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SECOND YEAR OF BACHELOR OF COMMERCE MAJOR  
ACCOUNTANCY REVISED SYLLABUS ACCORDING TO CBCS  
NEP2020

COURSE TITLE: COMPANY SECRETARIAL PRACTICE  
SEMESTER-III, W.E.F. 2024-2025

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RECOMMENDED BY THE BOARD OF STUDIES IN COMMERCE AND  
APPROVED BY THE ACADEMIC COUNCIL

Devrukh Shikshan Prasarak Mandal's

Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce, and Vid. Dadasaheb Pitre  
Science College (Autonomous), Devrukh. Tal. Sangmeshwar, Dist. Ratnagiri-415804,  
Maharashtra, India

Academic Council Item No:  

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Name of the Implementing Institute	:	Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce, and Vid. Dadasaheb Pitre Science College (Autonomous), Devrukh. Tal. Sangmeshwar, Dist. Ratnagiri-415804,
Name of the Parent University	:	University of Mumbai
Name of the Programme	:	Bachelor of Commerce
Name of the Department	:	Accountancy
Name of the Class	:	Second Year
Semester	:	Third
No. of Credits	:	02
Title of the Course	:	Company Secretarial Practice
Course Code	:	ACVS201
Name of the Vertical in adherence to NEP 2020	:	Major and Minor
Eligibility for Admission	:	Any First Year B.Com Pass seeking Admission to Degree Programme in adherence to Rules and Regulations of the University of Mumbai and Government of Maharashtra
Passing Marks	:	40%
Mode of Assessment	:	Formative and Summative
Level	:	UG
Pattern of Marks Distribution for TE and CIA	:	30:20
Status	:	NEP-CBCS
To be implemented from Academic Year	:	2024-2025
Ordinances /Regulations (if any)	:	

**Syllabus for Second Year of Bachelor of Commerce in Accountancy**  
**(With effect from the academic year 2024-2025)**

**SEMESTER-III**

**Paper No.— I**

**Course Title: Company Secretarial Practice**

**No. of Credits - 02**

**Type of Vertical: Major and Minor**

**COURSE CODE:**

**ACVS201**

**Learning Outcomes Based on BLOOM's Taxonomy:**

After completing the course, the learner will be able to...		
Course Learning Outcome No.	Blooms Taxonomy	Course Learning Outcome
CLO-01	Remember	Remembering the qualification, qualities and functions of company secretary
CLO-02	Understand	Understanding the procedure and types of company

**Syllabus for Second Year of Bachelor of Commerce in Accountancy**

**(With effect from the academic year 2024-2025)**

**SEMESTER-III**

**Paper No.— I**

**Course Title: Company Secretarial Practice**

**No. of Credits – 02**

**Type of Vertical: Major and Minor**

**COURSE CODE: ACVS201**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Company Secretary	15
2	Company Formation	15
<b>Total</b>		<b>30</b>

Sr. No.	Modules / Units
1	Company Secretary
	Qualities, Qualification, Appointment, Termination, Removal, Role, Power and Duties, Secretary as a Advisor to Chairman and Board, Company Secretary as a Liaison Officer between Company and Stock Exchange, Company and Depository Participants (DP), Company and Registrar of Companies.  Secretarial Standard issued by ICSI. Career as a Company Secretary. Role of Company Secretary in Practice under Companies Bill 2012. Specimen Resolution thereon.
2	Company Formation
	Procedure for formation Registration, Re- registration and Consequences of Non – Registration. Company – Meaning, Definition, Features and Types, Conversion of Public and Private Company and Reconversion of private and Public Company. Filing of Periodical Returns and Penalties therein. Procedure for getting Compliance Certificate. Specimens.

### Access to the Course

The course is available for all the students who have successfully completed First Year of B.Com.

### Forms of Assessment

The assessment of the course will be of Diagnostic, Formative and Summative type. At the beginning of the course diagnostic assessment will be carried out. The formative assessment will be used for the Continuous Internal Evaluation whereas the summative assessment will be conducted at the end of the term. The weightage for formative and summative assessment will be 30:20. The detailed pattern is as given below.

**Term End Evaluation (30 Marks)**

**Question Paper Pattern**

**Time: 1.5 hours**

Question No.	Unit/s	Question Pattern	Marks
Q.1	All	Fill in the Blanks	6
Q.4	All	Attempt any three question from the following five questions (Applied Questions)	24
<b>Total</b>			<b>30</b>

**Internal evaluation (20 Marks)**

Sr. No.	Description	Marks
1	Mid Term Examination	10
2	Active Participation in teaching learning Process	5
3	Subject related activities as assigned by the teacher	5
<b>Total</b>		<b>20</b>

**Grading Scale**

The grading scale used is O to F. Grade O is the highest passing grade on the grading scale, and grade F is a fail. The Board of Examinations of the college reserves the right to change the grading scale.

References :

- 1) M.C.Bhandari : Guide to Company Law Procedure, Wadhwa & Company, Agra and Nagpur
- 2) K.V. Shanbhogue : Company Law Practice, Bharat Law House, New Delhi-34.
- 3) M.L.Sharma : Company Procedures and register of companies , Tax Publishers, Delhi.
- 4) N.G.Kale and M. Ahmad, Company Secretarial Practice, Vipul Prakashan, Mumbai.
- 5) Archana Prabhudesai, Company Secretarial Practice Sheth Publication, Mumbai.