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**CHAPTERWISE FOR  
DECEMBER 2026**



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# EMPOWERING FUTURE *CAs*

**C**ATestseries.org is a trusted name among CA students, delivering superior online test series tailored to their needs. Renowned Chartered Accountants

endorse our platform for its exceptional service quality and unwavering commitment to student success. We take pride in helping thousands of aspiring CAs excel in their exams. Our comprehensive and meticulously designed test series simulate real exam conditions, boosting confidence and performance for students aiming for excellence.



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affirm our dedication to delivering unparalleled support and fostering success for CA aspirants. Our platform stands as a beacon of reliability and efficiency, ensuring every user experiences seamless service. Our exceptional services have earned the trust of industry pioneers and established leaders in the field of Chartered Accountancy.

# Professional Programme\* (NEW COURSE)

## CHAPTER WISE TEST SERIES FOR DECEMBER 2026

STUDENT CAN ATTEMPT ANY TEST TILL 31 DECEMBER 2026

- **Note:** If a student is opting for only a few subjects, then he/she can check the Syllabus of the related subjects only
- Latest Exam Pattern of ICSI (Lengthy application based questions, Lengthy MCQs, unseen questions etc.) are thoroughly included in the papers.
- All amendments applicable for **DECEMBER 2026** are included in the test papers.
- New Course Study Notes will be provided with unlimited doubt solving till the exams

## Environmental, Social and Governance (ESG) – Principles & Practice

Test No.	Chapter No.	Chapter Name
<b>Part I : Governance and Sustainability</b>		
Test – 1	CH – 1	Conceptual Framework of Corporate Governance
Test – 2	CH – 2	Legislative Framework of Corporate Governance in India
Test - 3	CH – 3	Board Effectiveness
Test – 4	CH – 4	Board Processes through Secretarial Standards
Test – 5	CH – 5	Board Committees
Test – 6	CH – 6	Building Better Boards (This chapter has been merged with chapter 3)
Test – 7	CH – 7	Concept of Governance in Professional Managed Company & Promoters Driven Company
Test – 8	CH – 8	Board Disclosures and Website Disclosures
Test – 9	CH – 9	Data Governance
Test – 10	CH – 10	Stakeholders Rights
Test – 11	CH - 11	Business Ethics   Code of Conduct and Anti-bribery
Test – 12	CH - 12	Board's Accountability on ESG
Test – 13	CH-13	Environment
Test – 14	CH-14	Corporate Social Responsibility (CSR)
Test - 15	CH-15	Green Initiatives
Test - 16	CH-16	Governance Influencers

Test - 17	CH-17	Empowerment of the Company Secretary Profession
<b>Part II : Risk Management</b>		
Test - 18	CH-18	Risk Management
<b>Part III : Environment &amp; Sustainability Reporting</b>		
Test - 19	CH-19	Sustainability Audit; Esg Rating; Emerging Mandates from Government and Regulators
Test - 20	CH-20	Integrated Reporting Framework; Global Reporting Initiative Framework; Business Responsibility & Sustainability Reporting
<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>
<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>

## **Drafting, Pleadings & Appearances**

Test No.	Chapter No.	Chapter Name
<b>Part I : Drafting and Conveyancing</b>		
Test – 1	CH – 1	Types of Documents
Test – 2	CH – 2	General principles of Drafting
Test - 3	CH – 3	Laws relating to Drafting and Conveyancing
Test – 4	CH – 4	Drafting of Agreements, Deeds and Documents
Test – 5	CH – 5	Drafting of Commercial Contracts
Test – 6	CH – 6	Documents under Companies Act, 2013
Test – 7	CH – 7	Art of Opinion Writing
Test – 8	CH – 8	Commercial Contract Management
<b>Part II : Pleadings and Appearances</b>		
Test – 9	CH-9	Judicial & Administrative framework
Test – 10	CH-10	Pleadings
Test – 11	CH-11	Art of Advocacy and Appearances
Test – 12	CH-12	Applications, Petitions and Appeals under Companies Act, 2013
Test – 13	CH-13	Adjudications and Appeals under SEBI Laws
Test – 14	CH-14	Appearance before other Regulatory and Quasi-judicial Authorities
<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>
<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>

## **Compliance Management, Audit & Due Diligence**

Test No.	Chapter No.	Chapter Name
<b>Part I : Compliance Management</b>		

Test – 1	CH – 1	Compliance Framework
Test – 2	CH – 2	Documentation & Maintenance of Records
Test - 3	CH – 3	Signing and Certification
Test – 4	CH – 4	Legal Framework Governing Company Secretaries
Test – 5	CH – 5	Values, Ethics and Professional Conduct
Test – 6	CH – 6	Non-Compliances, Penalties and Adjudications
Test – 7	CH – 7	Reliefs and Remedies
<b>Part II : Audit &amp; Due Diligence</b>		
Test – 8	CH-8	Concepts of Various Audits
Test – 9	CH-9	Audit Engagement
Test – 10	CH-10	Audit Principles and Techniques
Test – 11	CH-11	Audit Process and Documentation
Test – 12	CH-12	Forming an Opinion & Reporting
Test – 13	CH-13	Secretarial Audit
Test – 14	CH-14	Internal Audit & Performance Audit
Test – 15	CH-15	Peer Review and Quality Review
Test – 16	CH-16	Due Diligence
<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>
<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>

## Strategic Management & Corporate Finance

Test No.	Chapter No.	Chapter Name
<b>Part I : Strategic Management</b>		
Test – 1	CH – 1	Introduction to Strategic Management
Test – 2	CH – 2	Analyzing the External and Internal Environment
Test - 3	CH – 3	Business Policy and Formulation of Functional Strategy
Test – 4	CH – 4	Strategic Analysis and Planning
Test – 5	CH – 5	Competitive Positioning
Test – 6	CH – 6	Managing the Multi-Business Firm and Analyzing Strategic Edge
<b>Part II : Corporate Finance</b>		
Test – 7	CH – 7	Sources of Corporate Funding
Test – 8	CH - 8	Raising of Funds from Equity and Procedural Aspects – Public Funding
Test – 9	CH-9	Real Estate Investment Trusts
Test – 10	CH-10	Infrastructure Investment Trust
Test – 11	CH-11	Raising of Funds – Private Funding
Test – 12	CH-12	Raising of Funds – Non Fund Based
Test – 13	CH-13	An Overview on Listing and Issuance of Securities in International Financial Services Centre
Test – 14	CH-14	Raising of Funds from Debt and Procedural Aspects
Test - 15	CH-15	Foreign Funding-Institutions

Test – 16	CH-16	Foreign Funding-Instruments, Laws and Procedures
Test – 17	CH-17	Role of Intermediaries in Fund Raising
Test - 18	CH-18	Project Evaluation
<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>
<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>

## **Corporate Restructuring, Valuation & Insolvency**

<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
<b>Part I : Corporate Restructuring</b>		
Test – 1	CH – 1	Types of Corporate Restructuring
Test – 2	CH – 2	Acquisition of Company/Business
Test - 3	CH – 3	Planning & Strategy
Test – 4	CH – 4	Process of M&A transactions
Test – 5	CH – 5	Documentation-Merger & Amalgamation
Test – 6	CH – 6	Accounting in Corporate Restructuring: Concept and Accounting Treatment
Test – 7	CH – 7	Taxation & Stamp Duty aspects of Corporate Restructuring
Test – 8	CH – 8	Regulation of Combinations
Test – 9	CH – 9	Regulatory Approvals of Scheme
Test – 10	CH – 10	Fast Track Mergers
Test – 11	CH – 11	Cross Border Mergers
<b>Part II : Valuation</b>		
Test – 12	CH – 12	Overview of Business Valuation
Test – 13	CH – 13	Valuation of Business and Assets for Corporate Restructuring
<b>Part III : Insolvency, Liquidation &amp; Winding Up</b>		
Test – 14	CH – 14	Insolvency
Test – 15	CH - 15	Application for Corporate Insolvency Resolution Process
Test – 16	CH - 16	Role, Functions and Duties of IP/IRP/RP
Test – 17	CH-17	Resolution Strategies
Test – 18	CH-18	Convening and Conduct of Meetings of Committee of Creditors
Test - 19	CH-19	Preparation & Approval of Resolution Plan
Test - 20	CH-20	Pre-Packaged Insolvency Resolution Process
Test - 21	CH-21	Cross Border Insolvency
Test - 22	CH-22	Liquidation on or after failing of Resolution Plan
Test - 23	CH-23	Voluntary Liquidation
Test - 24	CH-24	Debt Recovery & SARFAESI
Test - 25	CH-25	Winding-up by Tribunal under the Companies Act, 2013
Test - 26	CH-26	Strike Off and Restoration of Name of the Company and LLP

<b>FULL TEST – 1</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

**NOTE: INDIVIDUAL CHAPTERWISE TEST SERIES INCLUDE TESTS OF 75 – 120 MINUTES EACH**

**FULL SYLLABUS TESTS ARE OF 3 HOURS EACH**

**ALL CHAPTERS MENTIONED ABOVE ARE BASED ON ICSI STUDY MATERIAL**

**Mode of Examination:** 100% descriptive questions at all papers at Professional Programme.