



Rambhalla

Avinashilingam Institute for Home Science and Higher Education for Women

(Deemed to be University under Category 'A' by MHRD, Estd. u/s 3 of UGC Act 1956)

Re-accredited with 'A++' Grade by NAAC. Recognised by UGC Under Section 12 B

Coimbatore-641 043, Tamil Nadu, India

Continuous Internal Assessment Test II – October 2024 I Semester

Class : I UG
Major : B.Com (CS)

Time : 2 hrs
Max. Marks: 60

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

6 x 1 = 6

Choose the correct answer

1. Shares can be issued
a) at par
b) at discount
c) at premium
d) all of the above
CO3:K1
2. Companies act 1956 was repealed by
a) 2002
b) 2010
c) 2013
d) 2015
CO3:K1
3. Compliance certificate can be issued by
a) Director
b) Company Secretary
c) Central govt
d) All of the above
CO4:K2
4. A person cannot hold office of a director simultaneously in more than
a) 10 companies
b) 15 companies
c) 20 companies
d) 50 companies
CO4:K2
5. Qualified audit report means
a) Auditor expresses an opinion
b) Clear report
c) Pending report
d) None
CO5:K1
6. The legal responsibility of a company or its owners for debts and obligations
a) Liabilities
b) Director
c) Shareholder
d) Dividedness
CO5:K2

Part B

3 x 6 = 18

Answer ALL Questions

Answer should not exceed 400 words or two pages

7. a) Enumerate the benefits of dematerializing shares for investors.
(or)
CO3:K3
- 7.b) Explain the legal requirements for maintaining and updating the company register.
CO3:K2
8. a) Define a cost audit. Distinguish it from a special audit.
(or)
CO4:K4
- 8.b) Explain the procedure for preparation of director's report.
CO4:K3
- 9.a) Build the procedure for making appointment of company secretary.
(or)
CO5:K2
- 9.b) Enumerate the representation services of company secretary at different forums.
CO5:K2

Part C
Answer ALL Questions
Answer should not exceed 800 words or four pages

3 x 12 = 36

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| 10.a) Describe the various kinds of shares and allotment of shares.
(or) | CO3:K4 |
| 10.b) State the essentials of maintenance of books and registers. | CO3:K2 |
| 11.a) Discuss in detail about the contents of compliance certificate.
(or) | CO4:K5 |
| 11.b) Briefly explain the specimen resolution of chairman's statement. | CO4:K3 |
| 12.a) Briefly explain the duties and liabilities of a company secretary.
(or) | CO5:K4 |
| 12.b) Describe in detailed in company secretarial practices in India. | CO5:K2 |

NO OF COPIES: 15

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