

DECEMBER 2026 ATTEMPT
CS – Professional (New Syllabus)
Detailed Exam Series (4+2)

Subject: ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) – PRINCIPLES AND PRACTICE

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	5,7,8,9	Board Committees Board Disclosures and Website Disclosures Data Governance Stakeholders Rights
Test -3	10,11,12,13,14	Business Ethics, Code of Conduct and Anti-Bribery Board's Accountability on ESG Environment Corporate Social Responsibility (CSR) Green Initiatives
Test -4	15,16,17,18,19	Governance Influencers Empowerment of the Company Secretary Profession Risk Management Sustainability Audit; ESG Rating; Emerging Mandates from Government and Regulators Integrated Reporting Framework; Global Reporting Initiative Framework; Business Responsibility & Sustainability Reporting
Test -5	Full Syllabus	
Test -6	Full Syllabus	

Subject: DRAFTING, PLEADING & APPEARANCES

Title	Chapter Number	Chapter Name
Test -1	1,2,3,4	Types of Documents General principles of Drafting Laws relating to Drafting and Conveyancing Drafting of Agreements, Deeds and Documents
Test -2	5,6,7,8	Drafting of Commercial Contracts Documents under Companies Act, 2013 Art of Opinion Writing Commercial Contract Management
Test -3	9,10,11	Judicial & Administrative framework

		Pleadings Art of Advocacy and Appearances
Test -4	12,13,14	Applications, Petitions and Appeals under Companies Act, 2013 Adjudications and Appeals under SEBI Laws Appearance before other Regulatory and Quasi-judicial Authorities
Test -5	Full Syllabus	
Test -6	Full Syllabus	

Subject: COMPLIANCE MANAGEMENT, AUDIT & DUE-DILIGENCE

Title	Chapter Number	Chapter Name
Test -1	1,2,3,4	Compliance Framework Documentation & Maintenance of Records Signing and Certification Legal Framework Governing Company Secretaries
Test -2	5,6,7,8	Values, Ethics and Professional Conduct Non-Compliances, Penalties and Adjudications Relief and Remedies Concepts of Various Audits
Test -3	9,10,11,12	Audit Engagement Audit Principles and Techniques Audit Process and Documentation Forming an Opinion & Reporting
Test -4	13,14,15,16	Secretarial Audit Internal Audit & Performance Audit Peer Review and Quality Review Due Diligence
Test -5	Full Syllabus	
Test -6	Full Syllabus	

Subject: CSR & SOCIAL GOVERNANCE

Title	Chapter Number	Chapter Name
Test -1	1,2,3,4	Corporate Social Responsibility CSR Policy CSR Projects & Implementation Agency Social Impact Assessment & CSR Audit
Test -2	5,6,7,8	Guidelines on CSR CSR and Sustainable Development Goals Impact of CSR Social Governance
Test -3	9,10,11,12	Social Stock Exchange

		Contribution of Non-Corporate Entities (NCE) in Social Governance Societies and Trusts Partnership Firms
Test -4	13,14,15,16	Model Code for Meetings of Non-Corporate Entities Financial and Non-financial Reporting of Different non-corporate Entities Foreign Funding to Non-Corporate Entities Local Self Governance
Test -5	Full Syllabus	
Test -6	Full Syllabus	

Subject: STRATEGIC MANAGEMENT AND CORPORATE FINANCE

Title	Chapter Number	Chapter Name
Test -1	1,2,3,4,	Introduction to Strategic Management Analyzing the External and Internal Environment Business Policy and Formulation of Functional Strategy Strategic Analysis and Planning
Test -2	5,6,7,8	Competitive Positioning Managing the Multi-Business Firm and Analyzing Strategic Edge Sources of Corporate Funding Raising of Funds from Equity and Procedural Aspects – Public Funding
Test -3	9,10,11,12,13	Real Estate Investment Trusts
		Infrastructure Investment Trusts Raising of Funds – Private Funding Raising of Funds – Non Fund Based An Overview on Listing and Issuance of Securities in International Financial Services Centre
Test -4	14	Raising of Funds from Debt and Procedural Aspects Foreign Funding-Institutions Foreign Funding-Instruments, Laws and Procedures Role of Intermediaries in Fund Raising Project Evaluation
Test -5	Full Syllabus	
Test -6	Full Syllabus	

Subject: CORPORATE RESTRUTURING, VALUATION & INSOLVENCY

Title	Chapter Number	Chapter Name
-------	----------------	--------------

Test -1	1,2,3,4,5,6	Types of Corporate Restructuring Acquisition of Company/Business Planning & Strategy Process of M&A transactions Documentation-Merger & Amalgamation Accounting in Corporate Restructuring: Concept and Accounting Treatment
Test -2	7,8,9,10,11,12,13	Taxation & Stamp Duty aspects of Corporate Restructuring Regulation of Combinations Regulatory Approvals of Scheme Fast Track Mergers Cross Border Mergers Overview of Business Valuation Valuation of Business and Assets for Corporate Restructuring
Test -3	14,15,16,17,18,19	Insolvency Application 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
Test -4	20,21,22,23,24,25,26	Pre-Packaged Insolvency Resolution Process Cross Border Insolvency Liquidation on or after failing of Resolution Plan Voluntary Liquidation Debt Recovery & SARFAESI Winding-up by Tribunal under the Companies Act, 2013

		Strike Off and Restoration of Name of the Company and LLP
Test -5	Full Syllabus	
Test -6	Full Syllabus	