Course Code	Course Name	Credits
26CM101	SECRETARIAL PRACTICE	04

Course Objectives

- To provide knowledge of e-governance and MCA-21 system, including e-filing procedures and digital compliance.
- To develop understanding of company formation, conversion, and legal documentation procedures.
- To familiarize students with corporate legal processes such as alteration of memorandum/articles and issue of securities.
- To impart knowledge on corporate management, including directors, shareholders, and decision-making bodies.
- To enable students to understand company meetings, resolutions, filings, and secretarial standards for good governance.

Learning Outcomes

- Understand and explain the MCA-21 system, e-governance, and online filing procedures in company law.
- Demonstrate knowledge of company incorporation, conversion, and legal compliance procedures.
- Analyze procedures relating to alteration of memorandum/articles and issue/allotment of securities.
- Evaluate the roles and responsibilities of directors, managerial personnel, and shareholders, including membership processes.
- Apply procedures for conducting meetings, passing resolutions, and filing statutory returns in accordance with secretarial standards.

Unit I - E-governance (MCA – 21) (12 Hrs)

Important Features of MCA-21 – CIN, DIN, DSC, CFC, INC, SRN - E-forms and on-line filing and inspection of documents. **Company Formation and Conversion:** Procedure for incorporation of private/public companies - companies limited by guarantee and unlimited companies and their conversions/re-conversion/reregistration - obtaining certificate of commencement of business - obtaining certification of re-registration - commencement of new business and certification - filing of agreements with managerial personnel.

Unit II - Alteration of Memorandum and Articles (12 Hrs)

Procedure for alteration of various clauses of memorandum: name clause - situation of registered office clause, objects clause, capital clause and liability clause - procedure for alteration of articles - effect of alteration. **Issue and Allotment of Securities:** Procedure for public issue - rights issue and bonus shares - procedure for issue of securities at par/premium/discount - procedure for calls on shares- Issue of sweat equity shares - employees stock option scheme - shares with differential voting rights - issue and redemption of preference shares - issue of shares on preferential basis/private placement.

Unit III - Membership and Transfer/Transmission (12 Hrs)

Procedure for induction of members; nomination of shares; variation of shareholders' rights. Transfer/transmission/transposition - dematerialization/rematerialisation of securities. **Directors and Managerial Personnel:** Procedure for appointment, reappointment – resignation - removal and varying terms of appointment/re-appointment of directors and managerial personnel. Procedure for payment of remuneration to directors and managerial personnel and disclosures.

Unit IV - Decision-making Forums and Meetings Collective decision-making forums (12 Hrs)

Authority – accountability - delegation and responsibility**. Board Meetings:** Convening and management of Board and Committee Meetings**. General Meetings:** convening and management of statutory meeting, annual and extra-ordinary general meetings, class meetings; preparation of notices and agenda papers. Procedure for passing of resolutions by postal ballot, conducting a poll and adjournment of a meeting - post-meeting formalities including preparation of minutes and dissemination of information and decisions including filing.

Unit V - Filling and Filing of Returns and Documents (12 Hrs)

Procedure for filling and filing of returns and documents (a) Annual filing, i.e., annual accounts, compliance certificate, annual return, etc. (b) Event based filing. **Best Practices - Secretarial Standards**: Concept, scope and advantages; Secretarial Standards issued by the ICSI; Compliance of secretarial standards for good governance.

Global Developments in Company Law: Contemporary developments, distinguishing and evolving features of company law in other jurisdictions.

Reference Books:

1. Institute of Company Secretaries of India (ICSI) , New Delhi – Secretarial Practice
2. D.K. Jain: E-filing of Forms & Returns.
3. R. Suryanarayanan: Company Notices, Meetings and Resolutions, Kamal Law House, Kolkata.
4. Taxmann : E-Company forms.
5. A.M. Chakraborti: Company Notices, Meetings and B.P. Bhargava Resolutions, Taxmann, New Delhi

Websites and eLearning Sources:

1. https://www.youtube.com/watch?v=vcOmsKaRC1c
2. https://www.youtube.com/watch?v=U8OxeUFQCfg
3. https://www.youtube.com/watch?v=VJGVVh4erBM
4. https://www.youtube.com/watch?v=A4zQfK73T80
5. https://www.youtube.com/watch?v=BphE-XjqW_Y

COs and Bloom's Taxonomy Mapping – 26CM101		
Course Outcomes	**On successful completion of this course, students will be able to**	**BTL**
CO1	Understand and explain the MCA-21 system, e-governance, and online filing procedures in company law.	K2
CO2	Demonstrate knowledge of company incorporation, conversion, and legal compliance procedures.	K3 & K4
CO3	Analyze procedures relating to alteration of memorandum/articles and issue/allotment of securities.	K6
CO4	Evaluate the roles and responsibilities of directors, managerial personnel, and shareholders, including membership processes.	K5
CO5	Apply procedures for conducting meetings, passing resolutions, and filing statutory returns in accordance with secretarial standards.	K1, K2

BTL Bloom's Taxonomy Level) - K1 – Remembering, K2 – Understanding, K3- Applying, K4 – Analyse, K5- Evaluate and K6 - Create

Relationship Matrix – 26CM101													
Course Outcomes	**Programme Outcomes (POs)**						**Programme Specific Outcomes (PSOs)**						**Mean Score of Cos**
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**PSO6**	
CO1	2	2	3	2	1	2	3	3	1	2	1	1	1.92
CO2	3	2	3	2	3	2	1	3	2	3	1	1	2.17
CO3	3	2	2	3	2	1	2	2	3	1	2	1	2.00
CO4	2	3	2	2	3	2	2	3	2	2	3	1	2.25
CO5	3	3	3	2	2	2	2	3	3	3	2	2	2.50
												Total	2.17

Mean Score: 3- High, 2- Medium/Moderate, 1-Low