

CS-Executive

"Excellence in exams doesn't come from last-minute cramming—it comes from consistent, focused practice.

Unit Test Series

Paper-1: Jurisprudence, Interpretation & General Laws

Test	Syllabus as per ICSI	Marks
Test-1	<ol style="list-style-type: none"> Chap 1 Sources of Law Chap 2 Constitution of India Chap 5 Law of Torts Chap 8 Law relating to Evidence 	50
Test-2	<ol style="list-style-type: none"> Chap 3 Interpretation of statutes Chap 6 Law relating to Civil Procedure Chap 9 Law relating to Specific Relief Chap 11 Law relating to Arbitration, Mediation and Conciliation Chap 15 Law relating to Information Technology 	50
Test-3	<ol style="list-style-type: none"> Chap 4 Administrative Laws Chap 7 Laws relating to Crime and its Procedure Chap 10 Law relating to Limitation Chap 14 Right to Information Law 	50
Test-4	<ol style="list-style-type: none"> Chap 12 Indian Stamp Law Chap 13 Law relating to Registration of Documents Chap 16 Contract Law Chap 17 Law relating to Sale of Goods Chap 18 Law relating to Negotiable Instruments 	50
Test-5	Full Syllabus Test-1	100
Test-6	Full Syllabus Test-2	100

Paper-2: Company Law & Practice

Test	Syllabus as per ICSI	Marks
Test-1	<ol style="list-style-type: none"> Chap 1 Introduction to Company Law Chap 3 Memorandum and Articles of Association and its Alteration Chap 5 Members and Shareholders 	50

	<ul style="list-style-type: none"> 4. Chap 10 Compromise, Arrangement and Amalgamations-Concepts 5. Chap 11 Dormant Company 6. Chap 12 Inspection, Inquiry and Investigation 	
Test-2	<ul style="list-style-type: none"> 6. Chap 2 Legal Status and Types of Registered Companies 7. Chap 4 Shares and Share Capital-Concepts 8. Chap 6 Debt Instruments-Concepts 9. Chap 7 Charges 10. Chap 8 Distribution of Profits 11. Chap 9 Accounts and Auditors 	50
Test-3	<ul style="list-style-type: none"> 5. Chap 14 Directors 6. Chap 15 Board Composition and Powers of the Board 7. Chap 19 Key Managerial Personnel (KMP's) and their Remuneration 	50
Test-4	<ul style="list-style-type: none"> 6. Chap 13 General Meetings 7. Chap 16 Meetings of Board and its Committees 8. Chap 17 Corporate Social Responsibility-Concepts 9. Chap 18 Annual Report-Concepts 	50
Test-5	Full Syllabus Test-1	100
Test-6	Full Syllabus Test-2	100

Paper-3 : Setting Up of Business, Industrial & Labour Laws

Test	Syllabus as per ICSI	Marks
Test-1	<ul style="list-style-type: none"> 1. Chap 1 Selection of Business Organization 2. Chap 2 Corporate Entities - Companies 3. Chap 3 Limited Liability Partnership 4. Chap 5 Micro, Small and Medium Enterprises 5. Chap 6 Conversion of Business Entities 6. Chap 8 Financial Services Organisation 7. Chap 12 Identifying laws applicable to various Industries and their initial compliances 	50
Test-2	<ul style="list-style-type: none"> 1. Chap 4 Startups and its Registration 2. Chap 7 Non-Corporate Entities 3. Chap 9 Business Collaborations 4. Chap 10 Setting up of Branch Office/ Liaison Office/ Wholly Owned Subsidiary by Foreign Company 5. Chap 11 Setting up of Business outside India and Issues Relating thereto 6. Chap 13 Various Initial Registrations and Licenses 	50
Test-3	<ul style="list-style-type: none"> 1. Chap 14 Constitution and Labour Laws 2. Chap 18 Law of Wages 3. Chap 19 Social Security Legislations 4. Chap 20 Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 	50

Test-4	1. Chap 15 Evaluation of Labour Legislation and need of Labour Code 2. Chap 16 Law of Welfare & Working Condition 3. Chap 17 Law of Industrial Relations	50
Test-5	Full Syllabus Test-1	100
Test-6	Full Syllabus Test-2	100

Paper-4: Corporate Accounting & Financial Management

Test	Syllabus as per ICSI	Marks
Test-1	1. Chap 1 Introduction to Accounting 2. Chap 2 Introduction to Corporate Accounting 3. Chap 4 Accounting for Share Capital 4. Chap 5 Accounting for Debentures 5. Chap 6 Related Aspects of Company Accounts	50
Test-2	1. Chap 3 Accounting Standards (AS) 2. Chap 7 Consolidation of Accounts 3. Chap 8 Financial Statement Analysis 4. Chap 9 Cash Flows 5. Chap 10 Forecasting Financial Statements	50
Test-3	1. Chap 11 Introduction 2. Chap 12 Time Value of Money 3. Chap 13 Capital Budgeting 4. Chap 14 Cost of Capital 5. Chap 19 Operational Approach to Financial Decision	50
Test-4	1. Chap 15 Capital Structure 2. Chap 16 Dividend Decisions 3. Chap 17 Working Capital Management 4. Chap 18 Security Analysis	50
Test-5	Full Syllabus Test-1	100
Test-6	Full Syllabus Test-2	100

Paper-5: Capital Market & Securities Laws

Test	Syllabus as per ICSI	Marks
Test-1	6. Chap 1 Basics of Capital Market 7. Chap 2 Secondary Market in India 8. Chap 3 Securities Contracts (Regulations) Act 1956 9. Chap 4 Securities and Exchange Board of India	50
Test-2	1. Chap 5 Laws Governing to Depositories and Depository Participants 2. Chap 6 Securities Market Intermediaries	50

	3. Chap 7 International Financial Services Centres Authority (IFSCA)	
Test-3	6. Chap 8 Issue of Capital & Disclosure Requirements 7. Chap 9 Share Based Employee Benefits and Sweat Equity 8. Chap 10 Issue and Listing of Non-Convertible Securities 9. Chap 15 Delisting of Equity Shares 10. Chap 16 Buy-Back of Securities	50
Test-4	5. Chap 11 Listing Obligations and Disclosure Requirements 6. Chap 12 Acquisition of Shares and Takeovers - Concepts 7. Chap 13 Prohibition of Insider Trading 8. Chap 14 Prohibition of Fraudulent and Unfair Trade Practices Relating to Securities Market 9. Chap 17 Mutual Funds 10. Chap 18 Collective Investment Schemes	50
Test-5	Full Syllabus Test-1	100
Test-6	Full Syllabus Test-2	100

Paper-6: Economic, Commercial & Intellectual Property Laws

Test	Syllabus as per ICSI	Marks
Test-1	10. Chap 1 Law relating Foreign Exchange Management 11. Chap 2 Foreign Direct Investments - Regulations & Policy 12. Chap 3 Overseas Direct Investment 13. Chap 4 External Commercial Borrowings (ECB) 14. Chap 5 Foreign Trade Policy & Procedure 15. Chap 6 Law relating to Special Economic Zones 16. Chap 7 Law relating to Foreign Contribution Regulation	50
Test-2	4. Chap 8 Prevention of Money Laundering 5. Chap 9 Law relating to Fugitive Economic Offenders 6. Chap 10 Law relating to Benami Transactions & Prohibition 7. Chap 11 Competition Law 8. Chap 12 Law relating to Consumer Protection 9. Chap 13 Legal Metrology 10. Chap 14 Real Estate Regulation and Development Law	50
Test-3	11. Chap 15 Intellectual Property Rights 12. Chap 16 Law relating to Patents 13. Chap 17 Law relating to Trade Marks	50
Test-4	11. Chap 18 Law relating to Copyright 12. Chap 19 Law relating to Geographical Indications of Goods 13. Chap 20 Law relating to Designs	50
Test-5	Full Syllabus Test-1	100
Test-6	Full Syllabus Test-2	100

Paper-7: Tax Laws and Practice

Test	Syllabus as per ICSI	Marks
Test-1	17. Chap 1 Direct Taxes – At a Glance 18. Chap 2 Basic Concept of Income Tax 19. Chap 3 Incomes which do not form part of Total Income 20. Chap 4 Income under the head Salary 21. Chap 5 Income under the head House Property 22. Chap 6 Profits and Gains from Business and Profession 23. Chap 7 Capital Gains 24. Chap 8 Income from Other Sources	50
Test-2	11. Chap 9 Clubbing provisions and Set off and / or Carry forward of Losses 12. Chap 10 Deductions 13. Chap 11 Computation of Total Income and Tax Liability of various Entities 14. Chap 12 Classification and Tax incidence on Companies 15. Chap 13 Procedural Compliance	50
Test-3	14. Chap 14 Concept of Indirect Taxes at a Glance 15. Chap 15 Basics of Goods and Services Tax 'GST' 16. Chap 16 Levy and Collection of GST 17. Chap 17 Time, Value & Place of Supply 18. Chap 18 Input Tax Credit & Computation of GST Liability	50
Test-4	14. Chap 19 Procedural Compliance under GST 15. Chap 20 Overview of Customs Act	50
Test-5	Full Syllabus Test-1	100
Test-6	Full Syllabus Test-2	100

Below are the attached checked copies and some questions framed by our CS faculty.

Questions

Case Study

Question 1

Last Annual General Meeting (AGM) of one of the top 100 listed companies was held on 25th May, 2022 pertaining to the FY 2022-23. The Board of directors of the company is planning to hold this year's AGM at a possible later date due to technical issues in finalisation of accounts. Give your suggestions about the date before which the AGM should be held in reference to relevant provisions of the Companies Act, 2013.

Question 2

Joshi Ltd. is a listed entity entered into a transaction with related party, namely Hosh Ltd., for an amount of 59 Crore and simultaneously made a payment of 10 Crore for brand use. The turnover of Joshi Ltd. is ₹ 480 Crore on standalone basis and after considering consolidation of subsidiary & associate is 610 Crore. You, being a company secretary of the company, advise on the following:

- (i) Whether the transaction is a related party transaction or not?
- (ii) Whether the payment made for brand uses is a related party transaction or not?
- (iii) When transactions with related party are material in above both the cases?
- (iv) What is omnibus approval of audit committee for all related party transactions?

Practical Question

Question 1

X Limited invited applications for issuing 75,000 equity shares of Rs. 10 each at a premium of Rs. 5 per share. The total amount was payable as follows:

- Rs. 9 per share (including premium) on application and allotment
- Balance on the First and Final Call

Applications for 3,00,000 equity shares were received. Applications for 2,00,000 equity shares were rejected and money refunded. Shares were allotted on pro-rata basis to the remaining applicants. The first and final call was made. The amount was duly received except on 1,500 shares applied by Mr. Raj. His shares were forfeited. The forfeited shares were re-issued at a discount of Rs. 4/- per share.

Pass necessary journal entries for the above transactions in the books of X Limited. **(8 Marks)**

Question 2

Red Pepper Ltd, Delhi, a registered supplier, is manufacturing taxable goods. It provides the following details of taxable inter-state supply made by it during the month of March:

S.No.	Particulars	Amount (Rs)
(i)	List price of taxable goods supplied inter-state (exclusive of taxes)	15,00,000
(ii)	Subsidy received from the Central Government for supply of taxable goods to Government School (exclusively related to supply of goods included at S. No. 1)	2,10,000
(iii)	subsidy received from an NGO for supply of taxable goods to an old age home (exclusively related to supply of goods included at S. No. 1)	50,000
(iv)	Tax levied by Municipal Authority	20,000

(v)	Packing charges	15,000
(vi)	Late fee paid by the recipient of supply for delayed payment of consideration (Recipient has agreed to pay ₹ 6,000 in lump sum and no additional amount is payable by him)	6,000

The list price of the goods is net of the two subsidies received. However, the other charges/taxes/fee are charged to the customers over and above the list price. Calculate the total value of taxable supplies made by Red Pepper Ltd during the month of March. Rate of IGST is 18%. **(6 Marks)**

Checked Copy

I you need to write Manish will get refund Of dividend from IEPF as the same got Transferred after 7 years.

different reasons. His dividend for first 3 years is being kept in investor protection & education account. the remaining dividend is also safe with the company. Manish will be able to recover the dividends declared by the company for all these years.

Write new question on new page only

2) i) An internal audit can be conducted by any of the following person

- a) CA
- b) CS
- c) CMA
- d) Employee of company
- e) Auditor of company

Don't write in short forms

1 Mark

You have explained that Vijay can provide actuarial services, As per section 144 there are certain restrictions on this services hence, in our case,

~~Vijay can conduct internal audit of XYZ Ltd & can also provide actuarial services to XYZ Ltd.~~

ii) As per the Act, An auditor of company shall only give services for which he is authorized, he cannot give extra services to the company. Hence in our case, Vijay cannot design & implement one financial system if he cannot

If the same service is also providing to Subsidiary company is also not allowed As per the company law

offer management services to ABC Ltd. the holding company of XYZ Ltd.

iii) Vijay can conduct internal audit to PQR Ltd, a subsidiary company of XYZ Ltd.

~~Vijay being an auditor cannot provide services to PQR Ltd a subsidiary company of XYZ Ltd.~~

You need to explain limits of sweat equity shares and in case of start-up it's 50% for the first 10 years

(Q2) i) Sweat equity means equity shares issued to directors or employees of the company for their service or knowhow or service provided in nature of intellectual property or by whatever name.

Sweat equity can be provided for ~~cash or for~~ consideration other than cash as stated above.

1 Mark

~~The~~ A ~~the~~ resolution shall be passed at General Meeting of Company to issue sweat equity shares.

i) The resolution of only 15 lakh sweat equity share was passed so it can only issue 15 lakh sweat equity.

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Best of luck—your hard work will pay off!"