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PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)

MCom(CS) DEGREE EXAMINATION MAY 2026
(Second Semester)

Branch -**CORPORATE SECRETARYSHIP**

ADVANCED COMPANY LAW AND SECRETARIAL PRACTICE-II

Time: Three Hours Maximum: 75 Marks

SECTION-A (10 Marks)
Answer **ALL** questions
ALL questions carry **EQUAL** marks (10 × 1 = 10)

Module No.	Question No.	Question	K Level	CO
1	1	CSR is governed by which section of the companies act? (i) 136 (ii) 167 (iii) 135 (iv) 140	K1	CO1
	2	Which institute regulates company secretaries? (i) ICAI (ii) CMA (iii) CPA (iv) ICSI	K2	CO1
2	3	Dividend means (i) Portion of profits (ii) Loan to share holders (iii) Debt (iv) Asset to company	K1	CO2
	4	Who can be an auditor? (i) Chartered accountant (ii) Lawyer (iii) Company secretary (iv) Post graduate	K2	CO2
3	5	What is amalgamation? (i) Sale of one company to other (ii) Combination of two or more companies (iii) Closure of a company (iv) Division of a company	K1	CO3
	6	Which Act governs insolvency and bankcrupty proceedings in India? (i) Companies Act (ii) SEBI Act (iii) Insolvency and bankruptcy code 2016 (iv) Insolvency Act 2013	K2	CO3
4	7	Which of the follwing was a local assembly during the chola administration? (i) Samiti (ii) Sabha (iii) Duma (iv) Sangha	K1	CO4
	8	The concept of dharma in ethical leadership signifies (i) Wealth accumulation (ii) llegal compliance (iii) Political authority (iv) Righteousness and moral duty	K2	CO4
5	9	What is the minimum percent of profit to be spent on CSR activities (i) 1% (ii) 2% (iii) 5% (iv) 10%	K1	CO5
	10	Who is a company secretary as per the companies act 2013? (i) Employee (ii) Director (iii) Member of institute of chartered accountants (iv) Member of institute of company secretaries of India	K2	CO5

Cont...

SECTION - B (35 Marks)

Answer **ALL** questions
ALL questions carry **EQUAL** Marks (5 × 7 = 35)

Module No.	Question No.	Question	K Level	CO
1	11.a.	Explain the concepts and objectives of Corporate Social Responsibility in India.	K2	CO1
		(OR)		
	11.b.	Recall the CSR provisions under the Companies Act, 2013, including CSR Committee.		
2	12.a.	Classify the role and duties of a company secretary.	K4	CO2
		(OR)		
	12.b.	Identify the functions and importance of a Practising Company Secretary in corporate governance.		
3	13.a.	Construct the duties and liabilities of an auditor.	K3	CO3
		(OR)		
	13.b.	Identify the role of investor education protection fund.		
4	14.a.	Assess the provisions relating to compromise, arrangement and amalgamation under the Companies Act, 2013.	K5	CO4
		(OR)		
	14.b.	Apparaise the concept of oppression and mismanagement under company law.		
5	15.a.	Assess the system of decentralized governance under the Chola administration and its relevance to modern corporate governance.	K5	CO5
		(OR)		
	15.b.	Justify how ethical leadership can be applied in modern company law .		

SECTION -C (30 Marks)

Answer **ANY THREE** questions
ALL questions carry **EQUAL** Marks (3 × 10 = 30)

Module No.	Question No.	Question	K Level	CO
1	16	Explain the procedure for implementation of CSR in your company.	K2	CO1
2	17	Identify the secretarial procedure for incorporation of a private company.	K3	CO2
3	18	Identify the rules regarding declaration of dividends.	K3	CO3
4	19	Evaluate the remedial measures available to share holders in case of oppression and mismanagement.	K5	CO4
5	20	Justify how CSR practices in chola period can be relevant to modern corporate ethics.	K5	CO5

Z-Z-Z END