



B. J. VANIJYA MAHAVIDYALAYA

(Autonomous)

(Grant-in-Aid)

(Affiliated to Sardar Patel University)

Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India

Accredited with CGPA of 2.78 on four-point scale at B++ Grade by NAAC

Syllabus as per the NEP 2020 with effect from December - 2024

Bachelor of Commerce (B. Com.)

Semester – II

Course Code	UB02MDCOM02	Title of the Course	Secretarial Practice–II
Total Credits of the Course	04	Hours per week	04

Course Objectives:	<ol style="list-style-type: none">1) The course is to impart basic knowledge of the issue, allotment, calls and forfeiture of shares.2) The course aims to provide an in-depth understanding of the legal procedures for altering share capital, issuing and redeeming debentures, and handling Right Shares and Bonus Shares as per the Companies Act.3) Aims to provide an understanding of the procedures for accepting deposits and knowledge about mutual funds.4) Aims to provide a comprehensive understanding of the types, procedure of company liquidation, including the roles and responsibilities of the liquidator.
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Course Content		
Unit No.	Description	Weightage (%)
1)	Issue of Shares: <ol style="list-style-type: none">1. Classification of Share Capital2. Allotment of Shares:<ul style="list-style-type: none">• Meaning• Procedure of Regular and Irregular Allotment• Procedure of Allotment when Shares are Oversubscribed and Undersubscribed3. Calls:<ul style="list-style-type: none">• Meaning of Calls• Provisions of Company Law Regarding Share Calls• Procedure of Demanding Call of Share	25%



	<p>4. Forfeiture of Shares:</p> <ul style="list-style-type: none"> • Meaning • Legal Provisions for Forfeiture of Shares • Procedure of Forfeiture of Share • Secretary's Duties 	
2)	<p>Alteration in Share & Debenture:</p> <p>1. Alteration in Share:</p> <ul style="list-style-type: none"> • Modes of Alteration Share Capital as per Company Law • Procedure and Provisions of Reduction in Share Capital • Legal Provisions for Right Shares and Bonus Shares and its Guiding Principles <p>2. Debenture:</p> <ul style="list-style-type: none"> • Meaning and Types of Debentures • Procedure and Provisions for Issue of Debentures as per Companies Act, 2013 • Methods of Redemption of Debentures 	25%
3)	<p>Deposits and Mutual Funds:</p> <p>1. Deposits:</p> <ul style="list-style-type: none"> • Acceptance of Deposits • Terms and Conditions for Acceptance of Deposits • Procedure for Accepting Deposits from Public • Procedure for Accepting Deposit from Members <p>2. Mutual Fund:</p> <ul style="list-style-type: none"> • Meaning • Types of Mutual Fund • Advantages and Disadvantages of Mutual Fund 	25%
4)	<p>Winding up (Liquidation) of the Company:</p> <ul style="list-style-type: none"> • Meaning • Types of Winding up of the Company • Compulsory Winding up • Voluntary Winding up • Types of Voluntary Winding Up ✓ Member's Voluntary Winding Up ✓ Creditors Voluntary Winding up • Appointment of Liquidator • Powers of Liquidator • Duties of Liquidator 	25%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes, Assignments, Case Study and Browsing E- Resources.
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Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1)	Class Test (at least one)	15 (30%)	10 (40%)
2)	Quiz (at least one)	15 (30%)	05 (20%)
3)	Active Learning	05 (10%)	----
4)	Home Assignment	05 (10%)	05 (20%)
5)	Class Assignment	05 (10%)	----
6)	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
Final Examination (%)		50 (100%)	25 (100%)

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
1)	To understand the classification of share capital, the procedures and legal provisions for allotment of shares.
2)	To gain knowledge of the modes and legal provisions for altering share capital, issuing and redeeming debentures, and the regulations for Right Shares and Bonus Shares.
3)	To understand the procedures, terms, and legal requirements for accepting deposits from the public and members, along with gaining knowledge of mutual funds.
4)	To understand the meaning, types, and procedures of company liquidation as well as the roles, powers, and duties of a liquidator.

Sr. No.	Suggested References:
1)	MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot (Publishers), Delhi
2)	Manual of Secretarial Practice - B. N. Tondon- S. Chand & Co.
3)	A Textbook of Company Law - P. P. S. Gogna-S. Chand & Co.
4)	A Textbook of Office Management–William H. Lifting well Edwin Robinson- Tata McGraw Hill.
5)	G K Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
6)	Anil Kumar, Corporate Laws, Indian Book House, Delhi.
7)	Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
8)	A Compendium of Companies Act 2013, along with Rules, by Taxman Publications

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	https://testbook.com/ugc-net-commerce/process-of-winding-up-of-a-company