**I YEAR – I SEMESTER**

**COURSE CODE: 7BCOA1**

**ALLIED COURSE - I – SECRETARIAL PRACTICE – I**

**Unit –I**

**Company secretary:** Definition – Secretarial work – Types of secretaries –Routine secretary, Executive secretary – Appointment – Dismissal – Rights – Duties and responsibilities.

**Unit – II**

**Company Secretary and company formation:** Promotion of joint stock companies with special reference to duties and liabilities of secretary – licensing –Industries (Development and Regulation) Act – Controller of Capital Issues.

**Unit – III**

Registration – Preparation and filing of relevant documents – Memorandum, Articles etc. – Incorporation – Certificate of Commencement – Prospectus – Allotment of shares – Forfeiture – Re-Issue of share certificates and share warrants.

**Unit – IV**

**Law and Procedure of meeting :**  Secretarial duties – Kinds of meeting – Conduct – Procedure of discussion – Chairman – Rules for debates – Voting – Proxy – (A detailed study with reference to the Companies Act, 1956 needed).

**Unit – V**

**Meeting – Secretarial Work –** Drafting notices – Agenda – Motion – Resolution, minutes- minutes books – Drafting of statutory report – Director’s report and chairman’s speech.

**Books for Reference:**

1. Company Law and Secretarial Practice , N.D.Kapoor, Sulthan Chand and Sons.New Delhi.

2. Company Law and Secretarial Practice, Acharya and Govekar, Himalaya Publishing

House, Mumbai.

3. Company Law, Ashok K. Bagrial, Vikas Publishing House Pvt.Ltd., New Delhi.

4. Secretarial Practice: SSM. Sundaram and M.Muthupandi.

5. Secretarial Practice: D.P.Jain knark Publication.

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**I YEAR – II SEMESTER**

**COURSE CODE: 7BCOA2**

**ALLIED COURSE - II – FINANCIAL ACCOUNTING – I**

**Unit I**

Accountancy principles – Scope – Limitation – Collection and regarding financial data – double entry system – rules – journal – ledger – trial balance.

**Unit II**

Subsidiary books – Purchase books – Sales book – Purchase return book – Sales return book – Cash book – Bills payable – Bills receivable – Petty Cash book.

**Unit III**

Bank Reconciliation statement – Reason for preparing bank reconciliation – Causes for difference between cash book and pass book – Over draft model.

**Unit IV**

Errors and their rectification – Error of omission – Error of Commission – Error of principle – Compensating error – Suspense Account.

**Unit V**

Final Accounts – Trading Account – Profit and loss account – Balance Sheet of sole Trading concern – Adjustment regarding closing stock – depreciation – outstanding and prepaid expenses.

**Books for Reference:**

1. Advanced Accountancy – M.C.Shukla and T.S. Grewal, S.chand

NewDelhi.

1. Advanced Accountancy – M.A.Arulananthan & K.S.Raman
2. Advanced Accountancy – Jain and Narang

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**II YEAR – III SEMESTER**

**COURSE CODE: 7BCOA3**

**ALLIED COURSE - III – SECRETARIAL PRACTICE – II**

**Unit I MEMBERS OF A COMPANY**

Shareholders and members – Who can become a member? How to become a member? Rights of members – Liability of members – Termination of membership – Expulsion of a member – Impersonation of a member.

**Unit II COMPANY MANAGEMENT**

Nature of company management –Pattern of company management–Levels of management – Directors – Appointment of directors – Qualifications of directors - Disqualifications of directors – Removal of directors – Duties of directors – Managing Director – Manager - Liabilities of directors – Managerial remuneration – Auditors – Qualifications and disqualifications of an auditor – Rights and powers of an auditor – Duties of auditors – Special audit- Accountant – Solicitors.

**Unit III COMPANY RETURNS AND CIRCULARS**

Initial returns – Casual returns – Periodic returns- Annual return – Company notices – Duties of Secretary – Resolutions requiring special notice – company circulars and reports- Types of reports – Financial and statistical returns – Specimens.

**Unit IV DIVIDENDS**

Declaration of dividends – Sanction of dividends – Rules regarding dividends – Kinds of dividends – Payment of dividends – Duties of Secretary regarding payment of dividends, interest, Reserves and bonus shares

**Unit V WINDING UP, DEFUNCT COMPANY AND ITS REVIVAL:**

Modes of winding up- Winding up by the court – Consequences of winding up order- powers of liquidator – Duties of liquidator – Dissolution of company – Voluntary winding up – Kinds of voluntary winding up – Creditors’ voluntary winding up – Members’ voluntary winding up – Winding up subject to the supervision of court – Winding up of unregistered company – Defunct company – Dissolution of defunct company – Revival or restoration of a defunct company – Powers of the court.

**Books for Reference:**

1. Company Law and Secretarial Practice,N.D.Kapoor,Sulthan Chand &Sons,New Delhi

2. Company Law and Secretarial Practice, Acharya and Govekar, Himalaya Publishing

House, Mumbai.

3. Company Law, Ashok K. Bagrial, Vikas Publishing House Pvt. Ltd., New Delhi.

4. Secretarial Practice: SSM. Sundaram and M.Muthupandi.

5. Company Law. M.R.Sreenivasan, Margham Publications

6. Secretarial Practice: M.C.Kuchhal ,Vikas Publications

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**II YEAR – IV SEMESTER**

**COURSE CODE: 7BCOA4**

**ALLIED COURSE - IV– FINANCIAL ACCOUNTING – II**

**Unit I**

Average Due date – Determination of due date – Calculation of interest – Account Current – Product method – Red Ink interest.

**Unit II**

Accounts of non-trading concern – Receipts and Payments Account – income and Expenditure Account – Balance Sheet preparation – Distinction between Receipts and Payments account and income and expenditure account.

**Unit III**

Self-Balancing System – Debtors ledger – Creditor ledger – General ledger – Advantages – Procedure of self-balancing system.

**Unit IV**

Single entry system – Net worth method – conversion method –missing information in debtors and creditors account – Statement of affairs.

**Unit V**

Depreciation – meaning – Causes – Characteristics – Objectives – Factors affecting the amount of depreciation – Methods of depreciation.

**Books for Reference:**

1. Advanced Accountancy – M.C.Shukla and T.S. Grewal, S.chand, New Delhi.
2. Advanced Accountancy – M.A.Arulananthan & K.S.Raman
3. Advanced Accountancy – Jain and Narang

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