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

SEMESTER - IV

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 thorough 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

SEMESTER - V
CORPORATE ACCOUNTING - II

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 Advanced Corporate Accounting in conformity with the provision of the Companies Act.

Objectives
: After the successful completion of the course the student should have a through knowledge on the Advanced Accounting Practice prevailing in the Corporates.

UNIT-I
Accounting for Mergers and Amalgamation – Absorption and External Reconstruction(Both Internal and External Reconstructions)

UNIT-II
Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).

UNIT-III
Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.

UNIT-IV
Insurance Company accounts: General Insurance and Life Insurance - Under IRDA 2000

UNIT-V
Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals.

NOTE
Distribution of Marks : Theory - 20% Problems - 80%

Books for Reference: