

CS PROFESSIONAL - ONE CHAPTER ONE TEST SERIES

FOR DEC 2026 ATTEMPT

ONE CHAPTER, ONE TEST, ONE STEP CLOSER TO SUCCESS

All papers are provided at once. Student can attempt any test till **31st December 2026**. One test for every chapter of each subject, followed by 2 Full Syllabus Tests (100 marks, 3 hours each). Papers follow the latest ICSI pattern and include all amendments applicable for the Dec 2026 examination. Every answer sheet is evaluated by experienced faculty within 48 hours.

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

Test No.	Chapter No.	Chapter Name
Test 1	CH-1	Conceptual Framework of Corporate Governance
Test 2	CH-2	Legislative Framework of Corporate Governance in India
Test 3	CH-3, 6	Board Effectiveness; Building Better Boards
Test 4	CH-4, 5	Board Processes through Secretarial Standards; Board Committees
Test 5	CH-7, 8	Concept of Governance in Professionally Managed and Promoter Driven Companies; Board Disclosures and Website Disclosures
Test 6	CH-9, 10	Data Governance; Stakeholders Rights
Test 7	CH-11, 12	Business Ethics, Code of Conduct and Anti-bribery; Board's Accountability on ESG
Test 8	CH-13 to 15	Environment; Corporate Social Responsibility (CSR); Green Initiatives
Test 9	CH-16, 17	Governance Influencers; Empowerment of the Company Secretary Profession
Test 10	CH-18	Risk Management
Test 11	CH-19, 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 No.	Chapter No.	Chapter Name
Test 1	CH-1, 2	Types of Documents; General Principles of Drafting
Test 2	CH-3	Laws Relating to Drafting and Conveyancing
Test 3	CH-4	Drafting of Agreements, Deeds and Documents
Test 4	CH-5	Drafting of Commercial Contracts
Test 5	CH-6	Documents under Companies Act, 2013
Test 6	CH-7, 8	Art of Opinion Writing; Commercial Contract Management
Test 7	CH-9	Judicial & Administrative Framework
Test 8	CH-10	Pleadings
Test 9	CH-11	Art of Advocacy and Appearances
Test 10	CH-12	Applications, Petitions and Appeals under Companies Act, 2013
Test 11	CH-13, 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 No.	Chapter No.	Chapter Name
Test 1	CH-1, 2	Compliance Framework; Documentation & Maintenance of Records
Test 2	CH-3	Signing and Certification
Test 3	CH-4, 5	Legal Framework Governing Company Secretaries; Values, Ethics and Professional Conduct
Test 4	CH-6, 7	Non-Compliances, Penalties and Adjudications; Relief and Remedies
Test 5	CH-8, 9	Concepts of Various Audits; Audit Engagement
Test 6	CH-10, 11	Audit Principles and Techniques; Audit Process and Documentation
Test 7	CH-12	Forming an Opinion & Reporting
Test 8	CH-13	Secretarial Audit
Test 9	CH-14, 15	Internal Audit & Performance Audit; Peer Review and Quality Review
Test 10	CH-16	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 No.	Chapter No.	Chapter Name
Test 1	CH-1, 2	Corporate Social Responsibility (CSR); CSR Policy
Test 2	CH-3	CSR Projects & Implementation Agency
Test 3	CH-4, 5	Social Impact Assessment & CSR Audit; Guidelines on CSR
Test 4	CH-6, 7	CSR and Sustainable Development Goals; Impact of CSR
Test 5	CH-8, 9	Social Governance; Social Stock Exchange
Test 6	CH-10, 11	Contribution of Non-Corporate Entities (NCE) in Social Governance; Societies and Trusts
Test 7	CH-12, 13	Partnership Firms; Model Code for Meetings of Non-Corporate Entities
Test 8	CH-14, 15	Financial and Non-Financial Reporting of Different Non-Corporate Entities; Foreign Funding to Non-Corporate Entities
Test 9	CH-16	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 No.	Chapter No.	Chapter Name
Test 1	CH-1, 2	Internal Audit: Introduction & Overview; Practices Related to Internal Auditing
Test 2	CH-3	Internal Controls
Test 3	CH-4, 5	Internal Audit Engagements and Planning; Internal Audit Tools and Techniques
Test 4	CH-6, 7	Internal Audit of Specific Functions; Special Points Relating to Internal Audit in Various Entities
Test 5	CH-8, 9	Reporting under Internal Audit; Emerging Issues and Challenges
Test 6	CH-10, 11	Basic Concepts of Forensic Audit; Audit and Investigations

Test 7	CH-12, 13	Forensic Audit : Laws and Regulations; Forensic Audit and Indian Evidence Law
Test 8	CH-14, 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 No.	Chapter No.	Chapter Name
Test 1	CH-1 to 3	Introduction; Types of Intellectual Property; Role of International Institutions
Test 2	CH-4 to 6	Indian Patent Law and its Developments; Patent Databases & Patent Information System; Patent Documentation, Examination and Infringement
Test 3	CH-7	Trademarks
Test 4	CH-8	Copyrights
Test 5	CH-9, 10	Industrial Designs; Geographical Indications
Test 6	CH-11, 12	Layout - Designs of Integrated Circuits; Protection of Trade Secrets
Test 7	CH-13 to 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 No.	Chapter No.	Chapter Name
Test 1	CH-1	Artificial Intelligence ("AI") - Introduction and Basics
Test 2	CH-2, 3	Cyber Security; Cyber Threats and Cyber Laws
Test 3	CH-4, 5	Cyber Crimes and Investigation Procedures; Regulatory Framework on AI, Cyber Security and Cyberspace
Test 4	CH-6	Data Analytics and Law
Test 5	CH-7, 8	Computer Hardware and Software; Network Basics and Security
Test 6	CH-9, 10	Softwares and Software Security; Database Management
Test 7	CH-11	Data Analytics
Test 8	CH-12, 13	Information Systems; Management Information Systems - an Overview
Test 9	CH-14, 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 No.	Chapter No.	Chapter Name
Test 1	CH-1	Computation of Total Income, Tax Liability and Filing of Returns of Various Entities Excluding Companies
Test 2	CH-2	Computation of Total Income, Tax Liability and Filing of Return of Companies
Test 3	CH-3	Income Tax Implication on Specified Transactions
Test 4	CH-4	Tax Audit
Test 5	CH-5	Assessment
Test 6	CH-6	Appeals

Test 7	CH-7	Transfer Pricing & General Anti Avoidance Rules "GAAR"
Test 8	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 No.	Chapter No.	Chapter Name
Test 1	CH-1, 2	International Financial Services Centres: an Introduction; IFSCA Ecosystem & Regulatory Framework
Test 2	CH-3	Fund Management Services
Test 3	CH-4	Listing of Securities
Test 4	CH-5	Insurance & Reinsurance
Test 5	CH-6	Banking Services and Finance Companies in IFSC
Test 6	CH-7	Book-Keeping, Accounting, Taxation and Financial Crime Compliance Services (BATF) and Techfin and Ancillary Services (TAS)
Test 7	CH-8, 9	India International Bullion Exchange (IIBX); Overview of Fintech and Service Providers in IFSC
Test 8	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 No.	Chapter No.	Chapter Name
Test 1	CH-1, 2	Introduction to Strategic Management; Analyzing the External and Internal Environment
Test 2	CH-3, 4	Business Policy and Formulation of Functional Strategy; Strategic Analysis and Planning
Test 3	CH-5, 6	Competitive Positioning; Managing the Multi-Business Firm and Analyzing Strategic Edge
Test 4	CH-7	Sources of Corporate Funding
Test 5	CH-8	Raising of Funds from Equity and Procedural Aspects - Public Funding
Test 6	CH-9, 10	Real Estate Investment Trusts; Infrastructure Investment Trusts
Test 7	CH-11, 12	Raising of Funds - Private Funding; Raising of Funds - Non Fund Based
Test 8	CH-13, 14	An Overview on Listing and Issuance of Securities in International Financial Services Centre; Raising of Funds from Debt and Procedural Aspects
Test 9	CH-15, 16	Foreign Funding - Institutions; Foreign Funding - Instruments, Laws and Procedures
Test 10	CH-17, 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 No.	Chapter No.	Chapter Name
Test 1	CH-1, 2	Types of Corporate Restructuring; Acquisition of Company/Business
Test 2	CH-3, 4	Planning & Strategy; Process of Merger and Acquisition Transactions

Test 3	CH-5, 6	Documentation - Merger & Amalgamation; Accounting in Corporate Restructuring: Concept and Accounting Treatment
Test 4	CH-7	Taxation & Stamp Duty Aspects of Corporate Restructuring
Test 5	CH-8, 9	Regulation of Combinations; Regulatory Approvals of Scheme
Test 6	CH-10, 11	Fast Track Mergers; Cross Border Mergers
Test 7	CH-12, 13	Overview of Business Valuation; Valuation of Business and Assets for Corporate Restructuring
Test 8	CH-14, 15	Insolvency; Application for Corporate Insolvency Resolution Process
Test 9	CH-16, 17	Role, Functions and Duties of Insolvency Professional, Interim Resolution Professional and Resolution Professional; Resolution Strategies
Test 10	CH-18, 19	Convening and Conduct of Meetings of Committee of Creditors; Preparation & Approval of Resolution Plan
Test 11	CH-20, 21	Pre-Packaged Insolvency Resolution Process; Cross Border Insolvency
Test 12	CH-22, 23	Liquidation on or after Failing of Resolution Plan; Voluntary Liquidation
Test 13	CH-24 to 26	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 No.	Chapter No.	Chapter Name
Test 1	CH-1, 2	Arbitration: Introduction, Agreements and its Institutions; Commercial Transactions
Test 2	CH-3, 4	Arbitration Procedure, Appointment of an Arbitrator and other Aspects; Arbitral Proceedings, Pleadings and Evidence
Test 3	CH-5, 6	Preparation and Execution of Arbitral Award; Challenge to Award and Appeals
Test 4	CH-7, 8	Emerging Aspects: Fast Track and Virtual Arbitration; Arbitration under Investor's Grievances Redressal Mechanism of Stock Exchanges
Test 5	CH-9, 10	Conceptual Framework of International Commercial Arbitration; International Law of Arbitration
Test 6	CH-11, 12	Introduction to Conciliation and its Importance for MSMES; Conciliation Proceedings and International Perspective of Conciliation
Test 7	CH-13, 14	Mediation: an Introduction and its Process along with Rules; Negotiation Skills and Communication
Test 8	CH-15, 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 No.	Chapter No.	Chapter Name
Test 1	CH-1, 2	Overview on Goods and Services Tax 'GST'; Supply under GST
Test 2	CH-3, 4	Time of Supply; Value of Supply
Test 3	CH-5	Input Tax Credit and Computation of GST Liability
Test 4	CH-6	Procedural Compliance under GST
Test 5	CH-7	Assessment, Audit, Scrutiny, Demand and Recovery, Advance Ruling, Appeals and Revision

Test 6	CH-8, 9	Inspection, Search, Seizure, Offences & Penalties; Compliance Rating, Anti-Profitteering, GST Practitioners, Authorised Representative
Test 7	CH-10, 11	Corporate Tax Planning; Tax Planning and Nature of Business
Test 8	CH-12, 13	Tax Planning and Location of Business; Tax Planning and Managerial Decisions
Test 9	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 No.	Chapter No.	Chapter Name
Test 1	CH-1	Constitution and Labour Laws
Test 2	CH-2	International Labour Organization
Test 3	CH-3	Law of Welfare & Working Condition
Test 4	CH-4	Law of Industrial Relations
Test 5	CH-5	Law of Wages
Test 6	CH-6	Social Security Legislations
Test 7	CH-7	The Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988
Test 8	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 No.	Chapter No.	Chapter Name
Test 1	CH-1, 2	Overview of Indian Banking System; Regulatory Framework of Banks
Test 2	CH-3, 4	Control Over Organization of Banks; Banking Operations
Test 3	CH-5, 6	Digital Banking; Payment and Collection of Cheques and other Negotiable Instruments (NI)
Test 4	CH-7, 8	Various Government Schemes; Consumer Protection
Test 5	CH-9, 10	Advances, Securities and Documentation; Calculation of Interest and Annuities
Test 6	CH-11	Performing & Non Performing Assets
Test 7	CH-12, 13	Analysis of Financial Statements of Banks; Risk Management in Banks and Basel Accords
Test 8	CH-14, 15	Concept of Insurance; Regulatory Framework in Insurance
Test 9	CH-16, 17	Life Insurance; General and Health Insurance
Test 10	CH-18, 19	Functions in Insurance & Compliance Related Thereto: (Part - I); Functions in Insurance & Compliance Related Thereto: (Part-II)
Test 11	CH-20 to 22	Functions in Insurance & Compliance Related Thereto: (Part - III); Functions in Insurance & Compliance Related Thereto: (Part - IV); Functions in Insurance & Compliance Related Thereto: (Part - V)
Test 12	CH-23, 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 No.	Chapter No.	Chapter Name
Test 1	CH-1	Introduction to Insolvency and Bankruptcy Code
Test 2	CH-2	Corporate Insolvency Resolution Process
Test 3	CH-3	Resolution Strategies
Test 4	CH-4, 5	Liquidation of Corporate Person; Voluntary Liquidation of Companies
Test 5	CH-6, 7	Adjudication and Appeals for Corporate Persons; Pre-Packaged Insolvency Resolution Process
Test 6	CH-8, 9	Debt Recovery & Securitization; Winding-Up by Tribunal
Test 7	CH-10, 11	Insolvency Resolution of Individual and Partnership Firms; Bankruptcy Order for Individuals and Partnership Firms
Test 8	CH-12, 13	Bankruptcy for Individuals and Partnership Firms; Fresh Start Process
Test 9	CH-14 to 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-wise tests are of 1 to 1½ hours each; Full Syllabus Tests are of 3 hours each. All chapters mentioned above are based on the ICSI study material (lesson numbers as in ICSI's books). For Elective 1 (Paper 4) and Elective 2 (Paper 7), the student writes the tests of the one elective chosen in each.