CS PROFESSIONAL - PART-WISE TEST SERIES

FOR DECEMBER 2026 ATTEMPT

PAPERS VALID TILL: 31ST DECEMBER 2026

All papers are available immediately on enrolment. Write any test at your own pace till **31st December 2026**. 5 part tests for each subject, each covering a group of chapters as listed below, followed by 2 Full Syllabus Tests (100 marks, 3 hours each). Papers follow the latest ICSI pattern and study material.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) - PRINCIPLES & PRACTICE

Test	Chapters	Chapters Covered
Part Test 1	CH-1 to CH-6	Conceptual Framework of Corporate Governance; Legislative Framework of Corporate Governance in India; Board Effectiveness; Board Processes through Secretarial Standards; Board Committees; Building Better Boards
Part Test 2	CH-7 to CH-10	Concept of Governance in Professionally Managed and Promoter Driven Companies; Board Disclosures and Website Disclosures; Data Governance; Stakeholders Rights
Part Test 3	CH-11 to CH-15	Business Ethics, Code of Conduct and Anti-bribery; Board's Accountability on ESG; Environment; Corporate Social Responsibility (CSR); Green Initiatives
Part Test 4	CH-16 to CH-18	Governance Influencers; Empowerment of the Company Secretary Profession; Risk Management
Part Test 5	CH-19 to CH-20	Sustainability Audit; ESG Rating; Emerging Mandates from Government and Regulators; Integrated Reporting Framework; Global Reporting Initiative Framework; Business Responsibility and Sustainability Reporting
Full Test 1	**All**	**Full Syllabus Test 1 (100 Marks, 3 Hours)**
Full Test 2	**All**	**Full Syllabus Test 2 (100 Marks, 3 Hours)**

DRAFTING, PLEADINGS & APPEARANCES

Test	Chapters	Chapters Covered
Part Test 1	CH-1 to CH-3	Types of Documents; General Principles of Drafting; Laws Relating to Drafting and Conveyancing
Part Test 2	CH-4 to CH-6	Drafting of Agreements, Deeds and Documents; Drafting of Commercial Contracts; Documents under Companies Act, 2013
Part Test 3	CH-7 to CH-9	Art of Opinion Writing; Commercial Contract Management; Judicial & Administrative Framework
Part Test 4	CH-10 to CH-12	Pleadings; Art of Advocacy and Appearances; Applications, Petitions and Appeals under Companies Act, 2013
Part Test 5	CH-13 to CH-14	Adjudications and Appeals under SEBI Laws; Appearance Before other Regulatory and Quasi-Judicial Authorities
Full Test 1	**All**	**Full Syllabus Test 1 (100 Marks, 3 Hours)**
Full Test 2	**All**	**Full Syllabus Test 2 (100 Marks, 3 Hours)**

COMPLIANCE MANAGEMENT, AUDIT & DUE DILIGENCE

Test	Chapters	Chapters Covered
Part Test 1	CH-1 to CH-5	Compliance Framework; Documentation & Maintenance of Records; Signing and Certification; Legal Framework Governing Company Secretaries; Values, Ethics and Professional Conduct

Part Test 2	CH-6 to CH-7	Non-Compliances, Penalties and Adjudications; Relief and Remedies
Part Test 3	CH-8 to CH-11	Concepts of Various Audits; Audit Engagement; Audit Principles and Techniques; Audit Process and Documentation
Part Test 4	CH-12 to CH-13	Forming an Opinion & Reporting; Secretarial Audit
Part Test 5	CH-14 to CH-16	Internal Audit & Performance Audit; Peer Review and Quality Review; Due Diligence
Full Test 1	**All**	**Full Syllabus Test 1 (100 Marks, 3 Hours)**
Full Test 2	**All**	**Full Syllabus Test 2 (100 Marks, 3 Hours)**

ELECTIVE 1 (PAPER 4.1): CSR & SOCIAL GOVERNANCE

Test	Chapters	Chapters Covered
Part Test 1	CH-1 to CH-5	Corporate Social Responsibility (CSR); CSR Policy; CSR Projects & Implementation Agency; Social Impact Assessment & CSR Audit; Guidelines on CSR
Part Test 2	CH-6 to CH-7	CSR and Sustainable Development Goals; Impact of CSR
Part Test 3	CH-8 to CH-11	Social Governance; Social Stock Exchange; Contribution of Non-Corporate Entities (NCE) in Social Governance; Societies and Trusts
Part Test 4	CH-12 to CH-13	Partnership Firms; Model Code for Meetings of Non-Corporate Entities
Part Test 5	CH-14 to CH-16	Financial and Non-Financial Reporting of Different Non-Corporate Entities; Foreign Funding to Non-Corporate Entities; Local Self Governance
Full Test 1	**All**	**Full Syllabus Test 1 (100 Marks, 3 Hours)**
Full Test 2	**All**	**Full Syllabus Test 2 (100 Marks, 3 Hours)**

ELECTIVE 1 (PAPER 4.2): INTERNAL & FORENSIC AUDIT

Test	Chapters	Chapters Covered
Part Test 1	CH-1 to CH-3	Internal Audit: Introduction & Overview; Practices Related to Internal Auditing; Internal Controls
Part Test 2	CH-4 to CH-7	Internal Audit Engagements and Planning; Internal Audit Tools and Techniques; Internal Audit of Specific Functions; Special Points Relating to Internal Audit in Various Entities
Part Test 3	CH-8 to CH-9	Reporting under Internal Audit; Emerging Issues and Challenges
Part Test 4	CH-10 to CH-13	Basic Concepts of Forensic Audit; Audit and Investigations; Forensic Audit : Laws and Regulations; Forensic Audit and Indian Evidence Law
Part Test 5	CH-14 to CH-15	Cyber Forensics; Fraud Detecting Techniques
Full Test 1	**All**	**Full Syllabus Test 1 (100 Marks, 3 Hours)**
Full Test 2	**All**	**Full Syllabus Test 2 (100 Marks, 3 Hours)**

ELECTIVE 1 (PAPER 4.3): INTELLECTUAL PROPERTY RIGHTS - LAW & PRACTICE

Test	Chapters	Chapters Covered
Part Test 1	CH-1 to CH-3	Introduction; Types of Intellectual Property; Role of International Institutions
Part Test 2	CH-4 to CH-6	Indian Patent Law and its Developments; Patent Databases & Patent Information System; Patent Documentation, Examination and Infringement
Part Test 3	CH-7 to CH-10	Trademarks; Copyrights; Industrial Designs; Geographical Indications
Part Test 4	CH-11 to CH-12	Layout - Designs of Integrated Circuits; Protection of Trade Secrets
Part Test 5	CH-13 to CH-15	Biological Diversity; Protection of Plant Varieties; Business Concerns in Commercializing Intellectual Property Rights
Full Test 1	**All**	**Full Syllabus Test 1 (100 Marks, 3 Hours)**

Full Test 2	**All**	**Full Syllabus Test 2 (100 Marks, 3 Hours)**

ELECTIVE 1 (PAPER 4.4): ARTIFICIAL INTELLIGENCE, DATA ANALYTICS AND CYBER SECURITY - LAWS & PRACTICE

Test	Chapters	Chapters Covered
Part Test 1	CH-1 to CH-3	Artificial Intelligence ("AI") - Introduction and Basics; Cyber Security; Cyber Threats and Cyber Laws
Part Test 2	CH-4 to CH-6	Cyber Crimes and Investigation Procedures; Regulatory Framework on AI, Cyber Security and Cyberspace; Data Analytics and Law
Part Test 3	CH-7 to CH-10	Computer Hardware and Software; Network Basics and Security; Softwares and Software Security; Database Management
Part Test 4	CH-11 to CH-13	Data Analytics; Information Systems; Management Information Systems - an Overview
Part Test 5	CH-14 to CH-15	Enterprise Resource Management; Internet and other Technologies
Full Test 1	**All**	**Full Syllabus Test 1 (100 Marks, 3 Hours)**
Full Test 2	**All**	**Full Syllabus Test 2 (100 Marks, 3 Hours)**

ELECTIVE 1 (PAPER 4.5): ADVANCED DIRECT TAX LAWS & PRACTICE

Test	Chapters	Chapters Covered
Part Test 1	CH-1 to CH-2	Computation of Total Income, Tax Liability and Filing of Returns of Various Entities Excluding Companies; Computation of Total Income, Tax Liability and Filing of Return of Companies
Part Test 2	CH-3 to CH-4	Income Tax Implication on Specified Transactions; Tax Audit
Part Test 3	CH-5	Assessment
Part Test 4	CH-6 to CH-7	Appeals; Transfer Pricing & General Anti Avoidance Rules "GAAR"
Part Test 5	CH-8	Double Taxation Avoidance Agreement
Full Test 1	**All**	**Full Syllabus Test 1 (100 Marks, 3 Hours)**
Full Test 2	**All**	**Full Syllabus Test 2 (100 Marks, 3 Hours)**

ELECTIVE 1 (PAPER 4.6): IFSCA - REGULATIONS, LISTING AND COMPLIANCES

Test	Chapters	Chapters Covered
Part Test 1	CH-1 to CH-2	International Financial Services Centres: an Introduction; IFSCA Ecosystem & Regulatory Framework
Part Test 2	CH-3 to CH-4	Fund Management Services; Listing of Securities
Part Test 3	CH-5 to CH-6	Insurance & Reinsurance; Banking Services and Finance Companies in IFSC
Part Test 4	CH-7 to CH-9	Book-Keeping, Accounting, Taxation and Financial Crime Compliance Services (BATF) and Techfin and Ancillary Services (TAS); India International Bullion Exchange (IIBX); Overview of Fintech and Service Providers in IFSC
Part Test 5	CH-10	Capital Market Intermediaries
Full Test 1	**All**	**Full Syllabus Test 1 (100 Marks, 3 Hours)**
Full Test 2	**All**	**Full Syllabus Test 2 (100 Marks, 3 Hours)**

STRATEGIC MANAGEMENT & CORPORATE FINANCE

Test	Chapters	Chapters Covered
Part Test 1	CH-1 to CH-4	Introduction to Strategic Management; Analyzing the External and Internal Environment; Business Policy and Formulation of Functional Strategy; Strategic Analysis and Planning

Part Test 2	CH-5 to CH-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
Part Test 3	CH-9 to CH-12	Real Estate Investment Trusts; Infrastructure Investment Trusts; Raising of Funds - Private Funding; Raising of Funds - Non Fund Based
Part Test 4	CH-13 to CH-16	An Overview on Listing and Issuance of Securities in International Financial Services Centre; Raising of Funds from Debt and Procedural Aspects; Foreign Funding - Institutions; Foreign Funding - Instruments, Laws and Procedures
Part Test 5	CH-17 to CH-18	Role of Intermediaries in Fund Raising; Project Evaluation
Full Test 1	**All**	**Full Syllabus Test 1 (100 Marks, 3 Hours)**
Full Test 2	**All**	**Full Syllabus Test 2 (100 Marks, 3 Hours)**

CORPORATE RESTRUCTURING, VALUATION & INSOLVENCY

Test	Chapters	Chapters Covered
Part Test 1	CH-1 to CH-6	Types of Corporate Restructuring; Acquisition of Company/Business; Planning & Strategy; Process of Merger and Acquisition Transactions; Documentation - Merger & Amalgamation; Accounting in Corporate Restructuring: Concept and Accounting Treatment
Part Test 2	CH-7 to CH-11	Taxation & Stamp Duty Aspects of Corporate Restructuring; Regulation of Combinations; Regulatory Approvals of Scheme; Fast Track Mergers; Cross Border Mergers
Part Test 3	CH-12 to CH-17	Overview of Business Valuation; Valuation of Business and Assets for Corporate Restructuring; Insolvency; Application for Corporate Insolvency Resolution Process; Role, Functions and Duties of Insolvency Professional, Interim Resolution Professional and Resolution Professional; Resolution Strategies
Part Test 4	CH-18 to CH-21	Convening and Conduct of Meetings of Committee of Creditors; Preparation & Approval of Resolution Plan; Pre-Packaged Insolvency Resolution Process; Cross Border Insolvency
Part Test 5	CH-22 to CH-26	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
Full Test 1	**All**	**Full Syllabus Test 1 (100 Marks, 3 Hours)**
Full Test 2	**All**	**Full Syllabus Test 2 (100 Marks, 3 Hours)**

ELECTIVE 2 (PAPER 7.1): ARBITRATION, MEDIATION & CONCILIATION

Test	Chapters	Chapters Covered
Part Test 1	CH-1 to CH-4	Arbitration: Introduction, Agreements and its Institutions; Commercial Transactions; Arbitration Procedure, Appointment of an Arbitrator and other Aspects; Arbitral Proceedings, Pleadings and Evidence
Part Test 2	CH-5 to CH-8	Preparation and Execution of Arbitral Award; Challenge to Award and Appeals; Emerging Aspects: Fast Track and Virtual Arbitration; Arbitration under Investor's Grievances Redressal Mechanism of Stock Exchanges
Part Test 3	CH-9 to CH-10	Conceptual Framework of International Commercial Arbitration; International Law of Arbitration
Part Test 4	CH-11 to CH-14	Introduction to Conciliation and its Importance for MSMES; Conciliation Proceedings and International Perspective of Conciliation; Mediation: an Introduction and its Process along with Rules; Negotiation Skills and Communication
Part Test 5	CH-15 to CH-16	Various Modes and Scope of Mediation Including Role of Mediation in other ADR Domains; International and Emerging Aspects under Mediation Law
Full Test 1	**All**	**Full Syllabus Test 1 (100 Marks, 3 Hours)**
Full Test 2	**All**	**Full Syllabus Test 2 (100 Marks, 3 Hours)**

ELECTIVE 2 (PAPER 7.2): GST & CORPORATE TAX PLANNING

Test	Chapters	Chapters Covered
Part Test 1	CH-1 to CH-4	Overview on Goods and Services Tax 'GST'; Supply under GST; Time of Supply; Value of Supply
Part Test 2	CH-5 to CH-6	Input Tax Credit and Computation of GST Liability; Procedural Compliance under GST
Part Test 3	CH-7 to CH-9	Assessment, Audit, Scrutiny, Demand and Recovery, Advance Ruling, Appeals and Revision; Inspection, Search, Seizure, Offences & Penalties; Compliance Rating, Anti-Profiteering, GST Practitioners, Authorised Representative
Part Test 4	CH-10 to CH-13	Corporate Tax Planning; Tax Planning and Nature of Business; Tax Planning and Location of Business; Tax Planning and Managerial Decisions
Part Test 5	CH-14	Tax Planning and Business Restructuring
Full Test 1	**All**	**Full Syllabus Test 1 (100 Marks, 3 Hours)**
Full Test 2	**All**	**Full Syllabus Test 2 (100 Marks, 3 Hours)**

ELECTIVE 2 (PAPER 7.3): LABOUR LAWS & PRACTICE

Test	Chapters	Chapters Covered
Part Test 1	CH-1 to CH-2	Constitution and Labour Laws; International Labour Organization
Part Test 2	CH-3 to CH-4	Law of Welfare & Working Condition; Law of Industrial Relations
Part Test 3	CH-5	Law of Wages
Part Test 4	CH-6 to CH-7	Social Security Legislations; The Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988
Part Test 5	CH-8	Industrial and Labour Laws Audit
Full Test 1	**All**	**Full Syllabus Test 1 (100 Marks, 3 Hours)**
Full Test 2	**All**	**Full Syllabus Test 2 (100 Marks, 3 Hours)**

ELECTIVE 2 (PAPER 7.4): BANKING & INSURANCE - LAWS & PRACTICE

Test	Chapters	Chapters Covered
Part Test 1	CH-1 to CH-6	Overview of Indian Banking System; Regulatory Framework of Banks; Control Over Organization of Banks; Banking Operations; Digital Banking; Payment and Collection of Cheques and other Negotiable Instruments (NI)
Part Test 2	CH-7 to CH-10	Various Government Schemes; Consumer Protection; Advances, Securities and Documentation; Calculation of Interest and Annuities
Part Test 3	CH-11 to CH-15	Performing & Non Performing Assets; Analysis of Financial Statements of Banks; Risk Management in Banks and Basel Accords; Concept of Insurance; Regulatory Framework in Insurance
Part Test 4	CH-16 to CH-22	Life Insurance; General and Health Insurance; Functions in Insurance & Compliance Related Thereto: (Part - I); Functions in Insurance & Compliance Related Thereto: (Part-Ii); Functions in Insurance & Compliance Related Thereto: (Part - III); Functions in Insurance & Compliance Related Thereto: (Part - IV); Functions in Insurance & Compliance Related Thereto: (Part - V)
Part Test 5	CH-23 to CH-24	Inspection, Investigation, Penalty & Appellate Procedure; Professional Opportunities
Full Test 1	**All**	**Full Syllabus Test 1 (100 Marks, 3 Hours)**
Full Test 2	**All**	**Full Syllabus Test 2 (100 Marks, 3 Hours)**

ELECTIVE 2 (PAPER 7.5): INSOLVENCY AND BANKRUPTCY - LAW & PRACTICE

Test	Chapters	Chapters Covered
Part Test 1	CH-1 to CH-5	Introduction to Insolvency and Bankruptcy Code; Corporate Insolvency Resolution Process; Resolution Strategies; Liquidation of Corporate Person; Voluntary Liquidation of Companies
Part Test 2	CH-6 to CH-7	Adjudication and Appeals for Corporate Persons; Pre-Packaged Insolvency Resolution Process
Part Test 3	CH-8 to CH-11	Debt Recovery & Securitization; Winding-Up by Tribunal; Insolvency Resolution of Individual and Partnership Firms; Bankruptcy Order for Individuals and Partnership Firms
Part Test 4	CH-12 to CH-13	Bankruptcy for Individuals and Partnership Firms; Fresh Start Process
Part Test 5	CH-14 to CH-16	Professional and Ethical Practices for Insolvency Practitioners; Group Insolvency; Cross Border Insolvency
Full Test 1	**All**	**Full Syllabus Test 1 (100 Marks, 3 Hours)**
Full Test 2	**All**	**Full Syllabus Test 2 (100 Marks, 3 Hours)**

Chapter numbers follow the ICSI study material. Elective 1 (Paper 4) and Elective 2 (Paper 7): the student writes the tests of the one elective chosen in each.