



K. Sambath

17b

9/2/26

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 - 641 043, Tamil Nadu, India

Continuous Internal Assessment Test I – February 2026
IV Semester

Class : II UG
Major : B.Com/ B.Com (PA)/ B.Com (CA)

Time: 2 hours
Maximum Marks: 60

23BCOC09/23BCPC09/23BCCC09 – CORPORATE LAW AND PRACTICE

Course Outcomes:

At the end of the course, students will:

- To acquire knowledge on provisions relating to issue of prospectus on allotment of shares
- To synthesize company processes, meetings and decisions
- To understand Accounting, Auditing, Dividend and Distribution
- To demonstrate the role of Board of directors and other managerial personnel
- To gain knowledge in the regulatory aspects involved in Oppression, Mismanagement, Corporate Restructuring and Winding Up.

Part - A

6 x 1 = 6

Choose the Correct Answer

- The clause in MOA that defines the company's business scope is CO1 K3
a. Object clause b. Name clause c. Capital clause d. Liability clause
- A company is named as Government company if it holds percent of paid up share capital CO1 K3
a. More than 25 b. More than 30 c. More than 40 d. More than 50
- First Annual General Meeting must be held within a period of from the closing of first financial year CO2 K2
a. 4 months b. 6 months c. 9 months d. 11 months
- Poll is conducted by Chairman with in hours from the demand CO2 K3
a. 24 hrs b. 36 hrs c. 48 hrs d. 72 hrs
- The components of company accounts does not includes CO3 K3
a. Profit & Loss A/c b. Balance sheet c. Cas flow statement d. Prospectus
- Dividend can be declared out of CO3 K2
a. Securities premium reserve b. General reserve c. Capital reserve d. Free reserve

Part - B

3 x 6 = 18

Answer ALL Questions

Each answer should not exceed 400 words or two pages

- a. Define Prospectus and list out the contents of Prospectus. CO1 K3
(or)
- b. Explain the concept of issue of shares at premium and discount. CO1 K3
- a. Write a note on Board Meeting. CO2 K3
(or)
- b. State the essential contents of minutes of a meeting. CO2 K3
- a. Compare and contrast interim dividend and final dividend. CO3 K3
(or)
- b. Describe the purpose of authentication of financial statements of a company. CO3 K3

Part - C

3 x 12 = 36

Answer ALL questions

Each answer should not exceed 800 words or four pages

- a. Explain the features of Joint Stock Company. CO1 K3
(or)
- b. Discuss about the kinds of companies. CO1 K4
- a. Elaborate the requisites for conducting a valid company meeting. CO2 K3
(or)
- b. Interpret the types of resolution in detail. CO2 K3
- a. Enumerate the provisions of Companies Act 2013 regard to Annual General Meeting and Extra CO2 K4
General Meeting