



Chambal

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 (now MoE)

Re-accredited with A++ Grade by NAAC. CGPA 3.65/4, Category I by UGC

Coimbatore - 641043, Tamil Nadu, India

Bachelor's Degree Examination – November 2025

III Semester

Class : II UG

Major : B.Com. Corporate Secretaryship

Time : 3 Hours

Max. Marks : 100

23BCRSE1B Setting up of Business Entities and Closures

Course Outcomes:

CO1: Able to remember the Rules, General Principles of Companies Act 2013.

CO2: Understand the documents of companies.

CO3: Familiar with legal status of a Company.

CO4: Prepare the enclosures of companies.

CO5: To know the significance of Initial Registrations and Licenses.

Part A

10 x 1 = 10

Choose the Correct Answer

1. Business Organisation means: CO1K1
 - a. A structured way of carrying out business
 - b. A legal dispute between firms
 - c. A method of tax calculation
 - d. A financial instrument
2. SEZ stands for: CO1K2
 - a. Small Enterprise Zone
 - b. Special Economic Zone
 - c. State Employment Zone
 - d. Special Export Zone
3. The main charter document of a company is: CO2K2
 - a. Articles of Association
 - b. Memorandum of Association
 - c. Prospectus
 - d. Annual Report
4. The Doctrine of Indoor Management protects: CO2K3
 - a. Outsiders dealing with a company
 - b. Only directors of the company
 - c. Government officers
 - d. Shareholders only
5. An OPC (One Person Company) requires: CO3K1
 - a. One shareholder
 - b. Two shareholders
 - c. Seven shareholders
 - d. Three directors
6. A company that holds more than 50% shares of another company is called: CO3K1
 - a. Subsidiary Company
 - b. Associate Company
 - c. Holding Company
 - d. Government Company
7. TAN is related to: CO4K1
 - a. Income Tax Return filing
 - b. Collection & deduction of TDS
 - c. Registration of Shops & Establishments
 - d. Professional Tax
8. Which registration is mandatory for employee social security? CO4K1
 - a. TAN
 - b. GST
 - c. ESI / PF
 - d. FCRA
9. The Insolvency and Bankruptcy Code was enacted in: CO5K1
 - a. 2013
 - b. 2014
 - c. 2015
 - d. 2016
10. When a company is closed by its own members, it is called: CO5K1
 - a. Compulsory Winding Up
 - b. Voluntary Winding Up
 - c. Striking Off
 - d. Liquidation by Court

Part B
Answer ALL questions

5 x 6 = 30

Each answer should not exceed 400 words or two pages

- 11.a. Define Business Organisation. Write a note on the factors influencing the choice of business organization. CO1K2
(or)
- 11.b. Explain in short the importance of Special Economic Zones (SEZ) in India. CO2K2
- 12.a. Explain the contents of Memorandum of Association (MOA) with suitable examples. CO2K2
(or)
- 12.b. Explain in brief Doctrine of Ultra Vires? State its implications. CO3K2
- 13.a. Explain the features of One Person Company (OPC) and its importance. CO3K2
(or)
- 13.b. List out the contrasts between Holding Company and Subsidiary Company with examples. CO3K2
- 14.a. Elucidate the mandatory registrations requirement for a new business entity. CO4K3
(or)
- 14.b. Explain the importance of PAN, TAN and GST registration with their benefits. CO4K2
- 15.a. Describe the different modes of winding up of a company with example. CO5K2
(or)
- 15.b. Elucidate the key provisions of the Insolvency and Bankruptcy Code (IBC) 2016. CO5K3

Part C

5 x 12 = 60

Answer ALL questions

Each answer should not exceed 800 words or four pages

- 16.a. Explain the factors influencing the choice of business organization. CO1K2
(or)
- 16.b. Explain in detail the merits and demerits of setting up business in rural and urban areas. CO2K3
- 17.a. Discuss the importance of Memorandum of Association and Articles of association in company formation in detail. CO2K3
(or)
- 17.b. Classify the Doctrine of Ultra Vires and the Doctrine of Indoor Management with suitable case laws. CO1K2
- 18.a. Distinguish between One Person Company, Small Company and Government Company with examples. CO2K2
(or)
- 18.b. Explain in detail legal status and privileges of Holding and Subsidiary Companies. CO4K3
- 19.a. Elucidate on procedure and importance of PAN, TAN and GST registration for a new business. CO4K3
(or)
- 19.b. Examine the role of MSME, Shops and Establishments, and ESI/PF registrations in business compliance. CO5K3
- 20.a. What are the different modes of winding up of a company? Explain in detail. CO5K3
(or)
- 20.b. Elucidate the procedure of voluntary winding up and documents required for closure of business. CO5K3
