Skillshort

Self-Study Preparation Pack

CS EXECUTIVE

Course Guide – all seven papers

CS Executive Preparation Pack – Course Guide

For the December 2026 examination · ICSI Executive Programme, Syllabus 2022 · Two groups, seven papers · Exams 21–28 December 2026

7 papers · 700 marks | Group 1: P1–P4 · Group 2: P5–P7 | Pass: 40% each + 50% aggregate per group | Exam: 2:00–5:15 pm IST (incl. 15 min reading)

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Each subject pack has 6 parts

1 Chapter-wise notes

2 Important topics & weightage

3 Past papers: trends & links

4 Mock tests + solutions

5 Chapter practice questions

6 Last-week plan & strategy

Prepared by Skillshort for self-study. Original explanations and questions; not an official ICSI publication. Items marked VERIFY should be checked against the latest official material.

The exam at a glance

Every paper is **100 marks, 3 hours**, with **15 minutes' reading time** before writing (2:00–5:15 pm IST). Recent papers (December 2024 – June 2026) were fully written answers, with case studies and internal choice; no OMR or MCQ section was seen VERIFY. Check the instructions printed on your question paper.

Group	Paper (code)	Subject	Structure of recent papers
1	1 (521)	Jurisprudence, Interpretation and General Laws	Six questions, all compulsory; Q1 case study 20 marks; choice in Q4/Q4A and Q6/Q6A
1	2 (522)	Company Law and Practice	Part I 60 (Q1 case, Q2–Q4/Q4A) · Part II 40 (Q5 case, Q6/Q6A with drafting)
1	3 (523)	Setting up of Business, Industrial and Labour Laws	Part I Setting up of Business 60 · Part II Industrial and Labour Laws 40 (four Labour Codes in force)
1	4 (524)	Corporate Accounting and Financial Management	Part I Corporate Accounting 60 · Part II Financial Management 40; about 70% numericals
2	5 (525)	Capital Market and Securities Laws	Part I Capital Market 40 (Q1 case, Q2/Q2A) · Part II Securities Laws 60 (Q3–Q6/Q6A)
2	6 (526)	Economic, Commercial and Intellectual Property Laws	Part I Economic and Commercial Laws 60 · Part II IP Laws 40
2	7 (527)	Tax Laws and Practice	Part I Direct Tax 60 · Part II GST and Customs 40; mostly computations

The Part splits come from the ICSI syllabus; the question layout is reconstructed from the last four papers VERIFY. Codes ending "EH" (e.g. 527EH) are the Hindi-medium papers.

> **NOTE Official name of Paper 4**
>
> The ICSI name of Paper 4 is **Corporate Accounting and Financial Management** (code 524). It is sometimes called "Corporate & Management Accounting and Financial Management", but the syllabus, the timetable and this pack use the official name.

> **NOTE Pass rule**
>
> To pass a group you need **at least 40% in each paper** and **at least 50% in aggregate** of all the papers of that group (Group 1: 400 marks; Group 2: 300 marks). Check the ICSI regulations on exemptions (60% in a paper) and on the validity of registration before relying on them VERIFY.

December 2026 – exam dates (2:00–5:15 pm IST)

Date	Day	Paper	Group
21 Dec 2026	Monday	P1 Jurisprudence, Interpretation and General Laws	1
22 Dec 2026	Tuesday	P5 Capital Market and Securities Laws	2
23 Dec 2026	Wednesday	P2 Company Law and Practice	1
24 Dec 2026	Thursday	P6 Economic, Commercial and Intellectual Property Laws	2
25 Dec 2026	Friday	No exam	–
26 Dec 2026	Saturday	P3 Setting up of Business, Industrial and Labour Laws	1
27 Dec 2026	Sunday	P7 Tax Laws and Practice	2
28 Dec 2026	Monday	P4 Corporate Accounting and Financial Management	1

Source: ICSI time table for the December 2026 CS examinations (link at the end). Admit cards and any changes are announced on the ICSI website.

Applicable law for December 2026: amendments up to **31 May 2026**. ICSI study material is updated to **30 November 2025** (Paper 7: 31 May 2025), and the **Supplements for December 2026** cover later changes – each notes file starts

with the Supplement points for that paper. **Paper 7** is examined under the **Income-tax Act, 1961 as amended by the Finance Act, 2025 (A.Y. 2026-27)**; the Income-tax Act, 2025 applies only from the June 2027 session. GST uses the **GST 2.0** rates (5% / 18% / 40%) from 22 September 2025.

Weightage and frequency summary

Paper	Heaviest areas in the last four papers
1 JIGL	Interpretation of statutes, Constitution (writs, fundamental rights), Indian Contract Act and Sale of Goods, NI Act, Arbitration, RTI, BNSS/BSA
2 CLP	Share capital and debentures, members and transfer, directors and KMP, meetings and resolutions (drafting), CSR, charges, accounts and audit
3 SBILL	Business entities and start-ups, MSME, registrations and licences; Labour Codes – wages, industrial relations, social security, OSH
4 CAFM	Company final accounts, cash flow, consolidation, valuation of shares; ratio analysis; capital budgeting, cost of capital, leverage, working capital
5 CMSL	SEBI Act powers and penalties, ICDR, LODR, SAST, PIT, mutual funds (2026 Regulations), depositories, intermediaries
6 ECIPL	FEMA and FDI every paper; RERA, consumer and competition as the Q1 case; patents and trade marks every paper; copyright, GI and designs
7 TLP	Q1 business or salary computation; house property, capital gains, other sources, set-off; procedures; GST liability case; customs valuation

Full tables, frequency maps and priority lists are in file 02 of each paper.

What is in this pack

Every paper folder has the same six parts (seven PDF files).

Part	File	Use
1	01 Chapter Notes	Lesson-wise notes in ICSI study-material order with December 2026 Supplement points, tables, case laws, memory tricks and model case answers
2	02 Important Topics and Weightage	Official Part weightage, lesson frequency in the last four papers, priority list
3	03 Past Papers Trend Analysis and Links	Dec 2024 – June 2026 question trends, answer patterns, official ICSI links
4	04 Mock Test 1 and 2 with Solutions	Two full-length original mock papers in the current pattern with model answers (all figures checked in Python)
5	05 Chapter Practice Questions	Quick-check MCQs for every lesson + exam-style descriptive or computation questions with answers
6	06 Last Week Plan and Exam Strategy	Plan for the actual December 2026 dates, exam-hall timing, answer format, common mistakes

Page counts in this edition (531 pages in total):

Paper folder	Notes	Topics	Past papers	Mock 1	Mock 2	Practice	Last week	Total
Paper1_Jurisprudence_Interpretation_and_General_Laws	34	3	3	9	8	9	4	70
Paper2_Company_Law_and_Practice	40	4	3	9	10	11	4	81
Paper3_Setting_up_of_Business_Industrial_and_Labour_Laws	36	4	3	9	10	11	4	77
Paper4_Corporate_Accounting_and_Financial_Management	40	3	3	10	10	10	4	80
Paper5_Capital_Market_and_Securities_Laws	33	3	3	9	8	9	4	69
Paper6_Economic_Commercial_and_Intellectual_Property_Laws	32	3	3	8	7	9	4	66
Paper7_Tax_Laws_and_Practice	50	3	3	10	8	10	4	88

Study plan – November and December 2026

The exam fortnight leaves only one or two days between papers, so each paper gets a **full revision block before the exams start**. Use the block for your situation:

Paper	Group 1 only	Group 2 only	Both groups
P5 CMSL	–	15–21 Dec	2–8 Nov + evening of 21 Dec
P6 ECIPL	–	9–14 Dec + 23 Dec	9–15 Nov + evening of 23 Dec
P7 TLP	–	1–8 Dec + 25–26 Dec	16–22 Nov + 25 Dec + evening of 26 Dec
P4 CAFM	23–29 Nov + 27 Dec	–	23–29 Nov + evening of 27 Dec
P3 SBILL	1–6 Dec + 24–25 Dec	–	1–6 Dec + 25 Dec
P2 CLP	7–13 Dec + 22 Dec	–	7–13 Dec + gap sessions 21–22 Dec
P1 JIGL	14–20 Dec	–	14–20 Dec

Phase	Dates	Work
1 Concepts	Now – 1 Nov	File 01 lesson by lesson; file 05 MCQs after each lesson
2 Paper blocks	2 Nov – 20 Dec	The blocks above: notes, past papers (file 03), both mocks in 3 hours, mistake log
3 Exam fortnight	21–28 Dec	File 06 of the next paper on each gap day or evening; sleep before every paper

STRATEGY Writing both groups

You write **seven papers in eight days**. Start in early November with the Group 2 papers and P4, so that December is free for the Group 1 law papers. Law papers need written answers with **section numbers and case facts**; P4 and P7 need **daily numerical practice**. Aim for 60+ in your strongest paper of each group to protect the 50% aggregate.

Resource (ICSI official)	Link
Question papers – June 2026 session	https://www.icsi.edu/examination/previous-sessions-qps/june-2026
Question papers – December 2025 session	https://www.icsi.edu/examination/previous-sessions-qps/december-2025
Question papers – June 2025 session	https://www.icsi.edu/examination/previous-sessions-qps/june-2025
Question papers – December 2024 session	https://www.icsi.edu/examination/previous-sessions-qps/december-2024
Time table – CS examinations, December 2026	https://www.icsi.edu/media/webmodules/Examination/CS_Main_Exam_Time_Table_Dec_26.pdf
Study material – Executive Programme (Syllabus 2022)	https://www.icsi.edu/academic-portal/new-syllabus-2022/executive-programme/
Supplements for the December 2026 examination	https://www.icsi.edu/academic-portal/new-syllabus-2022/supplements2024/supplements_dec2026/
ICSI supplements page	https://www.icsi.edu/supplements

NOTE **Checked on 31 October 2026. The ICSI website loads its pages and PDFs through the browser, so open these links in a normal browser; older direct PDF links on icsi.edu may no longer work after the site move** VERIFY.

VERIFY **Facts marked** VERIFY

Exam rules, dates, paper patterns and applicable-law notices can be changed by ICSI. Check the latest ICSI announcements and Supplements before you rely on them.