THE INSTITUTE OF COMPANY SECRETARIES OF INDIA

CS FOUNDATION COURSE BULLETIN

VOLUME XII ❑ NO. 6 ❑ NOVEMBER–DECEMBER 2005 ❑ Single Copy Rs. 5.00 ❑ Annual Subscription Rs. 25.00

From the Secretary & CEO's Desk

Dear Students,

"Real success is finding your lifework in the work that you love."

–David McCullough

Unless you put life into any activity, task, job, training, studies, situation so on and so forth, the results cannot be to one's liking and one's advantage. There is no place for lifeless people meaning thereby, unless you are enthusiastic, positive minded, pragmatic and forward loocking, the situation will always be gloomy and you will be negative, both in putting up the efforts as well as in achieving the desired results.

The aforesaid is more relevant, particularly, when you are in pursuit of knowledge and pursuing studies. There is an overall impression that all the professional courses are tough and the results are not commensurating the effort being put up by the students, the reality is otherwise. Professional courses including company secretaryship course are not in themselves difficult, but the manner and the approach to the study is not virtually upto the mark. It is the end that justifies the means one is required to put hard and consistent labour with concentration upon the studies for making a successful and meaningful career.

At this juncture, I would like to deal with company secretaryship course in absolute terms. The entire gambit of laws is virtually covered in the curriculum of Company Secretaryship course. This is evident from the very title of the subjects and course contents of company secretaryship course. One is expected to have a thorough knowledge of Corporate Laws, Corporate Finance and Corporate Management, both in letter and spirit for becoming a successful company secretary in the corporate world. This is relevant to both the company secretary in Employment and Company Secretary in Practice. Law in itself is a vast ambit and embracing the corporate world in its sphere and in their activities. To begin with, I would like to briefly touch upon the Companies Act, 1956. it is the largest enactment governing the corporate world. One is required to be exact and thorough, particularly, in this field of legislation.

Companies Act, 1956, is one of the Acts in the plethora of legislation which is governing and regulating the corporate scenario. Similarly, we are having Acts dealing with Economic, Labour, and Taxation etc. you can thus imagine that unless the efforts are commensurating the results desired to be achieved, real success is not possible. Real success is possible only when you are involved deeply, in your studies, training, job and any work which is entrusted to you.

It is a matter of common prudence that if you enjoy the work and studies, there is no reason that you would not like to love them. Once you put your heart and soul in your goal, there is a life therein and the results are bound to be to your liking and the success will be at your feet. Friends, while summing up, I strongly urge upon you to be very consistent in your studies. This is more relevant when December 2005 session is on your head. I wish all the best to all of you who are preparing and appearing in the forthcoming session of Foundation examination being held from 30th December 2005 to 03rd January 2006.

VALIDITY OF FOUNDATION COURSE ADMISSION

The Institute has stipulated 3 years period for the validity of Foundation Course admission. Accordingly, all those students admitted upto January, 2003 may please note that their Foundation course admission stands cancelled on expiry of three years period.

Those of you, who have not passed Foundation examination and are not graduates, may seek fresh admission, if they so desire, by making an application in the prescribed Form "REG" together with the Foundation Course admission fee of Rs. 3000/-. The prescribed form "REG" can be obtained either against cash payment of Rs. 20/- in the Institute's Headquarters and Regional Offices or by sending a crossed Demand Draft of Rs. 30/- (including postage) drawn in favour of "The Institute of Company Secretaries of India", payable at New Delhi.

IDENTITY CARDS

Candidates admitted to the Foundation Course are advised to ensure that they hold valid Identity Card issued by the Institute. Those who have not obtained the identity card are advised to complete the formalities and obtain their identity card without any further delay. If the Identity card already issued has been lost or mutilated, candidate should send a request for obtaining the duplicate Identity Card together with the multilated Identity Card/Identity Card performa duly filled in and attested and a Demand Draft or Postal Order for Rs. 50/- towards duplicate Identity Card fee.

Should you require any assistance in the matter, you may approach the Institute at the earliest opportunity. While applying for duplicate Identity Card or for any other matter, the students should write their admission number and complete postal address with pin code for prompt reply.

CHANGE OF ADDRESS

Change of address, if any, should be intimated to the Institute by sending a separate letter in this regard. While intimating the change in their mailing address, the students are advised to invariably quote the PIN CODE number along with the student registration number, name and full postal address with city, state in capital letters.

PIN CODE is required to be mentioned for quick delivery of the mail. Students may therefore check up the computerised mailing address as printed on the 'C.S. FOUNDATION COURSE BULLETIN'. In case it does not carry or carry the wrong PIN CODE number the same may be intimated immediately quoting student admission number and full postal address with Postal Index Number so that it could be incorporated in the computerized mailing list.

E-MAIL ADDRESS OF THE STUDENTS

*The students who are having e-mail address may communicate the same to the Directorate of Students Services at **dss@icsi.edu** which will facilitate quick and economical communication from the Institute's side. The e-mail address may be sent in the following format:-*

Name :
Admission No. :
E-Mail address :

REGULARISING OF FOUNDATION COURSE ADMISSION

Candidates provisionally admitted to the Foundation Course are advised to submit the attested copies of their Senior Secondary Mark sheets/Pass Certificates for regularising their admission. The candidates who have already submitted their Senior Secondary Mark sheets/Pass Certificates and have not received any confirmation with regard to their admission, must contact the Institute immediately quoting the following particulars:

Name: ______________________________
Admission No: ______________________________
Email Address: ______________________________
Complete Postal Address with Pincode : ______________________________

STUDY MATERIAL, ADMISSION LETTER OR IDENTITY CARDS

*Students admitted to the Foundation Course during the months of October & November, 2005 have already been supplied the Study Material, Admission letter and Identity Card. Those who have not received Study Material, Admission letter or Identity Card are, therefore, advised to contact Sohan Lal, Joint Director (Students Services) without further delay and for academic guidance, students may write to V.K. Aggarwal, Principal Director at the Institute's address or may send e-mail to: **slal@icsi.edu** or **drs@icsi.edu.** While applying for issue of duplicate Study Material, Admission letter or Identity Card or for any other matter, you should write your admission number and complete postal address with pin code for prompt reply.*

ISSUE OF ADMISSION CERTIFICATES (ROLL NUMBERS) FOR DECEMBER, 2005 EXAMINATION

The admission certificates (Roll Numbers) for December, 2005 examination to all the eligible students have been sent by ordinary post. Similarly, students who are not admitted on account of non-completion of coaching or any other reasons, such as late submission of application, cancellation of admission etc., have also been informed accordingly. If any student who had applied for admission to the December, 2005 examination, has not received any communication with regard to his/her admission certificate (Roll Number) or otherwise should immediately contact/write to Sohan Lal, Joint Director (Students Services) at the Institute's address giving his/her student admission number, date of application, particulars of payment (printed number and date of demand draft, amount, name of issuing bank and its branch), stage of examination, centre opted and also acknowledgement, if any received from the institute, for prompt reply by the institute.

The candidates are advised to carefully check up the particulars shown in their admission certificates. If they come across any discrepancy, it should at once be brought to the notice of the issuing authority for varification/rectification.

They may also please contact the respective Regional/Chapter Office of the Institute for obtaining the duplicate admission certificate from 21st December, 2005 onwards and the students from Delhi can contact personally at the Headquarters of the Institute for obtaining duplicate admission certificates.

*The students can also visit the Institute's website **www.icsi.edu** for downloading the details of their admission certificates/roll numbers. They can get it verified from the Headquarter/Regional Office/Chapter Office of the Institute.*

FACILITY OF ORAL COACHING

The Institute imparts compulsory postal tuition to all the students in all the stages of the Company Secretaries course. In addition, the Institute has also authorised its Regional Offices and Chapters / Satellite Chapters to conduct oral coaching classes, registration for which is optional and can be undergone in addition to compulsory postal tuition being provided by the Institute. You may get in touch with the Regional Offices or Chapter/Satellite Chapter Offices for details.

It may, however, be noted that Oral coaching centre would be charging oral tuition fee for the purpose. A student attending oral coaching is not required to submit the response sheets and he/she is issued with the coaching completion certificate if he/she has attended at least 75 percent of the classes held and has passed minimum number of tests held for each subject.

Please note that Payment of Fee by Cheque/Money Order is not Accepted by the Institute.

IMPORTANT

For all academic guidance and suggestions, if any, students may write to V.K. Aggarwal, Principal Director and for all other matters including admission, coaching, examination and administrative services, you may write/contact Sohan Lal, Joint Director (Students Services), at the Institute's address.

With best wishes to the entire fraternity of CS students for the new year 2006.

Yours sincerely,

Date : 05.12.2005
Place : New Delhi

(N.K. JAIN)

UNFAIR MEANS IN EXAMINATION

While considering the matters relating to conduct of Institute's June, 2005 examinations, the Examination Committee found an Intermediate examinee – Roll Number 29654 guilty of resorting to unfair means while writing the examinations. Accordingly, the Committee – (a) cancelled the results in respect of his/her appearance in June, 2005 examination; and (b) further debarred him/her from appearing in next three sessions of examination.

The Committee further observed that such an unbecoming conduct was not befitting the ideals and standards of the profession of 'Company Secretaries' and, therefore, any such attempt to indulge in unfair practice by the candidates shall be viewed seriously.

N. K. JAIN
Secretary & CEO

ACADEMIC GUIDANCE

Basie Economics and Business Enviroment

FISCAL POLICY[1]

Fiscal policy is an important and effective instrument to influence business environment of a firm in a country. It is basically concerned with budgetary policy of the government in order to achieve certain socio-economic objectives. According to Arthur Simithies, Fiscal policy refers to a policy under which the government uses its expenditure and revenue programmes during a year to produce favourable distributional effects and avoid undersirable effect on national income, production and employment. Fiscal policy has different objectives in developed and developing economies. In developed economies the main objective of fiscal policy is to attain economic stability and full employment which it seeks to do by maintaining a higher level of propensity to consume. As against this, the fiscal policy has to work for accelerating the rate of growth by raising capital formation in the developing economy. Broadly speaking, some of the major objectives of fiscal policy in a developing economy are discussed as under:-

(i) Economic Growth- It refers to the rate increase in real income. The fiscal policy helps in achieving this objectives by mobilising resources for development. These resources are then used for raising infrastructure facilities which give a big push to the process of growth and development in the country. Through various fiscal tools it helps application of saving and investment into priority channels of development.

(ii) Equitable distribution of wealth and income- An important objective of fiscal policy is to achieve income transference from rich to poor. This is achieved on the one hand by highly progressive direct taxes on people in high income brackets and using these resources for the benefit of the common people directly or through provision of social amenities free of cost to the less privileged sections of the community.

It also tries to put a ceiling on income and wealth by raising the tax rates so to draw more than return on wealth so that there is gradual reduction in the concentration of wealth. In the policy of indirect taxes also care is taken to see that bare necessities of life are not taxed while the items of luxury are heavily taxed. The import of consumer items meant for the use of the rich are completely banned and restrictions are placed on export of the items of day-to-day use of the common man.

(iii) Full Employment- The goal of full employment in the case of a developing country is achieved by accelerating the process of growth with employment. This in the case of advanced countries is achieved by designing a fiscal policy which reduces economic fluctuations over the period of an economic cycle. Such a policy of full employment would require a heavy public expenditure. It is necessary to resort to deficit financing during the period of depression, and to resort to a squeeze in public expenditure if there is an investment boom and the signs of prosperity leading to inflationary rise in prices are visible.

(iv) Exchange stability- Fiscal policy can also help in maintaining the rates of exchange at an even level. By regulating customs duties and if necessary by banning export and import of items which lead to exchange instability fiscal policy helps in maintaining the value of currency in the foreign exchange markets. Exchange control measures are also used in a big way both by the advanced and the developing countries of the world to ensure that foreign exchange which is scarce is conserved for the priority need of the nation. Various types of fiscal restrictions including quota restrictions, bilateral and multilateral trade agreements, regulated movement of capital, regulation of speculation in foreign currencies etc. are some of the measures to maintain exchange stability.

(v) Balanced Regional Development- Like the underdeveloped countries in the world every country has some underdeveloped regions. Economic policy of all the countries try to achieve a balanced regional development as an essential article of economic policy. Various fiscal measures are provided for balanced regional development. These include a number of tax concessions including complete exemption of products raised in the backward regions from excise duty, sales tax and octroi and other concessions on profits earned by enterprises in these regions so as to provide conditions for equitable regional development. Direct cash assistance and seed money for starting enterprises also help in starting of industries in these regions. Financial assistance to units set-up in these regions is also provided on a priority basis and at concessional rates. Such facilities are also extended to the existing industries if they shift to these regions.

It also helps to attain other objectives such as rise in rate of saving & investment, check on inflation, price stability, balance of payment equilibrium etc.

The various elements of fiscal policy used for accomplishment of above mentioned objectives are stated below:-

(a) Taxation- This is an important source of raising revenues of the State. The taxes may be both in the form of direct and indirect. Since substantial resource mobilisation is not possible merely through direct taxes which can be collected only from a very small percentage of total population in the country, a large dose of indirect taxation especially in the form of excise, sale tax etc. are resorted to. To achieve the basic policy of equitable distribution of income and wealth it is ensured to maintain progressive character of direct taxation and to exempt essentials of life from direct taxes. Further, to achieve high rate of saving and investment and discourage consumption of certain items tax policy has been made highly discriminatory in a number of cases.

(b) Public expenditure- Public expenditure both developmental and non-developmental is an important element of fiscal policy. Non-developmental expenditures like expenditure on health, education etc. are equally important from a long-term point of view as developmental expenditures are. Although increase in public expenditure is welcome, there is need for exercising economies.

(c) Public debt- For mobilization of resources considerable reliance has been placed on public debt and various deposits so as to meet capital expenditure by capital receipts. It is believed that resorting to public borrowing is less inflationary as compared to indirect taxes broadly in a scarcity ridden economy.

(d) Deficit financing- In India deficit financing is treated to mean excess government expenditure over revenues from tax and borrowings. Deficit financing is resorted to because of the limitations of resources mobilization through other sources. To determine the extent of safety for an economy to resort to deficit financing is a difficult question.

In recent years, under prevailing liberalised corporate environment and globalisation of Indian economy, the government has taken initiative to introduce various fiscal measures in terms simplification of tax structure and laws, stable tax policy, better tax administration and enforcement in order to achieve various socio and economic objectives set under various national plans smoothly.

1. Prepared by V.P. Sharma, Joint Director, The ICSI.

Elements of Business Laws and Management

Importance of Communication Skills[2]

If you want to become a dynamic communicator who leads and inspires with the power of words, you have to tune up your communication skills. Communication is the mechanism through which human relations are developed. Regardless of what business you are in – a large corporation, a small company, or even a home-based business, effective communication skills are essential for success. By successfully getting your message across, you convey your thoughts and ideas effectively. When not successful, the thoughts and ideas that you convey do not necessarily reflect your own thereby causing a communication breakdown and creating roadblocks that stand in the way of your goals both personally and professionally.

The one leadership trait that transcends all is strong verbal communication skills. Just think of all the different conversations you have in one day and compare that with how much written communication you do in one day. Which do you do more often? You can judge yourself that most of us in our daily lives speak more than writing. The purpose of communication is to get your message across to others. This is a process that involves both the sender of the message as well as the receiver. If the message is misinterpreted by any of the parties it leaves room for error causing unnecessary confusion. If we are able to communicate effectively, the chances of any ambiguity or confusion are minimized. In fact, a message is successful only when both the sender and the receiver perceive it in the same way.

Communication in reality happens internally. It is an internal process deep inside the individual. Effective communication emanates from within. That is why Steven Cohen calls it an “inside-out” approach. Check your emotions, feelings, thought process, clarity, and convictions from deep within. Do this before you translate these into gestures, expressions, words and other forms of communication. Unless you achieve the purity and politeness of thought and mind, your interaction and communication with the out side world will not achieve successful happenings. Therefore look within first. Change within first. Then only you will start achieving the level of communication that influences others positively. Then only the real creativity will flow out of you. That will give you the confidence to be your real glorious self. That then will lead to creating the perception in others that you are a person to be taken seriously if they are to benefit. Effective communication exudes out of such a person. It leads others into happy interaction and positive chain of actions unfolds. The happiness born out of purity and sincerity and politeness within begets further happiness and positivism in others. Your language, your words, your expression, your communication, verbal as well as non verbal, all attain strong leadership. You start a new journey that exhilarates you as well as others. A joyous relationship emerges and multiplies. That, I believe, is the secret of communication.

Apart from our day to day life, in our professional life also we constantly use communication skills that involve speaking. Professionals have to either persuade people of their ideas or interact with people at various business forums to communicate their ideas/ business proposals effectively. Needless to mention that in global competitive environment, there is no greater secret weapon in business than to know how to persuade people of your ideas. The vital aspect of progressing is getting your message across to others and to succeed in this, you must understand what your message is, what audience you are sending it to, and how it will be perceived. Also you must weigh-in the circumstances surrounding your communications, such as situational and cultural context.

Communication skills are the single more important decisive factor in choosing managers. This has been pointed out by a survey conducted recently by the University of Pittsburgh's Katz Business School. The survey conducted of recruiters from companies with more than 50,000 employees points out that communication skills including written and oral presentations as well as an ability to work with others, are the main factor contributing to job success.

In spite of the increasing importance placed on communication skills, many professionals though struggling for the same are unable to communicate their thoughts and ideas effectively. This inability creates roadblocks for them to compete effectively in the workplace and stands in the way of their career progression. To be an effective communicator and to get your point across without misunderstanding and confusion, you need to tune up your communication skills.

The best way to improve your speaking skills is, to speak in English as often as possible. The other ways to develop speaking skills include: Listen actively to an authentic speech. Note in particular the little words and expressions that are used to link ideas, start sentences, give opinions, change the subject, etc. Try to think “how would I have said that?” and analyze any differences with the actual speech. Repeat phrases or whole sentences, attempting to imitate exactly the pronunciation, intonation and the speed of the original. If possible, record yourself using the tape recorder or an interactive CD-ROM.

When there is a transcript available mark the stresses, then after listening to the passage several times read the whole script aloud, again trying to mimic the original. Time yourself and compare this with the duration of the tape. Let me mention that being a great speaker is a learned skill. It is not a trait you are born with.

2. *Prepared by Archana Kaul, Education Officer, The ICSI.*

FINANCIAL ACCOUNTING

ACCOUNTING PROCESS - BASIC THOUGHTS[3]

Accountancy is a branch of knowledge concerned with recording financial transactions of a business. In a way, ‘Accounting’ is the language of the business. It records the financial transactions with various parties, viz., proprietors, creditors, customers and potential investors in a scientific and rational manner. Accounting is the means by which a business entity is enabled to know the results of carrying on the business - whether it has resulted in profit or loss, what are the various assets and liabilities, etc. Accounting is not only necessary for business activities, it is equally important for all types of non-business economic activities, for example, accounting is necessary to run a school, a charitable institution and even a family. The accounting system is a major quantitative information system in every organisation. It provides information for four broad purposes.

3. *Prepared by M.A. Joseph, Asst. Director, The ICSI.*

(i) Internal routine reporting to managers for cost planning and cost control of operations and performance evaluation of employees and their activities.

(ii) Internal routine reporting to managers on the profitability of the products, brand categories, customers etc.

(iii) Internal non-routine reporting to managers for strategic and tactical decisions.

(iv) External reporting through financial statement to investors, Government authorities and other interested parties.

The first three functions are the domain of management accounting and the fourth function of external reporting is basically called financial accounting. Financial accounting operates under the generally accepted accounting principles, concepts and conventions.

The term 'accounting' has been defined by the American Institute of Certified Public Accountants as "the art of recording, classifying and summarising in a significant manner and in terms of money, transactions and events which are in past at least, of a financial character, and interpreting the result thereof". Thus, accounting starts with recording and ends in presenting financial ionformation in a manner which facilitates "informed judgements" and decision by users. The recording of transactions and events follow some definite rule i.e. rules for debit and credit, - every debit has an equal and opposite credit. This is the fundamental base of double entry system. Each transaction should be recorded in such a way that it affects two accounts one for debit and other for credit.

Accounting Trail

It is already stated that accounting function initiates with the recording of transactions and events and ends with presentation of financial statements. The sequence of activities in an accounting process is summarised as follows :

1. **Transactions and Events :** An event is defined as "a happening of consequence to an entity". An event may be an internal happening or an external incident. For instance, when a business unit negotiates a wage settlement with its labour union, it is an internal event. On the other hand, when it recruits an employee, it is an external event. However, this does not involve transfer or exchange of any value instantly. But, if the same organisation purchase materials from a supplier it is an external event and it also involves exchange of value instantly. But all external events do not involve immediate exchange of value. The external events that involve transfer of value between two entities are called transactions.

2. **Preparation of Vouchers :** In the present era of information technology most of the business organisations are using software packages for accounting purpose. Computer is used for most of the operations like recording in primary books, posting in secondary books, preparation of trial balance and even preparation of profit and loss account and balance sheet. The human intervention normally ends with the preparation of necessary documents in support of transactions which are popularly known as vouchers and are of mainly three types :

   (i) Receipt Voucher – prepared to record all cash and bank receipts.

   (ii) Payment Voucher – prepared to record all cash and bank payments.

   (iii) Journal Voucher – drawn to record all non-cash transactions and events. The voucher is filled with all necessary information so that the computer takes the details correctly.

3. **Recording in the Primary Books :** The primary book is a book of first entry or prime entry. When a transaction has been taken place the first recording of the same is done in the primary book which is popularly known as journals. Following steps are involved in journalising a transaction : (i) indentifying a transaction or event; (ii) identifying the elements of the transaction; (iii) applying the ground rule of journalishing to confirm the dual effect; and (iv) journalising i.e. recording in the primary books. The double entry concept states that every transaction has two aspects i.e. debit and credit. If one element of the transaction is debited, another element will be credited to maintain the dual aspect concept.

4. **Posting in Secondary Books :** The main disadvantage of any primary book is that transaction therein are recorded date-wise and not as per their nature. Since the basic purpose of accounting is to generate meaningful information in a systematic way and properly classified, this cannot be achieved with only primary books. It calls for identifying the nature of various transactions recorded in the primary books and giving an appropriate name to an identical class of transactions and finally re-recording the transactions in another set of books which are called secondary books or ledger. A ledger is a set of accounts defined as per the requirements of an organisation in which entries of identical nature are recorded.

5. **Preparation of Trial Balance :** A separate set of statement is prepared to test the accuracy of the ledger balances which is called "trial balance". In the trial balance the closing balances of the accounts in the ledger and cash book are recorded. As the primary and secondary books are maintained on double entry concept, the balances in trial balance must tally. The purpose of preparing trial balance is not only to check the arithmetical accuracy of ledger balances, but also to have an overview of the operations of the business as on a particular date. A trial balance is prepared not only at the year end but also weekly, monthly, quarterly and half-yearly. A trial balance is not a part of books of account. It is drawn as a separate statement, and this becomes the source of document for preparing the financial statements i.e. profit and loss account and balance sheet.

6. **Preparation and Presentation of Financial Statements (Final Account) :** Popularly the profit and loss account and the balance sheet together are known as the financial statements or final accounts. This is because they are the end products of the accounting process. The profit and loss account is prepared to show the financial results of a business i.e. profit or loss during an accounting period and the balance sheet is prepared to show the financial position i.e. the position of assets and liabilities of a business on a particular date.

There are two elements of profit and loss account i.e. income and expenses. Income is an inflow of economic benefits or enhancement of assets or decreases of liabilities resulting in increases in equity. Expenses are outflow of economic benefits or depletions of assets or increase/creation of libilities resulting in decreases in equity. The excess of income over expenses during a particular period is known as net profit and the reverse is known as net loss. A balance sheet contains three elements-assets, liabilities and equity. An asset is a resource legally owned by the organisation as a result of past events from which future economic benefits are expected to flow to the enterprise. A liability is a present obligation of the enterprise arising from past envents, the settlement of which is expected to result in an outflow from the enterprise of resources embodying economic benefits. Excess of assets over liabilities is known as equity.

STUDENTS SERVICES

EXAMINATION

1. DECEMBER, 2005 EXAMINATION

The ensuing examination for Foundation Course will be held from Friday, the 30th December, 2005 to Tuesday, the 03rd January, 2006 as per the Examination Time-Table and Programme given below :

Examination Time Table & Programme
Foundation Course

Dates & Days	*Morning Session (9:30 A.M. to 12:30 P.M.)*
30.12.2005 Friday	English & Business Communication
31.12.2005 Saturday	Basic Economics & Business Environment
01.01.2006 Sunday	Financial Accounting
02.01.2006 Monday	Elements of Business Laws & Management
03.01.2006 Tuesday	Information Systems & Quantitative Techniques

The list of examination centre addresses for Institute's December, 2005 examinations is published elsewhere in this issue for general information.

2. USE OF CALCULATOR IN EXAMINATION

Candidates are allowed to use their own battery operated noiseless and cordless pocket calculators with not more than 6 functions, 12 digits and 2 memories. Exchange or lending/borrowing of calculators among students will not be allowed in the examination hall.

3. HINDI AS AN OPTIONAL MEDIUM FOR WRITING THE FOUNDATION EXAMINATION

Candidates are allowed to use Hindi as an optional medium for writing all papers of the Foundation examination ***(except 'English & Business Communication' paper)*** on the following conditions:

(i) ***'English and Business Communication' paper*** is required to be attempted in **English only**;

(ii) option once exercised is irrevocable for a particular session of examination;

(iii) answer books of candidates who write part of papers/answers in one medium and the remaining part in other medium are liable to be cancelled without any notice;

(iv) the Question Papers of Foundation examination ***(except 'English and Business Communication')*** will be printed/supplied both in English and Hindi;

(v) if a candidate writes his/her answers in Hindi Medium without having exercised such an option in the enrolment application form, he/she may not be given credit for his/her answers;

(vi) candidates having opted Hindi Medium for the examination must write ***HINDI MEDIUM*** in bold letters on the top of the cover page of ***Answer Book No(s).1 and 1B***, as the case may be; and

(vii) candidates having opted Hindi Medium may, if they so desire, write answers to practical questions, headings, quotations, technical or legal terms, sections, rules, etc., in English.

4. IMPORTANT INSTRUCTIONS TO EXAMINEES

Candidates enrolled for appearing in December, 2005 examinations are advised to carefully read and observe the "Instructions to Examinees" printed on the Admission Certificate (Roll Number) and enclosures thereto, and also on the Question Papers and Answer Books. However, attention of candidates is especially invited to the following instructions:

(i) on receipt of Admission Certificate (Roll No.), first of all, the candidates must verify carefully the entries appearing therein. Discrepancy/error, if any, in the Admission Certificate concerning spellings of his/her name, stage of examination and examination centre; medium of writing the answers, subject of examination in which exemption was sought/shown, *etc.*, should, at once be brought to the notice of Sohan Lal, Jt. Director (Students Services) well on time before the commencement of examinations;

(ii) candidates are required to bring their Admission Certificates and Student Identity Cards daily to the Examination Hall failing which they may not be allowed admission to the Examination Hall and/or to appear in the examination;

(iii) before attempting to write answers in the answer books, each candidate must write his/her Roll Number on the special slip affixed to Answer Book Nos. 1, 1-B and 1-C and date of examination, stage of examination, name of the paper, *etc.,* against the relevant columns on the first page of the main answer books and also on the top of Question Paper.

(iv) **candidates must attempt questions in accordance with the directions given on each Question Paper. If the questions are attempted in excess of the prescribed number, only the questions attempted first upto the required numbers will be valued and awarded marks and the remaining questions will be ignored;**

(v) Questions relating to graph/précis should be attempted only on graph/precis sheets appended as last page to the Answer Book wherever required. **Do not write your roll number on the Graph/Precis Sheets and additional Answer Book No. 2**. The additional answer book(s) used, if any, should be fastened along with the main answer book. Candidates who fail to observe this instruction will be penalised;

(vi) **each question should start on a fresh page and sub-question(s) be attempted consecutively;**

(vii) while attempting a fresh question/sub-question, candidates should distinctly mention respective question number against the answer in bold capital letters with coloured sketch pen/ different colour ink and underline the same, ***e.g.*, ANS. TO Q. NO. 3(A)** on the left-hand side margin of the answer book and also simultaneously mark a cross (X) in the table provided on the cover page against the respective question number;

(viii) Candidate must not, for any reason whatsoever, tear out any page(s) from the Answer Book or leave any blank page or unused spaces in between the pages. If such spaces are left score them out. If a candidate uses more than one answer book he/she should, indicate on the cover page of main answer book, the total number of answer books used.

(ix) candidates are expected to write precise and to the point answers to questions set in for the examinations in neat and legible handwriting citing relevant provisions of the Act/rules quoting case laws, *etc.*, in support of the answers wherever applicable;

(x) no candidate shall leave/be allowed to leave the Examination Hall (i) within first one hour of commencement of examination, (ii) during last 15 minutes of examination timing, (iii) without signing the attendance sheet, and (iv) without properly handing over his/her answer books to the Invigilator on duty;

(xi) a few minutes prior to the time of conclusion of examination or before handing over the answer books to the supervisory staff, candidates must re-check and ensure that they have filled up all relevant particulars on the cover page of Answer Book Nos. 1, 1-B and 1-C, as the case may be, and properly tied-up all the additional answer book(s) No.2 along with the main answer book;

(xii) **candidates should strictly adhere to the instructions given by the Invigilator(s)/Supervisors in the Examination Hall;**

(xiii) **candidates are strictly forbidden to carry with them into the Examination Hall any book or printed/handwritten material, notes, pager, mobile phone, etc., OR to talk or converse inter se with other candidates in the Examination Hall;**

(xiv) **Candidates are further strictly forbidden to copy from the answer papers of any other candidate nor allow their answers to be copied nor give nor attempt to give nor obtain nor attempt to obtain irregular assistance of any description. It will be the responsibility of each and every candidate to ensure that his/her answers are not copied by another candidate. Failure to do so will invite stern disciplinary action and penalty for adoption of unfair means;**

(xv) no candidate shall leave his/her seat in the examination hall during the course of examination without the specific permission of the Invigilator on duty for any reason whatsoever;

(xvi) on completion of examination or expiry of the prescribed examination timing, the answer book must be handed over immediately to the Invigilator on duty and Invigilator's signatures be obtained in the relevant column of acknowledgement printed on the Admission Certificate in token of handing over his/her answer books;

(xvii) it shall be the personal responsibility of the candidate concerned to properly hand over his/her answer book(s) to the Invigilator on duty in the Examination Hall and obtain acknowledgement therefor. Any representation regarding omission to handover the written answer book(s) or not obtaining the acknowledgement from the Invigilator at the time of handing over his/her answer book(s) for any reason whatsoever will not be entertained after the conclusion of that particular session of examination;

(xviii) Candidates are pre-warned that any attempt to misbehave in any manner or create disorderly scene in and around the examination hall or harass or bodily harm the staff deployed for the conduct of examination; and

(xix) any attempt or act of violation of these "Instructions to Examinees" shall be viewed seriously and entail disciplinary action under the provisions of the "Company Secretaries Regulations, 1982".

PROHIBITION IN CARRYING MOBILE PHONES IN THE PREMISES OF EXAMINATION CENTRE

Candidates intending to appear in the 'Company Secretaries' examinations may note that carrying of Mobile phones, pagers or any other communication devises are not allowed inside the premises where "Company Secretaries" examinations are conducted. Candidates are advised in their own interest not to bring any of the prohibited items including mobile phones/pagers to the venue of the examination, as the Institute and/or the Examination Centre Staff shall not be responsible for safekeeping of any such item(s). Any infringement of these instructions shall tentamount to adoption of unfair means and entail disciplinary action.

Company Secretaries Examination - DECEMBER, 2005

Addresses of Examination Centres

S. NO.	EXAMINATION CENTRE	CENTRE ADDRESS
1.	AGRA	ST. JOHN'S COLLEGE M. G. ROAD AGRA – 282 002
2.	AHMEDABAD	ICSI KM SCHOOL OF BUSINESS EDUCATION, SIR L A SHAH LAW COLLEGE BUILDING, GLS CAMPUS OPP. LAW GARDEN, ELLISBRIDGE AHMEDABAD - 380006
3.	ALLAHABAD	COLONELGANJ INTER COLLEGE 51, TAGORE TOWN ALLAHABAD – 211 002
4.	AMBALA	SHRI ATMANAND JAIN COLLEGE JAIN COLLEGE ROAD AMBALA CITY HARYANA - 134002
5.	BANGALORE	ST JOSEPH'S INDIAN HIGH SCHOOL NEAR MALLYA HOSPITAL 2 GRANT ROAD BANGALORE - 560001
6.	BHILWARA	MAHESH PUBLIC SCHOOL NEHRU ROAD BHILWARA - 311001
7.	BHOPAL	SAROJINI NAIDU GOVT GIRLS (NUTAN) P.G. COLLEGE SHIVAJI NAGAR BHOPAL - 462016
8.	BHUBANESWAR	B. J. B. (AUTONOMOUS) COLLEGE LEWIS ROAD BHUBANESWAR - 751014
9.	CHANDIGARH	I.S. DEV SAMAJ GIRLS SENIOR SECONDARY SCHOOL SECTOR 21-C CHANDIGARH - 160022
10.	CHENNAI (SOUTH)	DR. MGR JANKI COLLEGE OF ARTS & SCIENCE FOR WOMEN, SATYA BAMA, MGR MALIGAI 11 & 13 DURGABAI DESHMUKH RD., RA PURAM CHENNAI - 600028
11.	CHENNAI (WEST)	DG VAISHNAV COLLEGE GOKUL BAGH 833, PERIYAR EVR HIGH ROAD ARUMBAKKAM CHENNAI - 600106
12.	COIMBATORE	A BLOCK PSG COLLEGE OF ARTS & SCIENCE CIVIL AERODROME POST COIMBATORE - 641014

S. NO.	EXAMINATION CENTRE	CENTRE ADDRESS
13.	DEHRADUN	GOVERNMENT GIRLS INTER COLLEGE 22, RAJPUR ROAD DEHRADUN - 248001
14.	DELHI (EAST)	NUTAN VIDYA MANDIR SENIOR SECONDARY SCHOOL G.T.B. ENCLAVE, DILSHAD GARDEN DELHI - 110093
15.	DELHI (NORTH)	JVSD GIRLS SR. SEC. SCHOOL D-II LINK ROAD (NEAR BAGGA PETROL PUMP - HANUMAN STATUE), KAROL BAGH NEW DELHI - 110005
16.	DELHI (SOUTH)	MOUNT CARMEL SCHOOL A-21, ANAND NIKETAN NEW DELHI - 110021
17.	DELHI (WEST)	D.L. DAV MODEL SCHOOL BN – BLOCK, SHALIMAR BAGH DELHI - 110088
18.	DUBAI	CONSULATE GENERAL OF INDIA DUBAI – UAE.
19.	ERNAKULAM	ST. ALBERT'S COLLEGE BANERJI ROAD ERNAKULAM KOCHI - 682018
20.	FARIDABAD	VIDYA MANDIR PUBLIC SCHOOL SECTOR 15-A FARIDABAD – 121 007
21.	GHAZIABAD	SHAMBHU DAYAL (P.G.) COLLEGE OPP. M.M.G. HOSPITAL G. T. ROAD GHAZIABAD - 201001
22.	GURGAON	ALPINE CONVENT SCHOOL BEHIND JALVAYU TOWERS SECTOR 56 GURGAON - 123001
23.	GUWAHATI	GUWAHATI COMMERCE COLLEGE R. G. BARUAH ROAD GUWAHATI - 781021
24.	HYDERABAD	WESLEY POST GRADUATE COLLEGE 145 Mc INTYRE ROAD OPP. ANAND THEATRE SECUNDERABAD - 500003
25.	INDORE	DEVI AHILYA ARTS & COMMERCE COLLEGE 8/1, USHA GANJ, JAROA COMPOUND INDORE - 452001
26.	JAIPUR	UNIVERSITY COMMERCE COLLEGE JAWAHAR LAL NEHRU MARG JAIPUR - 302004
27.	JAMMU	GOVT. SPMR COLLEGE OF COMMERCE CANAL ROAD, OLD UNIVERSITY CAMPUS JAMMU - 180001
28.	JAMSHEDPUR	MRS. K.M.P.M. INTER COLLEGE MAIN ROAD, BISTUPUR JAMSHEDPUR - 831001
29.	JODHPUR	ONKARMAL SOMANI COLLEGE OF COMMERCE, OPP. KAMLA NEHRU NAGAR CHOPASANI ROAD 1ST PULIA JODHPUR - 342009
30.	KANPUR	KANPUR VIDYA MANDIR MAHILA (PG) MAHAVIDYALAYA 7/147 SWAROOP NAGAR KANPUR – 208002.
31.	KOLKATA (NORTH)	SANSKRIT COLLEGE 1 BANKIM CHATTERJEE STREET KOLKATA - 700073 *Allocation of Examinees :* Foundation Examination – All Examinees
32.	KOLKATA (SOUTH)	ASWINI DATTA MEMORIAL GIRLS HIGH SCHOOL 159, SARAT BOSE ROAD KOLKATA - 700026 *Allocation of Examinees :* Foundation Examination – All Examinees
33.	LUCKNOW	NATIONAL P.G. COLLEGE 2, RANA PRATAP MARG LUCKNOW - 226001
34.	LUDHIANA	GOVT. COLLEGE FOR BOYS CIVIL LINES LUDHIANA - 141001
35.	MADURAI	NEW BUILDING (GROUND FLOOR) THE AMERICAN COLLEGE TALLAKULAM POST MADURAI - 625002
36.	MANGALORE	SHRI DHARMASTHALA MANJUNATHESWARA LAW COLLEGE MANGALORE - 575003
37.	MEERUT	N.A.S. COLLEGE E.K. ROAD MEERUT - 250002
38.	MUMBAI (CG)	SYDENHAM COLLEGE OF COMMERCE AND ECONOMICS B. ROAD, CHURCHGATE MUMBAI – 400 020

S. NO.	EXAMINATION CENTRE	CENTRE ADDRESS
39.	MUMBAI (GTK)	SMT. PN DOSHI WOMEN'S COLLEGE OF ARTS (S.N.D.T. COLLEGE) RATAN BAUG, CAMA LANE GHATKOPAR (WEST) MUMBAI - 400086
40.	MUMBAI (JOG)	GOVT. OF MAHARASHTRA I.Y. COLLEGE OF ARTS, SCIENCE AND COMMERCE JOGESHWARI (EAST) MUMBAI - 400060
41.	MYSORE	SBRR MAHAJANA PRE-UNIVERSITY COLLEGE JAYA LAKSHMIPURAM MYSORE - 570012
42.	NAGPUR	HISLOP COLLEGE TEMPLE ROAD, CIVIL LINES NAGPUR - 440001
43.	NASHIK	BYK COLLEGE OF COMMERCE COLLEGE ROAD NASHIK - 422005
44.	NOIDA	GOVERNMENT INTER COLLEGE V – 1, SECTOR 12 NOIDA - 201301
45.	PANAJI	S.S.DEMPO COLLEGE OF COMMERCE AND ECONOMICS SERRA BUILDING (NEAR A.I.R.), ALTINHO PANAJI - 403001
46.	PATNA	MAGADH MAHILA COLLEGE NORTH GANDHI MAIDAN PATNA - 800001
47.	PONDICHERRY	BHARATHIDASAN GOVT. COLLEGE FOR WOMEN MAHATMA GANDHI ROAD, MUTHIALPET PONDICHERRY - 605003
48.	PUNE	MIT JUNIOR COLLEGE MIT SCHOOL CAMPUS 127/1/A PAUD ROAD PUNE - 411038
49.	RAIPUR	SCHOOL OF STUDIES IN COMPUTER SCIENCE PT. RAVI SHANKAR SHUKLA UNIVERSITY RAIPUR - 492010

S. NO.	EXAMINATION CENTRE	CENTRE ADDRESS
50.	RAJKOT	SHRI SSRB MAHILA HOME SCIENCE COLLEGE LT. MJ KUNDALIYA ENGLISH MEDIUM MAHILA, COMM. COLLEGE KASTURBA ROAD. OPP. JAIN DERASAR RAJKOT - 360001
51.	RANCHI	D.A.V. JAWAHAR VIDYA MANDIR SHYAMALI, POST DORANDA RANCHI - 834002
52.	SHIMLA	S.D. SENIOR SECONDARY SCHOOL (BOYS WING) SHIMLA - 171001
53.	SURAT	SPB VANIJYA VIDHA BHAWAN SIR KP COLLEGE OF COMMERCE ATHWA LINES, JAWAHARLAL NEHRU MARG SURAT - 395001
54.	THANE	K. G. JOSHI COLLEGE OF ARTS N.G. BEDEKAR COLLEGE OF COMM. CHENDANI, BUNDAR ROAD THANE COLLEGE CAMPUS THANE (WEST) - 400601
55.	TRIVANDRUM	GOVT. ARTS COLLEGE THYCAUD POST THIRUVANANTHAPURAM - 695014
56.	TIRUCHIRAPALLI	ST. JOSEPH'S COLLEGE (AUTONOMOUS) MAIN GUARD GATE, TEPPAKKULAM (POST) TIRUCHIRAPALLI - 620002
57.	UDAIPUR	M.V. SHRAMJEEVI COLLEGE JRN RAJASTHAN VIDYAPEETH NEAR TOWN HALL UDAIPUR - 313001
58.	VADODARA	FACULTY OF LAW M.S. UNIVERSITY OF BARODA NEAR RAILWAY STATION, SAYAJIGANJ VADODARA - 390002
59.	VARANASI	MAHATAMA GANDHI KASHI VIDYAPEETH UNIVERSITY CAMPUS VARANASI – 221 002
60.	VIJAYAWADA	SATAVAHANA COLLEGE SITARAMAPURAM, ELURU ROAD VIJAYAWADA – 520 002
61.	VISAKHA-PATNAM	DR. V. S. KRISHNA GOVERNMENT DEGREE COLLEGE MADDILAPALEM VISAKHAPATNAM - 530013
62.	YAMUNA NAGAR	D.A.V. COLLEGE FOR GIRLS JAGADHARI ROAD YAMUNA NAGAR - 135001

ONLINE REGISTRATION FOR FOUNDATION/REGULAR COURSE

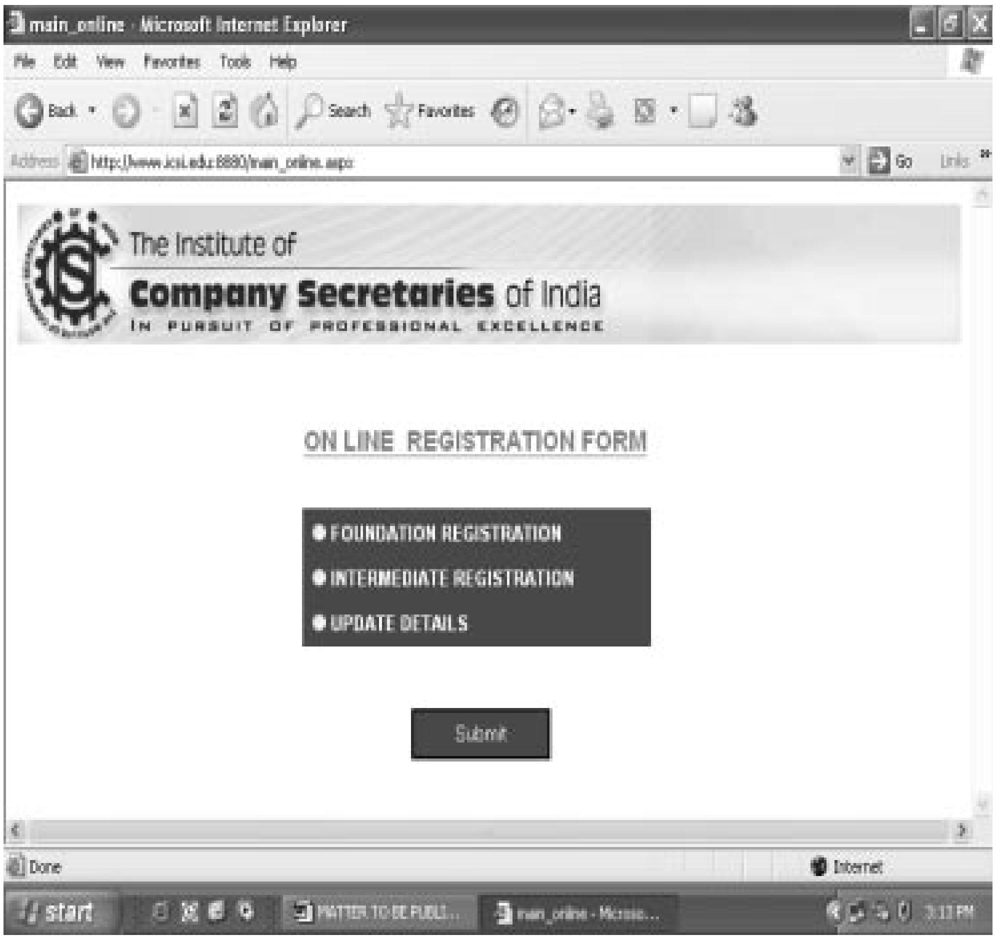
To render efficient and quick services to its students, the Institute has introduced ON-LINE facility for Admission/Registration for the Foundation/Regular Course through which the students can register themselves through the web site of the Institute while sitting at home.

IMPORTANT DOCUMENTS TO KEEP HANDY BEFORE FILLING UP THE FORM

- *DATE OF BIRTH CERTIFICATE*
- *SR. SECONDARY CERTIFICATE (IN CASE OF FOUNDATION COURSE)*
- *DEGREE,MARKSHEET OF ALL PARTS (IN CASE OF REGULAR COURSE)*
- *SC/ST CERTIFICATE (IN CASE OF SC/ST CANDIDATES)*
- *DEMAND DRAFT DETAILS (DD NO., DD DATE, AMOUNT, DRAWN BANK)*
- *TWO PHOTOGRAPHS*

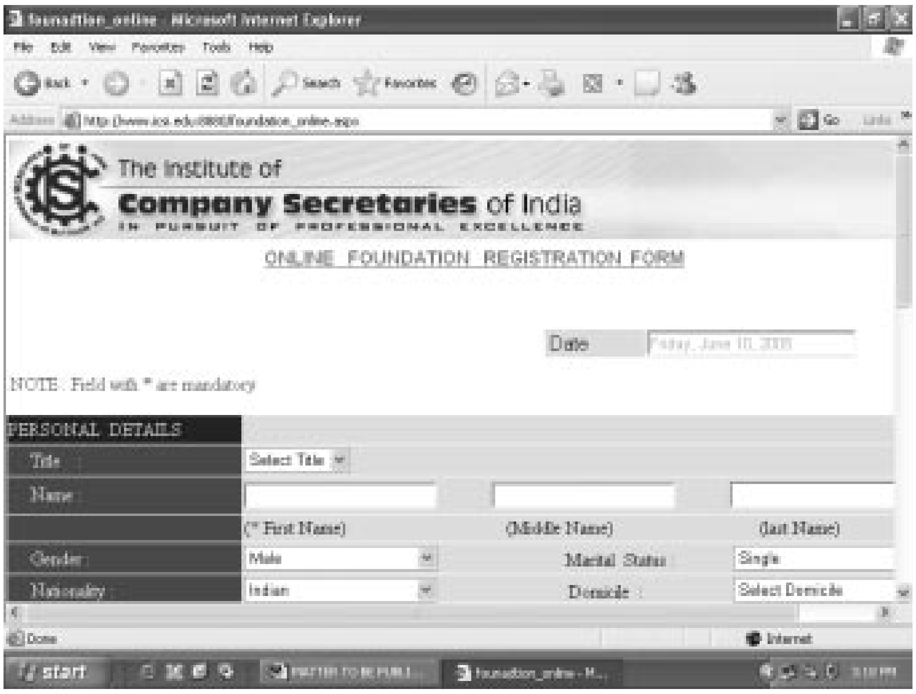
Some of the important instruction for filling up the form :

1. Through Internet Explorer open site www.icsi.edu
2. Click online registration in Links of the Week section
3. Click the required option from the following and then click on submit button given at the bottom:



4. e.g., by pressing the option at Foundation Registration the instruction page will appear

5. After going through the instructions carefully go to the next button which is also at the bottom of the Instruction Page
6. The Online Registration Form will appear on the screen (just like placed below) and fill the form accordingly.



7. Third page basically facilitates the student to upload the scanned photographs and requisite documents, stored in a folder in the form of scanned files. One has to select these files from the appropriate folders of the local disk. Once the process of uploading of the scanned documents is completed, the student can press (SUBMIT) button appearing in the bottom of the page.
8. This will save the information entered by the student, **the system will generate a FORM NUMBER automatically, and it will ask the user to fill up the password. The student needs to remember this PASSWORD. The student has to put this password and this will be required for reopening this form to update the details at a later stage, if so desired.**
9. Please take a print out of the form by pressing <print> button appearing on the screen and thereafter close the Internet Explorer.
10. **Please do not forget the form number & password which would be helpful for subsequent updation**
11. For any clarification/query contact P L Dhawan, Assistant Director (Registration) on 011-51504444 / Extn. - 515
12. Student should submit the printed form along with the attested photocopies of the requisite documents and photographs, Demand Draft of requisite amount to the Head Office addressed to:

Sohan Lal
Joint Director (Student Services)
The Institute of Company Secretaries of India
ICSI House, 22 Institutional Area
Lodi Road, New Delhi - 110 003

NEWS AND ANNOUNCEMENTS

NORTHERN INDIA REGIONAL COUNCIL

Foundation Course Refresher Classes Through Interactive Learning for JUNE 2006 Examination

W.e.f. 18.1.2006 the Regional Council proposes to commence Foundation Course Refresher classes for June 2006 Examinations of the Institute at ICSI-NIRC Building, 4, Prased Nagar, Institutional Area, New Delhi.

Timings: 12 Noon to 4 P.M. No. of Lectures: 150 (Each of 2Hrs. duration) Fee: Rs. 3,500/-

Classes are handled by experienced professionals. Admission is on First–come–first-served basis. Commencement of classes is subject to availability of sufficient number of students. No eligibility tests are conducted in Refresher classes.

For further details contract the Northern India Regional Office at the above address. Phone: 25763090/25767190. Fax No. 011-25722662. (E-mail: niro@icsi.edu).

Modinagar Chapter

Shifting of the Chapter Office

W.e.f. 1.12.2005 the office & library of the Chapter has been shifted to the new premises, the address of which is as under:-

The ICSI-Modinagar Chapter
Opp. Modi Steels
G.T. Road, Modinagar
Ph. 01232-243048

Srinagar Satellite Chapter

Inauguration

On 02.10 2005, the inaugural function of the Strinagar Satellite Chapter of NIRC of the ICSI was held in the Auditorium of J & K Bank Ltd. Srinagar. The satellite chapter was inaugurated by Dr. Haseeb A. Drabu, Chairman and CEO, J & K Bank Ltd.. Parvez Ahmad, Chairman, Srinagar Satellite Chapter in his welcome address stated that establishment of the Chapter in Kashmir region was not an easy task and that establishment of the Satellite Chapter would go a long way in developing the profession of Company Secretaries in the state.

G. P. Madaan, Chairman, NIRC while addressing the gathering congratulated the Chairman and office bearers of the Srinagar Satellite Chapter for their efforts in getting the Chapter established in the State. Madaan, assured all support and full co-operation to the Chapter in fulfilling its vision.

Preeti Malhotra, Central Council Member the ICSI spoke about the prospects of Company Secretaries in India. She expressed the hope that the Satellite Chapter would be able to convince companies in the valley to be registered so that students could undergo their 15 months training pursuant to the Company Secretaries Regulations, in Kashmir itself and thus enable the Chapter to be self-sufficient.

N. K. Jain, Secretary and CEO, the ICSI while speaking on the occasion appreciated the efforts of the office bearers in bringing the profession of Company Secretaries to Kashmir. Providing a background on the Institute of Company Secretaries in India he further informed that winds of changes are being witnessed all over the world including in professions and needing a change also to be brought in our structure, outlook, mindset, work-culture, delivery-mechanism, thoughts, quality, customer orientation etc.

R. Ravi, President, the ICSI, said that presently ICSI is celebrating 25 years of statutory recognition. He also spoke on the important role of Company Secretaries in service and practising professions and their increasing significance in the corporate management hierarchy, in view of the recommendations of J.J. Irani Committee.

Dr. Haseeb A. Drabu, while addressing the gathering congratulated the ICSI for the great initiative taken by them in setting up the Chapter in Srinagar. He stated that this soft infrastructure for developing our society would in the long run prove very beneficial. He spoke at length on the structure of J&K economy.He informed that the J&K state, particularly the Kashmir valley, is full of rich resources and that professionals have a great role to play in exploring these resources in an organized manner and reaping benefits for the overall development of the State. He added that J&K is basically a service economy and also has vast scope for developing Knowledge, service and I.T. sectors of the state. He expressed that the state needs new financial architectures to be designed by professionals in their different capacities so that J&K could have a way forward and speed-track and leap-frog into a world of tomorrow to meet global standards.

FOR PROMPT REPLY
Students are requested to quote their Registration Number in all correspondence for prompt reply.

SOUTHERN INDIA REGIONAL COUNCIL

Coimbatore Chapter

Foundation Course Oral Coaching Classes

W.e.f. 4.1.2006 the Foundation course Oral Coaching Classes will commence at the Chapter Premises at ICSI-Coimbatore House at 556, Mettupalayam Road, Coimbatore 43. The classes will be held from 6 P.M. to 8.00 P.M. Fees: Rs. 2500/- (Library Deposit - Rs. 1000/- and Library Annual Fee: Rs. 50/-). Interested students may contact the Chapter Office for further details. E-mail : Coimbatore@icsi.edu; Phone: 0422- 2452006, 098428-04329.

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