

Holy Cross College (Autonomous), Nagercoil- 629004

Kanyakumari District, TamilNadu.

Nationally Re-Accredited with A⁺ by NAAC IV cycle – (CGPA 3.35)

Affiliated to

Manonmaniam Sundaranar University, Tirunelveli



**DEPARTMENT OF CORPORATE SECRETARYSHIP
UNDERGRADUATE PROGRAMME**



**TEACHING PLAN
EVEN SEMESTER 2025-2026**

DEPARTMENT OF CORPORATE SECRETARYSHIP



Vision

To foster professional corporate leadership visualizing innovation, integration, excellence and sustainable growth.

Mission

1. To develop professional skills and competencies in students.
2. To act as a driving force for students to carryout research on contemporary issues in corporate sector.
3. To initiate strategic approach in analysing and evaluating challenging problems and in decision making.
4. To develop lateral thinking in students to be leaders of determination and commitment with global outlook.

Programme Educational Objectives (PEOs) COMMERCE

PEOs	Upon completion of B. Com. degree programme, the graduates will be able to	Mission Addressed
PEO 1	apply appropriate theory and knowledge to participate in activities that support humanity and economic development nationally and globally, developing as leaders in their fields of expertise.	M1, M2 & M4
PEO 2	acquaint with the business world by imparting knowledge, skill and attitude thereby becoming employable in the job market	M1, M3, M4 & M5
PEO 3	pursue lifelong learning and continuous improvement of the knowledge and skills with the highest professional and ethical standards.	M4, M5 & M6

UG Programme Outcomes (POs) COMMERCE

Pos	Upon completion of B.Com Degree Programme, the graduates will be able to:	Mapping with PEOs
PO 1	obtain knowledge and skills to pursue higher studies in the relevant field of Commerce.	PEO 1
PO 2	develop various managerial and accounting skills for better professional opportunities in public and private sectors.	PEO 2
PO 3	strengthens their capacities of creativity in varied areas of commerce and industry ideas to enhance entrepreneurial skills for economic independence.	PEO 1 & PEO 2
PO 4	enhance leadership qualities, team spirit , communication skills and build confidence to face the challenges of the corporate world.	PEO 1 & PEO 2
PO 5	communicate effectively and collaborate successfully with peers to become competent professionals	PEO 2 & PEO 3
PO 6	absorb ethical, moral and social values in personal and social life leading to highly cultured and civilized personality	PEO 1, PEO 2 & PEO 3
PO 7	participate in learning activities throughout life, through self-paced and self-directed learning to develop knowledge and skills.	PEO 3

UG Programme Specific Outcomes (PSOs) B.Com Corporate Secretaryship

PSOs	Upon completion of B.Com Corporate Secretaryship Degree Programme, the graduates will be able to	Mapping with Pos
PSO1	a concrete exposure to the concepts of Accounting, General Laws, Finance, Governance, CSR and Management.	PO 1, PO 2
PSO2	imparting specific knowledge on Company law and secretarial practice.	PO2 &PO4
PSO3	motivate to become an entrepreneur and nurture the entrepreneurial skills.	PO 2 & PO 7,
PSO4	hands on training in GST and Income tax returns filing, Accounting Software, Corporate Correspondence, venture creation and industrial training.	PO 6 &PO7
PSO5	train to develop managerial skills individually and collectively for bettercorporate management at local and global level.	PO5& PO7

TEACHING PLAN FOR THE ACADEMIC YEAR 2025 – 2026

Department : Corporate Secretaryship
Class : I B.Com CS
Title of the Course : Core Course III : Advanced Financial Accounting
Semester : II
Course Code : JU242CC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU242CC1	5	-	-	-	5	5	75	25	75	100

Pre-requisite: Knowledge of Accounting

Learning Objectives:

1. Prepare partnership accounts.
2. Demonstrate hire purchase and installment system.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	recall and interpret the fundamentals of partnership and learn the treatment of accounts during various stages.	K1
2.	examine the process involved during dissolution of a partnership.	K2
3.	discuss the concepts of branch accounts and the system involved.	K3
4.	explain and apply the concepts and workings of Departmental Accounts	K2, K3
5.	relate and apply the provisions of hire purchase system concept.	K3

K1 - Remember; **K2** - Understand; **K3** - Apply

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E - Resources	Assessment/ Evaluation
I	PARTNERSHIP ACCOUNTS								
	1	Meaning & Fundamentals of Partnership	3	2	K1	Lecture	Brainstorming	NPTEL Accounting Videos	MCQ
	2	Admission of a Partner	3		K2	Demonstration	Think–Pair–Share	YouTube – CA Foundation	Short Test
	3	Accounting Treatment on Admission	2		K3	Problem Solving	Guided Practice	CAclubindia.com	Problem Sheet
	4	Retirement of a Partner	2	1	K2	Illustration	Group Discussion	TaxGuru	Case Questions
	5	Death of a Partner	2		K3	Problem-Based Learning	Board Solving	Investopedia	Unit Test
II	DISSOLUTION OF PARTNERSHIP								
	1.	Meaning & Types of Dissolution	2	1	K1	Lecture	Question Answer	NPTEL	Quiz
	2.	Dissolution of Firm	3		K2	Illustration	Peer Learning	YouTube Accounting Channels	Short Test
	3.	Insolvency of a Partner	2	2	K3	Problem Solving	Individual Practice	CAclubindia	Numerical Test
	4.	Insolvency of All Partners	2		K3	Demonstration	Collaborative Solving	Taxmann	Assignment
5.	Piecemeal Distribution of Cash	3	K3		PBL Method	Case Analysis	Investopedia	Unit Test	
III	BRANCH ACCOUNTS								
		Meaning of Branch Accounts	2	2	K1	Lecture	Concept Mapping	NPTEL	MCQ
		Dependent Branches	2		K2	Illustration	Pair Work	YouTube CA Final	Short Test
		Stock and Debtors System	3		K3	Problem Solving	Guided Practice	CAclubindia	Numerical Test
		Wholesale & Retail Profit	3	1	K2	Discussion	Chart Method	TaxGuru	Assignment
	Practical Problems in Branch Accounts	2	K3		Case Method	Board Solving	Investopedia	Unit Test	
IV	DEPARTMENTAL ACCOUNTS								
		Meaning of Departmental Accounts	2	2	K1	Lecture	Brainstorming	NPTEL	MCQ
	Basis of Allocation of Expenses	2	K2		Illustration	Think–Pair–Share	Taxmann	Short Test	

		Calculation of Departmental Profit	3		K3	Demonstration	Hands-on Practice	CAclubindia	Numerical Test
	4	Inter-departmental Transfers	2	1	K2	Discussion	Group Learning	YouTube	Assignment
		Problems on Departmental Accounts	3		K2	Illustration	Peer Learning	YouTube Accounting Channels	Short Test
HIRE PURCHASE SYSTEM									
V	1.	Meaning of Hire Purchase System	3	1	K1	Lecture	Concept Mapping	NPTEL	MCQ
	2.	Default & Repossession	2		K2	Illustration	Role Play	TaxGuru	Short Test
	3.	Instalment System	2	2	K3	Demonstration	Guided Practice	CAclubindia	Numerical Test
	4.	Calculation of Profit	2		K3	Problem Solving	Peer Learning	Investopedia	Assignment
	5.	Difference between Hire Purchase & Instalment	3		K2	Seminar	Student Presentation	YouTube	Unit Test

Total Contact Hours: 75 (Including lectures, assignments and tests)

Course Focussing on Employability / Entrepreneurship / Skill Development: Employability

Activities (Em / En / SD): Preparation of Advanced Financial Accounting Records

Course Focusing on Cross Cutting Issues (Professional Ethics / Human Values / Environment

Sustainability / Gender Equity): Professional Ethics

Activities related to Cross Cutting Issues: Ethical Accounting Practices in Partnership Dissolution and Settlement

Assignment: Preparation of Assessment Procedure for Advanced Financial Accounting

Sample questions:

PART – A (5 × 1 = 5 Marks)

Choose the Correct answer

1. Registration of a partnership firm is:

- a) Compulsory b) Optional
c) Illegal d) Not allowed

2. Which account is credited at the time of admission of a partner for goodwill raised?

- a) Capital Account b) Goodwill Account
c) Revaluation Account d) Cash Account

3. Piecemeal distribution of cash is linked with:

- a) Admission b) Retirement
c) Dissolution d) Branch Accounts

FILL IN THE BLANKS

4. Inter-departmental transfers made at selling price result in _____ profit in the closing stock.

5, Expenses which cannot be directly charged to any one department are called _____ expenses.

PART – B (5 × 6 = 30 Marks)

Answer ALL questions. (Short numerical problems)

6. A and B share profits 3 : 2. On admission of C for 1/6 share, C brings in ₹ 30,000 as capital. Calculate C's capital if the new capitals of A, B and C are to be in the ratio of 5 : 4 : 3 and goodwill is not raised. (Show workings.)
7. X and Y are partners sharing profits equally. Z is admitted with 1/5th share and brings ₹ 20,000 as premium for goodwill. Pass journal entries to record goodwill (no goodwill account on books).
8. A branch supplies goods to head office at invoice price of ₹ 80,000. Trade discount 10% is allowed and branch returns goods worth ₹ 5,000 to head office. Using Stock and Debtors system, calculate the net invoice amount receivable by head office from branch.
9. Department A sold goods to Department B at cost ₹ 12,000 plus 20% markup on cost. Goods were still in stock in Department B at the end of the year. Show journal/adjustment entry to eliminate unrealized profit (give the amount).
10. A machine is sold under hire purchase terms: cash price ₹ 24,000; down payment ₹ 6,000; balance payable in 3 annual instalments of equal principal plus interest @ 10% on outstanding balance. Compute the interest for the first year and the instalment amount for the first year (show workings).

PART – C (5 × 12 = 60 Marks)

Answer ALL questions.

11. A and B are partners sharing profits in the ratio 3 : 2. Their capitals are A — ₹ 90,000 and B — ₹ 60,000. C is admitted for 1/5th share in profits and brings in ₹ 40,000 as capital. On admission, goodwill of the firm is valued at ₹ 30,000 and assets and liabilities are revalued as follows: machinery appreciated by ₹ 10,000; outstanding expenses increased by ₹ 2,000; provision for bad debts increased by ₹ 1,500. Prepare:
 - a) Revaluation account,
 - b) Capitals of A, B and C after admission (adjust for goodwill and revaluation),
 - c) Show the new profit sharing ratio and sacrifice of old partners.
12. **(Retirement / Death — Adjustment of Capital & Revaluation)**
 A, B and C are partners sharing profits 2 : 2 : 1. Their capitals are A — ₹ 1,20,000; B — ₹ 80,000; C — ₹ 40,000. C retires. The goodwill of the firm is valued at ₹ 36,000. On retirement: building is appreciated by ₹ 20,000; stock reduced by ₹ 6,000 (writing down); a creditor amounting to ₹ 4,000 is found to be no longer payable. It is agreed that A and B will take over all assets and liabilities in the profit sharing ratio for their new capitals in the ratio 3 : 2. Prepare: Revaluation account, partners' capital accounts showing payment to retiring partner C (assume cash payment to C).
13. **(Dissolution — Insolvency of a Partner & Piecemeal Distribution)**
 A, B and C are partners sharing profits equally. Balance sheet (extract) at the time of dissolution: Cash ₹ 5,000; Debtors ₹ 20,000 (allowance for doubtful debts ₹ 2,000); Stock ₹ 30,000; Machinery ₹ 25,000; Creditors ₹ 28,000; Loan from X ₹ 10,000. Capitals: A — ₹ 20,000 (Dr.), B — ₹ 10,000 (Cr.), C — ₹ 15,000 (Dr.). C is insolvent and can pay only ₹ 6,000. Expenses of dissolution ₹ 2,000 paid by A. Realisation: Debtors realized ₹ 18,000; Stock realized ₹ 24,000; Machinery realized ₹ 20,000. Prepare Realisation A/c, Partners' capital accounts and show piecemeal distribution of cash — first payment ₹ 20,000 to creditors and loan, second payment ₹ 15,000 to partners (show priority). (Assume necessary workings.)
14. **(Branch Accounts — Dependent Branch under Stock & Debtors System)**
 Head office (HO) sends goods to dependent branch at invoice price (cost + 25% markup on cost). During the year the HO sent goods costing ₹ 2,00,000 to branch. Branch returns goods to HO costing ₹ 10,000. Branch sold goods for ₹ 2,40,000 (including cash sales ₹ 1,20,000; credit sales ₹ 1,20,000). Branch incurred local expenses ₹ 6,000 (paid by branch). Cash remitted to HO by branch during the year ₹ 70,000 (besides cash sales). Prepare Branch Account in the books of HO under Stock and Debtors System. (Show steps: invoice price, returns, sales, cash remittance, expenses.)
15. **(Departmental Accounts & Inter-departmental Transfer)**
 A business has two departments A and B. Opening stock: A — ₹ 30,000; B — ₹ 20,000. Purchases during

year: A — ₹ 1,20,000; B — ₹ 80,000. Sales during year: A — ₹ 1,80,000; B — ₹ 1,20,000. Inter-departmental transfer: A transferred goods costing ₹ 10,000 to B at 10% above cost; B transferred goods costing ₹ 5,000 to A at selling price (25% markup on cost). Direct expenses: A — ₹ 6,000; B — ₹ 4,000. Overhead expenses common to be apportioned on the basis of sales: ₹ 5,000. Prepare Departmental Trading and Profit & Loss Account showing gross profit and net profit of each department. (Show elimination of unrealized profit and inter-departmental transfers affecting closing stock if any.)

Dr. J. Jenifer
Head of the Department

Dr.M.Gnana Muhila
Course Instructor

TEACHING PLAN FOR THE ACADEMIC YEAR 2025 – 2026

Department : Corporate Secretaryship
Class : I B.Com Corporate Secretaryship
Title of the Course : Core Course IV: Corporate Management
Semester : II
Course Code : JU242CC2

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU242CC2	5	-	-	-	5	5	75	25	75	100

Pre-requisite: Knowledge of Commerce

Learning Objectives:

- To introduce the management concepts and levels.
- To explain the functions, procedures and decision-making process of the management.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand the basic concepts of management	K1
2.	comprehend the significant of management in today's world.	K2
3.	discuss the practice to apply management concepts in corporate environment.	K2, K3
4.	understand the basics of HRM.	K2
5.	apply the concepts of corporate management and the factors for effective governance.	K3

K1 - Remember; **K2** - Understand; **K3** - Apply

Teaching Plan

Total Contact hours * :75 (Including Lectures, assignments and tests)

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive Level	Pedagogy	Student-Centric Method	E-Resources	Assessment / Evaluation
Unit 1 INTRODUCTION TO MANAGEMENT FOR CORPORATES									
I	1.1	Concept and Definition of Management	2	1	Understand (K2)	Lecture, Chalk & Talk	Think-Pair-Share	YouTube videos on Management basics	MCQ
	1.2	Role and Functions of a Manager	3		Understand (K2)	Lecture and Case Discussion	Role Play	Management Study Guide	Short notes
	1.3	Levels of Management	2	1	Understand (K2)	PPT, Diagram explanation	Chart preparation	Britannica, PDF diagrams	Diagram-based questions
	1.4	Henry Fayol's Principles	3		Apply (K3)	Case Study Analysis	Group Presentation	YouTube (Henry Fayol's Principles)	Case analysis
	1.5	Taylor's	3		Analyze	Case Study	Demonstr	YouTube	Written

		Scientific Management			(K4)	Analysis	ation	(Taylor's Experiments)	assignment
UNIT 2: FUNCTIONS, DECISION MAKING AND PROCEDURES									
II	2.1	Functions of Management	3	1	Understand (K2)	Lecture with PPT	Group task	e-Books	MCQ, Short Notes
	2.2	Process of Decision Making	3		Analyze(K4)	Case Study	Decision-making simulation	Harvard Business Review	Case-based test
	2.3	Span of Control	2		Analyze(K4)	Diagram method	Problem Solving	HRM textbooks, Images	Diagram interpretation
	2.4	Factors Determining Span	2	1	Understand (K2)	Interactive Lecture	Brainstorming	Online HRM resources	Short answers
	2.5	Policies, Procedures, Methods	3		Apply(K3)	Lecture and Real examples	Group comparison chart	Corporate policy manuals (PDF)	Written assignment
UNIT 3: HRM – INTRODUCTION									
III	3.1	Concept of HRM	2	1	Understand (K2)	Lecture, PPT	Think-Pair-Share	Online HRM resources	MCQs
	3.2	Human Resource Planning	1		Analyze (K4)	Case Analysis	Group Work	HRM Journals	Case-based questions
	3.3	HR Audit – Nature & Benefits	2		Evaluate (K5)	Mind Map	Presentation	SHRM Articles	Viva
	3.4	Recruitment & Selection	3	1	Apply(K3)	Lecture and Activity	Role Play (Interview)	YouTube (HR interviews)	Practical Evaluation
	3.5	Motivation – Concepts & Theories	3		Analyze(K4)	Lecture and Case Study	Debate, Charts	Maslow & Herzberg Articles	Short notes
	3.6	Placement	2		Understand(K2)	Example-based Teaching	Mock Placement	HRM Handbook	Practical assessment
UNIT 4: TRAINING AND PERFORMANCE APPRAISAL									
IV	4.1	Induction	1	1	Understand(K2)	Lecture	Real-life examples	Corporate HR manuals	Short Answers
	4.2	Training – Concept & Methods	2		Apply(K3)	Demo and Case Study	Group Simulation	YouTube videos (Training)	Activity-based
	4.3	Performance Appraisal – Methods	4		Evaluate(K5)	PPT and Case	Peer Assessment	HBR Articles	Case-based evaluation
	4.4	Career Development	3		Understand(K2)	Chalk & Talk	Group Discussion	Interactive PPT	Written assignment
	4.5	Communication – Significance	2	1	Apply(K3)	Lecture	Role Play	YouTube videos (Communication)	Skill test
	4.6	Coordination	1		Understand(K2)	Interactive Teaching	Team Activity	Management PDFs	Short questions
UNIT 5: CORPORATE MANAGEMENT AND GOVERNING FACTORS									
V	5.1	Corporate Management –	4	1	Understand(K2)	PPT	Group Discussion	Corporate Governance	Short answers

		Significance					n	PDFs	
	5.2	Factors Governing Effective Corporate Management	4	1	Evaluate(K5)	Case Study	SWOT analysis	SEBI Guidelines	Case-based
	5.3	Five Levels of Corporate Management	4	1	Analyze(K4)	Diagram presentation with Examples	Group album preparation	YouTube videos (Five Levels of Corporate Management)	Open Book test

*Total Teaching hours include 15 hours allotted for Formative and Summative Assessments

Course Focusing on Employability/ Entrepreneurship/ Skill Development : **Skill Development**

Activities (Em/ En/SD): Decision-making exercises and Problem-solving tasks based on span of control, policies, and procedures

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): Professional Ethics

Activities related to **Cross Cutting Issues** : Case studies on ethical issues in corporate decisions and role-play on ethical dilemmas for managers.

Assignments

1. Prepare a detailed chart or presentation on Five Levels of Corporate Management including CEO Level, Executive level, Middle level, Operational level, Technical/Supervisory level
2. Choose any method (360-degree feedback, rating scale, MBO, checklist) and prepare i) Sample appraisal form ii) Criteria for evaluating employees iii) Advantages & limitations

Sample Questions

Part A (10×1=10)

1. Corporate Management mainly focuses on:
 - a) Household work
 - b) Managing a company's overall functioning
 - c) Teaching
 - d) Politics
2. How many levels are there in corporate management?
 - a) Two
 - b) Three
 - c) Five
 - d) Ten
3. Performance appraisal is used to evaluate:
 - a) Product quality
 - b) Employee performance
 - c) Machines
 - d) Finance
4. Which is NOT a training method?
 - a) On-the-job
 - b) Off-the-job
 - c) Meditation
 - d) Internship
5. Which determines the number of subordinates under a manager?
 - a) Span of control
 - b) Motivation
 - c) Discipline
 - d) Budget
6. A policy is a _____
 - a) Program
 - b) Guideline
 - c) Manual
 - d) Rulebook
7. Henri Fayol proposed _____ principles of management.
 - a) 10
 - b) 12
 - c) 14
 - d) 16
8. Who is known as the father of scientific management?
 - a) Henry Fayol
 - b) Elton Mayo
 - c) F.W. Taylor
 - d) Peter Drucker
9. Management is a _____
 - a) Science
 - b) Art
 - c) Profession
 - d) All of the above
10. The top-level management is responsible for:
 - a) Routine tasks
 - b) Strategic decisions
 - c) Operational decisions
 - d) None

Part B (5 × 5 = 25)

Answer All the questions

11. a) Define management.

(or)

- b) State any four roles of a manager.

12. a) Define span of control.

(or)

- b) State any three factors affecting span of control.
13. a) Explain the nature, importance, and functions of HRM.
(or)
b) Describe recruitment and selection processes in detail.
14. a) Explain induction and importance of employee orientation.
(or)
b) Discuss different methods of training with examples.
15. a) Explain the meaning, nature, and significance of corporate management.
(or)
b) Discuss factors governing effective corporate management.

Part C (5 × 8 = 40)

Answer All the questions

16. a) Explain the concept, nature, and importance of management.
(or)
b) Describe Henry Fayol's 14 principles of management with examples.
17. a) Explain the meaning and types of policies, procedures, and methods.
(or)
b) Elaborate on the importance of managerial planning and control.
18. a) Discuss various theories of motivation.
(or)
b) Explain Human Resource Planning and its steps.
19. a) Explain the role of communication in an organization.
(or)
b) Discuss the process and importance of career development.
20. a) Explain the importance of leadership and governance in corporate management.
(or)
b) Discuss challenges and opportunities in modern corporate management.

Dr. J.Jenifer
Head of the Department

Dr. J.Jani Mercybai
Course Instructor

TEACHING PLAN FOR THE ACADEMIC YEAR 2025 – 2026

Class : I B.Com Corporate Secretaryship
Title of the Course : ELECTIVE COURSE II: SECURITIES LAW & REGULATION OF FINANCIAL MARKETS
Semester : II
Course Code : JU242EC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU242EC1	4	-	-	-	3	4	60	25	75	100

Pre-requisite: Knowledge of Commerce

Learning Objectives:

- To acquire knowledge on primary /new issue market, secondary market, SEBI guidelines for new issue market and investors protection on it.
- To understand the functioning of stock exchange and related procedures

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand the basic knowledge of SEBI guidelines for new issue market and investor protection on it.	K1, K2
2.	explain the role of stock market and the various role played by its intermediaries	K2

3.	demonstrate the functions of stock exchange, mechanics, types and also listing of securities, demat etc.	K3
4.	exhibit the difference between various financial instruments	K3
5.	explain and demonstrate the procedure followed by credit rating agencies & interpret the same.	K2, K3

K1 - Remember; **K2** - Understand; **K3** - Apply

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Methods	E-Resources	Assessment / Evaluation	
I	PRIMARY MARKET/ NEW ISSUE MARKET									
	1.	Meaning - Functions of New Issue Market - Methods of Floating New Issues	3	1	K1 (R)	Lecture with PPT	Think-Pair-Share, Quiz	SEBI website, NISM modules, YouTube (NIM basics)	Quiz, Short questions	
	2.	Players Involved in the New Issue Market (Merchant Bankers - Underwriters -	3		K2 (U)	Gamification / Role Play	Team activity – Drafting mock public issue	SEBI Guidelines, Investopedia	Oral test, Participation	
	3.	Brokers - Registrar - Lead Managers &	3	1	K2 (U)	Critical Analysis	Group Debate	SEBI guidelines PDF, NSE e-learning	Slip test	
	4	Disclosure & Investor Protection	3		K2 (U)	Lecture with PPT	Document analysis (Prospectus study)	MCA website, Company prospectus	Class test	
	SECONDARY MARKET STOCK EXCHANGE (15 Hrs.)									
	II	1	Stock Exchanges - Meaning, Functions, Importance	2	1	K2 (U)	Lecture & Discussion	Discussion using live market data	NSE/BSE websites, Live Market Watch	Oral test
		2	Types of Brokers - Listing of Securities in Indian Stock Exchange	3		K2 (U)	Lecture with PPT	Activity on market efficiency vs	BSE broker rules, Zerodha Varsity	Notes check

						investor protection		
3	NSE - BSE - OTCEI - SEBI Guidelines	5	1	K2 (U)	Guest Lecture / Industry insights	Observation & Reflection notes	SEBI publications, Market videos	Short test / Assignment
4	Relating to Listing of Securities.	5		K2 (U)	Lecture & Discussion	Discussion using live market data	NSE/BSE websites, Live Market Watch	Oral test
MECHANISM OF STOCK MARKET TRADING								
1	Mechanism of Stock Market Trading - Screen Based Trading and Internet Based Trading	3	1	K2 (U)	Lecture with discussion	Simulation using virtual trading platforms	NSE trading basics, Trading apps	Oral test
2	Demat Trading and Role of Depositories-Market Derivatives, Advantages and its Types	3		K2 (U)	Demonstration	Demo using NSDL/CDSL tutorial videos	NSDL & CDSL learning portals	Short test
3	Futures, Hedge Fund, Forward Options & Swaps.	3	1	K3 (Ap)	Lecture with demonstration	Scenario-based exercises	NSE derivatives module	Quiz
4	Market Indexes-SENSEX, NIFTY & CNX NIFTY(Basics)	4		K3 (Ap)	Comparative Analysis	Group presentation	BSE/NSE Index charts, Economic Times	Short test
IV Financial Instruments in Markets								
1	Treasury Bills - Commercial Bills- Certificate of Deposits - Equity Shares	3	1	K2 (U)	Interactive Learning	Instrument comparison chart	RBI website, Investopedia	Oral test
2	Preference Shares- Sweat Equity Shares-	3		K3 (Ap)	Evaluation &	Application-based MCQs	Corporate filings, SEBI	MCQ test

	Debtures - American Depository				Reflection		guidelines	
3	Receipts- Global Depository Receipts	3	1	K3 (Ap)	Demonstration	Case Review	GDR/ADR company reports	Oral test
4	Exchange Traded Notes - Mutual Funds	4		K3 (Ap)	Case Study Method	Fund analysis activity	AMFI website, Mutual fund fact sheets	Assignment
Credit Rating Agency								
1	Meaning, Functions, Credit Rating in India	4	2	K2 (U)	Assessment & Reflection	Case-based discussion	CRISIL, ICRA, CARE websites	Quiz
2	Credit Rating Agencies in India	4		K3 (Ap)	Interactive Discussion	Critical thinking tasks	SEBI rating regulations	Oral test
3	CRISIL & CARE	5	1	K3 (Ap)	Case Study Method	Comparative case evaluation	CRISIL & CARE reports	Formative assessment

Course Focusing on Employability/ Entrepreneurship/ Skill Development : Employability & Skill Development

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity):

Activities related to Cross Cutting Issues:

1. Ethical Practices and Investor Protection
2. Ethics in Trading, Sustainability in Investments
3. Financial Literacy and Equity, Social Responsibility

Assignment :

1. Identify the key players involved in the New Issue Market (Merchant Bankers, Underwriters, Brokers, Registrar, Lead Managers, and Banks) and explain their functions with examples.
2. Describe the role of depositories in Demat trading and their significance in modern trading practices.
3. Compare equity shares, preference shares, and sweat equity shares in the context of raising capital.
4. Analyze a case where a credit rating impacted the success or failure of a financial instrument.
5. Prepare a comparative analysis of two financial instruments, focusing on features, risks, and returns.

Sample questions

Part -A

1. What is the primary function of the New Issue Market (NIM)?

- a) Trading of securities
- b) Issuance of new securities to investors
- c) Monitoring the performance of listed securities
- d) Regulation of secondary market activities

2. Which of the following is NOT a method of floating new issues in the primary market?

- a) Public Issue
- b) Private Placement
- c) Buyback of Shares
- d) Rights Issue

3. What is a key function of the stock exchange?

- a) Regulating commodity prices
- b) Facilitating the listing of securities
- c) Providing a platform for trading existing securities
- d) Issuing treasury bills

4. Which of the following is an example of an Indian stock exchange?

- a) NASDAQ
- b) London Stock Exchange
- c) Bombay Stock Exchange (BSE)
- d) New York Stock Exchange

5. What is the main difference between screen-based trading and internet-based trading?

- a) Internet-based trading does not require brokers
- b) Screen-based trading is physical, while internet-based trading is digital
- c) Internet-based trading allows investors to trade remotely
- d) Screen-based trading includes real-time updates, while internet-based trading does not

6. What is the primary role of depositories in stock market trading?

- a) Issuing shares to the public
- b) Holding securities in electronic form
- c) Monitoring stock market indices
- d) Acting as brokers for investors

7. What is the main difference between equity shares and preference shares?

- a) Equity shares have a fixed dividend, while preference shares do not
- b) Preference shares have voting rights, while equity shares do not
- c) Equity shares carry voting rights, while preference shares generally do not
- d) Preference shares are listed in the secondary market, while equity shares are not

8. Which of the following is a global financial instrument used by companies to raise capital?

- a) Treasury Bills
- b) Global Depository Receipts (GDRs)
- c) Commercial Bills
- d) Certificate of Deposits

9. Which is a primary function of a credit rating agency?

- a) Regulating financial markets
- b) Assessing the creditworthiness of issuers of debt securities
- c) Monitoring mutual fund performance
- d) Issuing equity shares

10. Which of the following is a credit rating agency operating in India?

- a) SEBI
- b) CARE
- c) NSE
- d) BSE

PART – B

1. Explain the various methods of floating new issues in the primary market. How do they cater to different investor needs?
2. Discuss the importance of stock exchanges in the financial system. Highlight the key differences between NSE, BSE, and OTCEI.

3. Compare and contrast screen-based trading with internet-based trading. What is the role of depositories in facilitating trading?
4. Differentiate between Treasury Bills, Commercial Bills, and Certificates of Deposit. Discuss their significance in the financial market.
5. Define the functions of credit rating agencies. How do CRISIL and CARE contribute to the Indian financial market?

PART- C

1. Discuss the functions of the New Issue Market and its role in mobilizing capital for businesses.
2. Explain the players involved in the New Issue Market, such as merchant bankers, underwriters, and lead managers. Discuss their significance in ensuring successful public offerings.
3. Evaluate SEBI guidelines related to the functioning of the New Issue Market with a focus on disclosure and investor protection.
4. Discuss the role of stock exchanges in the economy. Highlight the key functions and importance of NSE, BSE, and OTCEI in the Indian context.
5. Explain the process and importance of listing securities on a stock exchange. How do SEBI guidelines ensure transparency and investor confidence in the listing process?
6. Compare the different types of brokers in the stock market and analyze their role in facilitating smooth transactions for investors.
7. Explain the step-by-step process of stock market trading, including screen-based and internet-based trading systems. Discuss their benefits for investors.
8. Analyze the concept of derivatives in stock markets. Discuss their types (futures, forwards, options, and swaps) and their importance in managing market risks.
9. Discuss the importance of market indices such as SENSEX, NIFTY, and CNX NIFTY in understanding market trends and guiding investment decisions.
10. Differentiate between equity shares, preference shares, and sweat equity shares. Explain their roles in raising capital.
11. Discuss the significance of Treasury Bills, Commercial Bills, and Certificates of Deposit in the financial market. How do these instruments differ in purpose and maturity?
12. Explain the importance of Global Depository Receipts (GDRs) and American Depository Receipts (ADRs) for Indian companies in raising international capital.
13. Define credit rating agencies and discuss their functions. Evaluate the impact of credit ratings on investors and issuers in the financial market.
14. Compare the roles of CRISIL and CARE as credit rating agencies in India. How do their ratings influence the financial market?
15. Explain the importance of credit rating in assessing financial instruments. Discuss the challenges faced by credit rating agencies in maintaining objectivity and reliability.

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Head of the Department

Dr. J.Jenifer
Course Instructor

TEACHING PLAN FOR THE ACADEMIC YEAR 2025 – 2026

Department : B.Com Corporate Secretaryship
Class :II Year
Title of the Course : Core Course VII: Specialised Company Accounts
Semester :IV
Course Code : JU244CC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU244CC1	5	-	-	-	5	5	75	25	75	100

Pre-requisite:

Basic knowledge of financial accounting principles and corporate financial statements.

Learning Objectives:

1. To understand the accounting procedure relating to amalgamation, absorption & external reconstruction.
2. To familiarize with the liquidation of companies.

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	understand and apply the knowledge on reconstruction of companies.	K1
2.	discuss and analyse the liquidation process of companies and accounting procedure for the same.	K2
3.	understand the accounting statements of banking companies	K2
4.	prepare the consolidation accounts of holding and subsidiary companies.	K3
5.	understanding the process of insurance accounting	K3

Teaching Plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E -Resources	Assessment/Evaluation
I	Amalgamation, Absorption & External Reconstruction								
	1	Amalgamation, Absorption and External Reconstruction	2	1	K1	Lecturing (Traditional)	Reflective journaling	PPTs, Recorded lectures	Short quiz, Quick recap writing
	2	Purchase Consideration - Lump sum Method, Net Assets Method,	3		K1	Problem-Based Learning	Group discussions, Case solving	Sample accounting problems, Excel tools	Problem-solving worksheet, Group poster
	3	Net Payment Method, Intrinsic Value Method	4	2	K2	Collaborative Learning	Peer discussion, Debates	Corporate accounting case videos	Group presentation, Debate
	4	Types of Amalgamation (Excluding Inter-Company Holdings).	3		K3	Problem-Based Learning	Brainstorming, Concept mapping	Accounting standard PDFs, Illustrative problems	Oral questioning,
II	Liquidation of Companies								

	1	Meaning-Modes of Winding Up	2	1	K2	Lecturing (Traditional)	Think-pair-share	Lecture slides, Summary sheets	Reflective paragraph, MCQ quiz
	2	Preparation of Statement of Affairs and Deficiency Accounts	3		K2	Collaborative Learning	Team-based activity, Presentation	Case studies from finance journals	Group project
	3	Order of Payment – Liquidators Remuneration	3	2	K2	Problem-Based Learning (PBL)	Group problem-solving, Concept analysis	Mock journal entries, YouTube tutorials	Peer quiz
	4	Liquidator’s Final Statement of Accounts.	4		K3	Experiential Learning	Role-play, Simulated financial planning	Real-world merger case files	Role play, Situation-based test

III Consolidated Financial Statement

	1.	Introduction-Holding & Subsidiary Company	3	1	K2	Lecturing (Traditional)	Short reflective essays	Concept videos	Short answer test
	2.	Cost of Control – Minority Interest	3		K2	Collaborative Learning	Group analysis, Debate	Sample valuation spreadsheets	Spreadsheet activity, Group quiz
	3.	Capital Profits – Revenue Profits	3	1	K2	Case Study Method	Simulated case discussion	Business valuation e-books	Oral questions
	4.	Legal Requirements Relating to Presentation of Accounts	3		K2	Problem-Based Learning (PBL)	Practice sets, Peer teaching	Worked examples, Taxation guidelines	Peer teaching review
	5.	Preparation of Consolidated Balance Sheet	4	1	K2	Lecturing with Illustration	Concept comparison charts	Ministry of Corporate Affairs (MCA) website	Flowchart,

IV Accounting for Banking Companies

	1	Final Statements of Banking Companies (As Per New Provisions)	3	2	K2	Problem-Based Learning (PBL)	Practical worksheet sessions	Company financial reports	Error finding task, Fill-in format
	2	Non-Performing Assets - Rebate on Bills Discounted	4		K2	Problem-Based Learning (PBL)	Practice sets, Peer teaching	Worked examples, Taxation guidelines	Peer teaching review

	3	Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act (New Format)	5	1	K2	Lecturing with Illustration	Concept comparison charts	Ministry of Corporate Affairs (MCA) website	Flowchart,
V	Accounting for Insurance Companies								
	1.	Insurance Company Accounts - Accounting of General Insurance Companies	4	2	K2	Lecturing (Traditional)	Short reflective essays	Concept videos	Short answer test
	2.	Life Insurance, Fire & Marine Insurance	4		K1	Collaborative Learning	Group analysis, Debate	Sample valuation spreadsheets	Spreadsheet activity, Group quiz
	3.	Preparation of Final Accounts of Insurance Companies as Per Revised Format	4	1	K2	Case Study Method	Simulated case discussion	Business valuation e-books	Oral questions

Course Focusing on Employability/ Entrepreneurship/ Skill Development :**Skill Development**

Activities (Em/ En/SD): Skill Development

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): Professional Ethics

Activities related to Cross Cutting Issues: Role play on Accountant, Administrators

Assignment: Preparation of consolidated Balance sheet

Sample questions

PART – A (1 Mark)

- When an existing company takes over the business of one or more existing companies, it is called _____ (absorption)
- Internal reconstruction is generally resorted to write off the _____ (past accumulated losses)
- Banks are required to transfer _____ of their profits to Statutory Reserve. (25%)
- A banking company cannot grant loan to any of its directors. (True / False)
- Liquidator's final statement of account is prepared _____
 - Only in case of members' voluntary winding up
 - Only in case of compulsory winding up
 - In all modes of winding up
 - In none of the above

PART B (6 Marks)

- Company A and Company B decide to amalgamate under the net payment method. The following information is provided:

Company A's assets and liabilities:

Assets (Book Value): ₹12,00,000

Liabilities (Book Value): ₹5,00,000

Company B's assets and liabilities:

Assets (Book Value): ₹8,00,000

Liabilities (Book Value): ₹3,00,000

The agreed exchange ratio for the amalgamation is 1 share of the new company for every 2 shares of Company A and 1 share of the new company for every 3 shares of Company B.

Determine the **net payment** by Company A and Company B in the amalgamation under the net payment method.

2. What will be the total capital employed in the new company?
3. The following balances are extracted from the books of XYZ Bank Ltd. as of March 31, 2024:

Assets:

Cash in hand: ₹5,00,000

Cash with RBI: ₹10,00,000

Loans and Advances (including overdrafts): ₹50,00,000

Investments in Government Securities: ₹20,00,000

Branch Balances (Net): ₹2,00,000

Other Assets (including Sundry Debtors): ₹3,00,000

Liabilities:

Capital: ₹10,00,000

Reserves and Surplus: ₹7,00,000

Deposits (including Savings, Current, and Fixed): ₹60,00,000

Bills Payable: ₹2,00,000

Prepare the **Balance Sheet** of XYZ Bank Ltd. as per the **Form of Balance Sheet** prescribed by the Reserve Bank of India (RBI) under the **Banking Regulation Act**.

4. Company A Ltd. holds 60% of the equity share capital of Company B Ltd. The following details are provided:

Company A Ltd. (Parent):

Share Capital: ₹10,00,000

Reserves: ₹5,00,000

Profit & Loss Account (Retained Earnings): ₹3,00,000

Investments in Subsidiary (Company B): ₹6,00,000

Current Assets: ₹7,00,000

Current Liabilities: ₹4,00,000

Company B Ltd. (Subsidiary):

Share Capital: ₹5,00,000

Reserves: ₹2,00,000

Profit & Loss Account (Retained Earnings): ₹1,00,000

Current Assets: ₹3,00,000

Current Liabilities: ₹2,00,000

Prepare the **Consolidated Balance Sheet** of Company A Ltd. and Company B Ltd. as of the year-end, including **minority interest**.

5. The company XYZ Ltd. was liquidated during the year. The following information is available for the final liquidation statement:

Assets Realized:

Realized from assets: ₹3,00,000

Realized from sale of fixed assets: ₹2,00,000

Liabilities:

Creditors: ₹2,50,000

Preference Shareholders (₹10 per share, 10,000 shares): ₹1,00,000

Equity Shareholders (₹5 per share, 20,000 shares): ₹1,00,000

Expenses of Liquidation:

Liquidator's remuneration (5% of assets realized): ₹25,000

Liquidation expenses: ₹20,000

Prepare the **Liquidator's Final Statement of Account** showing the distribution of proceeds to creditors, preference shareholders, and equity shareholders.

Part C (12 Mark)

1. Company X (the purchasing company) absorbs Company Y (the target company). The following details are provided:

Company X's assets and liabilities:

Assets (Book Value): ₹15,00,000

Liabilities (Book Value): ₹6,00,000

Company Y's assets and liabilities:

Assets (Book Value): ₹9,00,000

Liabilities (Book Value): ₹4,00,000

Purchase Consideration:

Company X offers a lumpsum payment of ₹6,00,000 to absorb Company Y.

Required:

Prepare the **Balance Sheet** of Company X after the absorption, assuming that the lumpsum payment of ₹6,00,000 is made in cash.

Determine how the purchase consideration of ₹6,00,000 will be treated under the lumpsum payment method.

2. The following trial balance is extracted from the books of ABC Bank Ltd. for the year ending March 31, 2024:

Particulars	Dr. (₹)	Cr. (₹)
Interest on Loans & Advances	5,00,000	
Interest on Investments	2,50,000	
Other Income	1,00,000	
Salaries & Wages	3,00,000	
Rent, Taxes & Other Expenses	1,20,000	
Depreciation on Fixed Assets	50,000	
Provision for Bad & Doubtful Debts	60,000	
Transfer to Reserve Fund		1,00,000
Interest on Deposits		4,00,000
Capital		20,00,000
Deposits (Current, Saving & Fixed)		30,00,000
Loans & Advances (Net)		10,00,000

Additional Information:

- The Bank needs to create a **Provision for Bad and Doubtful Debts** equal to 1% of its total loans & advances.
- The bank has investments in Government Securities worth ₹5,00,000.
- The Reserve Fund is to be credited with a percentage of the profits (to be determined).
- The bank had no income from government securities during the year.

Prepare the **Profit & Loss Account** for the year ended March 31, 2024, and the **Appropriation Account**.

Show the adjustments in the **Balance Sheet** for provision and reserve fund.

3. Prepare the **Balance Sheet** of ABC Bank Ltd. as at March 31, 2024, according to the

banking company's format under the Banking Regulation Act.

4. The following financial information is provided for the year ended March 31, 2024, for Parent Company X Ltd. and its subsidiary, Y Ltd.:

Parent Company (X Ltd.):

Share Capital: ₹12,00,000

Retained Earnings (as of 1st April 2023): ₹5,00,000

Investments in Subsidiary (Y Ltd.): ₹8,00,000

Revenue: ₹25,00,000

Expenses: ₹15,00,000

Current Assets: ₹10,00,000

Current Liabilities: ₹4,00,000

Subsidiary (Y Ltd.):

Share Capital: ₹5,00,000

Retained Earnings (as of 1st April 2023): ₹2,00,000

Revenue: ₹8,00,000

Expenses: ₹5,00,000

Current Assets: ₹4,00,000

Current Liabilities: ₹2,00,000

Additional Information:

- Parent Company, X Ltd., owns 80% of the equity share capital of Y Ltd.
- The fair value of Y Ltd.'s assets is equal to their book value as of the acquisition date.
- There were no inter-company transactions during the year.
- The retained earnings of Y Ltd. as of April 1, 2023, were ₹2,00,000, and the post-acquisition retained earnings for the year were ₹1,00,000.

Prepare the **Consolidated Income Statement** for the year ended March 31, 2024, for the group, including **minority interest**.

Prepare the **Consolidated Balance Sheet** as at March 31, 2024, for the group.

5. The company ABC Ltd. was ordered to be liquidated. The following information is provided:

Assets Realized:

Realized from sale of assets: ₹6,00,000

Realized from sale of investments: ₹2,00,000

Realized from sale of plant and machinery: ₹3,00,000

Liabilities:

Secured Creditors (with charges on assets): ₹4,00,000

Unsecured Creditors: ₹2,50,000

Preference Shareholders (₹100 per share, 5,000 shares): ₹5,00,000

Equity Shareholders (₹10 per share, 10,000 shares): ₹1,00,000

Liquidation Expenses:

Liquidator's remuneration (3% of the total assets realized): ₹45,000

Legal expenses: ₹25,000

Cost of sale of assets: ₹15,000

Prepare the Liquidator's Final Statement of Account showing the proceeds from the realization of assets, the distribution of the proceeds, and the balance available for distribution among creditors, preference shareholders, and equity shareholders.

Calculate the amount payable to each class of shareholders and creditors.

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TEACHING PLAN FOR THE ACADEMIC YEAR 2025 – 2026

Department : Corporate Secretaryship
Class : II B.Com Corporate Secretaryship
Title of the Course : CORE COURSE VIII: COMPANY LAW & SECRETARIAL PRACTICE
Semester : IV
Course Code : JU244CC2

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU244CC2	5	0	0		5	5	75	25	75	100

Pre-requisite:

Basic understanding of corporate laws and business regulations.

Learning Objectives:

1. To impart a detailed Knowledge of Company Law According to Companies Act 2013 and educate on role of a company secretary.
2. To introduce the key documents and various types of shares.

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	Understanding about the basic concepts of a company and role of company secretary.	K1
2.	Knowledge about prospectus and shares and various types under each.	K3
3.	Detailed understanding about the members and shareholders of the company.	K2
4.	Exhibit concepts of meetings, its kinds and the procedure involved understand the role of key managerial personnel in a company	K2
5.	Understanding the various types of winding up processes of a company.	K3

K1-Remember; K2-Understand; K3-Apply

Teaching Plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive Level	Pedagogy	Student-Centric Method	E-Resources	Assessment / Evaluation
UNIT I – INCORPORATION OF COMPANY & ROLE OF COMPANY SECRETARY									
I	1.1	Evolution of Company Law	2	1	Understand (K2)	Lecture with PPT	Think-Pair-Share	MCA website history section	MCQs
	1.2	Meaning & Characteristics of Company	2		Understand (K2)	PPT with Explanation	Group identification of characteristics	Company Act PDF	Short questions
	1.3	Stages of Incorporation & e-Filing	3		Apply (K3)	Flowchart	Hands-on simulation	MCA e-filing portal,	Practical-based questions

							n using MCA portal screenshots	YouTube tutorials	
	1.4	MOA & AOA – Alteration	2		Understand(K2)	Case Examples	Drafting MOA/AOA activity	Sample MOA & AOA	Assignment: Draft clauses
	1.5	Doctrines – Constructive Notice, Indoor Management, Ultra Vires	2		Analyze(K4)	Case-based explanation	Case analysis groups	Legal case databases	Case questions
	1.6	Lifting of Corporate Veil	1		Understand(K2)	Case Law	Presentation by students	YouTube case studies	Case evaluation
	1.7	Company Secretary – Role, Duties, Powers, Removal	1	1	Understand(K2)	Lecture and Real examples	Role-Play (appointment & removal)	ICSI website	Short notes, MCQs

UNIT II – PROSPECTUS & SHARE CAPITAL

II	2.1	Prospectus – Types	3	1	Understand(K2)	PPT, Examples	Students list differences	SEBI Guidelines	MCQ
	2.2	Misstatement – Civil & Criminal Liability	2		Analyze(K4)	Case study	Case group discussion	SEBI circulars	Case-based questions
	2.3	Statement in Lieu of Prospectus	1		Understand(K2)	Explanation with examples	Comparison activity	Sample documents	Short answers
	2.4	Secretarial Duties in Issue of Prospectus	2		Apply(K3)	Practical demonstration	Checklist preparation	ICSI guidelines	Assignment
	2.5	Share Capital – Types & Alteration	2		Understand(K2)	Diagram explanation	Chart creation	MCA manuals	Written test
	2.6	Rights, Bonus, Private Placement	2	1	Analyze(K4)	Problem-solving	Case scenario activity	Company filings online	Case questions
	2.7	Dividend – Interim, Warrants & Mandates	1		Apply(K3)	Lecture and examples	Preparation of dividend statement	Company financial reports	MCQs, Problems

UNIT III – MEMBERS & SHAREHOLDERS

III	3.1	Members – Rights & Responsibilities	2	1	Understand (K2)	PPT and Explanation	Group activity (rights chart)	MCA Portal	Short answers
	3.2	Who Can Be a Member	2		Understand (K2)	Lecture	Quick quiz	Company Act	MCQs
	3.3	Member vs Shareholder vs Contributory	2		Analyze (K4)	Comparative analysis	Table creation by students	ICSI study materials	Short notes
	3.4	Transfer & Transmission of Shares	4	1	Apply (K3)	Demonstration of SH-4 Form	Filling share transfer form	NSDL/CD SL sites	Practical-based
	3.5	Nomination – Importance	3		Understand (K2)	Explanation and legal reference	Pair discussion	AMFI/NSDL videos	Short answers

UNIT IV – KEY MANAGERIAL PERSONNEL & MEETINGS

IV	4.1	Directors – Types	2	1	Understand (K2)	PPT	Classification activity	ICSI e-notes	MCQs
	4.2	Women Director & Independent Director	2		Understand (K2)	Case examples	Policy review	Corporate governance reports	Short notes
	4.3	KMP & DIN Significance	3		Understand (K2)	Diagram-based explanation	Group explanation	MCA DIN guide	MCQs
	4.4	Types of Meetings	2	1	Understand (K2)	Flowchart	Create meeting hierarchy	Sample notices	Written test
	4.5	Notice, Agenda, Minutes & Resolutions	3	1	Apply (K3)	Demonstration	Students draft minutes	Secretarial Standard SS-1 & SS-2	Practical assignment

UNIT V – WINDING UP

V	5.1	Modes of Winding Up	3	1	Understand (K2)	PPT, Diagram	Flowchart creation	NCLT website	MCQ
	5.2	Winding Up by Tribunal	2		Apply (K3)	Case analysis	Group case study	NCLT Orders	Case questions
	5.3	Voluntary Winding Up	3		Understand (K2)	Lecture	Students prepare steps	MCA circulars	Short answers
	5.4	NCLT &	3	1	Analyze	Real	Presentat	Official	Evaluati

		Special Courts			ze(K4)	cases	ion	NCLT portal	on
	5.5	Mediation & Conciliation	2		Understand(K2)	Explanation	Role-play mediation	IBC rules	Activity-based assessment

*Total Teaching hours include 15 hours allotted for Formative and Summative Assessments

Course Focusing on Employability/ Entrepreneurship/ Skill Development : **Employability**
Activities (Em/ En/SD): Preparation of MOA, AOA, share certificates, and secretarial documents

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): Gender Equity

Activities related to **Cross Cutting Issues** : Creating a policy draft on workplace gender equality

Assignments

3. Draft a Notice, Agenda, and Minutes for a Board Meeting.
4. Prepare a report on conflict resolution during shareholder meetings.

Sample Questions

Part A

1. Which document defines the scope of activities of a company?
a) Articles of Association b) Prospectus c) Memorandum of Association
d) Share Certificate
2. Which doctrine protects outsiders dealing with the company in good faith?
a) Ultra Vires b) Indoor Management c) Constructive Notice d) Corporate Veil
3. A Red Herring Prospectus is issued during:
a) Final allotment b) Initial stage of public offer c) Rights issue d) Bonus issue
4. Who among the following is a Key Managerial Personnel (KMP)?
a) Auditor b) Whole-time Director c) Shareholder d) Debenture Holder
5. Transfer of shares is initiated by:
a) Company b) Shareholder c) Registrar d) Government
6. The minimum number of directors in a public company is:
a) 1 b) 2 c) 3 d) 5
7. Which committee is mandatory under the Companies Act?
a) CSR Committee b) Risk Committee c) Ethics Committee d) Purchasing Committee
8. Dividend declared in between two AGMs is called:
a) Interim Dividend b) Final Dividend c) Bonus d) Mandate
9. NCLT primarily deals with:
a) Foreign trade b) Income tax c) Corporate disputes & winding up d) Labour disputes
10. Statement in lieu of Prospectus is filed by:
a) Private company b) Public company that does not issue a prospectus c) One person company d) Section 8 company

Part B

Answer All the questions

1. Define a company and list any two characteristics.

2. What is e-filing? Mention its significance in incorporation.
3. What is the Doctrine of Ultra Vires?
4. Define Red Herring Prospectus.
5. Write any two differences between Rights Issue and Bonus Issue.
6. Who is a contributory?
7. What is Director Identification Number (DIN)?
8. List any two types of meetings under the Companies Act.
9. What is voluntary winding up?
10. Mention any two qualifications required for appointing a Company Secretary.

Part C

Answer All the questions

1. Explain the stages in the incorporation of a company with relevant documents.
2. Discuss the Memorandum of Association and Articles of Association and the procedure for their alteration.
3. Examine the doctrines of Constructive Notice, Indoor Management, and Ultra Vires with case laws.
4. What is a Prospectus? Explain its types and discuss the liabilities for misstatement.
5. Describe the various types of share capital and the process of alteration of share capital.
6. Explain in detail the rights, duties, and responsibilities of members and shareholders.
7. Discuss the appointment, qualifications, duties, powers, and removal of Directors.
8. Explain the different types of company meetings and the procedures for notice, quorum, agenda, minutes, and resolutions.
9. Elaborate on the role and importance of Key Managerial Personnel (KMP) in corporate governance.
10. What are the various modes of winding up? Explain tribunal and voluntary winding up procedures.

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Course Instructor

TEACHING PLAN FOR THE ACADEMIC YEAR 2025 – 2026

Department : B.Com Corporate Secretaryship
Class : II B.Com Corporate Secretaryship
Title of the Course : BUSINESS STATISTICS
Semester : IV
Course Code : JU244EC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU244EC1	4	-	-	-	3	4	60	25	75	100

Pre-requisite:

A foundational knowledge of basic mathematics and statistics is required.

Learning Objectives:

- To communicate the origin and basics about the statistics.
- To gain knowledge on measures of central tendency and measures of variation.

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	understanding of basics of Statistics and collection and tabulation of data presentation using various types of diagrams and charts.	K1
2.	calculation measures of central tendency – mean, median, mode, geometric mean and harmonic mean, measures of variance- range, SD, MD, QD.	K2
3.	performing correlation and regression analysis using various methods.	K3
4.	analysis of time series data using various methods.	K3
5.	analysis and construction of Index numbers using various methods and exhibiting the concepts of statistical quality control.	K2

K1-Remember; K2-Understand; K3-Apply

Teaching Plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive Level	Pedagogy	Student-Centric Method	E-Resources	Assessment / Evaluation
UNIT I – Introduction									
I	1.1	Meaning and Definition of Statistics	1	2	Remember (K1)	Concept Explanation	Group Discussion	Interactive PPT	Short Notes
	1.2	Collection of Statistical Data	2		Understand (K2)	Lecture with examples	Brainstorming	Google Scholar samples, Govt. data portals	Short answers
	1.3	Tabulation of Statistical Data	2		Apply (K3)	Demonstration	Hands-on practice creating tables	Excel sheets	Mini-exercise
	1.4	Presentation of Statistical Data	2		Apply (K3)	Illustrations & demonstration	Group activity: prepare	PPT templates	Chart preparation task

						ions	charts		
	1.5	Graphs	1		Apply(K3)	Demonstration	Pair activity	Excel graphs	Practical task
	1.6	Diagrams	1	1	Apply(K3)	Illustration with examples	Pair work	Canva infographics	Diagram-based questions
UNIT II – MEASURES OF CENTRAL TENDENCY AND MEASURES OF VARIATION									
II	2.1	Measures of Central Tendency- Arithmetic Mean	3	1	Apply(K3)	Illustration	Group Discussion	Interactive PPT	MCQ
	2.2	Median, Mode	2		Analyze(K4)	Worked examples	Think Pair Share	Slides	Problem Solving
	2.3	Harmonic Mean, Geometric Mean	1		Apply(K3)	Lecture + Demonstration	Peer learning	YouTube lecture series	Home work
	2.4	Measures of Variation, Standard Deviation	2		Analyze(K4)	Demonstration & problem-solving	Group problem solving	Online Learning resource: Khan Academy	Problem test
	2.5	Mean Deviation- Quartile Deviation	2		Apply(K3)	Board work + Illustrations	Group worksheet	PPT, Online calculators	Assignment questions
UNIT III – CORRELATION AND REGRESSION ANALYSIS									
III	3.1	Simple Correlation- Scatter Diagram	2	1	Apply(K3)	Demonstration	Group Discussion	Excel scatter plots	Oral test
	3.2	- Karl Pearson's Correlation	2		Analyze (K4)	Problem-solving	Peer discussion	Online statistical tools	Numerical problems
	3.3	Spearman's Rank Correlation	2		Analyze (K4)	Step-by-step demonstration	Pair ranking activity	Interactive PPT	Short problems
	3.4	Regression- Meaning	4	1	Understand(K2)	Lecture with examples	Think-Pair-Share	YouTube demonstrations	Short notes
	3.5	Linear Regression	3		Analyze (K4)	Demonstration using Excel	Hands-on practice	Excel regression tools	Regression problem solving
UNIT IV – TIME SERIES									
IV	4.1	Analysis of Time Series- Causes of Variation in Time Series Data	2	1	Understand(K2)	Lecture with real examples	Group discussion	PPT, NPTEL	MCQ
	4.2	Components of	2		Understand(K2)	Illustration	Table-	Stat-	Open

		Time Series-Additive and Multiplicative Models			K2)	+ examples	making activity	related websites	BookTest
	4.3	Determination of Trend by Semi Average, Moving Average and Least Square (Linear Second Degree and Exponential) Methods	3		Analyze (K4)	Demonstration	Brain Storming	The Intact One	Problem solving
	4.4	Computation of Seasonal Indices by Simple Average	2	1	Apply(K3)	Worked examples	Group practice	BrainKart website	Class Test
	4.5	Ratio to Moving Average, Ratio to Trend and Link Relative Methods	3	1	Analyze (K4)	Demonstration + practice	Pair problem solving	ACCA Global Technical Article	Quiz

UNIT V – INDEX NUMBERS

V	5.1	Meaning and Types of Index Numbers	3	1	Understand(K2)	Lecture + illustrations	Group discussion	PPT, NPTEL videos	MCQ
	5.2	Problems in Construction of Index Numbers	2		Apply(K3)	Demonstration	Think–Pair–Share	Example sheets	Short answer
	5.3	Methods of Construction of Price and Quantity Indices- Test of Adequacy- Errors in Index Numbers	3		Analyze (K4)	Problem-solving	Brainstorming	Interactive PPT	Numerical problems
	5.4	Chain Base Index Numbers- Base Shifting- Splicing- Deflation	3	1	Analyze (K4)	Lecture + examples	Peer solving	PPT, Online tools	Short problems
	5.5	Customer Price Index and Its Uses-Statistical Quality Control	2		Understand(K2)	Illustration + real-life applications	Case study groups	Govt. CPI data portals	Open Book Test

Self-study	Presentation of Statistical Data - Graphs and Diagrams
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*Total Teaching hours include 15 hours allotted for Formative and Summative Assessments

Course Focusing on Employability/ Entrepreneurship/ Skill Development : **Employability**

Activities (Em/ En/SD): Practicing Statistical Tools

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/

Gender Equity): Gender Equity

Activities related to **Cross Cutting Issues** : Creating a policy draft on workplace gender equality

Assignments

1. Prepare graphs and diagrams
2. Presentation of Statistical Data

Sample Questions

Part A

1. Statistics deals with:

a) Only facts	b) Collection, analysis & interpretation of data
c) Only numerical data	d) Only scientific data
2. Pie chart is used to represent:

a) Time series data	b) Components of a whole
c) Frequency polygon	d) Correlation
3. The arithmetic mean of a set of values is:

a) The most frequent value	b) Middle value
c) Sum of values \div number of values	d) Least value
4. The measure that shows spread about the mean:

a) Mode	b) Mean deviation
c) Harmonic mean	d) Geometric mean
5. Karl Pearson's correlation coefficient is denoted by:

a) r	b) β	c) σ	d) ρ
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6. Regression analysis is used to:

a) Measure dispersion	b) Forecast one variable based on another
c) Draw diagrams	d) Compute averages
7. Seasonal variations arise due to:

a) Long-term forces	b) Periodic short-term influences
c) Irregular fluctuations	d) Accidental factors
8. Moving averages are used for:

a) Correlation	b) Smoothing time series data
c) Index number calculation	d) Sampling
9. Index numbers measure changes in:

a) Quality	b) Price and quantity
c) Only quantity	d) Only wages
10. Consumer Price Index is known as:

a) Wholesale Price Index	b) Cost of Living Index
c) Chain Index	d) Spliced Index

Part B

Answer All the questions

11. a) Explain any two methods of collecting primary data.

b) The following data gives marks of students:30, 35, 45, 50, 40
Calculate the Mean and Median.

12. a) Write a note on Arithmetic Mean and Median

(or)

b) Calculate the Mean Deviation from Mean for the following data:5, 7, 9, 11, 13

13. a) Define correlation. Write any two types of correlation.

b) From the following data, compute the Karl Pearson's correlation coefficient:

X	10	20	30	40	50
Y	18	22	28	32	36

14. a) Describe the components of a time series.

b) Find the 3-year moving averages for the following data:

Year	1	2	3	4	5
Value	10	14	16	18	20

15. a) Define Index Numbers. State their uses.

b) Using the following data, calculate the Simple Price Index:

Commodity	Base Year Price	Current Year Price
A	20	30
B	30	45

Part C

16. (a) Discuss in detail the methods of collection, tabulation and presentation of statistical data with examples.

(b) For the following data, prepare: (i) A frequency table (ii)A histogram

Data:

5, 7, 8, 10, 12, 12, 14, 15, 17, 18, 20, 20, 22

17. (a) Explain Mean, Median, Mode, Geometric Mean, and Harmonic Mean with formulas and advantages.

(b) Calculate the following for the data given:

Class Interval	0-10	10-20	20-30	30-40	40-50
Frequency	5	9	14	12	10

Find:

- i. Arithmetic Mean
- ii. Standard Deviation

18. (a) Explain Pearson's and Spearman's correlation methods with formulas and uses.

(b) For the following data compute:

1. Regression equation of Y on X
2. Estimated value of Y when X = 8

X	2	4	6	8
Y	5	7	9	10

19. (a) Explain the additive and multiplicative models of time series. Using Least Square Method, fit a straight-line trend for:

Year	1	2	3	4	5
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Sales	12	15	17	20	22
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Estimate sales for Year 7.

(b) Using the following data compute Seasonal Indices by Simple Average Method:

Quarterly Sales:

Quarterly I	120	140	160
Quarterly 2	150	170	190
Quarterly 3	110	130	150
Quarterly 4	180	200	220

20. (a) Explain the methods of constructing price and quantity index numbers with examples.

(b) Using the following data calculate:

- i. Laspeyres Price Index
- ii. Paasche Price Index
- iii. Fisher's Ideal Index

Commodity	Base Price	Current Price	Base Qty	Current Qty
A	10	12	5	6
B	6	9	4	3
C	8	10	3	5

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