

**FAQ on the Switchover Scheme for Professional Programme 2017 (Old) Syllabus to Professional Programme 2022(New) Syllabus**

<b>Q.1</b>	<b>Which is the effective date of implementation of New Syllabus (2022) of Professional Programme Stage?</b>																				
<b>A.1</b>	<table border="1"> <thead> <tr> <th>Stage / Syllabus</th> <th>Effective Date of Implementation (*)</th> </tr> </thead> <tbody> <tr> <td>Professional (2022) New Syllabus</td> <td>1<sup>ST</sup> August, 2023</td> </tr> </tbody> </table>	Stage / Syllabus	Effective Date of Implementation (*)	Professional (2022) New Syllabus	1 <sup>ST</sup> August, 2023																
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Professional (2022) New Syllabus	1 <sup>ST</sup> August, 2023																				
<b>Q.2</b>	<b>Which are the papers covered under the New Syllabus of Professional Programme Stage?</b>																				
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<b>Q.3</b>	<b>Which is the last session of examination for appearing in Professional Programme Examinations under 2017 Old Syllabus?</b>																				
<b>A.3</b>	The Last Examinations under the Professional Programme (Old Syllabus 2017) was held in June 2025.																				
<b>Q.4</b>	<b>Which is the first session of examination for appearing in Professional Programme Examinations under 2022 New Syllabus?</b>																				
<b>A.4</b>	The First Examination under the Professional Programme (New Syllabus 2022) will be held in June, 2024.																				
<b>Q.5</b>	<b>I am presently under 2017 Old Syllabus of Professional Programme? Am I eligible to switchover to the New 2022 Syllabus of Professional Programme?</b>																				
<b>A.5</b>	Yes. Students of Old Syllabus 2017 can switchover syllabus to New Syllabus (2022) via smash Portal The professional programme syllabus switchover (2017-2022) in the Smash portal is activated effective November 21st, 2023. The process of switchover to New Syllabus can be accessed from the following link of the Institute's website : <a href="https://www.icsi.edu/media/webmodules/switchover_process.pdf">https://www.icsi.edu/media/webmodules/switchover_process.pdf</a>																				
<b>Q.6</b>	<b>Is it true that all Students of Professional Programme 2022 New Syllabus (including those switchovers to New Syllabus) are required to successfully complete a Online Pre-Exam Test to become eligible for appearing in the main examinations?</b>																				

<b>A.6</b>	Students who have registered under New Syllabus 2022 of Professional Programme shall be required to successfully complete a Pre-Exam Test before enrolling for the main examinations. Students switching over from Old Syllabus 2017 to New Syllabus 2022 of Professional Programme shall also be required to successfully complete a Pre-Exam Test to become eligible for enrolling in the main examinations.	
<b>Q.7</b>	<b>Please let me know the details of corresponding paper-wise exemptions under New 2022 Syllabus of Professional Programme on switching over from Old 2017 Syllabus</b>	
<b>A.7</b>	<b>Existing Syllabus 2017</b>	<b>New Syllabus 2022</b>
	<b>Module 1</b>	
	Governance, Risk Management, Compliances and Ethics	Group 1, Paper 1 - Environmental, Social and Governance (ESG) – Principles & Practice
	Advanced Tax Laws	No Exemption
	Drafting, Pleadings and Appearances	Group 1, Paper 2 - Drafting, Pleadings and Appearances
	<b>Module 2</b>	
	Secretarial Audit, Compliance Management and Due Diligence	Group 1, Paper 3 - Compliance Management, Audit & Due Diligence
	Corporate Restructuring, Insolvency, Liquidation & Winding-up	Group 2, Paper 6 - Corporate Restructuring, Valuation and Insolvency
	Resolution of Corporate Disputes, Non-Compliances & Remedies	No Exemption
	<b>Module 3</b>	
	Corporate Funding & Listings in Stock Exchanges	Group 2, Paper 5 - Strategic Management and Corporate Finance
	Multidisciplinary Case Studies	No Exemption
	<b>ELECTIVE PAPER</b>	
	<i>Existing Syllabus (2017)</i>	<i>Paper-wise Exemption under New Syllabus (2022)</i>
	Banking – Law & Practice	Elective 2, Paper 7.4 - Banking & Insurance – Laws & Practice
	Insurance– Law & Practice	Elective 2, Paper 7.4 - Banking & Insurance – Laws & Practice
	Intellectual Property Rights– Laws and Practices	Elective 1, Paper 4.3 - Intellectual Property Rights – Law & Practice
	Forensic Audit	Elective 1, Paper 4.2 - Internal and Forensic Audit
	Direct Tax Law & Practice	Elective 1, Paper 4.5- Advanced Direct Tax Laws and Practice
	Labour Laws & Practice	Elective 2, Paper 7.3 - Labour Laws & Practice
Valuations & Business Modelling	No Exemption	
Insolvency – Law and Practice	Elective 2, Paper 7.5 – Insolvency and Bankruptcy- Law & Practice	
<b>Q.8</b>	<b>I had registered in Professional Programme under Old 2017 Syllabus and the Institute has issued Study Materials of Old Syllabus. Please clarify if the Institute will be issuing the Study Materials pertaining to New 2022 Syllabus of Professional Programme if I switchover to the New Syllabus?</b>	
<b>A.8</b>	Students who shall be switching over from Old Syllabus shall have to procure the Study Material(s) of New Syllabus 2022 by remitting the requisite cost via <a href="https://smash.icsi.edu/Scripts/ECart/Default/ECartSearchOnlineBooks.aspx">https://smash.icsi.edu/Scripts/ECart/Default/ECartSearchOnlineBooks.aspx</a>	
<b>Q. 9</b>	<b>Student who have already paid pretest fee under old syllabus 2017 are required to pay pretest fee under new syllabus 2022?</b>	

<b>A.9</b>	<p>Yes, students switchover from 2017 to new syllabus 2022 are required to pay pretest fee</p> <p>Process to pay pretest fee is also available at URL:  <a href="https://www.icsi.edu/media/webmodules/ProcessRemitPretestFeeUnderSyllabus2022.pdf">https://www.icsi.edu/media/webmodules/ProcessRemitPretestFeeUnderSyllabus2022.pdf</a></p>						
<b>Q.10</b>	<p><b>I have passed Module-I of the Professional Programme 2017(Old) Syllabus comprising of three papers. In which papers I shall be required to appear to complete the Professional Programme Stage?</b></p>						
<b>A.10</b>	<p>You will have to appear in the following five papers spread in two Groups under the Professional Programme 2022 (New) Syllabus to complete the Professional Programme Examination.</p> <table border="1" data-bbox="311 639 1767 1736"> <thead> <tr> <th data-bbox="311 639 633 803"><b>Groups under Professional Programme 2022 (New) Syllabus</b></th> <th data-bbox="633 639 1767 803"><b>Paper(s) to be passed</b></th> </tr> </thead> <tbody> <tr> <td data-bbox="311 803 633 1215"><b>Group 1</b></td> <td data-bbox="633 803 1767 1215"> <p><b>Group 1, Paper 3- Compliance Management, Audit&amp; Due Diligence</b>  <b>Group 1, Paper 4 -Elective 1 (any one opted by the student)</b></p> <p>Elective 1, Paper 4.1- CSR &amp; Social Governance            Elective 1, Paper 4.2-Internal and Forensic Audit            Elective 1, Paper 4.3-Intellectual Property Rights –Law &amp; Practice            Elective 1, Paper 4.4-Artificial Intelligence, Data Analytics and Cyber Security –Laws &amp; Practice            Elective 1, Paper 4.5- Advanced Direct Tax Laws and Practice</p> </td> </tr> <tr> <td data-bbox="311 1215 633 1736"><b>Group 2</b></td> <td data-bbox="633 1215 1767 1736"> <p><b>Group 2, Paper 5 -Strategic Management &amp; Corporate Finance</b>  <b>Group 2, Paper 6 -Corporate Restructuring, Valuation and Insolvency</b>  <b>Group 2, Paper 7 -Elective 2 (any one opted by the student)</b></p> <p>Elective 2, Paper 7.1-Arbitration, Mediation &amp; Conciliation            Elective 2, Paper 7.2- Goods and Services Tax (GST) &amp; Corporate Tax Planning            Elective 2, Paper 7.3 -Labour Laws &amp; Practice            Elective 2, Paper 7.4 - Banking &amp; Insurance – Laws &amp; Practice            Elective 2, Paper 7.5 - Insolvency and Bankruptcy – Law &amp; Practice</p> </td> </tr> </tbody> </table>	<b>Groups under Professional Programme 2022 (New) Syllabus</b>	<b>Paper(s) to be passed</b>	<b>Group 1</b>	<p><b>Group 1, Paper 3- Compliance Management, Audit&amp; Due Diligence</b>  <b>Group 1, Paper 4 -Elective 1 (any one opted by the student)</b></p> <p>Elective 1, Paper 4.1- CSR &amp; Social Governance            Elective 1, Paper 4.2-Internal and Forensic Audit            Elective 1, Paper 4.3-Intellectual Property Rights –Law &amp; Practice            Elective 1, Paper 4.4-Artificial Intelligence, Data Analytics and Cyber Security –Laws &amp; Practice            Elective 1, Paper 4.5- Advanced Direct Tax Laws and Practice</p>	<b>Group 2</b>	<p><b>Group 2, Paper 5 -Strategic Management &amp; Corporate Finance</b>  <b>Group 2, Paper 6 -Corporate Restructuring, Valuation and Insolvency</b>  <b>Group 2, Paper 7 -Elective 2 (any one opted by the student)</b></p> <p>Elective 2, Paper 7.1-Arbitration, Mediation &amp; Conciliation            Elective 2, Paper 7.2- Goods and Services Tax (GST) &amp; Corporate Tax Planning            Elective 2, Paper 7.3 -Labour Laws &amp; Practice            Elective 2, Paper 7.4 - Banking &amp; Insurance – Laws &amp; Practice            Elective 2, Paper 7.5 - Insolvency and Bankruptcy – Law &amp; Practice</p>
<b>Groups under Professional Programme 2022 (New) Syllabus</b>	<b>Paper(s) to be passed</b>						
<b>Group 1</b>	<p><b>Group 1, Paper 3- Compliance Management, Audit&amp; Due Diligence</b>  <b>Group 1, Paper 4 -Elective 1 (any one opted by the student)</b></p> <p>Elective 1, Paper 4.1- CSR &amp; Social Governance            Elective 1, Paper 4.2-Internal and Forensic Audit            Elective 1, Paper 4.3-Intellectual Property Rights –Law &amp; Practice            Elective 1, Paper 4.4-Artificial Intelligence, Data Analytics and Cyber Security –Laws &amp; Practice            Elective 1, Paper 4.5- Advanced Direct Tax Laws and Practice</p>						
<b>Group 2</b>	<p><b>Group 2, Paper 5 -Strategic Management &amp; Corporate Finance</b>  <b>Group 2, Paper 6 -Corporate Restructuring, Valuation and Insolvency</b>  <b>Group 2, Paper 7 -Elective 2 (any one opted by the student)</b></p> <p>Elective 2, Paper 7.1-Arbitration, Mediation &amp; Conciliation            Elective 2, Paper 7.2- Goods and Services Tax (GST) &amp; Corporate Tax Planning            Elective 2, Paper 7.3 -Labour Laws &amp; Practice            Elective 2, Paper 7.4 - Banking &amp; Insurance – Laws &amp; Practice            Elective 2, Paper 7.5 - Insolvency and Bankruptcy – Law &amp; Practice</p>						

<b>Q.11</b>	<b>I have passed Module - II of the Professional Programme 2017 (Old) Syllabus comprising of three papers. In which papers I shall be required to appear to complete the Professional Programme Stage?</b>	
<b>A.11</b>	You will have to appear in the following five papers spread in two Groups under the Professional Programme 2022 (New) Syllabus to complete the Professional Programme Examination:	
	<b>Groups under Professional Programme 2022(New) Syllabus</b>	<b>Paper(s) to be passed</b>
<b>Group 1</b>	<b>Group 1, Paper 1 -Environmental, Social and Governance (ESG) - Principles &amp; Practice</b> <b>Group 1, Paper 2 -Drafting, Pleadings and Appearances</b> <b>Group 1, Paper 4 -Elective 1(any one opted by the student)</b>  Elective 1, Paper 4.1- CSR & Social Governance Elective 1, Paper 4.2-Internal and Forensic Audit Elective 1, Paper 4.3-Intellectual Property Rights –Law & Practice Elective 1, Paper 4.4-Artificial Intelligence, Data Analytics and Cyber Security –Laws & Practice Elective 1, Paper 4.5- Advanced Direct Tax Laws and Practice	
<b>Group 2</b>	<b>Group 2, Paper 5 -Strategic Management &amp; Corporate Finance</b> <b>Group 2, Paper 7 -Elective 2 (any one opted by the student)</b>  Elective 2, Paper 7.1- Arbitration, Mediation & Conciliation Elective 2, Paper 7.2- Goods and Services Tax (GST) & Corporate Tax Planning Elective 2, Paper 7.3 - Labour Laws & Practice Elective 2, Paper 7.4 - Banking & Insurance – Laws & Practice Elective 2, Paper 7.5 - Insolvency and Bankruptcy – Law & Practice	
<b>Q.12</b>	<b>I have passed Module - III of the Professional Programme 2017(Old) Syllabus comprising of three papers. In which papers I shall be required to appear to complete the Professional Programme Stage?</b>	
<b>A.12</b>	You will have to appear in the following Five papers spread in two Groups under the Professional Programme 2022 (New) Syllabus to complete the Professional Programme Examination:	
	<b>Groups under Professional Programme 2017 (New) Syllabus</b>	<b>Paper(s) to be passed</b>
<b>Group 1</b>	<b>Group 1, Paper 1 -Environmental, Social and Governance (ESG) - Principles &amp;Practice</b> <b>Group 1, Paper 2 -Drafting, Pleadings and Appearances</b> <b>Group 1, Paper 3- Compliance Management, Audit&amp; Due Diligence</b> <b>Group 1, Paper 4 - Elective 1 (*any one opted by the student)</b>  Elective 1, Paper 4.1- CSR & Social Governance Elective 1, Paper 4.2-Internal and Forensic Audit Elective 1, Paper 4.3-Intellectual Property Rights –Law & Practice Elective 1, Paper 4.4-Artificial Intelligence, Data Analytics and Cyber Security –Laws & Practice Elective 1, Paper 4.5- Advanced Direct Tax Laws and Practice	
* The following elective paper (Any One) exempted, if student already passed/exempted under old syllabus (2017)		

<b>ELECTIVE PAPER</b>	
<b>Existing Elective Subject passed/exempted under syllabus (2017)</b>	<b>Paper-wise Exemption under New Syllabus (2022)</b>
Intellectual Property Rights- Laws and Practices	Elective 1, Paper 4.3 - Intellectual Property Rights – Law & Practice
Forensic Audit	Elective 1, Paper 4.2 - Internal and Forensic Audit
Direct Tax Law & Practice	Elective 1, Paper 4.5- Advanced Direct Tax Laws and Practice
<b>Group 2</b>	<b>Group 2, Paper 6 -Corporate Restructuring, Valuation and Insolvency</b> <b>Group 2, Paper 7 -Elective 2 (*any one opted by the student)</b> Elective 2, Paper 7.1- Arbitration, Mediation & Conciliation Elective 2, Paper 7.2- Goods and Services Tax (GST) & Corporate Tax Planning Elective 2, Paper 7.3 -Labour Laws & Practice Elective 2, Paper 7.4 - Banking & Insurance – Laws & Practice Elective 2, Paper 7.5 - Insolvency and Bankruptcy – Law & Practice
* The following elective paper exempted, if student already passed/exempted under old syllabus (2017)	
<b>ELECTIVE PAPER</b>	
<b>Existing Elective Subject passed/exempted under syllabus (2017)</b>	<b>Paper-wise Exemption under New Syllabus (2022)</b>
Banking – Law & Practice	Elective 2, Paper 7.4 - Banking & Insurance – Laws& Practice
Insurance- Law & Practice	Elective 2, Paper 7.4 - Banking & Insurance – Laws& Practice
Labour Laws & Practice	Elective 2, Paper 7.3 - Labour Laws & Practice
Insolvency -Law and Practice	Elective 2, Paper 7.5-Insolvency and Bankruptcy Law & Practice
<b>Q.13</b>	<b>I have passed Module – I &amp; II of the Professional Programme 2017(Old) Syllabus Comprising of three papers each. In which papers I shall be required to appear to complete the Professional Programme Stage?</b>
<b>A.13</b>	You will have to appear in the following three papers spread in two Groups under the Professional Programme 2022 (New) Syllabus to complete the Professional Programme Examination:
<b>Groups under Professional Programme 2022 (New) Syllabus</b>	<b>Paper(s) to be passed</b>
<b>Group 1</b>	Group 1, Paper 4 -Elective 1 (*any one opted by the student) Elective 1, Paper 4.1- CSR & Social Governance Elective 1, Paper 4.2-Internal and Forensic Audit Elective 1, Paper 4.3-Intellectual Property Rights –Law & Practice Elective 1, Paper 4.4-Artificial Intelligence, Data Analytics and Cyber Security – Laws & Practice Elective 1, Paper 4.5- Advanced Direct Tax Laws and Practice
* The following elective paper (Any One) exempted, if student already passed/exempted under old syllabus (2017)	

<b>ELECTIVE PAPER</b>	
<b><i>Existing Elective Subject passed/exempted under syllabus (2017)</i></b>	<b><i>Paper-wise Exemption under New Syllabus (2022)</i></b>
Intellectual Property Rights- Laws and Practices	Elective 1, Paper 4.3 - Intellectual Property Rights – Law & Practice
Forensic Audit	Elective 1, Paper 4.2 - Internal and Forensic Audit
Direct Tax Law & Practice	Elective 1, Paper 4.5- Advanced Direct Tax Laws and Practice
<b>Group 2</b>	Group 2, Paper 5 -Strategic Management & Corporate Finance  Group 2, Paper 7 -Elective 2 (*any one opted by the student) Elective 2, Paper 7.1- Arbitration, Mediation & Conciliation Elective 2, Paper 7.2- Goods and Services Tax (GST) & Corporate Tax Planning Elective 2, Paper 7.3 - Labour Laws & Practice Elective 2, Paper 7.4 - Banking & Insurance – Laws & Practice Elective 2, Paper 7.5 - Insolvency and Bankruptcy – Law & Practice
* The following elective paper exempted if student already passed/exempted under old syllabus (2017)	
<b><i>Existing Elective Subject passed/exempted under syllabus (2017)</i></b>	<b><i>ELECTIVE PAPER Paper-wise Exemption under New Syllabus (2022)</i></b>
Banking – Law & Practice	Elective 2, Paper 7.4 - Banking & Insurance – Laws& Practice
Insurance- Law & Practice	Elective 2, Paper 7.4 - Banking & Insurance – Laws& Practice
Labour Laws & Practice	Elective 2, Paper 7.3 - Labour Laws & Practice
Insolvency -Law and Practice	Elective 2, Paper 7.5-Insolvency and Bankruptcy Law & Practice

<b>Q.14</b>	I have passed Module –I &III of the Professional Programme 2017 (Old) Syllabus Comprising of three papers each. In which papers I shall be required to appear to complete the Professional Programme Stage under New Syllabus (2022)	
<b>A.14</b>	You will have to appear in the following four papers spread in two Groups under the Professional Programme 2022 (New) Syllabus to complete the Professional Programme Examination:	
	<b>Groups under Professional Programme 2022 (New) Syllabus</b>	<b>Paper(s) to be passed</b>
	Group 1	Group 1, Paper 3- Compliance Management, Audit& Due Diligence Group 1, Paper 4 -Elective 1 (*any one opted by the student)  Elective 1, Paper 4.1- CSR & Social Governance  Elective 1, Paper 4.2- Internal and Forensic Audit  Elective 1, Paper 4.3-Intellectual Property Rights –Law & Practice  Elective 1, Paper 4.4-Artificial Intelligence, Data Analytics and Cyber Security –Laws & Practice  Elective 1, Paper 4.5- Advanced Direct Tax Laws and Practice
	* The following elective paper exempted if student already passed/exempted under old syllabus (2017)	
	<b><i>Existing Elective Subject passed/exempted under syllabus (2017)</i></b>	<b><i>ELECTIVE PAPER Paper-wise Exemption under New Syllabus (2022)</i></b>
	Intellectual Property Rights– Laws and Practices	Elective 1, Paper 4.3 - Intellectual Property Rights – Law & Practice
	Forensic Audit	Elective 1, Paper 4.2 - Internal and Forensic Audit
	Direct Tax Law & Practice	Elective 1, Paper 4.5- Advanced Direct Tax Laws and Practice
	Group 2	Group 2, Paper 6 -Corporate Restructuring, Valuation and Insolvency Group 2, Paper 7 -Elective 2 (*any one opted by the student) Elective 2, Paper 7.1- Arbitration, Mediation & Conciliation Elective 2, Paper 7.2- Goods and Services Tax (GST) & Corporate Tax Planning Elective 2, Paper 7.3 -Labour Laws & Practice Elective 2, Paper 7.4 - Banking & Insurance – Laws & Practice Elective 2, Paper 7.5 - Insolvency and Bankruptcy – Law & Practice
	* The following elective paper exempted if student already passed/exempted under old syllabus (2017)	

<b>ELECTIVE PAPER</b>	
<b>Existing Elective Subject passed/exempted under syllabus (2017)</b>	<b>Paper-wise Exemption under New Syllabus (2022)</b>
Banking – Law & Practice	Elective 2, Paper 7.4 - Banking & Insurance – Laws& Practice
Insurance– Law & Practice	Elective 2, Paper 7.4 - Banking & Insurance – Laws& Practice
Labour Laws & Practice	Elective 2, Paper 7.3 - Labour Laws & Practice
Insolvency -Law and Practice	Elective 2, Paper 7.5-Insolvency and Bankruptcy Law & Practice

<b>Q.15</b>	I have passed Module –II & III of the Professional Programme 2017 (Old) Syllabus comprising of three papers each. In which papers I shall be required to appear to complete the Professional Programme Stage?	
<b>A.15</b>	You will have to appear in the following Four papers spread in two Groups under the Professional Programme 2022 (New) Syllabus to complete the Professional Programme Examination:	
	<b>Groups under Professional Programme 2022 (New) Syllabus</b>	<b>Paper(s) to be passed</b>
	Group 1	Group 1, Paper 1 -Environmental, Social and Governance (ESG) – Principles & Practice  Group 1, Paper 2 -Drafting, Pleadings and Appearances,  Group 1 Paper 4 -Elective 1 (*any one opted by the student)  Elective 1, Paper 4.1- CSR & Social Governance Elective 1, Paper 4.2-Internal and Forensic Audit  Elective 1, Paper 4.3-Intellectual Property Rights –Law & Practice Elective 1, Paper 4.4-Artificial Intelligence, Data Analytics and Cyber Security –Laws & Practice Elective 1, Paper 4.5- Advanced Direct Tax Laws and Practice
* The following elective paper exempted if student already passed/exempted under old syllabus (2017)		

	<b>Group 2</b>	Group 2, Paper 7 -Elective 2 (*any one opted by the student) * Elective 2, Paper 7.1- Arbitration, Mediation & Conciliation Elective 2, Paper 7.2- Goods and Services Tax (GST) & Corporate Tax Planning Elective 2, Paper 7.3 - Labour Laws & Practice Elective 2, Paper 7.4 - Banking & Insurance – Laws & Practice Elective 2, Paper 7.5 - Insolvency and Bankruptcy – Law & Practice
* The following elective paper exempted if student already passed/exempted under old syllabus (2017)		
<b>ELECTIVE PAPER</b>		
<b><i>Existing Elective Subject passed/exempted under syllabus (2017)</i></b>		<b><i>Paper-wise Exemption under New Syllabus (2022)</i></b>
Banking – Law & Practice		Elective 2, Paper 7.4 - Banking & Insurance – Laws& Practice
Insurance– Law & Practice		Elective 2, Paper 7.4 - Banking & Insurance – Laws& Practice
Labour Laws & Practice		Elective 2, Paper 7.3 - Labour Laws & Practice
Insolvency -Law and Practice		Elective 2, Paper 7.5-Insolvency and Bankruptcy Law & Practice
<b>Q.16</b>	Inadvertently, I have switchover to new syllabus 2022, please reverse my syllabus to old syllabus 2017 ?	
<b>A.16</b>	Reverse switchover is not permissible in any circumstance.	