

**SYLLABUS FOR
ICSI ONLINE EXAMINATION FOR AWARD OF PCH**

A. COMPANY LAW

1. Company Law (60%):
 - a. Corporate Social Responsibility
 - b. Transparency and Disclosures
 - c. Board Constitution and its Powers & General Meetings
 - d. Shares and Share Capital, Deposits, Distribution of Profits
 - e. Overview of Merger, amalgamation and LLP
2. Other laws (40%):
 - a. Tax laws
 - b. Governance, Risk Management, Compliances and Ethics
 - c. Secretarial Audit, Compliance Management and Due Diligence
 - d. Corporate Restructuring, Insolvency, Liquidation & Winding-up
 - e. Securities Laws

B. TAX LAWS

1. Tax Laws (60%):
 - a. Direct Tax
 - b. Indirect Tax
2. Other Laws (40%):
 - a. Company Law
 - b. Governance, Risk Management, Compliances and Ethics
 - c. Secretarial Audit, Compliance Management and Due Diligence
 - d. Corporate Restructuring, Insolvency, Liquidation & Winding-up
 - e. Securities Laws

C. GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS

1. Governance, Risk Management, Compliances and Ethics (60%):
 - a. Indian and International Governance framework
 - b. Board Effectiveness
 - c. Corporate Policies & Disclosures
 - d. Risk Identification, Mitigation and Audit
 - e. Sustainability
2. Other laws (40%):
 - a. Company Law
 - b. Tax Laws
 - c. Secretarial Audit, Compliance Management and Due Diligence
 - d. Corporate Restructuring, Insolvency, Liquidation & Winding-up
 - e. Securities Laws

D. SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE

1. Secretarial Audit, Compliance Management and Due Diligence (60%):
 - a. Compliances
 - b. Segment-wise Role of Company Secretaries

- c. Secretarial Audit
- d. Internal Audit & Performance Audit
- e. Concepts and Principles of Other Audits
- f. Audit Principles and Techniques
- g. Due Diligence

2. Other Laws (40%):

- a. Company Law
- b. Tax Laws
- c. Governance, Risk Management, Compliances and Ethics
- d. Corporate Restructuring, Insolvency, Liquidation & Winding-up
- e. Securities Laws

E. Corporate Restructuring, Insolvency, Liquidation & Winding-up

1. Corporate Restructuring, Insolvency, Liquidation & Winding-up (60%):

- a. Acquisition of Company/ Business
- b. Planning & Strategy
- c. Resolution Strategies
- d. Petition for Corporate Insolvency Resolution Process

2. Other Laws (40%):

- a. Company Law
- b. Tax Laws
- c. Governance, Risk Management, Compliances and Ethics
- d. Secretarial Audit, Compliance Management and Due Diligence
- e. Securities Laws

F. Securities Laws

1. Securities Laws (60%):

Compliances under:

- a. SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009
- b. SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- c. SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011
- d. SEBI (Buyback of Securities) Regulations, 1998
- e. SEBI (Prohibition of Insider Trading) Regulations, 2015

2. Other Laws (40%):

- a. Company Law
- b. Tax Laws
- c. Governance, Risk Management, Compliances and Ethics
- d. Secretarial Audit, Compliance Management and Due Diligence
- e. Corporate Restructuring, Insolvency, Liquidation & Winding-up
