



J.K. SHAH[®]
CLASSES
® CSEET → CSEC → CSPC ↗

How to clear
CS Professional
June'21?

Disclaimer

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

How to Study?

**ABC Analysis of
all papers**





PAPER 1: GOVERNANCE, RISK MANAGEMENT, COMPLIANCES & ETHICS

Paper 1 – Governance, Risk Management, Compliances & Ethics

Grade	Chapter	June'19	Dec'19	Dec'20
A	Risk Management	20	20	20
	Internal Control	20	10	20
	Reporting	10	15	15
	Corporate Policies and Disclosures	20	8	8
	Accounting and Audit related issues, RPTs and Vigil Mechanism	5	15	5
	Total	75	68	68
B	Corporate Governance Forums	5	11	3
	Corporate Governance and Other Stakeholders	8	3	5
	Corporate Governance and Shareholders Rights	5	5	-
	Conceptual Framework of Corporate Governance	3	5	-
	Legislative Framework of Corporate Governance in India	10	3	8
	Total	31	27	16

Paper 1 – Governance, Risk Management, Compliances & Ethics

Grade	Chapter	June'19	Dec'19	Dec'20
C	Board Effectiveness	-	-	25
	Board Processes through Secretarial Standards	3	5	3
	Board Committees	3	5	5
	Governance and Compliance Risk	3	5	3
	Ethics and Business	-	2	5
	CSR and Sustainability	5	6	5
	Anti-Corruption and Anti-Bribery Laws in India	5	2	-
	Total	19	25	46



PAPER 2: ADVANCED TAX LAWS

Paper 2 – Advance Tax Laws

Grade	Chapter	June'19	Dec'19	Dec'20
A	Supply	20	42	17
	Input Tax Credit & Computation of GST Liability	18	17	15
	Procedural Compliance under GST	15	9	24
	Valuation & Assessment of Imported and Export Goods & Procedural Aspects	5	5	6
	Foreign Trade Policy (FTP)	0	5	0
	Taxation of Companies, LLP and Non-resident	16	10	14
	Basics of International Taxation	23	14	9
	Total	97	102	85

Paper 2 – Advance Tax Laws

Grade	Chapter	June'19	Dec'19	Dec'20
B	An Overview on Goods and Services Tax 'GST	5	5	5
	Assessment, Audit, Scrutiny, Demand and Recovery, Advance Ruling, Appeals and Revision	13	2	15
	Inspection, search, seizure, offences & penalties	9	5	4
	Integrated Goods and Services Tax (IGST)	0	0	0
	Tax treaties	0	8	9
	Income Tax Implication on specified transactions	0	10	4
	Basic Concepts of Customs Law	5	0	4
	Total	32	30	41

Paper 2 – Advance Tax Laws

Grade	Chapter	June'19	Dec'19	Dec'20
C	Corporate Tax Planning & Tax Management	3	0	9
	General Anti Avoidance Rules 'GAAR'	3	3	0
	GST practitioners, authorised representative, professional opportunities	0	0	0
	Union Territory Goods and Services Tax (UTGST)	0	0	0
	GST Compensation to States	0	0	0
	Arrival or Departure and Clearance of Goods, Warehousing, Duty Drawback, Baggage and Miscellaneous Provisions	0	0	0
	Advance Ruling, Settlement Commission, Appellate Procedure, Offences and Penalties	0	0	0
	Industry/ Sector Specific Analysis	0	0	0
	Total	6	3	9



PAPER 3: DRAFTING, PLEADING & APPEARANCES

Paper 3 – Drafting, Pleading & Appearances

Grade	Chapter	June'19	Dec'19	Dec'20
A	Judicial and Administrative Framework	12	13	30
	Secretarial Practice in Drafting Notice, Agenda and Minutes of Company's Meetings	30	26	16
	Pleadings	44	16	26
	Total	86	55	72
B	Drafting and Conveyancing Relating to Various Deeds and Documents (I)	8	26	10
	Drafting and Conveyancing Relating to Various Deeds and Documents (IV)	8	16	-
	Drafting of Agreements under the Companies Act	17	4	8
	Total	33	46	18

Paper 3 – Drafting, Pleading & Appearances

Grade	Chapter	June'19	Dec'19	Dec'20
C	General Principles of Drafting and Relevant Substantive Rules	0	11	5
	Drafting and Conveyancing Relating to Various Deeds and Documents (II)	9	4	4
	Drafting and Conveyancing Relating to Various Deeds and Documents (III)	4	8	5
	Art of Writing Opinions	0	4	20
	Appearances & Art of Advocacy	0	4	4
	Total	13	31	38



PAPER 4: SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT & DUE DILIGENCE

Paper 4 – Secretarial Audit, Compliance Management & Due Diligence

Grade	Chapter	June'19	Dec'19	Dec'20
A	Compliance Framework	15	5	10
	Know Your Customers (KYC)	10	10	10
	Segment-wise Role of Company Secretaries	5	20	10
	Audits	5	10	5
	Secretarial Audit	5	5	10
	Secretarial Audit – Fraud Detection and Reporting	8	8	-
	Due Diligence- I	10	15	5
	Audit Process and Documentation	8	5	3
	Total	66	78	53

Paper 4 – Secretarial Audit, Compliance Management & Due Diligence

Grade	Chapter	June'19	Dec'19	Dec'20
B	Documentation & Maintenance of Records	5	5	10
	Signing and Certification	5	15	5
	Internal Audit and Performance Audit	5	5	15
	Concepts and Principles of Other Audits	5	11	-
	Audit Principles and Techniques	10	3	5
	Forming an Opinion & Reporting	3	8	3
	Quality Review	5	3	10
	Total	38	50	48
C	Compliances	5	0	10
	Search and Status Report	10	0	5
	Audit Engagement	8	0	8
	Values, Ethics and Professional Conduct	5	2	3
	Due Diligence- II	3	5	8
	Total	31	7	34



PAPER 5: CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION & WINDING UP

Paper 5 – Corporate Restructuring, Insolvency, Liquidation & Winding - up

Grade	Chapter	June'19	Dec'19	Dec'20
A	Types of Corporate Restructuring	18	10	16
	Acquisition of Company/ Business	5	8	5
	Valuation of Business and Assets for Corporate Restructuring	10	5	5
	Appearance before NCLT / NCLAT	10	5	-
	Insolvency	27	-	-
	Role, Functions and Duties of IP/ IRP/ RP	-	10	10
	Debt Recovery & SARFAESI	10	3	13
	Liquidation on or after Failing of Resolution Plan	-	10	-
	Total	80	51	49

Paper 5 – Corporate Restructuring, Insolvency, Liquidation & Winding - up

Grade	Chapter	June'19	Dec'19	Dec'20
B	Planning & Strategy	3	5	-
	Accounting in Corporate Restructuring—Concept and Accounting Treatment	5	5	-
	Fast Track Mergers	18	-	-
	Cross Border Mergers	8	5	6
	Resolution Strategies	3	3	11
	Convening and Conduct of Meetings of Committee of Creditors	5	3	10
	Individual/ Firm Insolvency	-	5	5
	Cross Border Insolvency	5	5	10
	Voluntary Liquidation	-	10	-
	Total	47	41	42

Paper 5 – Corporate Restructuring, Insolvency, Liquidation & Winding - up

Grade	Chapter	June'19	Dec'19	Dec'20
C	Process of M&A transactions	-	8	5
	Documentation–Merger & Amalgamation	-	3	-
	Taxation & Stamp Duty aspects of Corporate Restructuring	-	8	5
	Competition Act	3	3	13
	Regulatory approvals of scheme	-	-	5
	Petition for Corporate Insolvency Resolution Process	-	5	8
	Preparation & Approval of Resolution Plan	-	3	3
	Fresh Start Process	-	3	-
	Winding-up by Tribunal under the Companies Act, 2013	-	5	-
	Total	3	38	39



PAPER 6: RESOLUTION OF CORPORATE DISPUTES, NON- COMPLIANCES & REMEDIES

Paper 6 – Resolution of Corporate Disputes, Non – Compliances & Remedies

Grade	Chapter	June'19	Dec'19	Dec'20
A	Shareholders' Democracy, Corporate Disputes & Class Action Suits	21	17	12
	Adjudication, Prosecutions, Offences and Penalties	41	25	26
	Crisis Management & Risk and Liability Mitigation	20	17	16
	Regulatory Action	16	16	22
	Relief and Remedies	16	17	24
	Fraud under Companies Act, 2013 and Indian Penal Code, 1860	9	20	12
	Misrepresentation and Malpractices – Civil and Criminal Trial Procedure	9	20	20
	Total	132	132	132



PAPER 7: CORPORATE FUNDING & LISTINGS IN STOCK EXCHANGES

Paper 7– Corporate Funding & Listings in Stock

Grade	Chapter	June'19	Dec'19	Dec'20
A	Listing – Indian Stock Exchanges	25	15	40
	International Listing	10	25	10
	Preparing a Company for an IPO and Governance Requirements	5	5	10
	Documentation	20	15	7
	Indian Equity – Public Funding	3	15	5
	Debt Funding – Indian Fund Based (Government Debt & Banking Finance)	20	10	18
	Total	83	85	90
B	Indian Equity : Non Fund Based	5	5	3
	Debt Funding – Indian Non Fund Based	10	8	3
	Foreign Funding – Instruments & Institutions	13	8	8
	Other Borrowings Tools	11	5	5
	Securitization	5	5	-
	Total	44	31	19

Paper 7– Corporate Funding & Listings in Stock

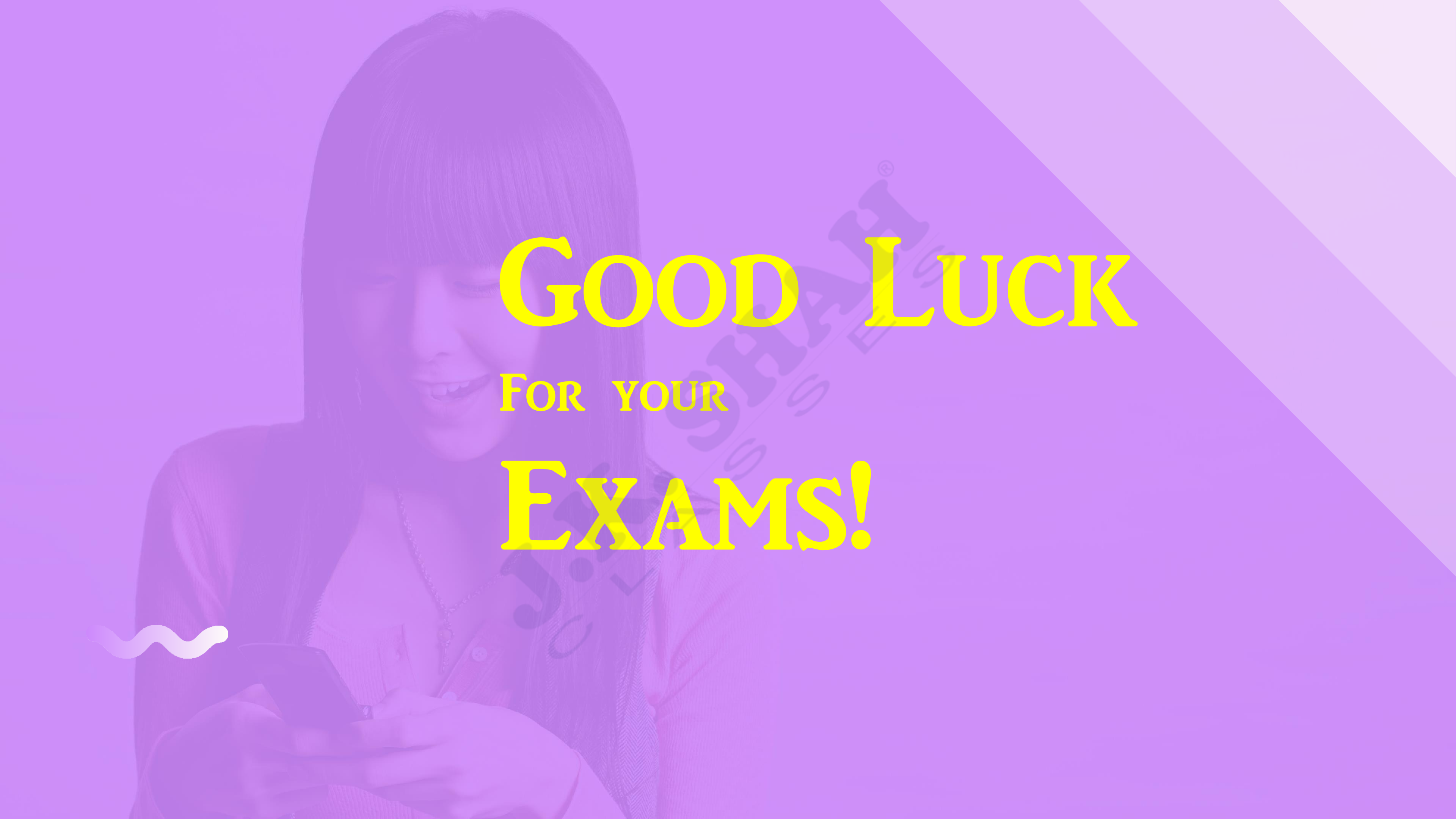
Grade	Chapter	June'19	Dec'19	Dec'20
C	Real Estate Investment Trust	-	3	5
	Infrastructure Investment Trusts	-	5	5
	Indian Equity – Private Funding	-	3	10
	Debt Funding – Indian Fund Based (Corporate Debt)	5	5	6
	Non-Convertible Redeemable Preference Shares	3	3	-
	Total	8	19	26



PAPER 8: MULTIDISCIPLINARY CASE STUDIES

Paper 8– Multidisciplinary Case Studies

Grade	Chapter	June'19	Dec'19	Dec'20
A	Business Strategy and Management	40	40	12
	Governance Issues	24	18	9
	Corporate Laws Including Company Law	12	12	9
	FEMA and Other Economic and Business Legislations	6	6	12
	Insolvency Law	6	6	3
	Competition Law	6	6	40
	Interpretation of Law	6	6	9
	Securities Laws	-	6	6
	Total	100	100	100



GOOD LUCK
FOR YOUR
EXAMS!

