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Paper 1 Environmental, Social And Governance (ESG)

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Conceptual Framework of Corporate Governance
	Chapter 2	Legislative Framework of Corporate Governance in India
	Chapter 3	Board Effectiveness
	Chapter 4	Board Processes through Secretarial Standards
	Chapter 5	Board Committees
	Chapter 6	Building Better Boards
Test 2	Chapter 7	Concept of Governance in professional managed company & promoters driven company
	Chapter 8	Board Disclosures and website disclosures
	Chapter 9	Data Governance
	Chapter 10	Stakeholders Rights
Test 3	Chapter 11	Business Ethics, Code of Conduct and Anti-Bribery
	Chapter 12	Board's Accountability on ESG
	Chapter 13	Environment
	Chapter 14	Corporate Social Responsibility (CSR)
	Chapter 15	Green Initiatives

Test 4	Chapter 16	Governance Influencers
	Chapter 17	Empowerment of the Company Secretary Profession
	Chapter 18	Risk Management
	Chapter 19	Sustainability Audit ; ESG Rating ; Emerging Mandates from Government and Regulators
	Chapter 20	Integrated Reporting Framework ; Global Reporting Initiative Framework ; Business Responsibility and Sustainability Reporting
Test 5	Full Syllabus Test 1	
Test 6	Full Syllabus Test 2	
Paper 2 Drafting, Pleadings And Appearances		
TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Types of Documents
	Chapter 2	General principles of Drafting
	Chapter 3	Laws relating to Drafting and Conveyancing
Test 2	Chapter 4	Drafting of Agreements, Deeds and Documents
	Chapter 5	Drafting of Commercial Contracts
	Chapter 6	Documents under Companies Act, 2013
Test 3	Chapter 7	Art of Opinion Writing
	Chapter 8	Commercial Contract Management
	Chapter 9	Judicial & Administrative framework
	Chapter 10	Pleadings
Test 4	Chapter 11	Art of Advocacy and Appearances
	Chapter 12	Applications, Petitions and Appeals under Companies Act, 2013
	Chapter 13	Adjudications and Appeals under SEBI Laws
	Chapter 14	Appearance before other Regulatory and Quasi-judicial Authorities
Test 5	Full Syllabus Test 1	
Test 6	Full Syllabus Test 2	

Paper 3 Compliance Management, Audit & Due Diligence

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Compliance Framework
	Chapter 2	Documentation & Maintenance of Records
	Chapter 3	Signing and Certification
	Chapter 4	Legal Framework Governing Company Secretaries
Test 2	Chapter 5	Values Ethics and Professional Conduct
	Chapter 6	Non Compliances, Penalties and Adjudications
	Chapter 7	Relief and Remedies
	Chapter 8	Concepts of Various Audits
Test 3	Chapter 9	Audit Engagement
	Chapter 10	Audit Principles and Techniques
	Chapter 11	Audit Process and Documentation
	Chapter 12	Forming an Opinion & Reporting
Test 4	Chapter 13	Secretarial Audit
	Chapter 14	Internal Audit & Performance Audit
	Chapter 15	Peer Review Audit and Quality Review Audit
	Chapter 16	Due Diligence
Test 5	Full Syllabus Test 1	
Test 6	Full Syllabus Test 2	

Paper 5 Strategic Management & Corporate Finance

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Introduction to Strategic Management
	Chapter 2	Analyzing the External and Internal Environment
	Chapter 3	Business Policy and Formulation of Functional Strategy
	Chapter 4	Strategic Analysis and Planning
	Chapter 5	Competitive Positioning

Test 2	Chapter 6	Managing the Multi-Business firm and Analyzing Strategic Edge
	Chapter 7	Sources of Corporate Funding
	Chapter 8	Raising of Funds from Equity and Procedural Aspects – Public Funding
	Chapter 9	Real Estate Investment Trusts
Test 3	Chapter 10	Infrastructure Investment Trusts
	Chapter 11	Raising of Funds – Private Funding
	Chapter 12	Raising of Funds – Non Fund Based
	Chapter 13	An Overview on Listing and Issuance of Securities in International Financial Services Centre
Test 4	Chapter 14	Raising of Funds from Debt and Procedural Aspects
	Chapter 15	Foreign Funding-Institutions
	Chapter 16	Foreign Funding-Instruments, Laws and Procedures
	Chapter 17	Role of Intermediaries in Fund Raising
	Chapter 18	Project Evaluation
Test 5	Full Syllabus Test 1	
Test 6	Full Syllabus Test 2	

Paper 6 Corporate Restructuring, Valuation And Insolvency

TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1	Chapter 1	Types of Corporate Restructuring
	Chapter 2	Acquisition of Company/ Business
	Chapter 3	Planning & Strategy
	Chapter 4	Process of M&A transactions
	Chapter 5	Documentation–Merger & Amalgamation
	Chapter 6	Accounting in Corporate Restructuring: Concept and Accounting Treatment
	Chapter 7	Taxation & Stamp Duty aspects of Corporate Restructuring
	Chapter 8	Regulation of Combinations

Test 2	Chapter 9	Regulatory Approvals of Scheme
	Chapter 10	Fast Track Mergers
	Chapter 11	Cross Border Mergers
	Chapter 12	Overview of Business Valuation
Test 3	Chapter 13	Valuation of Business and Assets for Corporate Restructuring
	Chapter 14	Insolvency
	Chapter 15	Application for Corporate Insolvency Resolution Process
	Chapter 16	Role, Functions and Duties of IP/ IRP/ RP
	Chapter 17	Resolution Strategies
	Chapter 18	Convening and Conduct of Meetings of Committee of Creditors
	Chapter 19	Preparation & Approval of Resolution Plan
Test 4	Chapter 20	Pre-Packaged Insolvency Resolution Process
	Chapter 21	Cross Border Insolvency
	Chapter 22	Liquidation on or after failing of Resolution Plan
	Chapter 23	Voluntary Liquidation
	Chapter 24	Debt Recovery & SARFAESI
	Chapter 25	Winding-up by Tribunal under the Companies Act, 2013
	Chapter 26	Strike Off and Restoration of Name of the Company and LLP
Test 5	Full Syllabus Test 1	
Test 6	Full Syllabus Test 2	

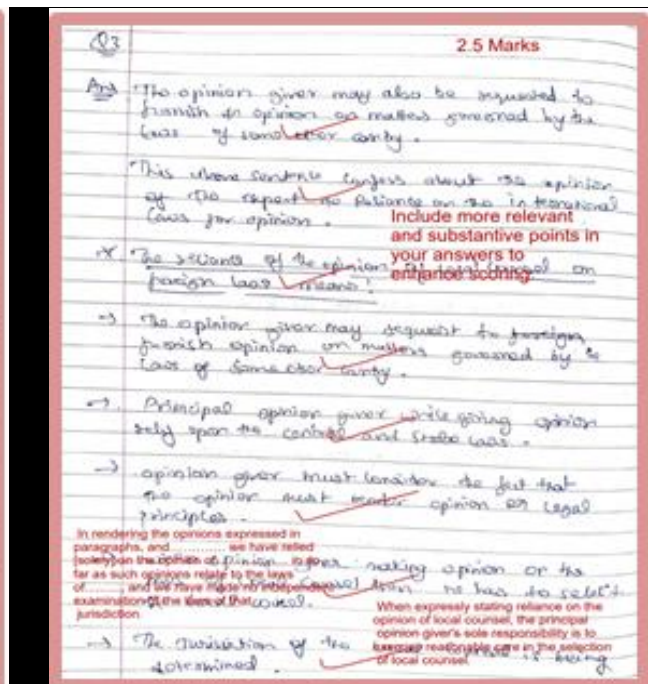
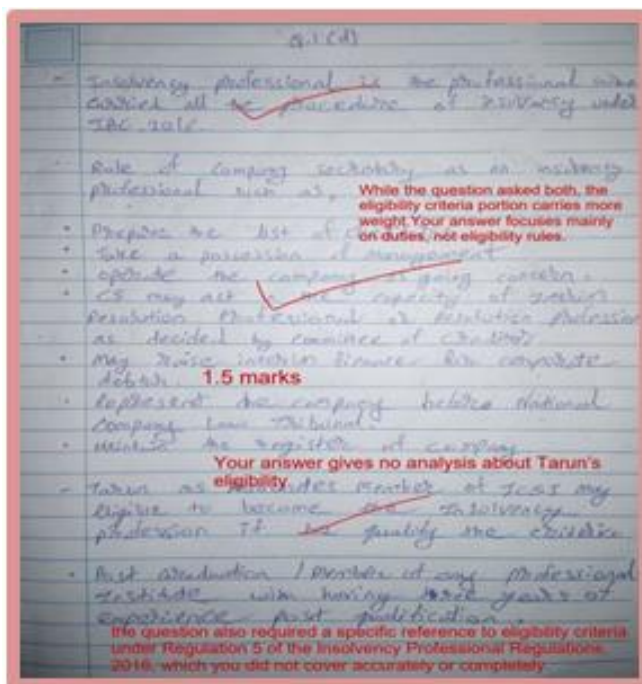
Note:

1. Chapter numbers are as per ICSI Study Material.
2. Test Series is Valid up to June 27.
3. Evaluation by Qualified Chartered Accountants along with proper remarks.

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Sample Checked sheets :



Q1) Illustration illustrating the 100% dividend rule.

The 100% dividend rule is the rule that the dividend should not exceed the accumulated profits and reserves of the company.

Calculation of 100% dividend rule is as follows:

(1) 100% dividend is calculated as follows:

(2) 100% dividend is calculated as follows:

(3) 100% dividend is calculated as follows:

(4) 100% dividend is calculated as follows:

(5) 100% dividend is calculated as follows:

2.5 Marks

Answers should align with the marks allotted—be concise or detailed based on weightage.

Provisional distribution as follows to ensure that the dividend is not paid in full as provided in the case of the company.

(a) Dividend is not paid in full as provided in the case of the company.

(b) Dividend is not paid in full as provided in the case of the company.

(c) Dividend is not paid in full as provided in the case of the company.

(d) Dividend is not paid in full as provided in the case of the company.

(e) Dividend is not paid in full as provided in the case of the company.

Q5) → XYZ factoring Ltd.

Sr. No.	Particulars	Amount
A.	Annual credit sales	3 crore
B.	Credit Sale Average (3 crore X 60/365)	1648286.4
C.	Less: factoring commission (3 crore X 60/365 X 2%)	82876.7
D.	Average credit	1565409.7
E.	Less: interest (1565409.7 X 10% X 60/365)	161095.9
F.	Average credit after interest	1449863.1

It seems you don't have knowledge over this topic. you have to do more and more practice to get more marks.

Q1) The 100% dividend rule.

2.5 Marks

Answers should align with the marks allotted—be concise or detailed based on weightage.

Provisional distribution as follows to ensure that the dividend is not paid in full as provided in the case of the company.

(a) Dividend is not paid in full as provided in the case of the company.

(b) Dividend is not paid in full as provided in the case of the company.

(c) Dividend is not paid in full as provided in the case of the company.

(d) Dividend is not paid in full as provided in the case of the company.

(e) Dividend is not paid in full as provided in the case of the company.

Try to write answer point wise and highlight key words or imp. lines in your answer that makes your answer more presentable.

Q1) The 100% dividend rule.

2.5 Marks

Answers should align with the marks allotted—be concise or detailed based on weightage.

Provisional distribution as follows to ensure that the dividend is not paid in full as provided in the case of the company.

(a) Dividend is not paid in full as provided in the case of the company.

(b) Dividend is not paid in full as provided in the case of the company.

(c) Dividend is not paid in full as provided in the case of the company.

(d) Dividend is not paid in full as provided in the case of the company.

(e) Dividend is not paid in full as provided in the case of the company.

you need to add more points in this answer this is not answered sufficiently. you can use Mnemonic Sentence to revise more points easily.

Mnemonic Sentence to revise more points easily.

How the 100% dividend rule is calculated and the calculation should be given as per the requirement of the company.

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