

# **SYLLABUS FOR RESTRUCTURED COMPANY SECRETARY EXECUTIVE ENTRANCE TEST (CSEET)**

**(APPLICABLE FROM JUNE 2026 SESSION ONWARDS)**



**THE INSTITUTE OF  
Company Secretaries of India**

**भारतीय कम्पनी सचिव संस्थान**

**IN PURSUIT OF PROFESSIONAL EXCELLENCE**

Statutory body under an Act of Parliament

(Under the jurisdiction of Ministry of Corporate Affairs)

# SYLLABUS FOR RESTRUCTURED COMPANY SECRETARY EXECUTIVE ENTRANCE TEST (CSEET)

## PATTERN OF EXAMINATION, MARKS AND DURATION OF EXAMINATION

Day of Exam	Papers	Maximum Marks	Pattern	Duration
First Day	Business Communication	100	Subjective	3 Hours
Second Day	Fundamentals of Accounting	100	Subjective	3 Hours
Third Day	Economic and Business Environment	100	Subjective	3 Hours
Fourth Day	Business Laws and Management	100	OMR Based	2 Hours

**Eligibility :** A candidate who has passed / appearing in the Senior Secondary (10+2) Examination equivalent thereto shall be eligible to appear in the CSEET.

Only Indian National can apply for CSEET.

**Mode of Examination :** Centre Based Mode three times a year i.e., February, June, and October sessions [in the first week of the months of February, June and October]

# DETAILED CONTENTS

## COMPANY SECRETARY EXECUTIVE ENTRANCE TEST (CSEET)

### PAPER - 1

#### BUSINESS COMMUNICATION

##### Objective:

- To test the knowledge of the candidates pertaining to essentials of English Grammar and critical aspects of Business Communication.

**Level of Knowledge:** Basic Knowledge

**Total Marks : 100**

S. No.	Topic	Sub Topic
1	Essentials of Good English	<ul style="list-style-type: none"><li>• English Grammar and its usage-Noun, Pronouns, Verbs, Adjectives, Adverbs, Prepositions, Conjunctions, Interjection, Voice, Articles, Tenses, Prefix, Suffix, Combination words and Punctuations</li><li>• Enriching Vocabulary-Choice of words, Synonyms and Antonyms</li><li>• Common errors in English</li><li>• Words with multiple meaning</li><li>• One word substitution</li><li>• Words frequently mis-spelt</li><li>• Homophones</li><li>• Idioms and Phrases</li><li>• Proverbs</li><li>• Abbreviations</li><li>• Para jumbles</li><li>• Sentence completion</li><li>• Sentence arrangement</li><li>• Sentence correction</li><li>• Foreign words and phrases commonly used</li><li>• Comprehension of Passage and Art of Summarizing.</li></ul>
2	Communication	<ul style="list-style-type: none"><li>• Concept of Communication, Meaning and Significance of Good Communication</li><li>• Business Communication - Principles and Process</li><li>• Means of Communication - Written, Oral, Visual Audiovisual</li><li>• Choice of Modes of Communication</li><li>• Communication Networks-vertical, circuit, chain, wheel, star</li><li>• Commonly used Mediums of Digital Communication - Email, SMS, Voice mail, Multimedia, Teleconferencing, Mobile Phone Conversation and Video Conferencing</li><li>• Listening Skills-Types, Purpose, Steps to Effective Listening, Barriers to Effective Listening and Ways to overcome the Barriers</li><li>• Barriers to Effective Communication and Ways to overcome the Barriers</li><li>• Etiquettes (Social Etiquettes, Business Meeting Etiquettes, Telephone Etiquettes, Meal Etiquettes, Proper way to make Introductions)</li><li>• Public Relations</li><li>• Advertisement and Business Communication</li><li>• Modalities of Business Communication through Social Media</li><li>• Intercultural and International Business Communication</li><li>• Legal aspects of Business Communication such as Data Privacy, Disclaimer clause, Defamation etc.</li><li>• Usage of High Technology in Business Communication such as Artificial Intelligence, Chatbot, Internet, Blogs, E-mails, Moodle, Social media (Facebook, Instagram, X, &amp; WhatsApp), Advantages and Disadvantages</li><li>• Business Attire</li><li>• Workplace Hierarchy</li><li>• Courtesy at workplace.</li></ul>

S. No.	Topic	Sub Topic
3	Business Correspondence	<ul style="list-style-type: none"> <li>• Business Letters - its essentials parts, Types and Salutations</li> <li>• Positive Messages, Negative Messages and Persuasive Messages</li> <li>• Business Reports, Inter and Intra-departmental Communication - Office Orders, Office Circulars, Memorandum, Office Notes and Management Information System (MIS)</li> <li>• Concept of Web, Internet and E-correspondence</li> <li>• Intranet- Benefit and Purpose</li> <li>• Email - Features, Procedure to Write a Formal Email and Email Etiquettes</li> <li>• Essential Elements of Email- Subject line, Formal Greeting, Target Audience (Reader), Clarity and Conciseness, Formal Closing, Proof reading and Feedback</li> <li>• Advantages and Disadvantages of Email</li> <li>• Concepts pertaining to Preparation of Notice, Notes on Agenda, Minutes, ATR</li> </ul>
4	Common Business Terminologies	<ul style="list-style-type: none"> <li>• Terms defined under various Laws, Rules and Regulations including Financial and Non-Financial terms and expressions.</li> </ul>

## PAPER - 2

### FUNDAMENTALS OF ACCOUNTING

#### Objective:

- To familiarize and develop an understanding of the basic concepts of accounting and their principles.

#### Level of Knowledge: Basic Knowledge

**Total Marks - 100**

S. No.	Topic	Sub Topics
1.	Basics Concept and Principles of Accounting	<ul style="list-style-type: none"> <li>• Meaning and Scope of Accounting</li> <li>• Accounting Concepts</li> <li>• Accounting Principles</li> <li>• Accounting Policies</li> <li>• Accounting as a Measurement Discipline - Valuation Principles</li> <li>• Accounting Estimates</li> <li>• Fundamental Accounting Assumptions</li> </ul>
2.	Accounting Process	<ul style="list-style-type: none"> <li>• Book Keeping</li> <li>• Difference between Book-Keeping and Accounting</li> <li>• Double Entry System of Accounting</li> <li>• Debit &amp; Credit</li> <li>• Recording of Business Transactions</li> <li>• Journals</li> <li>• Subsidiary Books</li> <li>• Cash Books</li> <li>• Ledgers and Trial Balance</li> <li>• Rectification of Errors</li> </ul>
3.	Bank Reconciliation Statement	<ul style="list-style-type: none"> <li>• Meaning</li> <li>• Causes of difference between Bank Book Balance and Balance as per Bank Pass Book /Bank Statement</li> <li>• Need of Bank Reconciliation Statement</li> <li>• Preparation of Bank Reconciliation Statement</li> </ul>
4.	Depreciation and Amortization	<ul style="list-style-type: none"> <li>• Meaning and differences between Depreciation and Amortization</li> <li>• Methods of calculating Depreciation</li> <li>• Accounting Treatment of Depreciation (Straight line and Diminishing Balance Method)</li> <li>• Change in Methods of Depreciation and its Treatment</li> </ul>

S. No.	Topic	Sub Topics
5.	Preparation of Final Accounts for Sole Proprietorship	<ul style="list-style-type: none"> <li>Preparation of Trading and Profit &amp; Loss Account</li> <li>Balance Sheet</li> <li>Closing and year end adjustment entries</li> </ul>
6.	Partnership and LLP Accounts	<ul style="list-style-type: none"> <li>Meaning and Nature of Goodwill</li> <li>Factors affecting Goodwill</li> <li>Methods of Valuation- Average Profit, Super Profit and Capitalization Methods</li> <li>Treatment of Goodwill</li> <li>Final Accounts of Partnership Firms- Admission of a Partner</li> <li>Change in the Profit-Sharing Ratio among the existing partners</li> <li>Retirement</li> <li>Death of a Partner</li> <li>Dissolution of a Partnership Firm</li> </ul>
7.	Introduction to Company Accounts	<ul style="list-style-type: none"> <li>Issues of Shares and Debentures</li> <li>Forfeiture of Shares</li> <li>Re-issue of Forfeited Shares</li> <li>Redemption of Preference Shares</li> <li>Redemption of Debentures</li> </ul>
8.	Accounting for Non-Profit Organizations	<ul style="list-style-type: none"> <li>Receipt and Payment Accounts</li> <li>Income and Expenditure Accounts</li> <li>Difference between Receipt &amp; Payment Account and Income &amp; Expenditure Account</li> <li>Balance Sheet of Non-Profit Organization</li> </ul>

## PAPER - 3

### ECONOMIC AND BUSINESS ENVIRONMENT

#### Objectives:

- To test understanding on concepts of Micro & Macro Economics with a focus on Indian economic system.
- To test understanding on various crucial elements of business environment.

**Level of Knowledge:** Basic Knowledge

**Total Marks - 100**

Part A - Economics (50 Marks)

Part B - Business Environment (50 Marks)

S. No.	Topic	Sub Topics
<b>Part A - Economics (50 Marks)</b>		
1	Basics of Demand and Supply and Forms of Market Competition	<ul style="list-style-type: none"> <li>Theory of Demand and Supply</li> <li>Equilibrium Price</li> <li>Elasticity of Demand and Supply and other related concepts</li> <li>Increase and Decrease in Demand and Expansion and Contraction of Demand</li> <li>Forms of Market Competition- Monopoly, Duopoly, Oligopoly, Perfect Competition and Monopolistic Competition</li> </ul>

S. No.	Topic	Sub Topics
2	National Income Accounting and Related Concepts	<ul style="list-style-type: none"> <li>• Meaning and Methods to compute National Income</li> <li>• Key concepts of National Income (GNP, GDP, NNP, NDP, Domestic Income, Private Income, Personal Income, Disposable Income, Real Income and Per Capita Income)</li> </ul>
3	Indian Union Budget	<ul style="list-style-type: none"> <li>• Key terminologies / heads covered under the budget</li> <li>• Revenue and Capital Budget</li> <li>• Major components of Revenue and Capital Budget</li> <li>• Meaning of Fiscal Deficit</li> <li>• Components/ Variables covered under Fiscal Deficit</li> </ul>
4	Indian Financial Markets	<ul style="list-style-type: none"> <li>• Overview of Indian Financial Ecosystem</li> <li>• Key facets of Indian financial system</li> <li>• Growth of Financial Institutions</li> <li>• Public and private sector banks</li> <li>• Industrial Finance Corporation of India and Small Industries Development Bank of India</li> <li>• Regional Rural Banks</li> <li>• Cooperative Banks</li> <li>• Non-Banking Finance Companies</li> <li>• Basics of Capital Market: Types of Shares and Debentures</li> <li>• Financial assistance scenario for Small and Medium Enterprises and Start-Ups</li> </ul>
5	Indian Economy	<ul style="list-style-type: none"> <li>• Primary (Agriculture and allied activities)</li> <li>• Secondary (Manufacturing)</li> <li>• Tertiary (Services)</li> <li>• Current scenario of agriculture and allied activities in India</li> <li>• Agricultural and Industrial Policies of India</li> <li>• Current scenario of services sector in India</li> <li>• Balance of Payments</li> <li>• Components of Balance of Payments</li> <li>• Favorable and Unfavorable Balance of Trade</li> <li>• Foreign Investments in India- Types and Flows</li> </ul>
<b>Part B - Business Environment (50 Marks)</b>		
6	Entrepreneurship Scenario	<ul style="list-style-type: none"> <li>• Government initiatives to foster Entrepreneurship</li> <li>• Need for Entrepreneurship in India</li> <li>• Bottlenecks in Entrepreneurial Growth</li> </ul>
7	Business Environment	<ul style="list-style-type: none"> <li>• Overview of Business Environment</li> <li>• Features and factors influencing Business Environment</li> <li>• Types of Environment: Economic Environment, Socio-cultural Environment, Political Environment, Legal and Technological Environment</li> <li>• Ease of Doing Business Index by World Bank for India and Department for Promotion of Industry and Internal Trade (DPIIT) for States</li> </ul>
8	Key Government Institutions	<ul style="list-style-type: none"> <li>• Basic awareness about various institutions and regulatory bodies in India such as NITI Aayog, MCA, SEBI, RBI, IBBI, CCI, NCLT and NCLAT</li> </ul>
9	Global Environment	<ul style="list-style-type: none"> <li>• Understanding of various International Organisations driving business, trade and Commerce, Global Financial System like WTO, Asian Development Bank, OECD, World Bank (IFC, IDC), European Bank for Reconstruction and Development, OPEC etc.</li> </ul>

S. No.	Topic	Sub Topics
10	Environmental Governance	<ul style="list-style-type: none"> <li>Broad understanding on need for Preservation of Environment, focus on planet along with profitability of business organisations to enhance Sustainability, National Guidelines on Responsible Business Conduct, various environmental initiatives of Government of India and SEBI towards safeguarding environment</li> <li>Environmental protection initiatives by international organizations.</li> </ul>
11	AI and Business Environment	<ul style="list-style-type: none"> <li>To provide basics of AI evolution, its types and usage in business organisations</li> </ul>
12	Elements of Corporate Governance	<ul style="list-style-type: none"> <li>Genesis of Governance - Definition and Features of Good Governance; Corporate Governance; Evolution; Definition of a Company; Management of a Company - Definition, Key Components, Stakeholders, Key Requirements, Benefits, Corporate Governance and the Ancient Indian Scriptures, Legal Framework, Mandatory Reporting Requirements; Corporate Governance Report; Recent Developments in Corporate Governance - Environment, Social, Governance;</li> <li>Case Studies on Corporate Governance</li> <li>Case Studies on Failures in Corporate Governance; Institutions promoting Corporate Governance; ICSI Guiding Principles on Stewardship</li> </ul>

## PAPER - 4

### BUSINESS LAWS AND MANAGEMENT

#### Objectives:

- To impart the basic knowledge of elements of business laws.
- To impart conceptual and basic practical insights on Business Management.

**Level of Knowledge:** Basic Knowledge

**Total Marks - 100 Marks**

Part A - Business Laws (60 marks)

Part B - Business Management (40 marks)

S. No.	Topic	Sub-topics
Part A - Business Laws (60 marks)		
1.	Introduction to Law	<ul style="list-style-type: none"> <li>Meaning of Law and its Significance</li> <li>Relevance of Law to Modern Civilized Society</li> <li>Sources of Law</li> <li>Legal Terminology and Maxims</li> <li>Understanding Citation of Cases</li> <li>Emerging Legislations - A Bird's Eye View</li> </ul>

S. No.	Topic	Sub-topics
2.	Elements of Company Law	<ul style="list-style-type: none"> <li>• Basic Concepts</li> <li>• Meaning, Nature and Types of Companies</li> <li>• Board of Directors</li> <li>• Management</li> <li>• Shareholders of Companies</li> </ul>
3.	Elements of Law of Contracts	<ul style="list-style-type: none"> <li>• Meaning of Contract</li> <li>• Essentials of a Valid Contract</li> <li>• Nature and Performance of Contract</li> <li>• Termination and Discharge of Contract</li> <li>• Indemnity and Guarantee</li> <li>• Bailment and Pledge</li> <li>• Law of Agency</li> </ul>
4.	Elements of Law relating to Partnership and Limited Liability Partnership	<ul style="list-style-type: none"> <li>• Nature of Partnership and Similar Organizations- Co-Ownership, HUF</li> <li>• Partnership Deed</li> <li>• Rights and Liabilities of Partners- New Admitted, Retiring and Deceased Partners</li> <li>• Implied Authority of Partners and its Scope</li> <li>• Registration of Firms</li> <li>• Dissolution of Firms and of the Partnership</li> <li>• Overview of Limited Liability Partnership Act</li> <li>• Difference between Partnership and LLP</li> </ul>
5.	Elements of Law relating to Sale of Goods	<ul style="list-style-type: none"> <li>• Essentials of a Contract of Sale</li> <li>• Sale Distinguished from Agreement to Sell, Bailment, Contract for Work and Labour and Hire-Purchase</li> <li>• Conditions and Warranties</li> <li>• Transfer of Title by Non-Owners</li> <li>• Doctrine of Caveat Emptor</li> <li>• Performance of the Contract of Sale</li> <li>• Rights of Unpaid Seller.</li> </ul>
6.	Elements of Law relating to Negotiable Instruments	<ul style="list-style-type: none"> <li>• Definition of a Negotiable Instruments</li> <li>• Instruments Negotiable by Law and by Custom: Types of Negotiable Instruments</li> <li>• Parties to a Negotiable Instruments- Duties, Rights, Liabilities and Discharge</li> <li>• Material Alteration</li> <li>• Crossing of Cheques</li> <li>• Payment and Collection of Cheques and Demand Drafts</li> <li>• Presumption of Law as to Negotiable Instruments</li> </ul>
<b>Part B - Business Management (40 Marks)</b>		
7.	Introduction to Management	<ul style="list-style-type: none"> <li>• Genesis of Management (From Vedic to Industrial era)</li> <li>• Meaning and Definitions of Management</li> <li>• Features of Management</li> <li>• Nature of Management- Management as an Art, Management as a Science and Management as a Profession</li> <li>• Types of Management Styles-Autocratic, Persuasive, Paternalistic, Democratic, Consultative, Transformational, Visionary, Coaching, Servant Leadership and Laissez-faire.</li> </ul>
8.	Functions of Management	<b>Planning:</b> Meaning and definition of Planning; Features and Importance of Planning; Types and Process of Planning <ul style="list-style-type: none"> <li>• Elements of Planning - Mission, Objectives, Strategies, Policies, Procedures, Rules, Programmes, Budget; Planning at different levels i.e. Corporate Plan, Business unit Plan, Departmental Plans.</li> </ul>
		<b>Organizing:</b> Meaning and Definition of Organizing <ul style="list-style-type: none"> <li>• Significance of Organizing</li> <li>• Steps in the process of Organizing</li> <li>• Authority and Responsibility relationship</li> <li>• Centralization and Decentralization, its Merits and Demerits.</li> </ul>



S. No.	Topic	Sub-topics
		<b>Staffing:</b> Meaning and Definition of Staffing • Characteristics of Staffing • Manpower Planning; Recruitment • Selection • Training and Development • Performance Appraisal • Compensation and Benefits.
		<b>Directing:</b> Meaning and Definition of Directing • Features of Directing, Principles guiding Directing Process • Supervision and its significance • Motivation and its importance • Leadership.
		<b>Coordinating:</b> Characteristics and Importance of Coordinating • Elements of Coordination • Process of Coordination • Types of Coordination • Factors determining Effective Coordination.
		<b>Reporting:</b> Meaning of Management Reporting • Importance of Management Reports • Reporting of Deviations.
		<b>Budgeting:</b> Meaning of Budgeting • Objectives of Budgeting • Importance of budgeting • Types of Budgets • Budgeting Process.
9.	Principles of Management and Modern Approaches	• Henri Fayol's fourteen Principles of Management; Principles of Scientific Management by Taylor
10.	Management Knowledge for Company Secretaries	• Significance of Management Theories / Approaches for Company Secretaries; Small cases on Management of Companies / Organizations.

## Motto

सत्यं वद । धर्मं चर ।

इष्टार्थे तेन तृप्यते. अनेनेन तेन तेन त्वत्.

## Vision

"To be a global leader in promoting good corporate governance"

## Mission

"To develop high calibre professionals facilitating good corporate governance"



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