

BHARATHIAR UNIVERSITY,COIMBATORE-641 046

M.Com - Corporate Secretaryship with CA

(For the students admitted during the academic year 2017-18 and onwards)

SCHEME OF EXAMINATIONS : CBCS Pattern

Study Components	Course Title	Ins. hrs / week	Examinations				Credit
			Dur.Hrs	CIA	Marks	Total	
Semester I							
	Companies Act 2013 and Practice	5	3	25	75	100	4
	Cost and Management Accounting	6	3	25	75	100	4
	Financial Services	5	3	25	75	100	4
	Information Technology and Computer Application	6	3	25	75	100	4
	Strategic Management	6	3	25	75	100	4
	Elective-I : Export Trade Procedure	3	3	25	75	100	4
Semester-II							
	Company Accounts Theory and Practice	6	3	25	75	100	4
	Securities and Financial Markets	5	3	25	75	100	4
	Corporate Financial Management	5	3	25	75	100	4
	E-Commerce	5	3	25	75	100	4
	Computer Application Practicals – I	6	3	30	45	75	3
	Elective- II : Import Trade Procedure	3	3	25	75	100	4
Semester-III							
	Economics and Other Legislations	7	3	25	75	100	4
	Tax Law – I	8	3	25	75	100	4
	Secretarial and Management Audit	6	3	25	75	100	4
	Object Oriented Programming with C++	5	3	25	75	100	4
	Elective-III : International Marketing	3	3	25	75	100	4
Semester-IV							
	General Laws and Practice	6	3	25	75	100	4
	Tax Law – II	6	3	25	75	100	4
	Oracle & Java / Multimedia	5	3	25	75	100	4
	Computer Application : Practical – II	6	3	30	45	75	3
	Industrial Training (6 weeks) (Project-80 & Viva-20)	6	3	-	-	100	4
	Elective-IV : Foreign Exchange Management	3	3	25	75	100	4
TOTAL						2250	90

Electives : List of Group Elective Papers :
(Colleges can choose any one of the Group Papers as Electives) :

1. GROUP-A

1. Export Trade Procedure
2. Import Trade Procedure
3. International Marketing
4. Foreign Exchange Management

2. GROUP-B

1. Financial Markets and Institutions
2. Indian Stock Exchanges
3. Futures and Options
4. Fundamental and Technical Analysis

3. GROUP-C

1. Principles and Practice of Marketing Services
2. Marketing of Financial Services
3. Marketing of Health Services
4. Travel and Hospitality Services

* In the core subjects, Number of Papers both theory and practical are included wherever applicable. Existing number of papers to be offered. However, the total credit and marks for core subjects remains the same as stated above.

** For the Project present 80% marks and Viva-Voce 20% marks. Boards of Studies to frame specific guidelines for the project to be completed during the fourth semester of two year PG programme.

@ Includes 25 / 40% continuous internal assessment marks for theory and practical papers respectively.

Note:

The existing syllabus be followed for the above papers (except Semester I- Companies Act 2013 and Practice) the Syllabus for Companies Act 2013 and Practice is furnished below:

SEMESTER – I : PAPER – 1.1 COMPANIES ACT 2013 AND PRACTICE

Unit – I

Introduction

The company as a business medium – nature and form of business enterprise: types of business enterprise. Nature and functions of companies: Concepts of Corporate personality and nature of corporeteness – company as a person, resident, citizen.

Unit – II

Incorporation and its Consequences

Formation of a company and types of companies – Memorandum of Association – Articles of Association, additional documents required for incorporation, certificate of incorporation , commencement of business.

Government and foreign companies Alteration of Memorandum and Articles and Limitations on power of alteration promoters – Meaning and importance; position, duties and liabilities – Corporate transaction. Pre-incorporation contracts; doctrine of ultra-vires and common seal. Protection of persons dealing with a company – the doctrine of constructive notice; doctrine of indoor management and lifting of corporate veil.

Unit – III

Financial Structure and Membership

The concept of capital and financing of companies – Sources of capital; classes and types of shares; equity with differential right: issue of shares at par, premium and discount; bonus issues, rights issues of sweat equity shares employee stock option scheme; private placement.

Shares capital alteration – reduction of paid-up capital; forfeiture and surrender of shares; prospectus-definition; abridged prospectus; statement in lieu of prospectus; shelf prospectus; information memorandum; contents, registration , misrepresentation and penalties thereof. Debt capital – debenture, debenture stock, bonds; new developments in corporate debt a financing debenture trust deed and trustees; conversion of and redemption of debentures. Creation of charges – fixed, floating and registration thereof.

Allotment and certificates – contracts to subscribe for shares, debenture and other securities, letters of allotment and renunciation; calls and forfeitures; share certificates and share warrants. Membership modes of acquiring membership including through depository mode, restriction on membership; rights and privileges of members. Transfer and transmission of securities in physical and depository modes.

Unit – IV

Management and control of companies

Directors – appointment / re-appointment of directors – qualifications, disqualifications remuneration, vacation of office, retirement, resignation and removal; loans to directors; their powers and duties office or place of profit; role of directors - KMP. Managing Director and whole time directors, manager, company secretary – appointment, re-appointment, powers and duties. Meeting of directors and committees – frequency convening and proceedings of board / committee meeting, minutes and evidence.

General meetings – kinds of meeting and resolution; law, practice and procedure relating to convening meetings; role of chairman; teleconferencing, postal ballot. Distribution of powers of a company – decision of powers between Board and general meeting; acts by directors in excess of authority; monitoring and management.

Unit – V

Deposits

Invitation, acceptance, renewal, repayment, default and remedies. Law relating to making investments and giving guarantees and providing security.

BOOKS RECOMMENDED

1. N.D.Kapoor – Company Law and Secretarial Practice – 2013 Act
2. Dr. V. Balachandran – Hand Book of Company Law and Secretarial Practice – 2013 Act - Vijay Nicol Publication
3. ICSI study material on Company Law.