Bharathiar University: Coimbatore-641 046
B.Com. (Bachelor of Commerce)
(For the students admitted during the academic year 2016-17 and onwards)

Note: The papers in Semester IV – “Corporate Accounting - I” and “Company Law and Secretarial Practice” are revised and there is no change in the existing scheme of examination and syllabi of remaining papers.

Semester - IV

Corporate Accounting - I

Subject Description: This course aims to enlighten the students on the accounting procedures followed by the Companies.

Goals: To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.

Objectives: After the successful completion of the course the student should have a thorough knowledge on the accounting practice prevailing in the corporate.

Unit - I
Issue of shares: Par, Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue - Underwriting

Unit - II

Unit - III
Final Accounts of Companies (new format) - Calculation of Managerial Remuneration.

Unit - IV
Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

Unit - V
Liquidation of Companies - Statement of Affairs - Deficiency a/c.

Note: Distribution of Marks: Theory - 20% Problems - 80%
Books for Reference:

COMPANY LAW AND SECRETARIAL PRACTICE

Subject Description : This course aims to enlighten the students on the provisions of the Companies Act, 1956 along with secretarial work relating to Corporate Entities. .

Goals : To enlighten the students’ knowledge on Companies Act.
Objectives : After the successful completion of the course the student should have a through knowledge on Formation of Company,Documents required and Acts pertaining to it.

UNIT-I

UNIT-II

UNIT-III
Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences of Winding up(General) – Latest Amendments as per Companies Act 2013 & 2015
UNIT-IV
Company Secretary – Who is a secretary – Types – Positions – Qualities – Qualifications – Appointments and Dismissals – Power – Rights – Duties – Liabilities of a Company Secretary – Role of a Company Secretary – (1) As a statutory officer, (2) As a Co-Coordinator, (3) As an Administrative Officer - Latest Amendments as per Companies Act 2013 & 2015

UNIT-V
Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Relating to the meetings – Notices - Agenda – Chairman’s speech – Writing of Minutes.

Books for reference:
M.C.Shukla and S.S.Gulshan----Principles of Company Law----S.Chand & Co.,
M.C.Shukla and S.S.Gulshan---- S.Chand & Co.,
N.D.Kapoor----Company Law----Sultan Chand & Sons
M.C.Kuchhal---- Secretarial Practice----Vikas Publications