1
	Total	20	24	30

PAPER 8- FINANCIAL AND STRATEGIC MANAGEMENT

<i>Details of course contents to be covered in lectures</i>	<i>No. of Lectures</i>		
	<i>Under 20 lecture scheme</i>	<i>Under 24 lecture scheme</i>	<i>Under 30 lecture scheme</i>
Financial Management (60 marks)			
1. Nature and Scope of Financial Management - Nature, Scope and Objectives of Financial Management; - Risk-Return and Value of the Firm; - Objectives of the firm; - Profit Maximisation vs. Wealth Maximisation - Emerging roles of Finance Managers.	0.5	1	1
2. Capital Budgeting	2	2	3

• Compounding and Discounting techniques- Concepts of Annuity and Perpetuity • Capital Budgeting Process • Techniques of Capital Budgeting-Discounted and Non-Discounted Cash Flow Methods • Capital Rationing • Risk Evaluation and Sensitivity Analysis			
3. Capital Structure • Introduction- Meaning and Significance • Optimal Capital Structure • Determinants of Capital Structure • Theories of Capital Structure • EBIT - EPS Analysis • EBITDA Analysis • Risk and Leverage • Effects of Leverage on Shareholders' Returns	2	2	3
4. Sources of raising long-term finance and Cost of Capital • Sources • Meaning • Factors Affecting Cost of Capital • Methods for Calculating cost of capital • Weighted Average Cost of Capital (WACC) • Marginal Cost of Capital	2	2	2
5. Project Finance • Project Planning - Preparation of Project Report • Project Appraisal under Normal, Inflationary and Deflationary • Conditions • Project Appraisal by Financial Institutions - Lending Policies and Appraisal • Norms by Financial Institutions and Banks • Project Review and Control • Social Cost and Benefit Analysis • of Project • Term Loans from Financial Institutions and Banks • Lease and Hire Purchase Finance • Venture Capital Funds; Private Equity; International Finance and Syndication of Loans, • Deferred Payment Arrangements; Corporate Taxation and its Impact on Corporate Financing, • Financing Cost Escalation	1	2	2
6. Dividend Policy • Introduction- Types; • Determinants and Constraints of Dividend Policy; • Forms of Dividend; • Different Dividend Theories.	1.5	2	2
7. Working Capital • Meaning, Types, Determinants and Assessment of Working Capital Requirements, • Negative Working Capital; • Operating Cycle Concept and Applications of Quantitative Techniques; • Management of Working Capital – Cash Receivables Inventories; • Financing of Working Capital; • Banking Norms and Macro Aspects; • Factoring and Forfaiting	2	2	2
8. Security Analysis • Measuring of Systematic and Unsystematic Risk; • Fundamental Analysis (Economic, Industry and Company);	1	2	2

Technical Analysis and Efficient Market Hypothesis.			
9. Portfolio Management - Meaning, Objectives; - Portfolio Theory –Traditional Approach; Markowitz Portfolio Theory; Modern Approach - CAPM Model; - Economic Value Added; - Sharpe Single & Multi Index Model; Risk Adjusted Measure of Performance.	1	2	2
10. Practical Questions and Case studies Practical Problems and Case studies	2	2	3
Strategic Management (40 marks)			
11. Introduction to Management An Overview of functions of management	0.5	0.5	0.5
12. Introduction to Strategic Management - An Overview- Meaning & Process - Strategic Leadership; - Functions and Importance for Professionals like Company Secretaries; - Environmental Influences of Business-Characteristics and Components of Business Environment - Factors of Micro & Macro Environment of Business; - Competitive Environment and Porter's Five Force Model.	0.5	0.5	1.5
13. Business Policy and Formulation of Functional Strategy - Introduction to Business Policy; - Framework of Strategic Management; - Strategic Decision Model; - Vision; Mission; Objectives and Goals; - Strategic Levels of the Organization; - Formulation of Functional Strategy - Formulation of Financial; Marketing; Production; Human Resource and Logistics strategies.	1	1	2
14. Strategic Analysis and Planning - Situational Analysis, Strategic Choices-SWOT and TOWS Analysis; - PERT (Programme Evaluation Review Technique) - CPM (Critical Path Method); - Portfolio analysis-Boston Consulting Group (BCG) growth-share Matrix, - Ansoff's Product Growth Matrix, - ADL Matrix and General Electric (GE) Model; - Strategic Planning; Strategic Alternatives-Glueck and Jauch and Michael Porter's Generic Strategies.	1	1	2
15. Strategic Implementation and Control - Issues in Strategy Implementation; - Various Organizational Structures and Strategy Implementation; - Leadership and its forms ; - Strategic Change and Control.	1	1	1
16. Analysing Strategic Edge - Introduction to Business Process Reengineering; - Concept of Benchmarking; - Introduction to Total Quality Management and Six Sigma.	1	1	1
Total	20	24	30

New Syllabus

SCHEME OF LECTURES (SYLLABUS 2022 w.e.f. FEBRUARY 2023)

(Coverage required in Oral Classes and Number of

Lectures) COURSE CONTENTS OF EXECUTIVE

PROGRAMME

Group 1

PAPER 1 – JURISPRUDENCE, INTERPRETATION & GENERAL LAWS

S. No.	Particulars	No of lectures		
	Details of course contents to be covered in lectures	20 lectures scheme	24 lectures scheme	30 lectures scheme
1	Sources of Law : Meaning of Law and its Significance ● Relevance of Law to Civil Society ● Jurisprudence & Legal Theory ● Schools of Law propounded by Austin, Roscoe Pound, Salmond, Kelsen, Savigny, Bentham and others ● Statutes, Subordinate Legislation, Custom, Common Law, Precedent, <i>Stare decisis</i>	1	1	2
2	Constitution of India : ● Broad Framework of the Constitution of India ● Fundamental Rights, Directive Principles of State Policy and Fundamental Duties ● Legislative framework and Powers of Union and States ● Judicial framework ● Executive/Administrative framework ● Legislative Process - Finance Bill and Other Bills ● Parliamentary Standing Committees and their Role ● Writ Jurisdiction of High Courts and the Supreme Court ● Different types of writs	1.5	2	3
3	Interpretation of Statutes : ● Need for interpretation of a statute ● Meanings of Interpretation of Statutes ● A state and the <i>casus omissus</i> ● Interpretation of Definition Clause ● Principles of Interpretation including Heydon's Rule of Interpretation, Golden Rule of Interpretation ● Aids to Interpretation ● Legal Terminologies ● Reading a Bare Act & Citation of Cases ● <i>Pari Materia</i> ● Harmonious Construction ● Prospective and retrospective operation ● Use of "May" and "Shall" ● Use of "And" and "or" ● Interpretation of proviso ● Latin maxims used to interpret words and phrases ● <i>Contemporanea Expositio</i>	1.5	2	3

	48 ● Deeming provisions ● Repugnancy with other statutes ● Conflict between general provision and special provision ● Socially beneficial construction ● Interpretation of Procedural Law ● Interpretation of fiscal and taxing statutes ● Delegated legislations ● Conflict between Statute, Rules and regulations ● Doctrine of substantial compliance ● Doctrine of impossibility of performance ● Strict Construction of penal statutes ● Interpretation of Fiscal and Taxation Statute ● Brief of General Clause Act, 1897 ● Reading Methodology of the Companies Act, 2013 and its Legal Aura			
4	Administrative Laws : Conceptual Analysis ● Source and Need of Administrative Law ● Principle of Natural Justice ● Administrative Discretion ● Judicial Review & Other Remedies ● Liability of Government, Public Corporation	1	1	2
5	Law of Torts : General conditions of Liability for a Tort ● Strict and Absolute Liability ● Vicarious Liability ● Torts or wrongs to personal safety and freedom ● Liability of a Corporate Entity/Company in Torts ● Remedies in Torts	1	1	2
6	Law relating to Civil Procedure : Structure and Jurisdiction of Civil Courts ● Basic Understanding of Certain Terms - Order, Judgment and Decree, Stay of Suits, Cause of Action, <i>Res Judicata</i>, <i>Sub-judice</i> ● Summary Proceedings/Procedures, Appeals, Reference, Review and Revision ● Powers of Civil Court and their exercise by Tribunals ● Institution of Suit ● Law relating to Commercial Courts	1	1.5	2
7	Laws relating to Crime and its Procedure : Introduction ● Classes of Criminal Courts ● Power of Courts ● Arrest of Persons ● <i>Mens Rea</i> and <i>Actus Reus</i> ● Cognizable and Non-Cognizable Offences ● Bail ● Continuing Offences ● Compounding of Offences ● Summons and Warrants ● Searches ● Summary Trial ● Offences against Property ● Criminal Breach of Trust ● Cheating, Fraudulent Deeds and Dispositions of Property ● Offences relating to Documents and Property Marks ● Forgery ● Defamation	1	1	2
8	Law relating to Evidence : Concept of Relevant Evidence and Admissible Evidence ● Statements about the facts to be proved ● Relevancy of facts connected with the fact to be proved ● Opinion of Third Persons ● Facts of which evidence cannot be given ● Oral, Documentary and Circumstantial Evidence ● Burden of proof ● Presumptions ● Estoppel ● Witness	1	1	2

	● Improper admission & rejection of evidence ● e-evidence	49			
9	Law relating to Specific Relief : Specific reliefs and defense ● Specific performance and defense ● Unenforceable contracts ● Rescission of Contracts ● Cancellation of Instruments ● Declaratory Decrees ● Preventive Reliefs		1	1	2
10	Law relating to Limitation : Computation of the Period of Limitation ● Bar of Limitation ● Effect of acknowledgment ● Acquisition of ownership by Possession ● Classification of Period of Limitation		1	1	2
11	Law relating to Arbitration, Mediation and Conciliation : Arbitration Law in India ● Appointment of Arbitrators ● Judicial Intervention ● Award ● Recourse against Award ● Commencement of conciliation proceedings ● Laws relating to conduct of conciliation proceedings ● Termination of conciliation proceedings ● Role of conciliator in other proceedings ● Power of High Court to make rules ● Development of Mediation Law ● Mediation rules made by Higher Courts		1.5	2	3
12	Indian Stamp Law : Key Definitions ● Principles of Levy of Stamp Duty ● Determination, Mode and timing of Stamp Duty ● Person responsible ● Consequences of Non-Stamping and Under-Stamping ● Allowance and Refund ● Concept of E-Stamping ● Payment and Adjudication of Duty		1	1.5	2
13	Law relating to Registration of Documents : Registration of Documents: Compulsory, Optional ● Time and Place of Registration ● Consequences of Non-Registration ● Prerequisites for Registration ● Provisions of Transfer of Property Act, 1882 and registration of Documents ● Properties which cannot be Transferred ● Rule Against Perpetuities ● <i>Lis Pendens</i> ● Provisions Relating to Sale, Mortgage, Charge, Lease, Gift and Actionable Claim ● Easement Rights		1	1.5	2
1	Right to Information Law : Key Definitions ● Public Authorities & their Obligations ● Role of Central/State Governments ● Central Information Commission ● State information Commission		1	1	2
1	Law relating to Information Technology : Introduction, definition, important terms under the IT Act ● Digital Signatures, Electronic Record, Certifying Authority, Digital Signature Certificate ● Cyber Regulation Appellate Tribunal ● Offences and Penalties ● Rules relating to sensitive personal data under IT Act ● Development and Law of Data Protection		1	1.5	2

1	Contract Law : 50 Formation of an Agreement, Intention to create legal relationship • Offer and invitation to offer • Kinds of offer, communication, acceptance and revocation of offer and acceptance • Modes of revocation of offer • Consideration • Basis and the nature of consideration Doctrine of Privity of Contract and of consideration • Exceptions of consideration • Capacity to Contract • Free Consent • Void and Voidable Contracts • Discharge of Contracts • Remedies for breach of Contract • Quasi Contracts • e-contracts	1.5	2	3
1	Law relating to Sale of Goods : Important definitions • Essentials of a Contract of Sale • Sale Distinguished from Agreement to Sell • Bailment, Contract for Work and Labour and Hire-Purchase • Conditions and Warranties • Doctrine of <i>Caveat Emptor</i> • Performance of the Contract of Sale • Effects of the Contract • Rights of unpaid seller against the goods • Suits for breach of the contract	1	1	2
1	Law relating to Negotiable Instruments : Negotiable Instruments and Parties • Material Alteration • Crossing and bouncing of Cheques • Dishonour of Cheques & its Remedies • Presumption of Law as to Negotiable Instruments	1	1	2
	Total	20	24	30

PAPER 2- COMPANY LAW & PRACTICE

S	Particulars	No of lectures		
N				
		20 lectures scheme	24 lectures scheme	30 lectures scheme
PART- I: Company Law–Principles & Concepts (60 Marks)				
1	Introduction to Company Law : Jurisprudence of Company Law; Doctrine of Ultra-vires; Doctrine of Indoor Management; Doctrine of Constructive Notice ; Concept of Corporate Veil; Applicability of the Companies Act; Definitions and Key Concepts; MCA 21	1	1	1
2	Legal Status and Types of Registered Companies: Legal Status of Registered Companies: Corporate Personality; Perpetual succession; Separate property; Transferability of shares; Capacity to sue or be sued Types of Registered Companies: Private Company; Public Company; Small Company; Holding Company; Subsidiary Company; Associate Company; Dormant Company; Government Company	1	1	1
3	Memorandum and Articles of Association and its Alteration: Memorandum of Association and Articles of Association; Incorporation Contracts; Alteration in MOA & AOA	1	1	1
4	Shares and Share Capital-Concepts: Meaning and Types of Capital; Issue and Allotment; Issue of Share Certificates; Further Issue of Share Capital; Issue of shares on Private and Preferential basis ; Rights issue and Bonus Shares; Sweat Equity Shares and ESOPs; Issue and	2	2	2

	Redemption of Preference Shares Transfer and Transmission of Securities; Buyback of Securities; Reduction of Share Capital; Payment of Stamp Duty; Registers and Records	5		
5	Members and Shareholders: How to become a Member; Register of Members; Declaration of Beneficial Interest; Significant Beneficial Owner; Rectification of Register of Members; Rights of Members; Variation of Shareholders' Rights	1	1	1
6	Debt Instruments-Concepts: Issue and Redemption of Debentures and Bonds; Creation of Security; Debenture Redemption Reserve; Debenture Trust Deed; Conversion of Debentures into Shares; Overview of Company Deposits	1	1	1
7	Charges: Creation of Charges; Registration, Modification and Satisfaction of Charges; Register of Charges; Inspection of Charges; Punishment for Contravention; Rectification by Central Government in Register of Charges; Purpose, Objective, Drafting and Issuing of Search Report	1	1	2
8	Distribution of Profits : Profit and Ascertainment of Divisible Profits; Declaration and Payment of Dividend; Unpaid Dividend Account; Investor Education and Protection Fund; Right to Dividend; Rights Shares and Bonus shares to be held in abeyance; Secretarial Standards on Dividend; Dividend Distribution Policy	1	1	2
9	Accounts and Auditors : Books of Accounts; Financial Statements; National Financial Reporting Authority; Auditors- Appointment, Resignation and Procedure relating to Removal, Qualification and Disqualification; Rights, Duties and Liabilities; Audit and Auditor's Report; Cost Audit; Secretarial Audit I Internal Audit	1	1	2
1	Compromise, Arrangement and Amalgamations-Concepts: Introduction of Compromises, Arrangement and Amalgamation; Oppression and Mismanagement; Class Actions Suits	1	1	1
1	Dormant Company: Legal framework for Dormant Companies; Procedure to obtain the status of a Dormant Company; Prerequisite for obtaining the status of Dormant Company; Benefits /exemptions provided to a Dormant Company; Compliance requirements by Dormant Company; Procedure to obtain the status of an Active Company from Dormant Company	1	1	1
1	Inspection, Inquiry and Investigation Powers for inspection; Purpose of conducting Inspection; Kinds of Investigation; Power of Inspector to Conduct Investigation into Affairs of Related Companies; Protection of employees during Investigation; Seizure of Documents by Inspector; Freezing of Assets of Company on Inquiry And Investigation; Imposition of Restrictions upon Securities; Inspector's Report; Expenses of Investigation; Preparation by a Company Secretary to face Investigation; Establishment of Serious Fraud Investigation Office; Process of Investigation by Serious Fraud Investigation Office	1	1	2
PART- II: Company Administration and Meetings (40 Marks)				
1	General Meetings: Annual General Meeting; Extraordinary General Meetings; Other General Meetings; Types of Resolutions; Notice, Quorum, Poll, Chairman, Proxy; Meeting and Agenda; Process of conducting meeting; Voting and its types-vote on show of hands, Poll, E-Voting, Postal ballot; Circulation of Members' Resolutions; Signing and Inspection of Minutes; Secretarial Standard – 2; Duties of Company Secretaries before, during and after General Meeting; Virtual Meetings : Technological Advancement in conduct of General Meetings; Drafting of Notice and Minutes of Annual General Meeting and Extra-Ordinary General Meeting	1	2	2
1	Directors: DIN requirement; Types of Directors; Appointment / Reappointment, Disqualifications, Vacation of Office, Retirement, Resignation and Removal; Loans to Directors ; Disclosure of Interest ; Duties of Directors; Rights of Directors	1	1	2

1	Board Composition and Powers of the Board : 52 Board composition; Powers of Board; Restrictions on Powers of Board; Board Committees; Overview of Inter-Corporate Loans, Investments, Guarantees and Security; Related Party Transactions	1	2	2
1	Meetings of Board and its Committees : Frequency, Convening and Proceedings of Board and Committee meetings; Agenda Management; Meeting Management; Resolution by Circulation; Types of Resolutions; Duties of Company Secretaries before, during and after Board/ Committee Meeting; Virtual Meetings :Technological Advancement in conduct of Board Committee; Need and Scope of Secretarial Standards; Secretarial Standard – 1; Drafting of Notice, Agenda and Minutes of Board and Committee Meetings	1	2	2
1	Corporate Social Responsibility-Concepts : CSR Committee; Policy; CSR Expenditure; Activities; Ongoing Project; Impact Assessment	1	2	2
1	Annual Report-Concepts: Board's Report; Annual Return; Annual Report; Secretarial Standard on Report of the Board of Directors	1	1	1
1	Key Managerial Personnel (KMP's) and their Remuneration : Appointment of Key Managerial Personnel; Managing and Whole-Time Directors, Manager, Chief Executive Officer and Chief Financial Officer; Company Secretary – Appointment, Role and Responsibilities; Company Secretary as a Key Managerial Personnel; Functions of Company Secretary; Officer who is in default; Remuneration of Managerial Personnel	1	1	2
	Total	20	24	30

PAPER 3- SETTING UP OF BUSINESS, INDUSTRIAL & LABOUR LAWS

S N	Particulars	No of lectures		
		20 lectures sche me	24 lectures sche me	30 lectures sche me
1	Selection of Business Organization: Key features of various Business Organizations and issues in choosing business organization including policy matters, identification of location, tax implications and other relevant aspects	1	1	1
2	Corporate Entities – Companies: Types of Corporate Business Entities: Private Company Public Company One Person Company Nidhi Section 8 Company Producer Company Foreign Company. Drafting of Incorporation Documents: Memorandum of Association and Articles of Association Incorporation contracts, documents and forms. Formation and Registration: Procedural Aspects with regard to Incorporation of corporate entities.	1	2	3
3	Limited Liability Partnership: Concept of LLP Formation and Registration LLP Agreement	1	2	3

	Alteration in LLP Agreement Annual and Event Based Compliances.	53			
4	Startups and its Registration: Start-up India Policy Registration Process Benefits and other Government Policies Different types of capital Seed Capital Venture Capital Private Equity Angel Investor Entrepreneurship Case Studies on Unicorn	1	1	2	
5	Micro, Small and Medium Enterprises: Classification of Enterprises Memorandum Measures for promotion and development Udyam Registration Process NSIC Registration MSMEs Schemes.	1	1	1	
6	Conversion of Business Entities: Conversion of private company into public company and vice versa Conversion of Section 8 company into other kind of Company Conversion of Company into LLP and vice versa Conversion of OPC to other type of company and vice versa Companies authorized to registered under Chapter XXI of the Companies Act, 2013.	1	1	1	
7	Non-Corporate Entities: Partnership Hindu Undivided Family Sole Proprietorship Multi State Co-operative Society Trust and Society Formation and registration Partnership Agreement and Trust Deed Mega Firms.	1	1	1	
8	Financial Services Organisation: NBFCs Housing Finance Company Asset Reconstruction Company Micro Finance Institutions (MFIs) Nidhi Payment Banks Mudra Bank Registration Chit Funds	1	1	2	
9	Business Collaborations: Foreign Collaborations Joint Venture	1	1	1	

	Special Purpose Vehicle	54			
1	Setting up of Branch Office/ Liaison Office/ Wholly Owned Subsidiary by Foreign Company: Formation and Registration	1	1	1	1
1	Setting up of Business outside India and Issues Relating thereto Issues in choosing location Structure and the processes of incorporation of business entities in UK, USA, Canada and Australia..	1	1	1	1
1	Identifying laws applicable to various Industries and their initial compliances: Compliance of industry specific laws applicable to an entity at the time of setting up of the enterprise	1	1	1	1
1	Various Initial Registrations and Licenses: Mandatory Registration - PAN/TAN GST Registration Shops & Establishments Additional Registration/License - ESI/PF Pollution Other registration as per requirement of sector IE Code FSSAI Telecom I & B Industrial License, Industrial Entrepreneurs Memorandum (IEM) Activities specific approvals/ permissions/licenses Environmental & Pollution clearances Sectoral approvals / permissions / licenses State Level Approval from the respective State Industrial Department	1	1	2	
1	Constitution and Labour Laws: Fundamental rights vis-à-vis labour laws Equality before law and its application in Labour Laws, Equal pay for equal work Article-16 and reservation policies Articles 19, 21, 23 and 24 and its implications.	1	1	1	1
1	Evaluation of Labour Legislation and need of Labour Code	1	1	1	1
1	Law of Welfare & Working Condition: The Factories Act Contract Labour (Regulation and Abolition) Act The Child and Adolescent Labour (Prohibition and Regulation) Act	1	2	2	2
1	Law of Industrial Relations: Industrial Disputes Act Industrial Employment (Standing Orders) Act	1	2	2	2
1	Law of Wages: Payment of Wages Act Minimum Wages Act Payment of Bonus Act Equal Remuneration Act.	1	1	2	2
1	Social Security Legislations:	1	2	2	2

	55 Employees' State Insurance Act Employees' Provident Funds and Miscellaneous Provisions Act Maternity Benefit Act The Payment of Gratuity Act Apprentices Act The Labour Laws (Simplification of Procedure for furnishing Returns and Maintaining Registers by Certain Establishments) Act.			
2	Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013	1	1	1
	Total	20	24	30

PAPER 4- CORPORATE ACCOUNTING AND FINANCIAL MANAGEMENT

S.	Particulars	No of lectures		
		20 lectures scheme	24 lectures scheme	30 lectures scheme
1	Introduction to Accounting: Book Keeping, Accounting Cycle, Single / Double entry system, Accounting Principles, Accounting Concept & Convention, Types of Account, Journal, Ledger, Trial Balance, Final Accounts	1	1	1
2	Introduction to Corporate Accounting: Records of accounts to be maintained by a company, Preparation and Presentation of Financial Statements, Schedule III of the Companies Act, 2013, Disclosure Requirement, True and Fair View of Financial Statements, XBRL	1	1	1
3	Accounting Standards (AS): Applicability, Interpretation, Scope and Compliance, International Financial Reporting Standards, Overview of AS, AS vs. Ind AS vs. IFRS	1	2	2
4	Accounting for Share Capital : Issue of Shares, Forfeiture and Reissue of Shares, Accounting Treatment of Premium, Buy-back of Shares, Redemption and Conversion, Capital Redemption Reserve ,Bonus Shares, Rights Issue , ESOPs, ESPS, Sweat Equity Shares and Underwriting, Book Building	1	1	2
5	Accounting for Debentures: Accounting Treatment, Debenture Redemption Reserve, Redemption of Debentures and Conversion of Debentures into Shares	1	1	1
6	Related Aspects of Company Accounts: Accounting for ESOP, Buy-back, Equity Shares with differential rights, Underwriting and Debentures	1	1	1
7	Consolidation of Accounts: Standalone and Consolidated Financial Statements, Holding Company, Subsidiary Company, Associate Companies and Joint Venture, Accounting Treatment and disclosures	2	3	4
8	Financial Statement Analysis: Introduction, Characteristics of good financial statements and its relevancy for better reporting, Requirements of Financial Reporting and Recent trends, Best Practices applicable to all companies, Usage and features of ratios analysis, liquidity ratios, turnover ratio, leverage ratios, Insolvency ratio and profitability ratio, DuPont Analysis, Reading and Interpretation of Financial Statements	2	2	2
9	Cash Flows: Understanding the Statement of Cash Flows, Identify the purpose of the statement of Cash Flows, structure and interpretation of operating, investing and financing activities in Cash Flow statement, Analyze information in the statement of Cash Flows to determine whether the firm is in its life cycle, Examine additional uses of Cash Flow information	1	1	1
10	Forecasting Financial Statements: Build forecasts of future Balance Sheets, Income Statements and Statements of Cash Flows	1	1	1

	Total	56	12	14	16
FINANCIAL MANAGEMENT					
11	Introduction : Nature, Scope & Objectives of Financial Management, Profit Maximization vs. Wealth Maximization	1	1	1	
12	Time Value of Money: Introduction, Concept of Time Value of Money – The power of compounding, Significance and application of Time Value of money, Concept of Annuity, Understanding and application of Table used in Time value of money	2	3	4	
13	Capital Budgeting: Compounding and Discounting techniques - Capital Budgeting Process, Techniques of Capital Budgeting - Discounted and Non- Discounted Cash Flow Methods, NPV, Payback, Profitability Index, IRR, Economic Value Added (EVA), Capital Rationing, Risk Evaluation and Sensitivity Analysis	3	4	4	
14	Cost of Capital: Sources, Meaning, Factors Affecting Cost of Capital, Methods for Calculating Cost of capital, Weighted Average Cost of Capital (WACC), Marginal Cost of Capital	3	3	4	
15	Capital Structure: Introduction, Significance of capital structure, Determinants of capital structure, Capital structure planning and designing of optimum capital structure, Capital Structure Theories, EBIT- EPS Analysis, Breakeven - EBIT Analysis, Under / Over Capitalisation	2	2	3	
16	Dividend Decisions: Factors determining dividend policy, Dividend Models- Relevant/ Irrelevant Theories - Walter's Model, Gordon's Model, M-M Model, Forms of Dividend – Cash Dividend, Stock Dividend, Stock Splits, Share repurchase	2	3	4	
17	Working Capital Management: Meaning, Types, Determinants and Assessment of Working Capital Requirements, Negative Working Capital, Operating Cycle Concept and Applications of Quantitative Techniques, Management of Working Capital – Cash Receivables Inventories, Financing of Working Capital, Banking Norms and Macro Aspects, Factoring and Forfeiting	3	4	4	
18	Security Analysis: Measuring of Systematic and Unsystematic Risk, Fundamental Analysis (Economic, Industry and Company), Technical Analysis and Efficient Market Hypothesis	2	2	3	
19	Operational Approach to Financial Decision: An Overview of Costing, Key Concepts, Basics Principles of Costing, Marginal Costing – Breakeven Point, Margin of Safety.	2	2	3	
	Total	20	24	30	

GROUP 2
PAPER 5- CAPITAL MAREKT & SECURITIES LAWS

S.No.	Particulars	No. of Lecture		
		20 lectures scheme	24 lectures scheme	30 lectures scheme
1	Basics of Capital Market: Structure of Capital Market Participants of Capital Market Capital Market Instruments.	1	2	2
2	Secondary Market in India: Development of Stock market in India Stock market & its operations Trading Mechanism	1	2	2

	Exchange Traded Fund Derivatives Rights Entitlements Block and Bulk deals Basis of Sensex Nifty Types of Indexes Clearing Corporations Suspension and Penalties Surveillance Mechanism Risk management in Secondary market Impact of various Policies on Stock Markets Types of Market Types of Trading Platform Regulators of Secondary Markets	57			
3	Securities Contracts (Regulations) Act 1956: Objectives of the SCR Act, Rules and Regulations made there under Important Definitions Recognized Stock Exchange Public issue and listing of securities Case Laws.	1	1	2	
4	Securities and Exchange Board of India: Objective Powers and functions of SEBI Securities Appellate Tribunal Penalties and appeals Procedure for Redressal of Grievances SCORES SEBI (Informal Guidance) Scheme, 2003 Case Laws.	1	1	2	
5	Laws Governing to Depositories and Depository Participants: Role & Functions of Depositories Depository Participants Admission of Securities Dematerialization & Re-materialization International Securities Identification Number (ISIN) Depository Process Inspection and Penalties Internal Audit and Concurrent Audit of Depository Participants.	1	1	1	
6	Securities Market Intermediaries: Regulatory Framework Primary Market and Secondary Market Intermediaries Role and Functions of Merchant Bankers, Stock Brokers, Registrars and Transfer Agents, Bankers to an Issue, Portfolio Managers, Debenture Trustees, Investment Advisers, Research Analysts, Credit Rating Agencies, Depositories and Depository Participants, Foreign Institutional Investors Internal Audit of Intermediaries by Company Secretary in Practice Case Laws and Case Studies.	1	1	2	
7	International Financial Services Centres Authority (IFSCA): Establishment of Authority Powers and Functions of Authority International Financial Services Centre (IFSC) Financial Products Financial Services Listing and Trading of units in IFSC SEBI IFSC Guidelines.	1	1	1	
8	Issue of Securities - Concepts: Types of Issues Initial Public Offer Further Public Offering Rights Issue	2	2	3	

	Preferential Issue Qualified Institutions Placement Initial Public Offer of Indian Depository Receipts Rights Issue of Indian Depository Receipts Initial Public Offer by Small and Medium Enterprises Bonus Issue Share Based Employee Benefits and Sweat Equity.	58		
9	Issue and Listing of Non-Convertible Securities: Debt Securities and Non-Convertible Redeemable Preference Shares Perpetual Debt Instruments Commercial Paper - Issuance and Listing	1	1	1
10	Listing Obligations and Disclosure Requirements: Compliances under SEBI (LODR) Regulations, 2015 Key Provisions pertaining to Corporate Governance Prior intimations Disclosure of Events or Information Meeting of shareholders and voting Policies Compliance under SEBI (LODR) Regulations, 2015 which has listed its Non-Convertible securities Liability of a Listed Entity for Contravention Case Laws and Case Studies.	2	2	3
11	Acquisition of Shares and Takeovers – Concepts: Regulatory Framework Trigger point for making an open offer by an acquirer Disclosures Exemptions Case Laws and Case Studies.	1	2	2
12	Prohibition of Insider Trading: Basic Concepts Unpublished price sensitive information (UPSI) Trading Plans Disclosures Informant Incentives and Rewards Codes of fair disclosure and conduct Penalties and Appeals Case Laws and Case Studies.	2	2	2
13	Prohibition of Fraudulent and Unfair Trade Practices Relating to Securities Market: Prohibition of certain dealings in securities Prohibition of manipulative, fraudulent and unfair trade practices Investigation Case Laws and Case Studies.	1	1	1
14	Delisting and Buyback of Securities - Concepts: Delisting of Equity Shares Voluntary Delisting Exit Opportunity Compulsory Delisting Conditions of buy-back Buy back Methods Tender Offer Open Market (Book building and Stock Exchange) General obligations Penalties Case Laws and Case Studies.	2	2	3
15	Mutual Funds : Regulatory Framework Types of Mutual Funds and Schemes Key players in Mutual Funds - Sponsor, Asset Management Company, Trustee, Unit holder Evaluating performance of Mutual funds - Net Asset Value Expense Ratio	1	1	1

	Holding Period Return. 59			
16	Collective Investment Schemes: Regulatory Framework Restrictions on Business Activities Submission of Information and Documents Trustees and their Obligations Case Laws and Case Studies.	1	2	2
	Total	20	24	30

Group 2
Paper 6- Economic, Commercial and Intellectual Property Laws.

S. N	Particulars	No. of Lectures		
		20 lectures scheme	24 lectures scheme	30 lectu re s sc he m e
1	Law relating Foreign Exchange Management: Introduction Current and Capital Account Transactions Liberalized Remittance Scheme Acquisition & Transfer of Immovable Property in India Export of Goods and Services Realization and Repatriation of Foreign Exchange Reserve Bank of India.	1	2	2
2	Foreign Direct Investments – Regulations & Policy : Automatic Route of FDI Approval Route of FDI Prohibited Sector Permitted Sector Foreign Portfolio Investments Non-Debt Instrument Rules & Regulations Filing of FCGPR Form & other Returns.	1	2	3
3	Overseas Direct Investment: ODI Policy Foreign Currency Remittances Setting up of Subsidiary/Joint Venture/ Branch Office Abroad Filing of Returns.	1	1	1
4	External Commercial Borrowings (ECB): Eligible Lender Eligible Borrower Parking of EBC Filing of Returns.	1	1	1
5	Foreign Trade Policy & Procedure: Focus of the Foreign Trade Policy (FTP) Legal Basis of the Foreign Trade Policy Importer-Exporter Code (IEC) Number Status Holder Imports and Export Policy Deemed Exports Trade Disputes Various Schemes under Foreign Trade Policy & Procedure.	1	1	2
6	Law relating to Special Economic Zones: Establishment of Special Economic Zones Approval and Authorization to Operate SEZ Setting up of Unit Special Economic Zone Authority	1	1	1

7	Law relating to Foreign Contribution Regulation: Introduction and Object Eligible Contributor Eligible Receiver Registration Offences and Penalties.	1	1	1
8	Prevention of Money Laundering: Process of Money Laundering Adjudication Attachment and confiscation Obligation of Banking Companies, Financial Institutions and Intermediaries Problem and Adverse effect of Money Laundering Offence of Money Laundering Enforcement Directorate KYC & FIU.	1	1	2
9	Law relating to Fugitive Economic Offenders: Declaration of Fugitive Economic Offender and Procedure therefor Attachment of Property Powers of Director and Other Officers Power of Survey Search and Seizure Declaration of Fugitive Economic Offender.	1	1	1
1	Law relating to Benami Transactions & Prohibition: Benami Property Benami Transaction Prohibition of Benami Transaction Authority & Adjudication of Benami property.	1	1	1
1	Competition Law: Competition Policy Anti-Competitive Agreements Abuse of Dominant Position Overview of Combination Regulation of Combinations Competition Advocacy Competition Commission of India Appellate Tribunal.	1	2	3
1	Law relating to Consumer Protection: Consumer Protection in India Rights of Consumers Consumer Dispute Redressal Forums Nature and Scope of Remedies E-commerce & Direct Selling Guidelines.	1	1	2
1	Legal Metrology: Standard Weights And Measures Power of inspection, Seizure Declarations on Pre-packaged Commodities Offences and penalties.	1	1	1
1	Real Estate Regulation and Development Law: Registration of Real Estate Project Real Estate Agents Real Estate Regulatory Authority Central Advisory Council The Real Estate Appellate Tribunal Offences, Penalties and Adjudication.	1	1	2
1	Intellectual Property Rights	1	1	1
1	Law relating to Patents: Applications for Patents Publication and Examination of Applications Inventions Not Patentable Opposition Proceedings to Grant of Patents Restoration of Lapsed Patents Surrender and Revocation of Patents Working of Patents Compulsory Licences and Revocation Infringement of Patents.	1	2	2
1	Law relating to Trade Marks: Classification of Goods And Services Conditions for Registration Procedure for and Duration of Registration Absolute Grounds for Refusal of Registration Assignability and Transmissibility of Registered Trademarks Collective Marks Certification Trademarks Trademark Agent Infringement of Trade Marks.	1	1	1

1	Law relating to Copyright: Meaning of Copyright Works in which Copyright Subsists Registration of Copyright Ownership of Copyright Assignment of Copyright Term of Copyright Licences by Owners of Copyright Copyright Society Infringement of Copyright.	61	1	1	1
1	Law relating to Geographical Indications of Goods : Geographical Indication Application for registration Procedure for and Duration of Registration Effect of Registration l Prohibition of registration of geographical indication as Trade Mark.		1	1	1
2	Law relating to Industrial Designs : Registration of Designs l Prohibition of Registration of Certain Designs Certificate of Registration Copyright in Registered Designs Industrial and International Exhibitions Piracy of registered design.		1	1	1
	Total		20	24	30

Group 2
PAPER 7- TAX LAWS & PRACTICE

Direct Tax					
S. N	Particulars	No of lectures			
		20 lectures sch eme	24 lectures sche me	30 lectures sch eme	
1	Direct Tax at a Glance: An Introduction; Characteristics of Taxes; Objectives of Taxation; Direct vs. Indirect Tax; Background of Taxation system of India; Tax Structure & Administration	.5	.5	.5	
2	Basic Concept of Income Tax: An overview of Finance Bill; Definitions; Capital and Revenue Receipts and Expenditure; Residential Status; Basis of Charge; Scope of Total Income	1	1	1	
3	Incomes which do not form part of Total Income	.5	.5	.5	
4	Income under the Head Salary	1	1	1	
5	Income under the Head House Property	1	1	1	
6	Profits and Gains from Business and Profession	1	1	2	
7	Capital Gains	1	1	2	

8	Income from Other Sources	62	1	1	1
9	Clubbing provisions and Set Off and / or Carry Forward of Losses: Income of other persons included in Assessee's Total Income; Aggregation of Income; Set off and / or Carry forward of losses		1	1	1
1	Deductions: Deductions in respect of certain payments; Specific deductions in respect of certain income; Deductions in respect of donations for expenditure under CSR activities		1	1	1
1	Computation of Total Income and Tax Liability of various entities: Individual; Hindu Undivided Family 'HUF'; Alternate Minimum Tax (AMT); Partnership Firm / LLP; Co-operative Societies; Association of Person 'AOP' and Body of Individual 'BOI'; Political Parties; Electoral Trusts; Exempt organization - Trust Registration u/s 12A/ 12AA/12AB; Tax Rates		1	2	3
1	Classification and Tax Incidence on Companies: Computation of taxable income and tax liability of Company including Foreign Company; Taxation on Dividend Income; Minimum Alternate Tax 'MAT'; Other Special Provisions Relating to Companies; Equalization Levy; Carbon Credit		1	2	3
1	Procedural Compliance: Tax Deduction at Source 'TDS' & Tax Collection at Source 'TCS'; Advance Tax & Self-Assessment Tax 'SAT'; Filing of Returns; Fee and interest for default in furnishing return of Income		1	1	1
	Total		12	14	18
Indirect Tax					
1	Concept of Indirect Taxes at a Glance: Background Constitutional powers of taxation; Indirect taxes in India - An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India		0.5	0.5	0.5
1	Basics of Goods and Services Tax 'GST': Basic concepts and Overview of GST ; GST Model - CGST / IGST / SGST / UTGST ; GST Compensation to States		0.5	0.5	0.5
1	Levy and Collection of GST: Taxable Event ; Concept of Supply including Composite and Mixed supply ; Levy and Collection of CGST and IGST ; Exemptions under GST ; Composition Scheme; Forward Charge Mechanism; Reverse Charge Mechanism		1	1.5	2
1	Time, Value & Place of Supply: Concepts of Time of Supply ; Value of Supply ; Place of Supply		2	2.5	3
1	Input Tax Credit & Computation of GST Liability: Overview ; Eligibility and Conditions for taking Input Tax Credit ; Transitional Provisions in ITC ; Ineligible Credits ; Input Service Distributor; Order of Utilisation of Input Tax Credit		1	1	2

1	Procedural Compliance under ⁶³ GST: Registration ;Tax Invoices ; Debit & Credit Notes ; Accounts and Records ; Electronic Way Bill ; Returns ; Payment of Tax ; Refund Procedures ; GST Practitioners; Assessment; Demand and Recovery ; QRMP Scheme	2	2	3
2	Overview of Customs Act: Overview of Customs Law; Levy and collection of Customs Duties; Types of Custom Duties; Classification and valuation of import and export goods ; Exemption ; Baggage; Officers of Customs ; Administration of Customs Law l Import and Export Procedures; Transportation; Warehousing ; Duty Drawback; Demand and Recovery ; Confiscation of Goods and Conveyances	1	1	1
	Total	8	9	12

**SCHEME OF LECTURES
(SYLLABUS w.e.f. FEBRUARY
2018)**

(Coverage required in Oral Classes and Number of Lectures)

COURSE CONTENTS OF PROFESSIONAL PROGRAMME

MODULE I

PAPER 1- GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS

S. No.	Particulars	No. of lectures		
		20 lectures scheme	24 lectures scheme	30 lectures scheme
1.	Conceptual Framework of Corporate Governance: • Meaning and Definitions of Corporate Governance • Need for Corporate Governance • Elements of Good Corporate Governance, Evolution of Corporate Governance • Concept of Management vs. Ownership, • Concept of Majority Rule vs. Minority Interest • History of Development of Corporate Governance • Corporate Governance Codes in Major Jurisdictions across the World (USA, UK Corporate Governance Code, Corporate Governance Principles and Recommendations, Australia, Code of Corporate Governance, Singapore, King IV Report on Corporate Governance of South Africa) • OECD Principles of Corporate Governance • Roots of Corporate Governance in Indian Ethos • Corporate Governance – Contemporary Developments in India	1	2	3

2.	Legislative Framework of Corporate Governance in India: • Principles for Periodic Disclosures and for Corporate Governance • Corporate Governance of Banking and Financial Institutions • Ganguly Committee Recommendations on Corporate Governance in Banks • Basel Committee on Corporate Governance • Guidelines on Corporate Governance for NBFCs • Corporate Governance Guidelines for Insurance Companies • Stewardship Code for Insurers in India • Corporate Governance in Public Sector Enterprises • Guidelines on CSR and Sustainability for Central Public Sector Enterprises	2	2	2
3.	Board Effectiveness: • Role of the Board of directors • Meaning of Board of Directors • Types of Directors under Companies Act 2013 • Composition and Structure of Board	2	2	2

	• Selection and Appointment of Directors • Duties of the Directors • Powers of the Board • Independent Directors for Better Board Effectiveness • Appointment of Lead Independent Director • Separation of role of Chairman and Chief Executive Officer • Succession Planning • Directors Training, Development and Familiarization • Performance Evaluation of the Board and management - Evaluation of the performance of the Board as a whole, individual director (including independent directors and Chairperson), various Committees of the Board and of the management. • Board Effectiveness and the Role of the Company Secretary			
4.	Board Processes through Secretarial Standards: • SS-1: Meetings of the Board of Directors • Board processes through Secretarial Standards • Meetings through Video Conferencing	1	1	1
5.	Board Committees: • Meaning and Need For Committees • Rational behind Board Committees • Committee Management • Selection of Committee Members • Appointment of the Committee Chairman • Mandatory Committees of the Board • Audit Committee • Nomination and Remuneration Committee • Stakeholders Relationship Committee • Corporate Social Responsibility Committee • Risk Management Committee • Other Committees	1	1	1
6.	Corporate Policies & Disclosures: • Corporate policies – Meaning and Importance • Policies under the Companies Act 2013 • Policies under the SEBI (LODR) Regulations, 2015 • Policies under other laws and voluntary policies • Disclosure and Transparency requirements	1	1	1
7.	Accounting and Audit related issues, RPTs and Vigil Mechanism • Introduction • Strengthening Financial Reporting Standards • Improving Auditors' Effectiveness • Mandatory Rotation of Auditors • Auditing Standards, Internal Audit, Secretarial Audit • National Financial Reporting Authority • Related Party Transactions • Vigil Mechanism / Whistle Blower	1	1	2
8.	Corporate Governance and Shareholders' Rights • Rights of Shareholders 198 • Promoter / Controlling Shareholder • Role and Liabilities of Promoters	1	2	2

	• Majority and Minority Shareholders • Protection of rights of shareholders/investors in India • Investor Education & Protection Fund • Investor Associations • Protection of Rights of Minority Shareholders • Institutional Investors and their Role in Promoting Good Corporate Governance • UK Stewardship Code • Principles for Responsible Investment (PRI) • Code for Responsible Investing in South Africa (CRISA) • California Public Employees' Retirement System • Dealing with Institutional Investors • Role of Proxy Advisory Firms • Governance of Group Entities/ Subsidiaries • Corporate Governance in Family Owned Enterprises			
9.	Corporate Governance and other Stakeholders: • Definition and Evolution of Stakeholder Theory • Recognition of Stakeholder Concept in Law (UK & India) • Stakeholder Engagement • Stakeholder Analysis • Better Stakeholder Engagement Ensures Good Governance • Types of Stakeholders • The Caux Round Table • The Clarkson Principles of Stakeholder Management • Governance Paradigm and Various Stakeholders	1	1	2
10.	Governance and Compliance Risk: • Compliance Risk • Consequences/ Risks of Non-Compliance • Compliance Risk Management • Steps in Compliance Risk Management • Compliance Risk Mitigation • Essentials of a Successful Compliance-Risk Management Program • New Developments- Governance and Risk Compliance (GRC)	1	1	1
11.	Corporate Governance Forums • Institute of Company Secretaries of India • National Foundation for Corporate Governance • Organization for Economic Co-Operation and Development • Institute of Directors • Commonwealth Association of Corporate Governance • International Corporate Governance Network • European Corporate Governance Institute • Conference Board • Asian Corporate Governance Association • Corporate Secretaries International Association • Parameters of Better Governed Companies	1	1	2
12.	Risk Management • Risk and Classification of Risks • Concept of Risk Management and advantages of Risk	1	2	2

	Management • Steps in Risk Management Process • Risk Mitigation Strategy • Maintaining the Risk Strategy • Fraud Risk Management • Reputation Risk Management • Responsibility of Risk Management • Role of Company Secretary in Risk Management • Risk Governance • Risk Management Frameworks and Standards • Enterprise Risk Management – Integrated Framework (2004) • ISO 31000: International Standard for Risk Management • Risk Management and Internal Control • Risk Matrix			
13.	Compliance Management: • Compliance and Significance and Different Aspects of Compliances • Corporate Compliance Management, Significance Essentials and Challenges for Effective Corporate Compliance Management • Process of Corporate Compliance Management • Internal Compliance Reporting Mechanism • Scope of Corporate Compliance Management • Use of Technology for Compliance Management • Compliance Solutions • Compliance with Spirit of Law (Ethics) • Role of Company Secretaries	1	1	2
14.	Internal Control: • Nature, Classification, Elements and Limitations of Internal Control • Components of Internal Control • Techniques of Internal Control System • Internal Check and Internal Audit • Steps for Internal Control • COSO'S Internal Control Framework • Role and Responsibilities with regard to Internal Control	1	1	1
15.	Reporting: • Meaning Objectives Importance and Limitations of Financial Reporting • Non-Financial Reporting • Board's Report • Corporate Social Responsibility Report • Corporate Sustainability Reporting • Benefits of Sustainability Reporting • Global Reporting Initiative - Sustainability Reporting Framework • Sustainability Reporting Framework in India • Challenges in Mainstreaming Sustainability Reporting • Towards Integrated Reporting • Integrated Reporting by Listed Entities in India • Relation between Integrated Reporting and Sustainability Reporting	1	1.5	2

16.	Ethics & Business: • What Is Ethics, Context And Relevance of Business Ethics in Today's Business, Five Bottom Lines of the Future • Organisation Structure and Ethics • Four Fundamental Ethical Principles • Ethical Dilemma • Code of Ethics • Indian Ethos • Code of Conduct • Model Code of Business Conduct & Ethics • Advantages of Business Ethics	1	1	1.5
17.	CSR and Sustainability • CSR and Why CSR at All? • Factors Influencing Csr • Triple Bottom Line Approach of Csr • Corporate Citizenship – Beyond the Mandate of Law • CSR - Global Principles and Guidelines • Corporate Sustainability • United Nations Global Compact's Ten Principles, 2000 • CSR and Sustainability in India • Sustainable Development, The 2030 Agenda for Sustainable Development • Sustainability Indices • Measuring Business Sustainability (Altman Z-Score, Risk-Adjusted Return On Capital – Raroc, Economic Value Added (Eva), Market Value Added (Mva) and Sustainable Value Added approach)	1	1.5	1.5
18.	Anti-Corruption and Anti-Bribery Laws in India • Bribery and Corruption - Global Scenarios, • Delhi Special Police Establishment Act, 1946 • Unlawful Activities (Prevention) Act, 1967 • Foreign Corrupt Practices Act, 1977 • Prevention of Corruption Act, 1988 • Central Vigilance Commission Act, 2003 • Lokpal and Lokayukta Act, 2013 (The Lla) • ICSIAnti Bribery Code	1	1	1
	Total	20	24	30

PAPER 2- ADVANCED TAX LAWS

S. No.	Particulars	No of lectures		
		20 lectures scheme	24 lectures scheme	30 lectures scheme
1	An Overview on Goods and Services Tax 'GST': Introduction; Constitutional Aspects & Administration; GST models; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge, Exemptions.	1	2	2
2	Supply: Meaning & scope, types of supply (composite/mixed inter/ intra); Time, Place and Value of Taxable Supply; Import and Export of Goods or Services under GST, Classification of Goods and Services; Job work provisions, agency contracts, e-commerce & TCS	1	2	2
3	Input Tax Credit & Computation of GST Liability: Input tax credit; Computation of GST liability	1	1	2
4	Procedural Compliance under GST: Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill, Payment of Tax, TDS, Returns & Refund, Valuation, Audit & Scrutiny; Assessment.	1	2	2
5	Demand and Recovery, Advance Ruling, Appeals and Revision.	1	1	2
6	Inspection, search, seizure, offences & penalties.	1	1	1
7	Compliance rating, anti-profiteering, GST practitioners, authorised representative, professional opportunities.	1	1	1
8	Integrated Goods and Service Tax (IGST).	1	1	2
9	Union Territory Goods and Service tax (UTGST).	1	1	1
10	GST Compensation to States.			
11	Industry/ Sector Specific Analysis.	1	1	1
12	Basic Concepts of Customs Law: Introduction; Levy and collection of customs duties; Taxable Events; Custom duties	1	1	1
13	Valuation & Assessment of Imported and Export Goods & Procedural Aspects: Classification and Valuation of Import and Export Goods; Assessment; Abatement and Remission of Duty; Exemptions; Refund and recovery	1	1	1
14	Arrival or Departure and Clearance of Goods, Warehousing, Duty Drawback, Baggage and Miscellaneous Provisions: Arrival and departure of goods; Clearance of Import and Export Goods & Goods in Transit; Transportation and Warehousing provisions; Duty Drawback provisions, Baggage Rules & provision related to prohibited goods, notified goods, specified goods, illegal importation / exportation of goods.	1	1	1
15	Advance Ruling, Settlement Commission, Appellate Procedure, Offences and Penalties: Advance Ruling; Appeal and Revision; Offences and Penalties; Prosecution; Settlement of Cases.	1	1	1

16	Foreign Trade Policy (FTP) to the extent relevant to Indirect tax: Export promotion scheme under FTP; Salient features, administration & Other miscellaneous provisions.			1
17	Corporate Tax Planning & Tax Management: Tax Planning, Tax Management; Tax Avoidance v/s Tax Evasion; Areas of Corporate Tax Planning; Tax Planning Management Cell.	1	1	1
18	Taxation of Companies, LLP and Non-resident: Tax incidence on Companies including foreign company; Minimum Alternate Tax 'MAT'; Dividend Distribution Tax; Alternate Minimum Tax 'AMT'; Tax incidence on LLP; Taxation of Non-resident Entities	1	1	2
19	General Anti Avoidance Rules 'GAAR': Basic concept of GAAR; Impermissible avoidance arrangement; Arrangement to lack commercial substance; Application of GAAR Rule; GAAR v/s SAAR.	1	1	1
20	Basics of International Taxation i. Transfer Pricing: Introduction & Concept of Arm's Length Price; International and Specified Domestic Transaction; Transfer Pricing Methods; Advance Pricing Agreement & Roll Back Provision; Documentation and Return. ii. Place of Effective Management (POEM): Concept of POEM; Guidelines of determining POEM.	1	1	2
21	Tax Treaties.	1	1	1
22	Income Tax Implication on specified transactions: Slump Sale; Restructuring; Buy Back of shares; Redemption of Preference shares; Issue of shares at Premium; Transfer of shares; Reduction of share Capital; Gifts, cash credits, unexplained money, investments etc.	1	2	2
Total		20	24	30

PAPER 3 – DRAFTING, PLEADINGS AND APPEARANCES

S. No.	Particulars	No. of lectures		
		20 lectures scheme	24 lectures scheme	30 lectures scheme
1	Judicial & Administrative framework: Introduction, Legislative Functions of Administration, Necessity and Constitutionality, Forms and Requirements, Modes of control over delegated legislation, Tribunals, Types of Courts, Procedural aspects of working of Civil Courts, Procedural aspects of working of criminal courts and Types of Criminal Trial.	2	2	2
2	General Principles of Drafting and relevant Substantive Rules : Drafting, Concept, Conveyancing — Its Meaning, Drafting and Conveyancing: Distinguished, Distinction Between Conveyance and Contract General Principles and relevant substantive rules thereof; Drafting in simple language, nuances of drafting, common errors and its consequences like litigation, liability. Guidelines for use of Particular Words and Phrases for Drafting and Conveyancing, Use of Appropriate Words and Expressions, Aids to Clarity and Accuracy, Basic Components of Deeds	2	2	3

3	Secretarial Practices & Drafting: Collective Decision making process in companies, Powers of the Board, Secretarial Standards, Guidance on the Provisions of SS-1 and (SS-2), Drafting of notices & Explanatory Statements; Preparation of Agenda for meetings; Drafting and recording of minutes.	2	3	3
4	Drafting and Conveyancing relating to Various Deeds and Agreements I: Drafting of Agreements, Form of Contract, Important Points in regard to Drafting of Contracts, Additional Guidelines Regarding Agreement to Sell/Purchase, Terms and Conditions in the Agreement to Sell/Purchase, Building Contracts, Commercial Agency Contracts, Collaboration Agreements, Guidelines for Entering Into Foreign Collaboration Agreements, Arbitration Agreements, Guarantees: Counter Guarantee, Fidelity Guarantee, Performance Guarantee, and Bank Guarantee, Hypothecation Agreement, Outsourcing Agreements, Service Agreements, Electronic Contracts (E-Contracts), Important Points In Regard To E-Contracts, Leave and License Agreement, Will and Gift deeds.	2	3	3
5	Drafting and Conveyancing relating to Various Deeds and Agreements II: Promissory Note, Deeds of Power Of Attorney, Hire-Purchase Deeds, Family Settlement Deeds	2	2	3
6	Drafting and Conveyancing relating to Various Deeds and Agreements III: Deeds of Sale of Land and Building, Mortgage and Its Types, License, Lease, Essential Points to Be Observed For Drafting of Lease Documents, Drafting of A Lease Sub-Lease, Surrender of Leases, Registration and Stamp Duty, Distinction between License and Lease, Specimen Forms Of Leases	2	3	3
7	Drafting and Conveyancing relating to Various Deeds and Agreements IV: Deeds of Assignment of Debt, Shares in a Company, Policies of Insurance, Patents, Trade Marks, Copyrights, Assignment of Business and Goodwill and Other Rights and Interests, Partnership Deeds and Trust Deeds	2	2	3
8	Drafting of Agreements under the Companies Act Promoter, Promoters' Contract – Pre-Incorporation Contracts, Memorandum of Association, Article of Association, Entrenchment Provisions, Underwriting and Brokerage Agreements, Deeds of Amalgamation of Companies: Transfer Of Undertakings, Compromise and Arrangements, Slump Sale Agreement	2	3	3
9	Pleadings : Background of Indian System, Object of Pleadings, Fundamental Rules of Pleadings, Pleading Civil, Complaint Structure, Written Statement, How to Draft a Written Statement, Drafting of Reply/Written Statement – Important Considerations, Dilatory Pleas, Interlocutory Application, Original Petition, Affidavit, Execution Petition, Memorandum of Appeal and Revision, Complaint , Criminal Miscellaneous Petition, Bail and First Information Report (FIR)	2	2	3
10	Art of Writing Opinions: Understanding facts of the case; case for opinion writing, Application of relevant Legal Provisions to the facts; Research on relevant case Laws; Discussion and Opinion writing, Things to be kept in mind while preparing for opinion letter, Standards Applicable to Preparation of an Opinion and Writs	1	1	2
11	Appearances & Art of Advocacy: Requisites for entering appearances; Appearing before Tribunals/Quasi-judicial Bodies such as NCLT/ NCLAT/ / CCI/ TRAI/ Tax Authorities and Appellate Tribunals/ and authorities such as ROC/ RD/ RBI/ ED/Stock Exchange/ SEBI/ RERA; Art of advocacy.	1	1	2
	Total	20	24	30

MODULE 2

PAPER 4 – SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE

S. No.	Particulars	No of lectures		
		20 lectures scheme	24 lectures scheme	30 lectures scheme
1	Compliance Framework: Identification of applicable laws, rules, regulations; Risk Assessment; Responsibility center mapping/allocation; Escalation & reporting; Creation of Compliance framework and reporting system; Review & Updation; Training & Implementation.	1	1	1
2	Compliances: a) Entity wise: Public, Private, Listed, Government, Small Companies, OPC, Section 8 Company, LLP – Annual and Event based compliances. b) Activity wise: Compliances related to specific activities undertaken. c) Sector wise: Service Sector, Manufacturing, Trading, E-commerce, Mining, Infrastructure. d) Industry Specific: Compliances with Industry Specific Laws applicable to the company such as Tourism, Pharmaceutical, FMCG, Hospitality, Information Technology etc. e) State and Local applicable laws	1	1	1
3	Documentation & maintenance of records: Electronic versus Physical repository; General principles of good documentation, coding, storage, preservation, safety & retrieval; Privacy & Control.	1	1	1
4	Search and Status Report : Type of Searches, Purpose and Objective of Search Reports, Search under Companies Act, IPR Laws, Property Title Search, Compilation & verification of data published by MCA 21, SEBI, RBI, Stock Exchanges, other regulators/authorities (national/international), Web-sites and other sources	1	1	1
5	KYC: Carrying out KYC with respect to directors, promoters and client, Compliance with the applicable ICSI Guidelines.	0.5	0.5	1
6	Signing and Certification : Various Certification(s) by Company Secretary in practice; Pre-certification of Forms; Signing & certification of Annual Return; Corporate Governance Certification; Obligations and Penal provisions.	1.5	2	2
7	Segment-wise Role of Company Secretaries: Knowledge about the segment(s) in which the company is operating, Industry trends and national and international developments. Segment-wise Compliances.	1	1	1
	Part II: Secretarial Audit & Due Diligence (60 Marks)			
8	Audits : Overview and Introduction of Various Audits; ICSI Auditing Standards	0.5	1	1
9	Secretarial Audit i. Overview & introduction: Concept; advantages; legal provisions; risk of Secretarial Auditor; code of conduct.	1.5	2	3

	ii. Scope of Secretarial Audit: a) Corporate, Securities and Foreign Exchange Laws and Rules and Regulations made there under. b) Other Laws applicable to the Company. c) Board Processes, Adequacy of Systems and Processes, Compliance with Secretarial Standards and applicable Accounting Standards and Reporting of Major Events. d) Corporate conduct & practices.			
10	Internal Audit & Performance Audit: Objective & Scope; Internal Audit Techniques; Appraisal of Management Decisions; Performance Assessment, Internal Control Mechanism.	0.5	1	1
11	Concepts and Principles of Other Audits a) Corporate Governance Audit b) CSR Audit c) Takeover Audit d) Insider Trading Audit e) Industrial and Labour Laws Audit f) Cyber Audit g) Environment Audit h) Systems Audit i) Forensic Audit j) Social Audit	1.5	2	3
12	Audit Engagement: Audit engagement; Appointing authority; communication to previous Auditor; Terms & conditions; Audit fees & expenses; Independence & conflict of interest; confidentiality; Auditing standard on Audit engagement.	0.5	0.5	1
13	Audit Principles and Techniques : Audit Planning; Risk Assessment; Collection of information/Records of Audit, Audit Checklist; Audit Techniques, Examination & its process; Enquiry; Confirmation; Sampling; Compliance Test of Internal Control System; Substantive Checking; Dependence on other Expert, Verification of documents/records; Collection of audit evidences; Creation of Audit trails; Analysis of Audit findings; Documentation; materiality; record keeping;	1	1.5	2
14	Audit Process and Documentation : Preliminary Preparations; Questionnaire; Interaction; Audit program; Identification of applicable laws; creation of master checklist; Maintenance of Worksheet, working papers and audit trails; Identification of events/corporate actions; Verification; Board composition; Board process; systems and process; identification of events having bearing on affairs of the Company, Auditing standard on Audit process & documentation.	1.5	1.5	2.5
15	Forming an Opinion & Reporting : Process of forming an opinion; materiality; forming an opinion on report of third party/expert; modified/unmodified opinion/qualifications; Management Representation Letter, Opinion obtained by Management, Discussion with Management, Evaluating Audit Evidence and forming Opinion, Audit report and drafting of qualifications; Sharing Draft Report with Management with Category of Risk involved with each Remark and Qualification,	1	1	1

	Signing of Audit reports and its Submission, Auditing standards on forming of an Opinion			
16	Secretarial Audit: Fraud detection & Reporting : Duty to report fraud; Reporting of Fraud by Secretarial Auditor; Fraud vs. Noncompliance; speculation; suspicion; Reason to believe; knowledge; Reporting; Professional Responsibilities and Penalties; Recordkeeping; Reporting of fraud in Secretarial Audit Report.	1	1	1
17	Quality Review: Peer Review; Monitoring of Certification and Audit Work by Quality Review Board	1	1	1.5
18	Values Ethics and Professional Conduct: Case Studies & Practical Aspects.	1	1	1
19	Due Diligence: Overview and Introduction; Types of Due Diligence; Financial Due diligence; Tax Diligence; Legal Due Diligence; Commercial or Business Diligence – including operations, IT systems, IPRs; Human Resources Due Diligence; Due Diligence for Merger; Amalgamation; Slump Sale; Takeover; Issue of Securities; Depository Receipts; Competition Law Due Diligence; Labour Laws Due Diligence; Due Diligence Report for Bank; FEMA Due Diligence; FCRA Due Diligence; Techniques of Due Diligence and Risk Assessment; Non-Disclosure Agreement.	1	2	3
20	Due Diligence: Impact Assessment of Non Compliances and Reporting thereof	1	1	1
	Case Laws, Case Studies & Practical Aspects			
	Total	20	24	30

PAPER 5 – CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION & WINDING UP

S. No.	Particulars	No of lectures		
		10 lectures scheme	12 lectures scheme	15 lectures scheme
1	Types of Corporate Restructuring • Introduction to Corporate Restructuring • Need and scope • Types of restructuring • Legal framework of corporate restructuring • Financial Restructuring • Alteration of capital • Reduction of Share Capital • Procedure for reduction of capital • Buy-Back of Shares • Procedure for buy-back • Methods of buy-back • Buy-back procedure for listed securities	1	1	1
2	Acquisition of Company/ Business • Meaning and Concept of Acquisition of Company • Objects of takeover • Types of Takeover • Legal Aspects of takeover • Takeover of unlisted companies • Takeover of Listed Companies (i) Legal Framework (ii) Process & Compliances	1	1	2

	• SEBI (SAST) Regulations, 2011 • Defense Strategies to Takeover Bids • Defensive Measures • Cross Borders Takeovers			
3	Planning & Strategy • Planning and strategy for mergers and acquisitions • Funding for Merger & Acquisitions • Process of Funding • Funding through various types of Financial Instruments • Rights of Minority Shareholders during Mergers / Amalgamations/ Takeovers • Protection of Minority interest • Oppression and Mismanagement • Class Action • Studies of Judicial pronouncements • Planning relating to acquisitions & takeovers • Protection of minority interest • Filing of various form in the process of merger / amalgamation • Family holdings and their management	1	1	1
4	Process of M&A transactions • Key Concepts of M&A • Due diligence • Practical Guide to the Due Diligence • Contents of the Due Diligence Report • Factors Influencing Valuation • Regulatory Aspects as to Valuation • The Companies (Registered Valuers and Valuation) Rules, 2017 • Regulatory Framework for Merger/ Amalgamation • Provisions of the Companies Act, 2013 • Filing requirements in the process of Merger/Amalgamation • Steps involved in Merger • Aligning Company Policies • Record Keeping • Aligning Accounting and Internal Database Management Systems • Post transaction integration • Human and Cultural Aspects	1	2	2
5	Documentation–Merger & Amalgamation • List of documents filed in case of a scheme of amalgamation • Merger and Amalgamation process at National Company Law Tribunal • Drafting of Scheme • Drafting of Notice • Drafting of Explanatory Statement • Basic principles of Drafting of application & Petition • Sample Scheme of merger	1	1	1
6	Valuation of Business and Assets for Corporate Restructuring • Business Valuation • Factors influencing valuation • Type of Valuations • Methods of Valuation (Valuation Techniques) • Valuation of Goodwill • Valuation of Intangible Assets • Economic Value Added • Sensitivity Analysis • Valuation under SEBI Takeover Code, 2011 • Valuation and issue of Sweat Equity Shares • Valuation of stock options under SEBI (ESOP) Guidelines	1	1	1

	- Valuation of shares under SEBI (Delisting of Securities) Guidelines - Valuation Principles & Techniques for Merger, Amalgamation, Slump Sale, Demerger; - Principles & Techniques of Reporting - Relative valuation and Swap ratio			
7	Accounting in Corporate Restructuring—Concept and Accounting Treatment - Accounting Standard-14: Accounting for Amalgamations - Methods of Accounting for Amalgamation - Treatment of Reserves on Amalgamation - Goodwill on amalgamation - Disclosure requirements - IndAS-103- Business combinations - Accounting Practices for Amalgamation - Pre-Acquisition & Post-Acquisition Profit - Accounting in Books of Transferor and Transferee - De-Merger - IFRS-3 Business combination - Acquisition of Business and Internal Reconstruction.	1	1	1
8	Taxation & Stamp Duty aspects of Corporate Restructuring - Taxation Aspects of Mergers and Amalgamations - Capital Gain - Tax aspects of slump sale - Tax aspects of demerger - Set-off and carry forward under section 2(14) of Income Tax Act, 1961 - Deemed Dividend - Stamp duty aspects of merger and amalgamations - Constitutional background on levy of stamp duty - Stamp Duty payable on a Tribunal Order sanctioning Amalgamation - Stamp Duty on movable and immovable properties - Amalgamation of holding and subsidiary companies – exemption		1	1
9	Competition Act - Competition Aspects of Combinations - Kinds of combinations - Thresholds - Regulation of combinations under the Competition Act, 2002 - Exempted combinations - Competition Test (AAEC) - Concept of relevant market and its importance - Determination of combinations and any appreciable adverse effect - Inquiry into combination by the Commission - Procedure for Investigation of Combination by CCI - Deemed approval - Extra Territorial Jurisdiction of Commission	1	1	1
10	Regulatory approvals of scheme - Approvals from CCI, Income Tax, Stock Exchange, SEBI, - Approvals from RBI, RD, ROC, OL - Approval from Sector Regulators such as IRDA, TRAI, etc.			1
11	Appearance before NCLT / NCLAT - Constitution of NCLAT/NCLAT - Powers and Jurisdiction of NCLT	1	1	1

	• Brief about NCLT and NCLAT Rules • Institution of proceedings, petition, appeals etc. • General Procedure • Service of Process / Appearance of Respondents and Objections • Appearance of authorised representative • Scope of services for Practising Company Secretaries under NCLT • Dress Code, Etiquettes • Court Craft and pleading skills • Advocacy Tips • Recent Judgements			
12	Fast Track Mergers • Introduction • Merger or amalgamation of certain companies – Section 233 • Legal provisions • Small company • Procedural aspects • Steps involved in Fast Track merger • Post merger effect	1	1	1
13	Cross Border Mergers • Types of mergers – inbound and outbound • Section 234 of the Companies Act 2013 • Rule 25A of the Companies (Compromises, Arrangements and Amalgamation) Amendment Rules, 2017 • Foreign Exchange Management (Cross Border Merger) Regulations, 2018 • Drivers and returns from cross-border M&A • Valuation of cross-border firm • Regulatory, competition, accounting and taxation aspects • Recent Judgments			1
Total		10	12	15

PAPER 6 – RESOLUTION OF CORPORATE DISPUTES, NON-COMPLIANCES & REMEDIES

S. No.	Particulars	No. of Lectures		
		20 lectures scheme	24 lectures scheme	30 lectures scheme
1	Shareholders' Democracy & Rights: Law relating to Majority Powers and Minority Protection; Class action suits.	1	2	2
2	Corporate Disputes: Oppression & Mismanagement – Law & Practice; Refusal of registration of transfer of securities & appeal against refusal; Wrongful withholding of property of company; corporate criminal liability.	2	2	3
3	Misrepresentation & Malpractices : Companies Act, 2013, RBI Act, SEBI Act, FEMA, COFEPOSA, Labour Laws; Prevention of Money Laundering Act; Malpractices under various other laws.	2	3	4
4	Regulatory Action : Enquiries; Inspection; Investigation; Search and Seizure; Arrest; Bail (ROC, RD, SFIO, Stock Exchange, SEBI, RBI, CCI, Labour Law Authorities, Income Tax Authorities, ED, CBI, Economic Offences Wing).	4	4	5
5	Civil and Criminal Trial Procedure and Process.	3	3	4

6	Defaults, Adjudication, prosecutions and penalties under the Companies Act, Securities Laws, FEMA, COFEPOSA, Money Laundering, Competition Act, Labour Laws & Tax Laws.	2	3	4
7	Relief and Remedies: Compounding of offences under Companies Act, SEBI & FEMA; Mediation and Conciliation; Settlement and Proceeding (Consent order under SEBI law); Appeal against the order of Adjudicating officer, SAT, NCLT, NCLAT, Enforcement Directorate, IT Commissioner, GST Commissioner; Revision of order; Appearance before Quasi-judicial and other bodies- NCLT, NCLAT, SAT, SEBI, RD, ROC, RBI, CCI.	4	4	5
8	Crisis Management, Professional Liability, D&O Policy & other Risk and liability mitigation approaches	2	3	3
	Total	20	24	30

MODULE 3

PAPER 7 – CORPORATE FUNDING & LISTINGS IN STOCK EXCHANGES

S. No.	Particulars	No. of Lectures		
		20 lectures scheme	24 lectures scheme	30 lectures scheme
1	Indian Equity – Public Funding : Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; Initial Public Offer(IPO)/ Further Public Offer (FPO); Preferential Allotment; Private Placement; Qualified Institutional Placement; Institutional Private Placement; Rights Issue; Fast Track Issue.	2	2	3
2	Real Estate Investment Trusts	1	2	2
3	Infrastructure Investment Trusts	1	2	2
4	Indian Equity – Private Funding: Venture Capital; Alternative Investment Fund; Angel Funds; Seed Funding; Private Equity.	1	1	2
5	Indian Equity - Non Fund Based: Bonus issue; Sweat Equity, ESOP.	2	2	2
6	Debt Funding – Indian Fund Based (Corporate Debt): Debentures	1	2	2
7	Debt Funding – Indian Fund Based (Government Debt & Banking Finance) Bonds; Masala Bonds; Bank Finance; Project Finance including machinery or equipment loan against property, Loan against shares; Working Capital Finance- Overdrafts, Cash Credits, Bill Discounting, Factoring etc. Islamic Banking.	1	1	2
8	Debt Funding – Indian Non Fund Based: Letter of Credit; Bank Guarantee; Stand by Letter of Credit etc.	1	1	1
9	Foreign Funding – Instruments & Institutions: External Commercial Borrowing (ECB); American Depositary Receipt (ADR)/Global Depositary Receipt (GDR); Foreign Currency Convertible Bonds (FCCB); Foreign Currency Exchangeable Bonds (FCEB); International Finance Corporation (IFC), Asian Development Bank (ADB), International Monetary Fund (IMF).	2	2	3

10	Other Borrowings Tools: Inter-corporate Loans; Commercial Paper etc.; Deposits under Companies Act; Customer Advances/Deposits.	1	2	2
11	Non-Convertible Redeemable Preference Shares	1	1	1
12	Securitization	1	1	1
13	Listing – Indian Stock Exchanges: Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015; Equity Listing (SME, ITP, Main); Debt Listing; Post listing disclosures.	2	2	4
14	International Listing: Applicability of Listing Regulations, Singapore Stock Exchange; Luxembourg Stock Exchange; NASDAQNGSM, NCM, NGM; London Stock Exchange- Main, AIM; U S Securities and Exchange Commission.	1	1	1
15	Preparing a Company for an IPO and Governance requirements thereafter, Appraising the Board and other functions in the organizations regarding the Post IPO/Listing Governance changes.	1	1	1
16	Documentation & Compliances	1	1	1
	Total	20	24	30

PAPER 8 – MULTIDISCIPLINARY CASE STUDIES

S. No.	Particulars	No of lectures		
		20 lectures scheme	24 lectures scheme	30 lectures scheme
	Details of course contents to be covered in lectures			
1	Corporate Laws including Company Law	4	4	5
2	Securities Laws	3	4	4
3	FEMA and other Economic and Business Legislations	2	3	3
4	Insolvency Law	2	2	4
5	Competition Law	2	2	2
6	Business Strategy and Management	3	3	4
7	Interpretation of Law	3	4	5
8	Governance Issues	1	2	3
	Total	20	24	30

ELECTIVE PAPER 9.1 - BANKING LAW & PRACTICE

S. No.	Details of course contents to be covered in lectures	No of lectures		
		20 lectures scheme	24 lectures scheme	30 lectures scheme
1.	Overview of Indian Banking System: Indian Banking System – Evolution; RBI and its role; Structure of Banks in India; Commercial Banks; Co-operative Banking System; Development Banks; NBFCs.	0.5	0.5	1
2.	Regulatory Framework of Banks: Constitution, Objectives, Functions & powers of RBI; Tools of Monetary Control; Regulatory Restrictions on Lending; Business of Banking; Constitution of Banks; RBI Act, 1934; Banking Regulation Act, 1949; Role of RBI; Govt. as a Regulator of Banks; Control over Co-operative Banks; Regulation by other Authorities.	0.5	0.5	1
3.	Control over Organization of Banks : Licensing of Banking Companies; Branch Licensing; Paid up Capital and Reserves; Shareholding in Banking Companies; Subsidiaries of Banking Companies; Board of Directors; Chairman of Banking Company; Appointment of Additional Directors; Restrictions on Employment; Control over Management; Directors and Corporate Governance.	0.5	0.5	1

4.	Regulation of Banking Business : Power of RBI to Issue Directions; Acceptance of Deposits; Nomination; Loans and Advances; Regulation of Interest Rate; Regulation of Payment Systems; Internet Banking Guidelines; Regulation of Money Market Instruments; Reserve Funds; Maintenance of CRR, SLR; Assets in India.	0.5	0.5	1
5.	Banking operations : Preparation of Vouchers, cash receipt and payment entries, clearing inward and outward entries, transfer debit and credit entries, what is KYC and what are the different documents to satisfy KYC, verify KYC and authenticity of documents, operational aspects in regard to opening of all types of accounts, scrutiny of loan applications / documents, allowing drawals and accounting entries involved at various stages, operational aspects of CBS environment etc., Back office operations in banks, handling of unreconciled entries in banks.	1.5	1.5	2
6.	IT in Banking : Overview of Banking services and IT related risk and controls, components and architecture of CBS, Core Business processes Flow and relevant risks and controls Reporting System and MIS, data analytics and business intelligence.	1	2	2
7.	Payment and Collection of Cheques and Other Negotiable Instruments : NI Act; Role & Duties of Paying & Collecting Banks; Endorsements; Forged Instruments; Bouncing of Cheques; Its Implications; Return of Cheques; Cheque Truncation System.	0.5	0.5	1
8.	Case Laws on Responsibility of Paying Bank : Negotiable Instruments Act and Paying Banks; Liability of Paying Banker; Payment in due course; Payment in Good Faith; Whether Payment under Mistake Recoverable.	0.5	0.5	1
9.	Case Laws on Responsibility of Collecting Bank : Statutory protection to Collecting Bank; Duties of Collecting Bank.	0.5	0.5	0.5
10.	Various Government Schemes : Pradhan Mantri Jan Dhan Yojana (PMJDY); Sukhanya Samridhi Account; MUDRA Bank Yojana; Pradhan Mantri Jeevan Jyoti Beema Yojana (PMJJBY); Pradhan Mantri Suraksha Bima Yojana (PMSBY); Atal Pension Scheme.	1	2	2
11.	Consumer Protection : Operational Aspects of Consumer Protection Act & Banking Ombudsman Scheme.	1	1	1
12.	Loans and Advances : Different Types of Borrowers; Types of Credit Facilities- Cash Credit, Overdraft, Demand Loans, Term Loans, Bill Finance.	2	2	2
13.	Securities for Banker's Loans : Types of Securities; Assignment; Lien; Set-off; Hypothecation; Pledge; Mortgage; Indemnities and Guarantees; Factoring; Bill discounting; Letter of Credit; Commercial Papers; Bank Guarantees; Book debts; Corporate Securities; Charges.	2	2	2
14.	Documentation: Types of Documents; Procedure; Stamping; Securitisation.	1	2	2
15.	Calculation of Interest and Annuities : Calculation of Simple Interest & Compound Interest; Calculation of Equated Monthly Instalments; Fixed and Floating Interest Rates; Calculation of Annuities; Interest Calculation using Products / Balances; Amortisation of a Debt; Sinking Funds.	1	2	2
16.	Calculation of YTM : Debt- Definition, Meaning & Salient Features; Loans; Introduction to Bonds; Terms associated with Bonds; Cost of Debt Capital; Bond value with semi-annual Interest; Current Yield on Bond; Calculation of Yield-to- Maturity of Bond; Theorems for Bond Value; Duration of Bond; Properties of Duration; Bond Price Volatility.	1	1	2

17.	Foreign Exchange Arithmetic : Fundamentals of Foreign Exchange; Forex Markets; Direct and Indirect Quote; Some Basic Exchange Rate Arithmetic – Cross Rate, Chain Rule, Value date, etc.; Forward Exchange Rates – Forward Points; Arbitrage; Calculating Forward Points; Premium / discount; etc.	1	1	2
18.	Non Performing Assets : Definition; Income Recognition; Asset Classification; Provisioning Norms; CDR Financial Inclusion BC; BF; Role of ICT in Financial Inclusion, Mobile based transactions, R SETI.	1	1	1
19.	Final Accounts of Banking Companies : Definition and Functions of a Bank; Requirements of Banking Companies as to Accounts and Audit; Significant Features of Accounting Systems of Banks; Principal Books of Accounts; Preparation and Presentation of Financial Statements of Banks; CMA Format; Accounting Treatment of Specific Items; Preparation of Profit and Loss Account; Comments on Profit and Loss Account; Important Items of Balance Sheet; Disclosure Requirements of Banks; Additional Disclosures prescribed by RBI; Disclosures required under BASEL norms	2	2	2.5
20.	Risk Management in Banks and Basel Accords : Introduction to Risk Management; Credit Risk Management; Liquidity and Market Risk Management; Operational Risk Management; Risk Management Organisation; Reporting of Banking Risk; Risk Adjusted Performance Evaluation; Basel- I, II & III Accords.	1	1	1
	Total	20	24	30

ELECTIVE PAPER 9.2 – INSURANCE – LAW & PRACTICE

S. No.	Details of course contents to be covered in lectures	No of lectures		
		20 lectures scheme	24 lectures scheme	30 lectures scheme
1.	Concept of Insurance : Risk Management; The Concept of Insurance and its Evolution; The Business of Insurance; The Insurance Market; Insurance Customers; The Insurance Contract; Insurance Terminology; Life Assurance products; General Insurance Products.	0.5	1	1
2.	Regulatory Framework of Insurance Business in India : Development of Insurance Legislation in India and Insurance Act 1938; Insurance Regulatory and Development Authority of India (IRDAI) Functions and Insurance Councils; IRDAI and its Licensing Functions; Policy Holders Rights of Assignment, Nomination and Transfer; Protection of Policy Holders Interest; Dispute Resolution Mechanism; Financial Regulatory Aspects of Solvency Margin and Investments; International Trends In Insurance Regulation.	0.5	1	1
3.	Life Insurance – Practices : Life Insurance Organization; Premiums and Bonuses; Plans of Life insurance; Annuities; Group Insurance; Linked Life Insurance Policies; Applications and Acceptance; Policy Documents; Premium payment, Life Insurance Corporation (L.I.C) of India; Policy Lapse and Revival; Assignment, Nomination and Surrender of policy; Policy Claims.	1	2	2.5
4.	Life Insurance – Underwriting : Underwriting: Structure and Process; Financial Underwriting; Occupational, A vocational and Residential Risks; Reinsurance; Blood Disorders; Nervous System; Diabetes Mellitus; Thyroid diseases; Urinary system; The Respiratory System; Gastrointestinal (Digestive) System; Cardiovascular system; Special Senses: Disorders of the eyes, ears and nose; Law of contract; Life Insurance Contract; Protection of Interest of Consumers.	2	2	3
5.	Applications of Life Insurance : Financial Planning and Life Insurance; Life Insurance Planning; Health Policies; Pensions and Annuities; Takaful (Islamic Insurance).	1	1	1.5

6.	Life Insurance – Finance : Accounting Procedures - Premium Accounting; Accounting Procedures–Disbursements; Accounting Procedure: Expenses of Management; Investments; Final Accounts, Revenue Account and Balance Sheet; Budget and Budgetary Control; Innovative Concepts in Financial Reporting; Accounting Standard Applicable to Life Insurance Companies; Financial Analysis; Management Environment in India; Application of Financial Management Concepts in Insurance Industry; Taxation (Current Scenario); Anti-Money Laundering Guidelines and PML Act.; Compliance with IFRS (Involving Broader Concepts).	2	2	2.5
7.	Health Insurance : Introduction to Health Insurance and the Health system in India; Health Financing Models and Health Financing in India; Health Insurance Products in India; Health Insurance Underwriting; Health Insurance Policy Forms and Clauses; Health Insurance Data, Pricing & Reserving; Regulatory and legal aspects of health insurance; Customer service in health insurance; Health Insurance fraud; Reinsurance.	1	1	1.5
8.	General Insurance - Practices and Procedures : Introduction to General Insurance; Policy Documents and forms; Underwriting; Ratings & Premiums; Claims; Insurance Reserves & Accounting.	2	2.5	2.5
9.	Fire & Consequential Loss Insurance : Basic Principles and the Fire Policy; Add On Covers and Special Policies; Fire Hazards and Fire Prevention; Erstwhile Tariff – Rules and Rating; Documents; Underwriting; Claims – Legal & Procedural Aspects; Consequential Loss Insurance; Specialised Policies and Overseas Practice.	2	2.5	2.5
10.	Marine Insurance : Basic Concepts; Fundamental Principles; Underwriting; Types of Covers; Marine Claims; Marine Recoveries; Role of Banker's in marine Insurance; Loss Prevention, Reinsurance, Maritime Frauds.	0.5	1	1
11.	Agricultural Insurance : Glossary of Terms for Agriculture Insurance; Introduction to Indian Agriculture; Risk in Agriculture; History of Crop Insurance in India; Crop Insurance Design Considerations; Crop Insurance - Yield Index based Underwriting and Claims; Weather Based Crop Insurance; Traditional Crop Insurance: Underwriting and Claims; Agriculture Insurance in Other Countries; Livestock / Cattle Wealth in Indian Economy; Types of Cattle & Buffaloes; Cattle Insurance in India; Poultry Insurance in India; Miscellaneous Agriculture Insurance Schemes; Agriculture Reinsurance.	1	1	1.5
12.	Motor Insurance : Introduction to Motor Insurance; Marketing in Motor Insurance; Type of motor vehicles, documents and policies; Underwriting in Motor Insurance; Motor Insurance Claims; IT Applications in Motor Insurance; Consumer Delight; Third Party Liability Insurance; Procedures For Filing And Defending; Quantum Fixation; Fraud Management and Internal Audit; Legal aspects of Third party claims; Important Decisions on Motor Vehicle Act.	1	1	1.5
13.	Liability Insurance : Introduction to Liability Insurance; Legal Background; Liability Underwriting; Statutory Liability; General Public Liability (Industrial/Nonindustrial Risks); Products Liability Insurance; Professional Indemnity Insurance; Commercial General Liability; Directors and Officers Liability; Other Policies & Overseas Practices; Reinsurance.	1	1	1.5
14.	Aviation Insurance : Introduction; Aviation Insurance Covers; Underwriting- General Aviation; Underwriting Airlines; Underwriting- Aerospace; Aviation Laws; Aviation Claims; Aviation Finance.	1	1	1.5
15.	Risk Management : Risk and Theory of Probability; Risk Management Scope and Objectives; Building up an Effective Risk Management Programme; Important Steps in Risk Management Decision Making Process; Alternative Risk Management; Enterprise Risk Management; Business Continuity Management and Disaster/ Emergency / Catastrophe Recovery Planning; Loss Exposures for Major Classes; Risk Management Checklists.	2.5	2.5	3
16.	Corporate Governance for Insurance Companies.	1	1.5	2
	Total	20	24	30

ELECTIVE PAPER 9.3 – INTELLECTUAL PROPERTY RIGHTS – LAWS AND PRACTICES

S. No.	Particulars	No of lectures		
		20 lectures scheme	24 lectures scheme	30 lectures scheme
1	Introduction Concept of Property vis-à-vis Intellectual Property; Concept of Property and Theories of Property – An Overview; Meaning, Relevance, Business Impact, Protection of Intellectual Property; Intellectual Property as an Instrument of Development; Need for Protecting Intellectual Property – Policy Consideration – National and International Perspectives; Competing Rationales for Protection of Intellectual Property Rights; Intellectual Property Rights as Human Right; Determining Financial Value of Intellectual Property Rights; Negotiating Payments Terms in Intellectual Property Transaction; Intellectual Property Rights in the Cyber World.	1	2	2
2	Types of Intellectual Property- Origin and Development- An Overview Copyrights; Trademarks; Patents; Designs; Utility Models; Trade Secrets and Geographical; Indications; Bio-Diversity and IPR.	1	1	1
3	Role of International Institutions Introduction to the leading International Instruments concerning Intellectual Property Rights; The Berne Convention; Universal Copyright Convention; The Paris Convention, Patent Co-operation Treaty; TRIPS; The World Intellectual Property Organization (WIPO) and the UNESCO.	1	2	2
4	Patents Introduction to Patent Law; Paris Convention; Patent Cooperation Treaty; WTO- TRIPS; Harmonisation of CBD and TRIPs	1	1	1
5	Indian Patent Law – An Overview; Concept of Patent; Product / Process Patents & Terminology; The Patents Act, 1970; Amendments to the Patents Act; Patentable Subject Matter, Patentability Criteria; Duration of Patents- Law and Policy Consideration; Elements of Patentability, - Novelty and Non Obviousness (Inventive Steps and Industrial Application; Non-Patentable Subject Matter; Procedure for Filing of Patent Application and types of Applications; Procedure for Opposition; Revocation of Patents; Ownership and Maintenance of Patents; Assignment and licensing of Patents; Working of Patents- Compulsory Licensing; Patent Agent- Qualification and Registration Procedure.	2	2	2
6	Patent Databases & Patent Information System Patent Offices in India; Importance of Patent Information in Business Development; Patent search through Internet, Patent Databases.	1	1	1

7	Preparation of Patent Documents Lab Notebooks/Log Books/Record Books; Methods of Invention Disclosures; Patent Application and its Contents; Writing of the Patent Document.	1	1	1
8	Process for Examination of Patent Application Publication of Patent Applications; Request for Examination; Process for Examination & Prosecution; Reissue & Re-examination.	1	1	1
9	Patent Infringement Literal Infringement; Doctrine of Equivalence and Doctrine of Colourable Variation; Contributory Infringement; Defences to Infringement including Experimental Use; Inequitable Conduct; Patent Misuse; Legal Aspects (Act, Rules, and Procedures).	1	1	2
10	Recent Developments in Patent System Software and Business Method Patenting in India & other Jurisdiction; Patentable Inventions with Special Reference to Biotechnology Products entailing Creation of New Forms of Life.	1	1	2
11	Trademarks Introduction to Trademarks; The rationale of protection of trademark as (a) an aspect of commercial and (b) of consumer rights; Definition and concept of Trademarks; Kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks); International Legal Instruments on Trademarks; Indian Trademarks Law (The Trade and Merchandise Marks Act, 1958 and Trademarks Act, 1999); Non Registrable Trademarks; Procedure for Registration of Trademarks; Opposition Procedure; Procedural Requirements of Protection of Trademarks; Content of the Rights, Exhaustion of Rights; Assignment/Transmission / Licensing of Trademarks; Infringement of Trademarks and Right of Goodwill; Passing off Action; Offences and Penalties; International Conventions- Madrid Protocol; Domain Names – (Domain Names and Effects of New Technology (Internet); WIPO Internet Domain Name Process).	1	2	3
12	Copyrights Introduction to Copyright - Conceptual Basis; International Protection of Copyright and Related rights- An Overview (International Convention/Treaties on Copyright); Nature of Copyright; Indian Copyright Law; The Copyright Act, 1957 with its amendments; Copyright works; Author & Ownership of Copyright; Rights Conferred by Copyright; Assignment, Transmission, Licensing of Copyrights; Neighbouring Rights; Infringement of Copyrights; Remedies & Actions for Infringement of Copyrights; Copyright Societies, Office, Board, Registration of Copyrights & Appeals; International Conventions; Copyright pertaining to Software/Internet and other Digital media; Remedies, especially, possibility of Anton Pillar Injunctive Relief in India.	1	2	2
13	Industrial Designs Need for Protection of Industrial Designs; Subject Matter of Protection and Requirements; What is a Registrable Design; What is not a Design; Novelty & Originality; Procedure for Registration of Designs; Copyright under Design; Assignment, Transmission, Licenses; Procedure for Cancellation of Design; Infringement; Remedies.	1	1	2
14	Geographical Indications Geographical Indications - Concept of Appellations of Origin, Indication of Source and Geographical Indication; International Conventions/Agreements; The Geographical Indications of Goods (Registration and Protection) Act, 2000; Procedure for Registration, Duration of Protection and Renewal; Infringement, Penalties and Remedies.	1	1	2

15	Layout - Designs of Integrated Circuits The Semiconductor Integrated Circuits Layout-Design Act, 2000; Conditions and Procedure for Registration; Duration and Effect of Registration; Assignment and Transmission.	1	1	1
16	The Protection of Plant Varieties and Farmers' Rights The Protection of Plant Varieties and Farmer's Rights Act, 2001; Protection of Plant Varieties and Farmers' Rights, Authority and Registry; Registration of Plant Varieties and Essentially derived variety; Duration, Effect of Registration and Benefit Sharing; Surrender and revocation of Certificate; Farmers' Rights; Plant Varieties Protection Appellate Tribunal; Infringement, Offences, Penalties and Procedure.	1	1	2
17	Protection of Trade Secrets	1	1	1
18	Key Business Concerns in Commercializing Intellectual Property Rights Competition and Confidentiality Issues, Antitrust Laws; Assignment of Intellectual Property Rights; Technology Transfer Agreements; Intellectual Property Issues in the Sale of Business; Care & Maintenance of Confidential Information; Legal Auditing of Intellectual Property; Due Diligence of Intellectual Property Rights in a Corporate Transaction; Management and Valuation of Intellectual Property.	1	1	2
19	Case Laws, Case Studies and Practical Aspects.	1	1	1
	Total	20	24	30

ELECTIVE PAPER 9.4 – FORENSIC AUDIT

S. No.	Particulars	No of lectures		
		20 lectures scheme	24 lectures scheme	30 lectures scheme
1	Introduction What is Fraud: Meaning and Definition under the Companies Act, 2013 and Criminal Procedure Code, 1973; Elements of Fraud; What is Audit; Forensic Audit; Need and Objectives; Fraud and Forensic Audit; Forensic Audit vis-a- vis Audit.	3	3	4
2	Fraud and Audit Modern Day Scenario: Fundamentals of Forensic Audit; Fraud related Concepts; Kinds of Frauds; Corporate Frauds: An Insight; Live Cases; Directors' Responsibilities.	3	4	4
3	Audit and Investigations Tools for handling Forensic Audit and the Role of Company Secretary; Investigation Mechanism; Field Investigations; Methods of Investigations; Red Flags; Green Flags.	3	4	4
4	Forensic Audit : Laws and Regulations Information Technology and Business Laws; International Laws and Practices; UK Bribery Act and US Foreign Corrupt Practices Act; Indian Laws; ICSI Anti Bribery Code.	3	4	4
5	Forensic Audit and Indian Evidence Law Finding Facts; Relevant Facts; Admission of Evidence; Methods to Prove Cases.	3	3	4

6	Cyber Forensics Introduction to Cyber Crime; International Guidance to Cyber Forensics Laws; Digital Forensics and Cyber Laws; Introduction to Data Extraction; Digital Forensics and Cyber Crime; Ethical Hacking, Digital Incident Response; Case Laws: Indian and International.	3	4	8
7	Case Laws, Case Studies and Practical Aspects	2	2	2
	Total	20	24	30

ELECTIVE 9.5 – DIRECT TAX LAW & PRACTICE

Topic	No of Lecture	No of Lecture	No of Lecture
An Overview of Income Tax Act, 1961 - Background, Important definitions, Residential Status - Basis of Charge, Scope of Total Income - Tax Rates in accordance with the applicable Finance Act for the relevant assessment year.	1	1	2
Computation of Income under the head of Salary - Salary – Coverage, Employer and Employee Relationship, Allowances, Monetary and Non-Monetary Perquisites – Valuation and Taxability, Profits in lieu of Salary, Deductions against Salary, - Incomes exempt from Tax and not includible in ‘Salary’, Deduction to be made from salary in respect of Provident Fund under the provisions of the Provident Fund and Miscellaneous Provisions of Act 1952 and tax treatment of employers’ contribution to Provident Fund, Tax Deducted at Source on Salary Income and Compliances, - Practical Case Studies.	2	2	2
Computation of Income under the head of House Property - Chargeability, Owner of house property, Determination of Annual Value, - Deduction from Net Annual Value, Treatment of Unrealized Rent, Arrears of Rent, Exemptions, - Computation of Income from a let out House Property, Self-Occupied Property, - Practical Case Studies.	1	2	2
Computation of Income - Profits and Gains from Business and Profession - Business and Profession – An overview, Chargeability, - Profits and Losses of Speculation Business, - Deductions Allowable, Expenses Disallowed, - Deemed Profits u/s 41, Maintenance of Accounts, Tax Audit, Presumptive Base Taxation, - Practical Case Studies.	2	2	3
Computation of Income under the head of Capital Gains - Chargeability, Capital Gains, Capital Assets & Transfer, - Types of Capital Gains, Mode of Computation of Capital Gains, Exemptions and Deduction, Special Provision – Slump Sale,	2	2	3

- Compulsory Acquisition, Fair Market Value, Reference to valuation officer, Practical - Case Studies.			
Computation of Income from Other Sources - Taxation of Dividend u/s 2(22)(a) to (e), Provisions relating to Gifts, - Deductions, Other Miscellaneous Provisions, - Practical Case Studies.	1	2	2
Exemptions/Deduction, Clubbing provisions, Set Off and/or Carry Forward of Losses, Rebate and Relief - Income's not included in Total Income, Tax holidays, - Clubbing of Income, Aggregation of Income, Set off and/or Carry forward of losses, - Deductions (General and Specific), Rebates and Reliefs.	1	1	2
Computation of Total Income and Tax Liability	2	2	3
TDS/TCS, Returns, Refund & Recovery - Tax Deduction at Source 'TDS' & Tax Collection at Source 'TCS', Advance Tax & Self-Assessment Tax 'SAT', - Returns, Signatures, E-Filing, Interest for default in furnishing return of Income, Collection, - Recovery of Tax, & Refunds, Assessment, Appeals, Revisions, Settlement of Cases, Penalties etc., Assessment, Appeals & Revisions, Settlement of Cases, Penalties, Offences & Prosecution, - Practical Case Studies.	2	2	2
Tax Planning & Tax Management - Tax Planning, Tax Management and Tax avoidance through legitimate tax provisions, Various Avenues, - Practical Case Studies.	1	2	3
International Taxation – An Overview - Double Taxation Avoidance Agreement 'DTAA', Residency Issues, Tax Heaven, - Controlled Foreign Corporation (CFC), - Concept of Permanent Establishment, Business Connection, General Anti Avoidance Rules 'GAAR', Advance Ruling - Practical Aspect, Transfer Pricing –An Overview, - Practical Case Studies.	3	4	4
Recent Case Laws - Practical Case Studies, Case Laws, - Case Studies & Practical Aspects.	2	2	2
Total	20	24	30

ELECTIVE 9.6 – LABOUR LAWS & PRACTICE

S. No.	Particulars	No of lectures		
		20 lectures scheme	24 lectures scheme	30 lectures scheme
1	Constitution and Labour Laws: Fundamental rights vis-à-vis labour laws, Equality before law and its application in Labour Laws, Equal pay for equal work; and Article-16 and reservation policies, Articles 19, 21, 23 and 24 and its implications.	1	2	3
2	International Labour Organization : Aims and objects; Cooperation between governments and	1	1	1

	employers' and workers' organizations in fostering social and economic progress; Setting labour standards, developing policies and devising programmes to promote decent work			
3	Law of Welfare & Working Condition: The Factories Act, 1948; Contract Labour (Regulation and Abolition) Act, 1970; The Building and Other Constructions Workers' (Regulation of Employment and Conditions of Service) Act, 1996; The Mines Act, 1952; The Working Journalists and Other Newspapers Employees (Conditions of Service) and Miscellaneous Provisions Act, 1955; The Weekly Holidays Act, 1942; Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013; The Child and Adolescent Labour (Prohibition and Regulation) Act, 1986.	4	5	6
4	Law of Industrial Relations : Industrial Disputes Act, 1947 (downsizing, retrenchment, lay-off, bench employees and termination) & Industrial discipline and domestic inquiry. The Industrial Disputes (Central) Rules, 1957; The Plantation Labour Act, 1951; The Industrial Employment (Standing Orders) Rules, 1946; Industrial Employment (Standing Orders) Act, 1946; The Industrial Employment (Standing Orders) Act, 1946; Indian Trade Union Act, 1926; The Trade Unions (Amendments) Act, 2001.	4	4	5
5	Payment of Wages Act, 1936; Minimum Wages Act, 1948; Payment of Bonus Act, 1965; Equal Remuneration Act, 1976.	3	4	5
6	Social Security Legislations: Employees' Compensation Act, 1923; Employees Compensation (Amendment) Act, 2017; Equal Remuneration Act, 1976; Employees' State Insurance Act, 1948; Employees' Provident Funds and Miscellaneous Provisions Act, 1952; Payment of Gratuity Act, 1972; Maternity Benefit Act, 1961; Maternity Benefit (Amendment) Act, 2017; The Payment of Gratuity Act, 1972; The Unorganized Workers' Social Security Act, 2008; Apprentices Act, 1961; Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959.	4	4	5
7	The Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988	1	1	1
8	Labour Codes: Labour Code on Wages; Labour Code on Industrial Relations; Labour Code on Social Security & Welfare; Labour Code on Safety & Working Conditions.	2	3	4
	Total	20	24	30

ELECTIVE 9.7 – VALUATIONS & BUSINESS MODELLING

S.NO	Particulars	No. of lectures		
		20 lectures scheme	24 lectures scheme	30 lectures scheme
1	Overview of Business Valuation	1	1	1

	Genesis of Valuation; Need for Valuation; Hindrances/ Bottlenecks in Valuation; Business Valuation Approaches; Principles of Valuation (Cost, Price and Value).			
2	Purpose of Valuation M&A, Sale of Business, Fund Raising, Voluntary Assessment; Taxation; Finance; Accounting; Industry perspective; Statutory Dimension; Society Angle.	1	1	1
3	International Valuation Standards Overview International Valuation Standards (IVS) Framework; IVS General Standard; IVS Asset Standard; Indian Valuation Standards (IVSs) Issued by ICAI; Applicability of Indian Valuation Standards	1	1	2
4	Valuation guidance resources in India Guidance for Valuation of Public Sector Undertakings; Indian Valuation Standards	1	1	1
5	Business Valuation Methods Discounted Cash Flow Analysis (DCF); Comparable transactions method; Comparable Market Multiples method; Market Valuation; Economic Value Added Approach; Free Cash Flow to Equity; Dividend Discount Model; Net Asset Valuation; Relative Valuation; Overview of Option Pricing Valuations.	2	2	3
6	Steps to establish the Business Worth Planning and Data Collection; Data Analysis and Valuation including review and analysis of Financial Statements; Industry Analysis; Selecting the Business Valuation Methods; Applying the selected Valuation Methods; Reaching the Business Value Conclusion.	1	2	3
7	Valuation of Tangibles Overview of Valuation of Immovable Properties; Plant & Machinery; Equipments; Vehicles; Capital Work-in-Progress; Industrial Plots; Land and Buildings; Vessels, Ships, Barges etc.	2	2	3
8	Valuation of Intangibles Definition of Intangible Assets; Categorization of Intangibles-Marketing Related (Trademarks, Trade names, Certification marks, Internet domains etc.), Customer or Supplier Related (Advertising Agreements, Licensing, Royalty Agreements, Servicing Contracts, Franchise Agreements), Technology Related (Contractual or non-contractual rights to use: Patented or Unpatented Technologies, Data Bases, Formulae, Designs, Softwares, Process), Artistic Related (Royalties from artistic works: Plays, Books, Films, Music).	2	3	2
9	Accounting for share based payment (Ind AS102) Equity-settled share-based payment transactions; Transactions in which services are received; Difficulties in evaluating the fair value of the equity instruments.	1	1	2
10	Valuation during Mergers & Acquisitions M & A Strategy; Valuation of the Target Company; The Legal Procedures	2	3	2
11	Valuation of various magnitudes of Business Organizations	1	2	2

	Large Companies, Small Companies, Start-Ups, Micro Small and Medium Enterprises.			
12	Valuation of Business during Distressed Sale. Life Cycle of Declining Companies; Features of Declining Companies; Valuation Issues of Declining Companies; Valuation Uncertainty- Material Uncertainty; Model Uncertainty and Input Uncertainty; Nature of Disclosure; Measuring Uncertainty; Distressed Assets – The Indian Scenario	1	1	2
13	Introduction to Business Modelling Genesis, Meaning; Features; Significance; Usage; Spreadsheet Techniques (Effective use of spreadsheets for modelling, Review of key Excel Functions like building Macros, Decisions involving Time Value of Money); Report and analyze historical data, Prepare future projections and present integrated financial statements, Key financial ratios and Outputs in a logical, summarized and effective manner.	2	2	3
14	Business Model Analysis: Facets of Analysis Revenues: Cash flows and their timing and Revenue drivers, Expenses: Cash flows and their timing, Investment required through cash flow breakeven: Working Capital, Maximum financing required and cash flow breakeven timing, Sensitivity Analysis: Key success factors, Structuring and designing models.	2	2	3
	Total	20	24	30

ELECTIVE Paper 9.8 – Insolvency – Law and Practice

S. No.	Particulars	No of lectures		
		20 lectures scheme	24 lectures scheme	30 lectures scheme
1	Insolvency – Concepts and Evolution ▪ Concept of Bankruptcy/ Insolvency ▪ Historical Developments of Insolvency Laws in India ▪ Various Committees on Insolvency Law ▪ BLRC Committee Report ▪ Highlights of the Insolvency and bankruptcy Code and Regulatory mechanism ▪ International comparison of IBC ▪ UK Insolvency Framework ▪ US Bankruptcy Laws	1	1	2
2	Introduction to Insolvency and Bankruptcy Code ▪ Historical Background ▪ Need for the Insolvency and Bankruptcy Code, 2016 ▪ Scheme of the Insolvency and Bankruptcy Code ▪ Salient features of the Code ▪ Insolvency and Bankruptcy Board of India ▪ Insolvency Professional Agencies ▪ Insolvency Professionals ▪ Information Utilities ▪ Adjudicating Authorities ▪ Key definitions	1	2	2
3	Corporate Insolvency Resolution Process ▪ Initiation of corporate insolvency resolution process (CIRP)	2	2	3

	- Persons who are not entitled to initiate corporate insolvency resolution - Application for initiation of Corporate Insolvency Resolution Process - Application by financial creditor - Application by operational creditor - Application by the corporate debtor - Moratorium and public announcement - Appointment and tenure of interim resolution professional - Duties of interim resolution professional - Submission of proof of claims to interim resolution professional - Substantiation of claims - Committee of creditors - Appointment of resolution professional - Meeting of committee of creditors - Voting rights of creditors in meeting - Procedure for meeting of creditors - Replacement of resolution professional by committee of creditors - Duties of resolution professional - Prior approval of committee of creditors for certain actions by resolution professional - Preparation of information memorandum and resolution plan - Case laws			
4	Insolvency Resolution of Corporate Persons - Meaning of resolution plan - Persons not eligible to be resolution applicant - Contents of resolution plan - Submission of resolution plan by resolution applicant - Insolvency resolution process costs - Approval of resolution plan by Committee of Creditors - Approval of resolution plan by Adjudicating Authority - Assistance of district administration in implementing the resolution plan - Effect if resolution plan is rejected by NCLT - Appeal against order of adjudicating authority - Case laws	2	2	2
5	Resolution Strategies - Corporate Restructuring - Restructuring of equity - Restructuring of debt - Compromise, Arrangement and amalgamations - Acquisition, Takeover & Change of Management; - Sale of Assets under IBC - Case laws	1	2	2
6	Fast Track Corporate Insolvency Resolution Process - Introduction - Applicability for fast track process - Time period for completion of fast track process - Initiation of the process - IBBI (Fast Track Insolvency Resolution Process for Corporate Persons) Regulations, 2017 - Important definitions - Procedure for fast track corporate insolvency resolution - Case laws	1	1	1
7	Liquidation of Corporate Person - Initiation of Liquidation - Effect of liquidation order - Appointment of Liquidator - Submission of Preliminary Report by Liquidator - Powers and duties of Liquidator - Liquidation Estate, - Asset memorandum - Determination of valuation of claims	1	2	3

	▪ Appeal against the decision of Liquidator ▪ Realisation of assets by Liquidator ▪ Mode of sale ▪ Distribution of assets ▪ Final report by Liquidator prior to dissolution ▪ Dissolution of corporate debtor ▪ Case laws			
8	Voluntary Liquidation of Companies ▪ Procedure for Voluntary Liquidation ▪ Initiation of Liquidation ▪ IBBI (Voluntary Liquidation Process) Regulations, 2017) ▪ Effect of liquidation ▪ Appointment, remuneration, powers and duties of Liquidator ▪ Determination of quantum of claim ▪ Verification of claims ▪ Realisation of Assets ▪ Distribution of proceeds ▪ Completion of liquidation ▪ Case Laws	1	1	1
9	Adjudication and Appeals for Corporate Persons ▪ Adjudicating Authority for corporate persons ▪ Jurisdiction of NCLT ▪ Grounds for appeal against order of liquidation ▪ Appeal to Supreme Court on question of law ▪ Fraudulently or malicious initiation of proceedings ▪ Appeal against order of adjudicating authority ▪ Proceeding under Section 66 ▪ IBBI (Application to Adjudicating Authority) Rules, 2016) ▪ Case laws	1	1	1
10	Debt Recovery and Securitization ▪ Concept of Securitisation ▪ Non-Performing Assets ▪ Composition of Tribunal ▪ Asset Reconstruction Companies ▪ Jurisdiction, Powers and Authority of Tribunal ▪ Application to the Tribunal ▪ Right to Legal Representation and Presenting Officers, Limitations, ▪ Recovery of Debt Determined by Tribunal ▪ Acquisition of Rights or Interest in Financial Assets and Effects of Acquisition, ▪ Measures for Asset Reconstruction, ▪ Highlights of the RBI Guidelines, Penalties, ▪ Security Interest (Enforcement) Rules, 2002 ▪ Demand Notice ▪ Application to the Appellate Tribunal ▪ Case laws	1	2	3
11	Winding-Up by Tribunal ▪ Winding up under the Companies Act, 2013 ▪ Grounds for Winding up by Tribunal ▪ Petition for the winding up ▪ Powers of the Tribunal ▪ Directions for filing statement of affairs ▪ Company Liquidators and their appointments ▪ Removal and replacement of liquidators ▪ Winding up Committee ▪ Submission of the reports by the Company Liquidator and directions of the Tribunal ▪ Advisory Committees ▪ Powers and duties of the company liquidator ▪ Audit of Company liquidator's accounts ▪ Overriding Preferential Payments ▪ Fraudulent preferences ▪ Company Liquidation	2	2	3

	▪ Liquidation Process under the Insolvency and Bankruptcy Code, 2016 ▪ Case laws			
12	Cross Border Insolvency ▪ Introduction ▪ Global developments ▪ Development of UNCITRAL Model Law ▪ General Provisions ▪ UNCITRAL Legislative Guide on Insolvency Laws ▪ UNCITRAL Model Law on Cross Border Insolvency ▪ US Bankruptcy Code ▪ World Bank Principles for Effective Insolvency and Creditor Rights ▪ ADB principles of Corporate Rescue and Rehabilitation ▪ Enabling provisions for cross border transactions under IBC ▪ Agreements with foreign countries ▪ ILC on Cross Border Insolvency	1	1	1
13	Insolvency Resolution of Individual and Partnership Firms ▪ Introduction ▪ Application for insolvency resolution process ▪ Interim moratorium ▪ Appointment of resolution professional ▪ Report of resolution professional ▪ Admission or rejection of application by Adjudicating Authority ▪ Moratorium if application is admitted by Adjudicating Authority ▪ Public notice and claims from creditors after admission of application ▪ Preparation of list of creditors by insolvency professional ▪ Report of resolution professional on repayment plan ▪ Conduct of meeting of creditors by resolution professional ▪ Report of meeting of creditors on repayment plan ▪ Notice of decisions taken at meeting of creditors ▪ Order of Adjudicating Authority on repayment plan ▪ Effect of order of Adjudicating Authority on repayment plan ▪ Implementation and supervision of repayment plan ▪ Report of Completion of repayment plan ▪ Discharge order	1	1	1
14	Bankruptcy Order for Individuals and Partnership firms ▪ Bankruptcy if insolvency resolution process fails ▪ Application for bankruptcy ▪ Appointment of Bankruptcy Trustee ▪ Bankruptcy Order ▪ Registration of claims ▪ List of creditors ▪ Conduct of meeting of creditors; ▪ Discharge order; ▪ Effect of discharge order ▪ Replacement of Bankruptcy Trustee	1	1	1
15	Bankruptcy for Individuals and Partnership Firms ▪ Functions, rights and powers of Bankruptcy Trustee ▪ Duties of bankrupt ▪ Estate of bankrupt ▪ Acquisition of control by Bankruptcy Trustee	1	1	1

	▪ Onerous property of bankrupt ▪ Undervalued and preference transactions ▪ Effect of order ▪ Distribution of interim dividend ▪ Distribution of property ▪ Priority of payments of debts ▪ Adjudicating Authority ▪ Appeal against order of DRT ▪ Appeal to the Supreme Court			
16	Fresh Start Process ▪ Introduction ▪ Person eligible to apply for fresh start ▪ Application for fresh start order ▪ Interim moratorium ▪ Procedure after receipt of application ▪ Admission or rejection of application by Adjudicating Authority ▪ Effect of admission of application ▪ Objections by creditor ▪ Application against decision of resolution professional ▪ Revocation of order admitting application ▪ Discharge order	1	1	1
17	Professional and Ethical Practices for Insolvency Practitioners ▪ Enrolment of Insolvency Professionals ▪ Functions and obligations ▪ IBBI (Insolvency Professionals) Regulations, 2016) ▪ Code of Conduct; ▪ Code of Ethics ▪ IBBI Circulars ▪ Case Laws - Decisions of Supreme Court, High Courts, NCLAT and NCLT relating to Corporate Insolvency Resolution, Corporate Liquidation, Voluntary Liquidation, Fast Track Resolution and Fresh Start	1	1	2
	Total	20	24	30

Annexure- D

Format for Performance

Deleted

ANNEXURE- E

CLASS ROOM TEACHING CENTRE OF THE ICSI

(FEEDBACK SHEET – to be filled up by the students)

Please give your frank suggestions and comments to enable us to evaluate the performance for possible improvement for the future.

Name of the Faculty Member : _____

Subject _____

1. Rate the faculty on the following : Please tick accordingly.

	Excellent	Very Good	Good	Fair	Poor
(a) Practical approach to the subject matter including reference to work situation/problem					
(b) Keeping the class alive and interesting					
(c) Maintaining a friendly and helpful approach					
(d) Illustrating and clarifying points					
(e) Interaction and level of participation					

2. What is your overall rating of the faculty? (Please tick at the appropriate place)	Excellent	Very Good	Good	Fair	Poor
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3. What would have made the class more effective and useful?

SIGNATURE : _____

List of Students who are eligible for issue of Coaching Completion Certificate

DELETED

Name of Regional Council/ Chapter : -----

Class Room Teaching (Session : June / December-----)

Complete List of all Students who have been admitted to undergo Class Room Teaching

Sl No.	Name of Student	Registration No.	Foundation (Old Syllabus) / Executive / Professional/ Existing Foundation Programme students and students registered for CSSET Test
1			
2			
3			
4			
5			
6			

Fees charged from students :

- i) Existing Foundation : Rs.....
- ii) Executive : Rs.....
- iii) Professional : Rs.....
- iv) CSEET Test : Rs.....

Stamp & Signature

Authorised Signatory of Regional Council / Chapter

ANNEXURE –H**FORM OF CERTIFICATE BY THE VERIFIER / SCRUTINEER**

This is to certify that I have verified the marks awarded by the examiner(s) to the answer scripts in class tests and I have also checked other related records maintained by the Class Room Teaching Centre in this regard and found the same in order.

Date_____

(Signature)_____

Name _____

Address

**ANNEXURE
-I**

FORMAT OF DISCLOSURE ()**

(See Para No.VI(ii) of the Class Room Teaching Guidelines)

I, Mr./Ms./Mrs. _____, _____ do hereby confirm that I have acted as a Faculty at the Class Room Teaching organized by _____ (Name of the Regional Council/ Chapter) during the Financial Year .

I am a Member of the _____ (Central Council / Regional Council/ Management Committee of _____ Chapter) for the period _____.

I understand that the details of honorarium paid to me in chapter/ Regional Council/ ICSI during the financial year _____ for acting as the Faculty at the Class Room Teaching will be published in the Annual Report of _____ (Name of the Regional Council/ Chapter) in terms of Para VI(v) of the Class Room Teaching Guidelines.

Signature : _____ Name : _

ACS/FCS No.(√) : _____ C.P. No. (If any): _____ Place : _

Date : _____

(**) Revised Format of Declaration as approved in 232nd Council Meeting held on 29.12.2015

Disclosure of Interest (*)****(See Para No.VI(viii) of the Class Room Teaching Guidelines)**

I, Mr./Ms./Mrs._____do hereby confirm that :-

1. I am a Member of the Central Council/ _____ Regional Council/Management Committee of ___Chapter of the ICSI for the period.
2. I am directly or indirectly (own, manage, run, conduct, operate, teach or otherwise) associated with private tuition classes/ teaching of CS Course.
3. My wife/ son/ daughter are associated with (as owner/ partner/teaching as a faculty) private tuition classes/ teaching of CS Course.
4. The details of private coaching centres are as under :Self
 - 1.
 - 2.
 Relatives1.
2.

Signature	
Name	
ACS/FCS No.	
CP No.(if any)	
Date	
Place	

Strike off clauses which are not applicable**(***) As per the decision taken in the 259th Council Meeting held on 16.03.2019**

SOP (Standard Operating Procedure) for conducting Joint/ Collaborative classes by Regional Councils/Chapters

- 1.) The Regional /Chapter Offices can conduct the online /Virtual Classes jointly with in the same region only.
- 2.) The Concerned Region/Chapter will inform the Directorate of Student Services before commencement of any such collaborative classes and will include all modalities in the proposal for conducting collaborative/Joint classes.
- 4.) Before sending proposal to Dte of Student Services, Concerned Regional/Chapter offices will ensure that they enter into a written consent with interested Region/Chapter offices which includes all modalities of joint classes.
- 5.) The Joint classes cannot be conducted by collaborating with other Regions/ chapter offices.
- 6.)The collaboration to conduct joint classes will mean collaboration with Region and chapter offices only as mentioned above. No collaboration with any other third party is allowed.
- 7.)The ,fee Structure , faculty, Honorarium to the faculty for conducting the classes shall be mutually decided by the concerned Region/Chapter Offices conducting joint/collaborative classes.
- 8.)To provide the benefit of these classes to all the students of the same region, concerned Region /Chapter will provide the link of the classes to the Region/Chapter offices of the sameRegion only .
- 9.)The Region/Chapter Office conducting the classes can charge a nominal amount towards administrative expenses from the Region/Chapter offices of the same region who wish to extend benefit of such classes to the students of their Region/Chapter.
- 10.)Students can also remit payment directly to the concerned Region /Chapter conducting the classes.
- 11.)Region/Chapter offices will make necessary arrangements at their office premises where students will come and attend the classes through virtual mode or Region/Chapter offices will provide the link of the classes to the students registered for the classes.
- 12.) The decision regarding administrative work, Expenses and sharing of Revenue to be generated from the classes will be taken by the respective Region/Chapter running joint/collaborative classes in unison with the Region/chapter offices of the same region who arewilling to enter into such collaboration.

13.) The joint/Collaborative classes are to be conducted within the ambit of Class Room Teaching Guidelines

14.)HQ shall not be responsible in any manner for any dispute between the concerned Region/Chapter offices with respect to such joint/collaborative classes.

15.)HQ will not provide any financial support in conducting such collaborative classes.

16.)Region/Chapters conducting collaborative classes will propagate classes through various ways and means so that the benefit can be extended to the maximum students.

17.)All other conditions will remain same as mentioned in the Class Room Teaching Guidelines