



*K. Sambal*

## Avinashilingam Institute for Home Science and Higher Education for Women

(Deemed to be University Estd. u/s 3 of UGC Act 1956, Category 'A' by MHRD)  
Re-accredited with 'A++' Grade by NAAC. Recognised by UGC Under Section 12B  
Coimbatore - 641 043, Tamil Nadu, India

### Bachelor's Degree Examination - November 2024

#### I Semester

Class : I UG

Time : 3 Hours

Major : B. Com Corporate Secretaryship

Max. Marks : 100

#### 23BCRC03 Company Law and Secretarial Practice

#### Course Outcomes:

- CO1: Understand the core provisions regarding incorporation and commencement of a company.  
CO2: Understand provisional relating to issue of shares and debentures and declaration of dividend.  
CO3: Learn to maintain books and registers in compliance with legal provisions of company law.  
CO4: Ability to prepare annual reports of a company according to company law.  
CO5: Knowledge an appointment, qualifications and discharge duty of company secretary.

#### Part A

10 x 1 = 10

#### Choose the Correct Answer

1. Companies Act, came into force from  
a. 1950  
b. 2013  
c. 2018  
d. 2023  
CO1K1
2. Minimum number of members in case of public limited company is  
a. 4  
b. 5  
c. 6  
d. 7  
CO1K1
3. Transfer of shares in the case of public company is  
a. prohibited  
b. restricted  
c. freely transferable  
d. all of the above  
CO2K1
4. Transmission is effected by  
a. sale  
b. death  
c. insolvency  
d. both (b) & (c)  
CO2K1
5. The books of accounts may be inspected by the  
a. director of the company  
b. members of the company  
c. promotor of the company  
d. creditor of the company  
CO3K2
6. Which of the following form of intimation of appointment of cost auditor by the company to Central Government?  
a. E-Form CRA-2  
b. E-Form CG-1  
c. E-Form ADT-2  
d. E-Form INC-18  
CO3K2
7. Who constitute the top administrative organ of the company?  
a. General manager  
b. Shareholders  
c. Board of directors  
d. Advisory panel  
CO4K2
8. Copy of the financial statement is to be filed with registrar within how many days of date of annual general meeting  
a. 30 days  
b. 60 days  
c. 90 days  
d. 120 days  
CO4K1
9. Secretarial Audit report should be prepared by  
a. every listed company  
b. every Public company having a paid-up share capital of 50 crore rupees or more  
c. every Public company having a turnover of 250 crore or more  
d. every government company  
CO5K1
10. Any qualification or observation made by company secretary in his secretarial audit report shall be explained in  
a. audit report  
b. board's report  
c. annual report  
d. annual return  
CO5K1

**Part B**  
**Answer ALL questions**  
**Each answer should not exceed 400 words or two pages**

**5 x 6 = 30**

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|---|-------|
| 11.a. What are the characteristics of a company?<br>(or)                      | CO1K1 |
| 11.b. Write any three differences between private company and public company. | CO1K1 |
| 12.a. Bring out the concept of sweat equity shares and ESOPs.<br>(or)         | CO2K2 |
| 12.b. What is meant by right shares and bonus shares?                         | CO2K2 |
| 13.a. State the concept of Registrar of Companies.<br>(or)                    | CO3K1 |
| 13.b. List the returns to be filed under Companies Act.                       | CO3K1 |
| 14.a. What are the qualifications of an Auditor?<br>(or)                      | CO4K2 |
| 14.b. List out the contents of director's report.                             | CO4K2 |
| 15.a. Explain the position of company secretary.<br>(or)                      | CO5K3 |
| 15.b. Describe the procedure for appointment of company secretary.            | CO5K3 |

**Part C**  
**Answer ALL questions**  
**Each answer should not exceed 800 words or four pages**

**5 x 12 = 60**

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|--|-------|
| 16.a. Explain about Memorandum of Association. What are its contents?<br>(or)            | CO1K2 |
| 16.b. Categorize the different kinds of companies.                                       | CO1K2 |
| 17.a. Explain the procedure for issue and redemption of preference shares.<br>(or)       | CO2K3 |
| 17.b. Discuss the various types of shares.   | CO2K3 |
| 18.a. Describe the statutory books to be maintained by the Company as per Act.<br>(or)   | CO3K4 |
| 18.b. Explain the penalties for delayed filing of returns.                               | CO3K4 |
| 19.a. How would you prepare the annual report of the a company as an Auditor?<br>(or)    | CO4K3 |
| 19.b. Illustrate the contents of auditors report.  | CO4K3 |
| 20.a. Explain the duties and responsibilities of company secretary?<br>(or)              | CO5K4 |
| 20.b. Explain the provisions of the Companies Act, 2013 relating to 'secretarial audit'. | CO5K4 |

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