

**June 2025 ATTEMPT**  
**CS – Professional (Old Syllabus)**  
**Detailed Exam Series (4+2)**

**Subject: GOVERNANCE, RISK MANAGEMENT, COMPLIANCE AND ETHICS**

Title	Chapter Number	Chapter Name
Test -1	1,2,3,4	Conceptual Framework of Corporate Governance Legislative Framework of Corporate Governance in India Board Effectiveness Board Processes through Secretarial Standards
Test -2	5,6,7,8	Board Committees Corporate Policies and Disclosures Accounting and Audit related issues, RPTs and Vigil Mechanism Corporate Governance and Shareholders Rights
Test -3	9,10,11,12	Corporate Governance and Other Stakeholders Governance and Compliance Risk Governance and Compliance Risk Risk Management
Test -4	13,14,15,16,17	Internal Control Reporting Ethics and Business CSR and Sustainability Anti-Corruption and Anti-Bribery Laws in India
Test -5	Full Syllabus	
Test -6	Full Syllabus	

**Subject: ADVANCED TAX LAWS**

Title	Chapter Number	Chapter Name
Test -1	1,2,3,4,5,6	An Overview on Goods and Services Tax “GST” Supply Input Tax Credit & Computation of GST Liability Procedural Compliance under GST Assessment, Audit, Scrutiny, Demand and Recovery, Advance Ruling, Appeals and Revision Inspection, search, seizure, offences & penalties
Test -2	7,8,9,10,11,12	GST practitioners, authorised representative, professional opportunities Integrated Goods and Services Tax (IGST) Union Territory Goods and Services Tax (UTGST) GST Compensation to States Industry/Sector Specific Analysis Basic Concepts of Customs Law

Test -3	13,14,15,16,17	Valuation & Assessment of Imported and Export Goods & Procedural Aspects Arrival or Departure and Clearance of Goods, Warehousing, Duty Drawback, Baggage and Miscellaneous Provisions Advance Ruling, Settlement Commission, Appellate Procedure, Offences and Penalties Foreign Trade Policy (FTP) Corporate Tax Planning & Tax Management
Test -4	18,19,20,21,22	Taxation of Companies, LLP and Non-resident General Anti Avoidance Rules 'GAAR' Basics of International Taxation Tax Treaties Income Tax Implication on specified transactions
Test -5	<b>Full Syllabus</b>	
Test -6	<b>Full Syllabus</b>	

### Subject: DRAFTING, PLEADING & APPEARANCES

Title	Chapter Number	Chapter Name
Test -1	1,2,3	Judicial and Administrative Framework General Principles of Drafting and Relevant Substantive Rules Secretarial Practice in Drafting Notice, Agenda and Minutes of Company's Meetings
Test -2	4,5,6	Drafting and Conveyancing Relating to Various Deeds and Documents (I) Drafting and Conveyancing Relating to Various Deeds and Documents (II) Drafting and Conveyancing Relating to Various Deeds and Documents (III)
Test -3	7,8,9	Drafting and Conveyancing Relating to Various Deeds and Documents (IV) Drafting of Agreements under the Companies Act Pleadings
Test -4	10,11	Art of Writing Opinions Appearances & Art of Advocacy Practical Exercises
Test -5	<b>Full Syllabus</b>	
Test -6	<b>Full Syllabus</b>	

### Subject: SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT & DUE DILIGENCE

Title	Chapter Number	Chapter Name
Test -1	1,2,3,4,5	Compliance Framework Compliances Documentation & Maintenance of Records

		Search and Status Report Know Your Customers (KYC)
Test -2	6,7,8,9,10	Signing and Certification Segment-wise Role of Company Secretaries Audits Secretarial Audit Internal Audit and Performance Audit
Test -3	11,12,13,14,15	Concepts and Principles of Other Audits Audit Engagement Audit Principles and Techniques Audit Process and Documentation Forming an Opinion & Reporting
Test -4	16,17,18,19,20	Secretarial Audit – Fraud Detection and Reporting Quality Review Values, Ethics and Professional Conduct Due Diligence- I Due Diligence – II – Non Compliances, Penalties and Adjudications
Test -5	Full Syllabus	
Test -6	Full Syllabus	

**Subject: CORPORATE RESTRUTURIN, INSOLVENCY, LIQUIDATION & WINDING UP**

Title	Chapter Number	Chapter Name
Test -1	1,2,3,4,5,6,7	Types of Corporate Restructuring Acquisition of Company/ Business Planning & Strategy Process of M&A transactions Documentation–Merger & Amalgamation Valuation of Business and Assets for Corporate Restructuring Accounting in Corporate Restructuring—Concept and Accounting Treatment
Test -2	8,9,10,11,12,13,14	Taxation & Stamp Duty aspects of Corporate Restructuring Competition Act Regulatory approvals of scheme Appearance before NCLT / NCLAT Fast Track Mergers Cross Border Mergers Insolvency
Test -3	15,16,17,18,19,20,21	Petition for Corporate Insolvency Resolution Process Role, Functions and Duties of IP/ IRP/ RP Resolution Strategies Convening and Conduct of Meetings of Committee of Creditors

		Preparation & Approval of Resolution Plan Individual/ Firm Insolvency Fresh Start Process
Test -4	22,23,24,25,26,27	Debt Recovery & SARFAESI Cross Border Insolvency Liquidation on or after Failing of Resolution Plan Voluntary Liquidation Winding-up by Tribunal under the Companies Act, 2013 Pre-Packaged Insolvency Resolution Process
Test -5	Full Syllabus	
Test -6	Full Syllabus	

### Subject: RESOLUTION OF CORPORATE DISPUTES, NON-COMPLIANCE & REMEDIES

Title	Chapter Number	Chapter Name
Test -1	1,2	Shareholders' Democracy Corporate Disputes
Test -2	3,4	Class Action Suits Fraud under Companies Act, 2013 and Indian Penal Code, 1860
Test -3	5,6	Regulatory Action Adjudication, Prosecutions, Offences and Penalties
Test -4	7,8,9	Relief and Remedies Crisis Management & Risk and Liability Mitigation Misrepresentation and Malpractices – Civil and Criminal Trial Procedure
Test -5	Full Syllabus	
Test -6	Full Syllabus	

### Subject: CORPORATE FUNDING & LISTING IN STOCK EXCHANGES

Title	Chapter Number	Chapter Name
Test -1	1,2,3,4	Indian Equity – Public Funding Real Estate Investment Trust Infrastructure Investment Trusts Indian Equity – Private Funding
Test -2	5,6,7,8	Indian Equity – Non Fund Based Debt Funding – Indian Fund Based (Corporate Debt) Debt Funding – Indian Fund Based (Government Debt & Banking Finance) Debt Funding – Indian Non Fund Based
Test -3	9,10,11,12	Foreign Funding – Instruments & Institutions Inter-Corporate Loans and Investment/Deposit

		Non-Convertible Redeemable Preference Shares Securitization
Test -4	13,14,15,16	Listing – Indian Stock Exchanges International Listing Preparing a Company for an IPO and Governance Requirements Documentation
Test -5	Full Syllabus	
Test -6	Full Syllabus	