

J.K. SHAH[®]
C L A S S E S

THE LEADER IN COMMERCE
COACHING. SINCE 1983.



HOW TO CLEAR CS EXECUTIVE DEC 21?



DISCLAIMER



The ABC Analysis of all papers is solely based on yester years' Question papers. It should only be used as an indicative guide. This analysis may or may not hold good for future exams.

How to clear
CS Executive?

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graph TD; A[How to clear CS Executive?] --- B[What to study?]; A --- C[How to study?]; A --- D[Positive mental attitude]
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What
to study?

How to
study?

Positive
mental
attitude

WHAT TO STUDY?

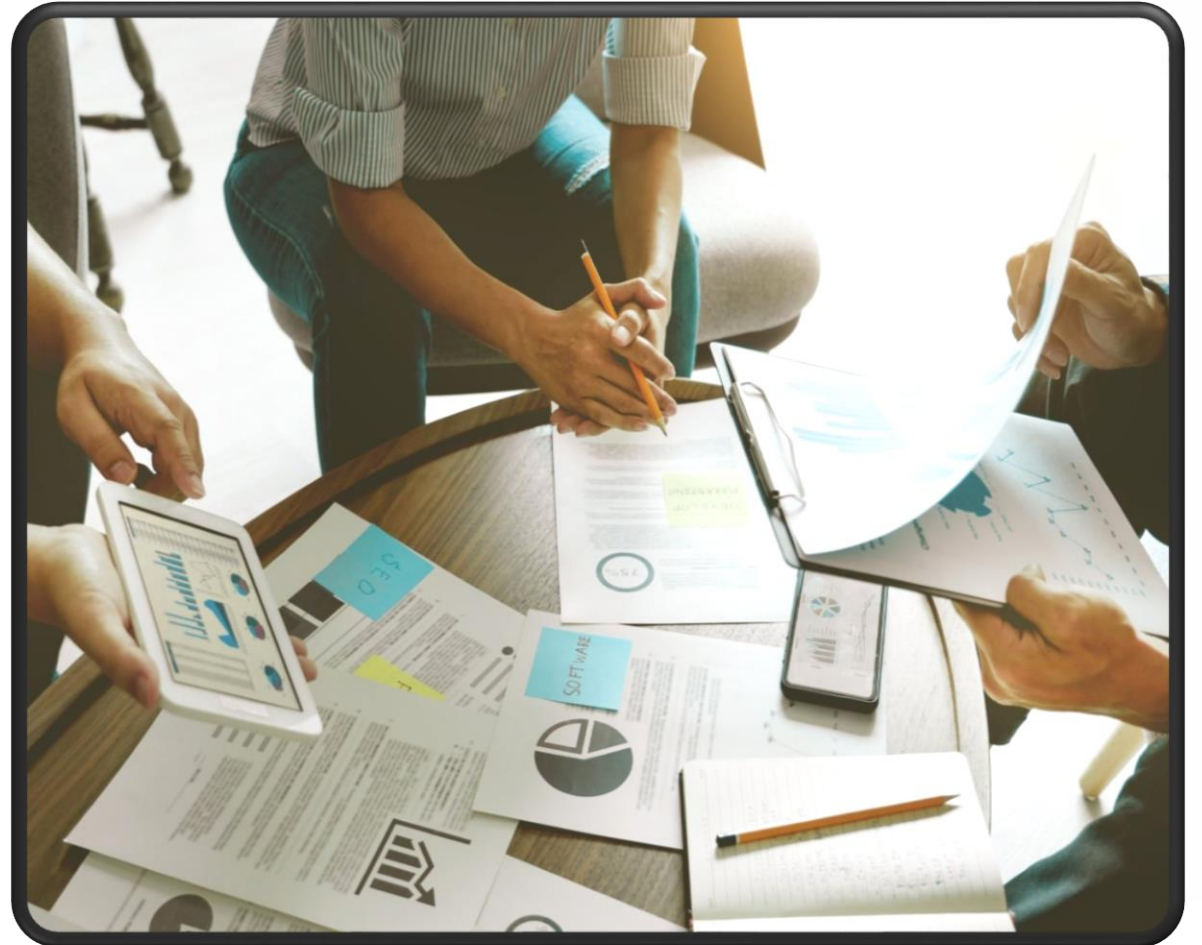
Sr. No.	SUBJECT	JKSC notes	ICAI Module	RTP + ICAI Mock Test Papers+ ICAI Past Exam Papers
1	Jurisprudence, Interpretation & General Laws	✓ <input type="checkbox"/>	✗ <input type="checkbox"/>	✓ <input type="checkbox"/>
2	Company Law	✓ <input type="checkbox"/>	✗ <input type="checkbox"/>	✓ <input type="checkbox"/>
3	Setting up of Business Entities and Closure	✓ <input type="checkbox"/>	✗ <input type="checkbox"/>	✓ <input type="checkbox"/>
4	Tax Laws	✓ <input type="checkbox"/>	✗ <input type="checkbox"/>	✓ <input type="checkbox"/>
5	Corporate & Management Accounting	✓ <input type="checkbox"/>	✗ <input type="checkbox"/>	✓ <input type="checkbox"/>
6	Securities Laws & Capital Markets	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>
7	Economic, Business and Commercial Laws	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>
8	Financial and Strategic Management	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>

HOW TO STUDY?

ABC Analysis
of all papers

PAPER 1

JURISPRUDENCE, INTERPRETATION & GENERAL LAWS



Paper 1- Jurisprudence , Interpretation and General laws (100 Marks)

Grade	Chapter	Dec 18	June 19	Dec 19	Dec 20	Aug 21
A	Constitution of India	21	13	9	13	17
	Arbitration and Conciliation Act,1996	13	12	9	8	8
	Indian Penal Code, 1860	8	5	16	8	8
	Criminal Procedure Code,1973	4	4	16	9	8
	Total	46	34	50	38	41
B	Indian Evidence Act	12	13	4	8	8
	Civil Procedure Code	9	16	4	12	8
	Limitation Act,1963	4	12	4	8	8
	Law of Torts	17	4	8	8	8
	IT Act,2000	8	4	4	8	12
	Administrative Law	4	4	12	8	9
	Sources of Law	9	5	5	5	9
	Total	63	58	41	57	62

Paper 1- Jurisprudence , Interpretation and General laws (100 Marks)

Grade	Chapter Name	Dec 18	June 19	Dec 19	Dec 20	Aug 21
C	Special Courts and Tribunal	-	16	8	8	5
	Stamp Act	8	4	8	8	4
	Interpretation of Statute	4	4	9	4	8
	General Clause Act	4	4	8	5	4
	RTI Act, 2005	4	4	4	8	4
	Registration Act	-	8	4	4	4
	Total	20	40	41	37	29

PAPER 2

COMPANY LAW



Paper 2- Company Law (100 Marks)

Grade	Chapter	Dec 18	June 19	Dec 19	Dec 20	Aug 21
A	Directors	9	13	9	13	23
	Board Constitution and its Powers and Committees	5	9	5	4	17
	Accounts, Audit and Auditors	10	10	7	5	13
	Transparency and Disclosures	5	-	-	8	13
	Shares and Share Capital	13	14	13	11	11
	General Meeting and Virtual Meeting	20	12	17	22	12
	Legal Framework Governing Company Secretaries	10	10	5	10	10
	Total	72	68	56	73	99

Paper 2 - Company Law (100 Marks)

Grade	Chapter Name	Dec 18	June 19	Dec 19	Dec 20	Aug 21
B	Inter Corporate Loans	-	3	7	3	8
	KMP's and their Remuneration	12	8	4	4	4
	Debt Instruments and Deposits ⁶	5	10	6	3	5
	Distribution Of Profits	3	3	3	8	5
	Charges	-	3	5	5	6
	An Overview of Corporate Reorganization	9	3	11	3	3
	Introduction to MCA 21 and Filing XBRL	3	3	5	8	3
	Total	32	33	41	34	34

Paper 2 - Company Law (100 Marks)

Grade	Chapter Name	Dec 18	June 19	Dec 19	Dec 20	Aug 21
C	Global Trends and Developments in Company Law	3	-	3	5	3
	Corporate Social Responsibility	3	3	4	3	0
	Registers and Records	3	3	4	-	0
	Introduction to Company Law	-	-	5	3	0
	Mega Firms	-	-	5	-	0
	Board Meeting	14	18	9	17	0
	Secretarial Standards	-	-	-	-	0
	Members and Shareholders	8	10	8	3	0
	Total	31	34	38	31	3

PAPER 3

SETTING UP OF BUSINESS ENTITIES & CLOSURE



Paper 3 – Setting up of Business Entities and Closure (100 Marks)

Grade	Chapter	Dec 18	June 19	Dec 19	Dec 20	Aug 21
A	Various Initial Registrations and Licenses	20	17	19	14	25
	Strike off and Restoration	14	11	3	16	13
	Types Of Companies	14	9	10	-	14
	Compliances Under Labour	16	6	13	9	11
	Total	64	43	45	39	63
B	Setting up of Business outside India	-	13	4	10	4
	Legal Status of Registered Companies	-	-	5	8	4
	JV Collaboration and SPV	8	8	4	4	8
	Intellectual Property Laws	11	11	6	8	6
	Insolvency Resolution Process, Winding up and Liquidation	5	11	19	6	6
	Total	24	43	38	36	28

Paper 3 – Setting up of Business Entities and Closure (100 Marks)

Grade	Chapter Name	Dec 18	June 19	Dec 19	Dec 20	Aug 21
C	Compliance Relating to Environment	-	8	6	11	5
	Forms of Business Organisation	4	4	4	4	5
	Charter Documents	4	-	3	-	4
	Start ups and its Registration	9	5	4	4	8
	Procedure for Conversion	-	-	5	4	4
	Formation and Regulation of NGO's, Trust, and Society	-	4	-	4	4
	Dormant Company	6	3	3	3	6
	Maintenance of Registers	3	-	3	3	3
	Total	26	24	28	33	39

PAPER 4

TAX LAWS



Paper 4- Tax Laws (100 Marks)

Grade	Chapter	Dec 18	June 19	Dec 19	Dec 20	Aug 21
A	GST	53	52	45	43	41
	Customs	12	13	5	7	9
	Salaries	21	4	4	6	4
	Business Profession	10	4	10	7	12
	Capital Gains	3	11	5	4	6
	TDS and TCS	5	3	7	4	3
	Total	104	87	76	71	75

Paper 4 - Tax Laws (100 Marks)

Grade	Chapter Name	Dec 18	June 19	Dec 19	Dec 20	Aug 21
B	Assessment Procedure	-	12	4	7	5
	Deductions	12	-	1	3	2
	House Property	3	5	3	2	2
	Residential Status	-	7	4	4	-
	Clubbing	3	3	3	3	1
	Computation of Tax Liability	3	3	3	3	1
	Set-off and Carry Forward of Loss	4	3	-	3	2
	Introduction	-	3	3	2	-
	Advance Tax and Interest Calculation	-	4	1	1	1
	Agricultural Income	-	3	-	-	-
	Other Sources	1	-	2	1	4
	International Tax	-	-	-	-	-
	Total	26	43	24	29	18

PAPER 5

CORPORATE & MANAGEMENT ACCOUNTING



Paper 5(A) – Corporate Accounting (100 marks)

Grade	Chapter	Dec 18	June 19	Dec 19	Dec 20	Aug 21
A	Accounting for Share Capital	-	-	14	5	22
	Accounting for Debentures	-	--	6	5	5
	Financial Statement Interpretation	-	-	6	6	7
	Related Accepts Of Company Accounts and Corporate Financial Reporting	-	-	8	9	5
	IFRS and IND AS	-	-	4	10	1
	Total	0	0	38	35	40
B	Consolidated Financial Statement	-	-	5	5	4
	Cash Flow Statement	-	-	7	2	5
	Accounting Standards	-	-	3	6	2
	Total	0	0	15	13	11

Paper 5(A) – Corporate Accounting (100 marks)

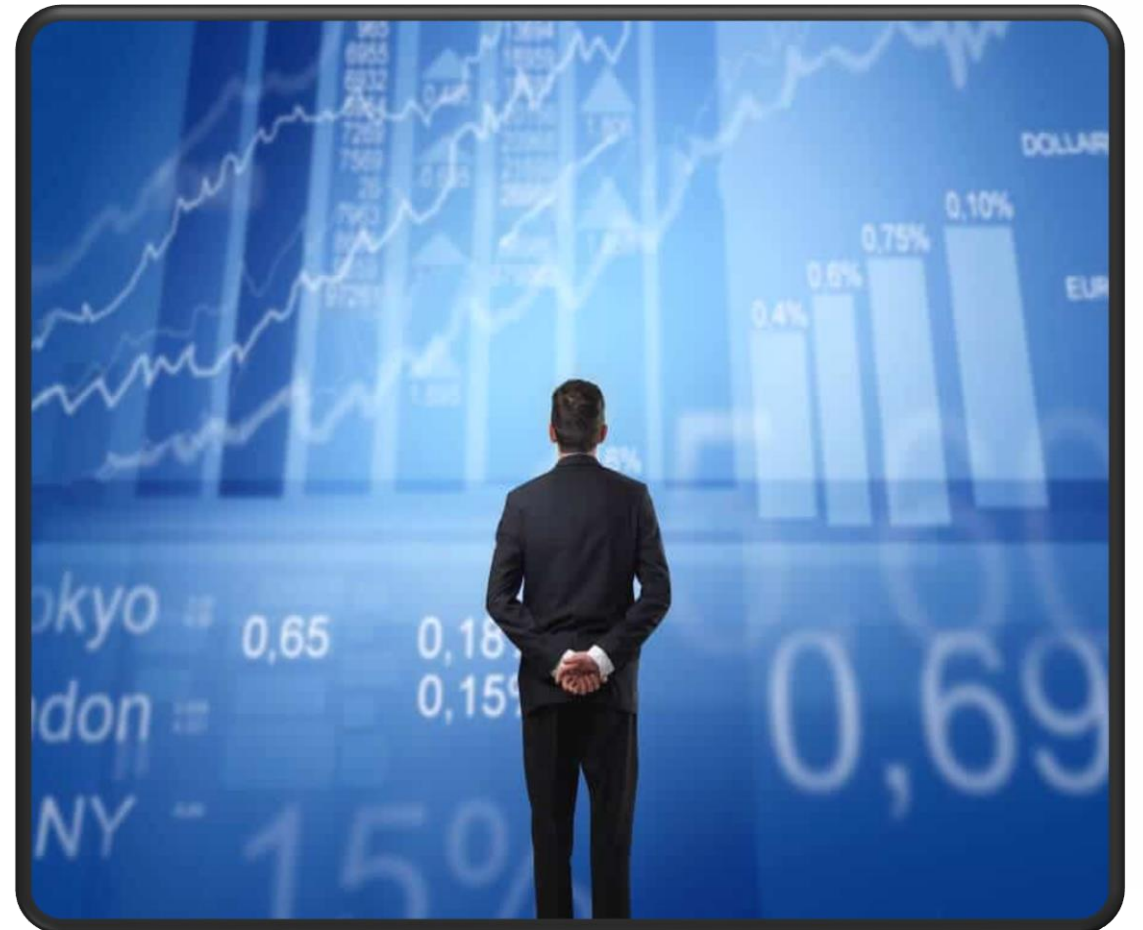
Grade	Chapter Name	Dec 18	June 19	Dec 19	Dec 20	Aug 21
C	Introduction to Financial Accounting	-	-	2	6	3
	Introduction to Corporate Accounting	-	-	2	1	4
	National & International Accounting Authorities	-	-	3	5	2
	Total	0	0	7	12	9

Paper 5(B) – Management Accounting (100 Marks)

Grade	Chapter	Dec 18	June 19	Dec 19	Dec 20	Aug 21
A	Introduction , Cost Audit and MIS	-	-	8	5	3
	Ratio Analysis	-	-	8	5	10
	Valuation of Shares, Business and Intangible	-	-	7	10	6
	Total	0	0	23	20	19
B	Marginal Costing and Managerial Decision Making	-	-	6	6	5
	Cost Sheet	-	-	3	4	4
	Accounting for Share Based Payment	-	-	2	1	-
	Budget Control	-	-	6	9	4
	Total	0	0	17	20	13

PAPER 6

SECURITIES LAWS & CAPITAL MARKETS



Paper 6 – Securities Laws and Capital Markets (100 Marks)

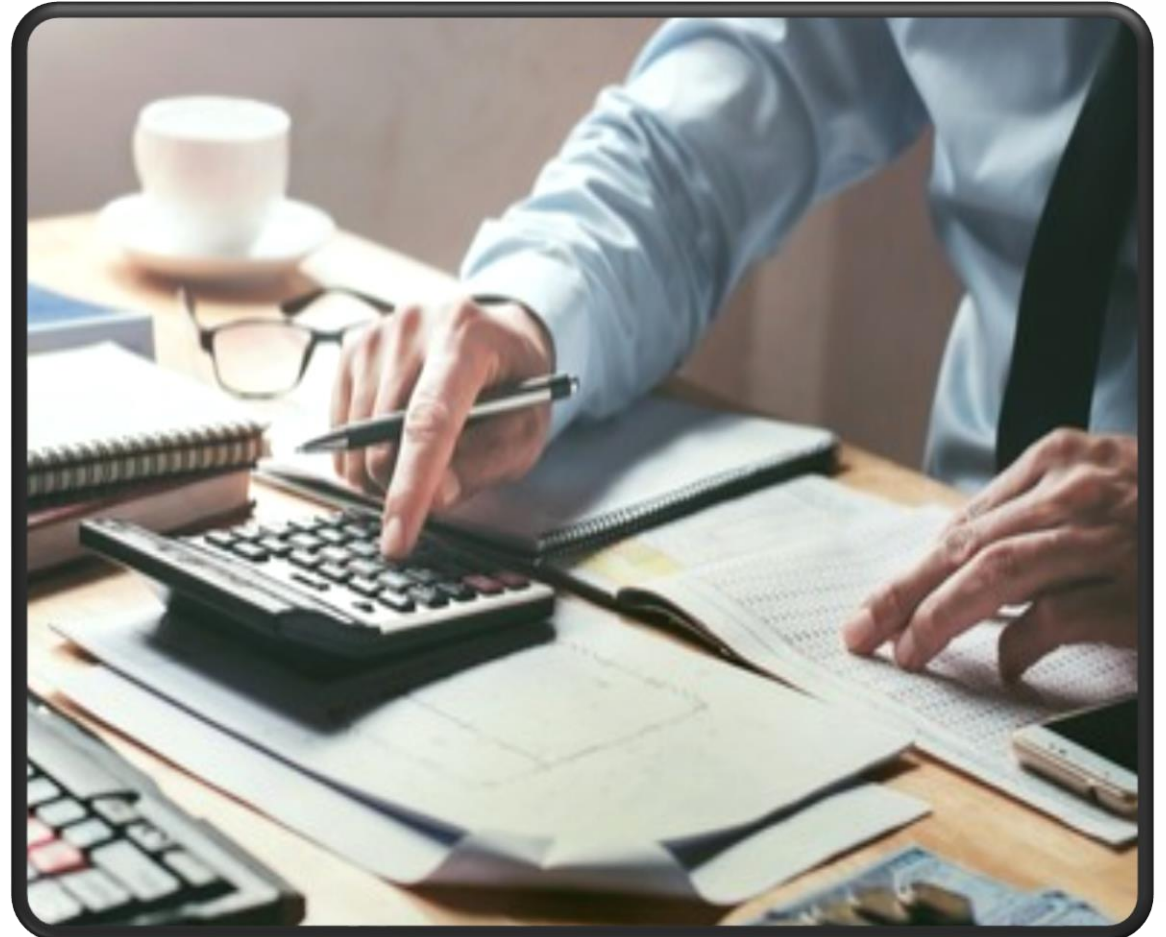
Grade	Chapter	Dec 18	June 19	Dec 19	Dec 20	Aug 21
A	Structure of Capital Market	22	32	34	29	39
	SEBI (ICDR) Regulations, 2016	28	14	14	10	12
	Securities Market Intermediaries	12	13	6	16	6
	SEBI (SAST) Regulation, 2011	-	17	13	14	10
	Total	62	76	67	69	67
B	Mutual Funds	10	9	9	5	5
	SEBI (LODR) Regulations	13	4	8	9	22
	SEBI (Share Based Employee Benefit)	10	5	10	4	4
	SEBI (PIT) Regulations, 2015	11	8	4	4	12
	Securities Contract (Regulations) Act, 1956	8	5	9	-	0
	Total	52	31	40	22	43

Paper 6 – Securities Laws and Capital Markets (100 Marks)

Grade	Chapter Name	Dec 18	June 19	Dec 19	Dec 20	Aug 21
C	SEBI (OMBUDSMAN) Regulation	8	5	8	8	5
	SEBI (Buy Back of Securities) Regulation	-	9	12	5	4
	SEBI Act, 1992	4	4	4	4	4
	SEBI (Delisting of Equity Shares)	4	4	4	8	0
	SEBI (Issue of Sweat Equity)	-	9	-	11	8
	Depositors Act, 1996	4	-	-	4	4
	Collective Investment Scheme	-	-	-	4	0
	Total	20	31	28	44	25

PAPER 7

ECONOMIC, BUSINESS & COMMERCIAL LAWS



Paper 7 – Economic, Business & Commercial Laws (100 Marks)

Grade	Chapter	Dec 18	June 19	Dec 19	Dec 20	Aug 21
A	Competition Act, 2002	25	25	25	25	25
	Special Economic Zone Act, 2005	13	13	9	4	8
	Total	38	38	34	29	33
B	Foreign Exchange Transactions	4	9	13	-	4
	Non Banking Financial Companies	8	8	8	4	8
	Transfer of Property Act, 1882	7	7	7	7	4
	Negotiable Instrument Act	6	7	7	3	9
	Reserve Bank of India Act, 1934	5	5	9	9	4

Continued

Paper 7 – Economic, Business and Commercial Laws(100 Marks)

Grade	Chapter Name	Dec 18	June 19	Dec 19	Dec 20	Aug 21
B	Indian Contract Act, 1872	7	4	7	7	4
	FDI – Regulations and Policy	5	9	4	4	4
	Foreign Contribution	9	-	9	5	9
	Specific Relief Act, 1963	4	10	3	6	4
	Sale of Goods Act, 1930	7	3	7	3	4
	Overseas Direct Investment	8	4	4	-	4
	Total	40	30	34	25	29

Paper 7 – Economic, Business and Commercial Laws (100 Marks)

Grade	Chapter Name	Dec 18	June 19	Dec 19	Dec 20	Aug 21
C	Consumer Protection Act	4	7	4	-	4
	FTP and Procedure	4	4	4	8	4
	Real Estate	3	3	3	6	8
	Benami Transaction	3	3	3	7	4
	Preventing of Money Laundering	3	3	3	3	8
	Partnership Act	3	3	3	-	4
	FEMA, 1999	4	4	-	13	9
	External Commercial Borrowing	-	4	-	4	0
	Essentials Commodities Act	3	-	-	4	4
	Legal Metrology Act, 2009	-	-	3	4	4
	Liberalized Remittance Scheme	-	-	-	9	9
	Total	27	31	23	58	58

PAPER 8

FINANCIAL & STRATEGIC MANAGEMENT



Paper 8 (A) – Financial Management (100 Marks)

Grade	Chapter	Dec 18	June 19	Dec 19	Dec 20	Aug 21
A	Working Capital	14	13	13	8	3
	Capital Budgeting	12	11	11	6	13
	Portfolio Management	10	11	9	7	-
	Dividend Policy	10	10	4	2	7
	Leverages	3	7	4	7	7
	Total	49	52	41	30	30
B	Cost of Capital	16	5	5	5	5
	Capital Structure	5	13	5	8	4
	Total	21	18	10	13	9

Paper 8 (A) – Financial Management (100 Marks)

Grade	Chapter Name	Dec 18	June 19	Dec 19	Dec 20	Aug 21
C	Nature, Significance and Scope	5	5	2	2	4
	Project Finance	-	-	4	9	3
	Security Analysis	-	-	3	8	-
	EVA	-	-	-	-	1
	Total	5	5	9	19	8

Paper 8 (B) – Strategic Management (100 Marks)

Grade	Chapter	Dec 18	June 19	Dec 19	Dec 20	Aug 21
A	Strategic, Analysis and Planning	14	12	16	7	9
	Business Policy and Formulation of Functional Strategy	9	13	10	8	6
	Introduction to Strategic Management	14	9	5	4	6
	Total	37	34	31	19	21
B	Strategic Implementation and Control	4	13	4	7	8
	Introduction to Management	10	9	1	7	5
	Analysis Strategic Edge	9	4	4	7	6
	Total	23	26	9	21	19

