

LESSON PLAN HOURLY WISE

Subject Name: P115 MC 302: COMPANY LEGISLATION & COMPLIANCE

Lecture hours: 60

Objective: To expose students to various important provisions of Income Tax Act relating to computation of Income of individual assessee only.

Sl. No	UNIT & OBJECTIVES	No. of Lecture Hours	Methodology/Instructional techniques	Evaluation/learning confirmation
1.	<p>Module 1:</p> <p>Preliminary- Accounting Standards, Articles, Authorized Capital, Board of Directors, Called up Capital, Charge, Debenture, Deposit, Director, Dividend, Financial Statements, Financial Year, Issued Capital, Member, Memorandum, Private Company, Public Company, Related Party, Share, Small Company, Sweat Equity Shares, Associate, Joint Venture, Auditing Standards, Body Corporate, Books & Paper, Chartered Accountant, Company, Company Limited by guarantee, Company Limited by Shares, Employee Stock Option Plan, Foreign Company, Free Reserves, Holding Company, Key Managerial Personnel, Net worth, One Person Company, Paid up share capital, Promoter, Prospectus, Relatives, Subsidiary Company, Turnover, Independent Director.</p>	4	Lecture	Question and Answer

	Incorporation Of Company And Matters Incidental Thereto –Incorporation – Public and Private Company, Incorporation Requirements, Pre and Post Incorporation Contracts, Memorandum and articles of Association, Commencement of Business, Alteration of MOA and AOA, Registered office.			
2.	Module 2: Prospectus and Allotment of Securities – Public offer and private placement	4	Lecture and illustrations	Question and Answer
3.	Share Capital and Debentures – Kinds of securities – Equity shares, Preference shares – Debentures- steps involved in the issue, reduction and transfer of securities, Right shares, Issue of bonus shares, Reduction of Share Capital, Buy back of shares, Issue of Sweat equity shares, Transfer and transmission of securities, Debenture – Introduction, issue and redemption.	10	Illustrations and problems	Problems to be solved
4.	Module 3:Acceptance of deposits by companies – Acceptance of deposits from public for private companies.	4	Lecture and problems	Problems to be solved
	Registration of charges – Duty to register charges, etc., Application for registration of charge, Satisfaction of charge, Company’s register of charges.	6		
5.	Module 4: Meetings – Types of General Meeting – Annual General Meeting and Extraordinary General Meeting – transaction of business, Notice of meeting, Calling of extraordinary general meeting,	6	Lecture	NA
	Statement, Statement to be annexed to notice, Quorum for meetings, Chairman of meetings, Proxy, Voting.	6	Illustrations	NA

	Resolutions - Ordinary and special resolutions, Resolutions requiring special notice, Resolutions passed at adjourned meeting Resolutions and agreements to be filed.			
	Meetings Of Board And Its Powers - Meetings of Board, Quorum for meetings of Board, Place of holding meeting, Powers of Board, Loan to directors, etc., Loan and investment by company, Related party transaction	2	Illustrations	NA
	Module 5: Declaration And Payment Of Dividend - Declaration of dividend, Unpaid Dividend Account, Investor Education and Protection Fund.	2		
	Accounts Of Companies- Books of account, etc., to be kept by company, Financial statement, Financial Statement, Board's report, etc., Corporate Social Responsibility.	4	Lecture and problems	NA
	Audit And Auditors- Appointment of auditors, Removal, resignation of auditor and giving of special notice, Eligibility, qualifications and disqualifications of auditors, Remuneration of auditors, Powers and duties of auditors and auditing standards, Auditor not to render certain services, Auditors to sign audit reports, etc., Auditors to attend general meeting.	4	Problems	NA
	Module 6:			
	Appointment And Qualifications Of Directors - Company to have Board of Directors, Appointment of directors, Application for allotment of Director Identification Number, Allotment of Director Identification Number, Prohibition to obtain more than one Director Identification Number, Director to intimate Director Identification Number, Company to inform Director Identification Number to Registrar	4	Lecture and illustrations	Question and Answer
	Obligation to indicate Director Identification Number, Punishment for contravention, Appointment of additional director, alternate director and nominee director, Appointment of directors to be voted individually, Disqualifications for appointment of director, Number of	4	Lecture and problems	Question and Answer

	directorships, Duties of directors, Vacation of office of director, Resignation of director, Removal of director.			
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Prepared By:

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