

**Holy Cross College (Autonomous), Nagercoil-  
629004**

**Kanyakumari District, TamilNadu.**

**Nationally Re-Accredited with A<sup>+</sup> by NAAC IV cycle –  
(CGPA 3.35)**

**Affiliated to**

**Manonmaniam Sundaranar University, Tirunelveli**



**DEPARTMENT OF CORPORATE SECRETARYSHIP  
UNDERGRADUATE PROGRAMME**



**TEACHING PLAN  
EVEN SEMESTER 2024-2025**

## 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 better corporate management at local and global level.	PO5& PO7

Class : I B.Com Corporate Secretaryship  
 CORE COURSE III  
 Title of the Course : ADVANCED FINANCIAL ACCOUNTING  
 Semester : II

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.	<b>K1</b>
2.	examine the process involved during dissolution of a partnership.	<b>K2</b>
3.	discuss the concepts of branch accounts and the system involved.	<b>K3</b>
4.	explain and apply the concepts and workings of DepartmentalAccounts	<b>K2, K3</b>
5.	relate and apply the provisions of hire purchase system concept.	<b>K3</b>

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

#### Modules

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
<b>PARTNERSHIP ACCOUNTS (15 Hrs.)</b>						
	1.	Admission of a Partner	5	K1 (R)	Lecture with PPT &	Quiz

I					Problem solving	
	2.	Retirement of a Partner	5	K2 (U)	Problem solving	Oral test
	3.	Death of Partner	5	K2 (U)	Problem solving	Near Pod Quiz
II	<b>DISSOLUTION OF PARTNERSHIP (15 Hrs.)</b>					
	1.	Dissolution of a Partnership Firm.	2	K2 (U)	Lecture with PPT	Oral test
	2.	Insolvency of a Partner	3	K2 (U)	Problem solving	short test
	3.	Insolvency of all Partners.	5	K2 (U)	Problem solving	Observation Notes Preparation
	4.	Piece meal Distribution of cash in case of Liquidation of Partnership firm	5	K2 (U)	Problem solving	Short test
III	<b>BRANCH ACCOUNTS (15 Hrs.)</b>					
	1	Dependent Branches.	5	K2 (U)	Problem solving	Oral test
	2	Stock and Debtors system	5	K2 (U)	Problem solving	Short Test
	3	Distinction between Wholesale Profit and Retail Profit.	5	K3 (Ap)	Lecture with demonstration	Quiz
IV	<b>DEPARTMENTAL ACCOUNTS (15 Hrs.)</b>					
	1	Basis of Allocation of Expenses.	5	K2 (U)	Problem solving	Oral test
	2	Calculation of Profit.	5	K3 (Ap)	Lecture with demonstration	Short Test
	3	Inter-departmental Transfer at Cost or Selling Price	5	K3 (Ap)	Problem solving	Oral test
	<b>HIRE PURCHASE SYSTEM (15 Hrs.)</b>					

<b>V</b>	1	Hire purchase system –	5	K2 (U)	Lecture with PPT	Quiz
	2	Default and repossession	5	K2 (U)	Problem solving	Oral test
	3	Instalment system.	3	K3 (Ap)	Problem solving	Short test
	4	Calculation of profit	2	K3 (Ap)	Problem solving	Formative Assessment

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

Course Focussing on Employability/ Entrepreneurship/ Skill Development : **Employability**  
Activities (Em/ En/SD): Preparation of accounts

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

Activities related to Cross Cutting Issues: Partnership Problems

**Assignment: Short essay on wholesale profit and resale profit and preparation of Partnership Account.**

**Sample questions:**

**Part A**

- 1. What happens when a new partner is admitted to a partnership firm?**
  - a) Only the profits of the firm are shared equally
  - b) The new partner brings in capital and goodwill is calculated
  - c) The old partners lose their share of profits
  - d) The partnership is immediately dissolved
- 2. Which of the following is true about the dissolution of a partnership firm?**
  - a) The assets and liabilities are immediately distributed equally among the partners
  - b) A partnership can only be dissolved through the consent of all partners
  - c) No further action is required once the partnership agreement ends
  - d) All debts of the firm are paid before the distribution of remaining assets
- 3. Which of the following methods is used to maintain records of stock and debtors in a dependent branch?**
  - a) Self-balancing system
  - b) Stock and Debtors system
  - c) Double entry system
  - d) Cost system
- 4. What is the basis of allocation of expenses in departmental accounting?**
  - a) Equally among departments
  - b) Based on the revenue generated by each department
  - c) Based on the total sales volume
  - d) Based on the capital invested in each department

**5. In a hire purchase system, if the buyer defaults on an installment, the seller has the right to:**

- a) Increase the interest rate
- b) Repossess the goods
- c) Change the terms of the agreement
- d) Write off the unpaid amount

**Part B**

1. In a partnership between A, B, and C, the profit-sharing ratio is 3:2:1. Partner B decides to retire, and the new ratio between A and C is agreed to be 2:1. The total capital of the firm is ₹90,000. The retiring partner's capital account is ₹30,000. How much should be paid to the retiring partner, and how should the remaining capital be adjusted?
2. In a partnership between X and Y, the firm's profit-sharing ratio is 5:3. Y passes away on 1st October, and the firm's profit for the year is ₹80,000. How should the profit up to the date of Y's death be calculated, and what amount should be transferred to Y's capital account?
3. A and B were partners in a firm, sharing profits and losses in the ratio of 3:2. The firm is dissolved, and the assets and liabilities are as follows:  
Assets: Cash ₹10,000, Machinery ₹20,000, Stock ₹15,000  
Liabilities: Creditors ₹18,000  
Prepare the dissolution account and show how the cash is distributed between A and B after settling liabilities.
4. X and Y are partners sharing profits and losses in the ratio of 2:1. X becomes insolvent, and the firm has a balance of ₹15,000 in its capital accounts. The firm's assets amount to ₹50,000, and liabilities to ₹40,000. Calculate how the capital accounts of X and Y should be adjusted.
5. A company has a dependent branch. The branch has a stock of ₹10,000 and debtors of ₹12,000. The branch purchases goods worth ₹8,000 during the year and sells goods worth ₹15,000. Prepare the Branch Stock Account and Branch Debtors Account, assuming all transactions are on a cash basis.
6. A company has a branch that purchases goods at ₹10,000. The branch sells the goods at a selling price of ₹15,000. The expenses of the branch are ₹2,000. Calculate: Wholesale profit and Retail profit.
7. Department X transfers goods to Department Y at cost price of ₹12,000. Department Y sells the goods at ₹18,000. Prepare the inter-departmental transfer accounts and calculate the profit for Department Y.
8. The sales and expenses for two departments of a company are as follows:  
Department A: Sales ₹50,000, Expenses ₹25,000  
Department B: Sales ₹40,000, Expenses ₹18,000  
Calculate the profit of each department after accounting for the expenses.
9. A machine is purchased on hire purchase for ₹24,000. The down payment is ₹6,000, and the balance is payable in 12 equal installments. Calculate the total amount payable under the hire purchase agreement.

10. A car is purchased on hire purchase for ₹15,000, with an initial payment of ₹3,000 and 12 monthly instalments of ₹1,000. After 5 instalments, the buyer defaults. How much is still due, and how should the seller repossess the car?

**Part-C**

1. A and B are partners in a firm sharing profits and losses in the ratio of 3:2. The capital accounts of A and B are ₹60,000 and ₹40,000, respectively. They decide to admit C as a new partner. C brings in ₹50,000 as capital and ₹20,000 as goodwill.

The goodwill of the firm is to be adjusted among the partners in the old profit-sharing ratio.

C will receive 1/4th share of the profits.

**Required to:**

- a. Calculate the amount of goodwill to be adjusted.
  - b. Prepare the necessary journal entries to record C's admission, including the adjustment of goodwill.
2. X and Y are partners in a firm, sharing profits and losses in the ratio of 4:1. The firm's capital accounts are as follows:

X: ₹80,000

Y: ₹40,000

Y dies on 1st August, and the firm's profit for the year is ₹60,000. The profits for the year are to be divided between the partners based on time.

Y's share of profit up to the date of death should be calculated.

The goodwill of the firm is valued at ₹10,000.

**Required to:**

- a. Calculate Y's share of profit up to the date of death.
  - b. Prepare the journal entries to transfer the share of profit and settle Y's capital account, including goodwill.
3. A and B are partners in a firm sharing profits and losses in the ratio of 3:2. The firm is dissolved on 1st January, and the assets and liabilities are as follows:

Cash: ₹10,000

Machinery: ₹25,000

Stock: ₹15,000

Creditors: ₹12,000

The firm also has an outstanding loan of ₹5,000 from an external party. The machinery is sold for ₹18,000, and the stock is sold for ₹13,000.

Prepare the dissolution account and the capital accounts of A and B.

Calculate how the remaining liabilities and assets are settled between the partners.

4. X, Y, and Z are partners in a firm sharing profits and losses in the ratio of 2:2:1. The firm has the following balances in their capital accounts:

X: ₹40,000

Y: ₹30,000

Z: ₹20,000

Z is declared insolvent, and the firm's liabilities amount to ₹60,000. The assets of the firm can only cover ₹45,000.

Calculate the loss that Z will bear as an insolvent partner.

Prepare the necessary journal entries to settle the liabilities, including Z's share of the loss.

5. A company has a dependent branch. The following information is available:

Branch stock at the beginning of the year: ₹10,000  
Branch debtors at the beginning of the year: ₹8,000  
Purchases during the year: ₹30,000  
Sales during the year: ₹40,000  
Cash sent by head office to the branch: ₹25,000  
Cash received from debtors: ₹30,000

Prepare the Branch Stock Account and Branch Debtors Account for the year.

Calculate the closing balance of stock and debtors at the end of the year.

6. The head office of a company transfers goods to a branch at a cost price of ₹25,000. The branch sells the goods at a price of ₹40,000. The branch's operating expenses are ₹5,000, and the stock at the end of the year is ₹10,000.

Prepare the Branch Trading Account for the branch.

Calculate the gross profit and net profit for the branch for the year.

7. A company has three departments, A, B, and C. The following information is available regarding the total expenses of the company:

Total expenses: ₹50,000  
Department A: Revenue ₹30,000  
Department B: Revenue ₹40,000  
Department C: Revenue ₹30,000

The expenses are allocated in proportion to the revenue of each department.

Required to:

Allocate the total expenses to each department.

Calculate the profit of each department, assuming the following sales:

Department A: ₹50,000  
Department B: ₹60,000  
Department C: ₹40,000

8. Department X transfers goods to Department Y at cost price of ₹10,000. Department Y sells the goods at ₹14,000. The operating expenses of Department Y amount to ₹3,000.

Prepare the inter-departmental transfer accounts.

Calculate the profit made by Department Y on this transaction.

9. A machine is sold under a hire purchase system for ₹30,000. The buyer makes a down payment of ₹5,000, and the balance is payable in 12 monthly installments of ₹2,500. The cost of the machine is ₹24,000, and interest is charged on the balance amount at the rate of 10% per annum.

Calculate the total interest payable over the term of the hire purchase agreement.

Prepare the hire purchase account to show the amount of interest and principal paid each year.



10. A car is purchased on hire purchase for ₹20,000. The buyer makes a down payment of ₹4,000 and agrees to pay 12 monthly installments of ₹1,500. After 6 installments, the buyer defaults.

Calculate the total outstanding amount due.

Prepare the journal entries to repossess the car and adjust the accounts.

Dr.M.Gnana Muhila  
Head of the Department

Dr.X. Maria Muthu Shanthini  
Course Instructor

**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:**

1. To introduce the management concepts and levels
2. 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	<b>K1</b>
2.	comprehend the significant of management in today's world.	<b>K2</b>
3.	discuss the practice to apply management concepts in corporate environment.	<b>K2, K3</b>
4.	understand the basics of HRM.	<b>K2</b>
5.	apply the concepts of corporate management and the factors for effective governance.	<b>K3</b>

#### Teaching Plan

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
<b>INTRODUCTION TO MANAGEMENT FOR CORPORATES (15 Hrs.)</b>						
<b>I</b>	1.	Management: Concept – Definition	3	K1 (R)	Lecture with PPT	Quiz
	2.	Role and Functions of a Manager	3	K2 (U)	Lecture with PPT	Oral test
	3.	Levels of Management	3	K2 (U)	Lecture with discussion	Oral test
	4.	Henry Fayol's Principles of Management	3	K2 (U)	Lecture with PPT	Near Pod Quiz
	5.	Taylor's Scientific Management.	3	K2 (U)	Lecture with PPT	Near Pod Quiz
<b>FUNCTIONS, DECISION MAKING AND PROCEDURES (15 Hrs.)</b>						
<b>II</b>	1.	Functions of Management	2	K2 (U)	Lecture with discussion	Oral test
	2.	Process of Decision Making	3	K2 (U)	Lecture with PPT	Oral test
	3.	Span of Control – Factors determining span	5	K2 (U)	Lecture with discussion	Observation Notes Preparation
	4.	Policies – Procedures and Methods.	5	K2 (U)	Lecture with PPT	Short test
<b>HRM – INTRODUCTION (15 Hrs.)</b>						
<b>III</b>	1	Human Resources Management – concept	2	K2 (U)	Lecture with discussion	Oral test
	2	Human Resources planning	3	K2 (U)	Lecture with discussion	Short Test
	3	Human Resources Audit	3	K3 (Ap)	Lecture with demonstration	Quiz
	4	Nature and Benefits	2	K3 (Ap)	Lecture with demonstration	Short Test
	5	Recruitment – Selection – Interview – Placement.	5	K3 (Ap)	Lecture with demonstration	Role Play
<b>TRAINING AND PERFORMANCE APPRAISAL</b>						
	1	Induction – Training	2	K2 (U)	Lecture with discussion	Oral test

IV	2	Methods – Performance appraisal	3	K3 (Ap)	Lecture with demonstration	Short Test
	3	Methods – Career Development	5	K3 (Ap)	Lecture with demonstration	Oral test
	4	Communication – Significance – Co-ordination	5	K3 (Ap)	Lecture with discussion	Assignment
<b>CORPORATE MANAGEMENT AND GOVERNING FACTORS (15 Hrs.)</b>						
V	1	Corporate Management – Significance	5	K2 (U)	Lecture with PPT	Quiz
	2	– Factors governing effective Corporate Management	5	K2 (U)	Lecture with discussion	Oral test
	3	– Five levels of Corporate Management.	5	K3 (Ap)	Lecture with discussion	Formative Assessment

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

Employability

**Activities (Em/ En/SD):** Preparation of Resume

**Course Focussing on Cross Cutting Issues (Professional Ethics/ Human Values/EnvironmentSustainability/ Gender Equity):** Professional Ethics

**Activities related to Cross Cutting Issues:** Management

**Assignment :**

1. Exploring the Role and Functions of a Manager in Modern Corporates.
2. The Decision-Making Process in Corporate Management: Tools, Techniques, and Challenges.
3. Human Resources Management: Strategic Planning, Recruitment, and Selection in Corporates.
4. Training and Performance Appraisal: Key Components in Employee Development and Corporate Success.
5. Corporate Management: Key Factors and Levels Impacting Governance and Success.

**Sample questions**

**Part -A**

1. Who is known as the 'Father of Modern Management'?
  - a) Frederick Taylor
  - b) Henry Fayol
  - c) Elton Mayo
  - d) Peter Drucker
2. According to Henry Fayol's principles, which principle emphasizes that each employee should receive orders from only one superior?
  - a) Unity of Command
  - b) Authority and Responsibility
  - c) Esprit de Corps

- d) Discipline
3. Which of the following best describes 'Span of Control'?
    - a) The power given to managers
    - b) The number of subordinates a manager can effectively control
    - c) The span of time for decision-making
    - d) The number of policies and procedures
  4. Which function of management involves setting goals and deciding on courses of action?
    - a) Planning
    - b) Organizing
    - c) Leading
    - d) Controlling
  5. Who introduced the concept of 'Scientific Management'?
    - a) Henry Fayol
    - b) Abraham Maslow
    - c) Frederick Taylor
    - d) Max Weber
  6. In HRM, which process ensures that the right people are hired for the right positions?
    - a) Recruitment
    - b) Training
    - c) Appraisal
    - d) Placement
  7. What is the main purpose of performance appraisal?
    - a) Promotion of employees
    - b) Discipline enforcement
    - c) Performance evaluation
    - d) Compensation determination
  8. Which of the following is NOT a method of employee training?
    - a) On-the-job training
    - b) Classroom training
    - c) Cross-functional training
    - d) Job analysis
  9. Which level of management is responsible for setting strategic goals and making major corporate decisions?
    - a) Top-level management
    - b) Middle-level management
    - c) First-level management
    - d) Supervisory-level management
  10. In corporate management, which factor is crucial for aligning different organizational functions?
    - a) Innovation
    - b) Co-ordination
    - c) Centralization
    - d) Market Analysis

### **Part- B**

11. Define management and its significance in corporate settings.
12. Explain the primary roles of a manager in an organization.
13. List and briefly describe the three main levels of management.
14. Outline Henry Fayol's principle of 'Unity of Direction'.
15. What is Frederick Taylor's concept of 'Scientific Management'?
16. Describe the functions of management.

17. What is the decision-making process in management?
18. Explain the term 'Span of Control' and its importance.
19. List two factors that determine an effective span of control.

**Part- C**

20. Define 'Policy' in the context of corporate management.
21. What is 'Human Resource Planning'?
22. Briefly describe the concept of a 'Human Resources Audit'.
23. What are the steps involved in recruitment?
24. Differentiate between recruitment and selection.
25. What is the purpose of an induction program in HRM?
26. Describe one method of training used for employee development.
27. What is performance appraisal, and why is it conducted?
28. List two methods of performance appraisal.
29. Explain the significance of career development in an organization.

Dr. M. Gnana Muhila  
**Head of the Department**

Dr. J. Jani Mercybai  
**Course Instructor**

**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.	<b>K1, K2</b>
2.	explain the role of stock market and the various role played by its intermediaries	<b>K2</b>
3.	demonstrate the functions of stock exchange, mechanics, types and also listing of securities, demat etc.	<b>K3</b>
4.	exhibit the difference between various financial instruments	<b>K3</b>
5.	explain and demonstrate the procedure followed by credit rating agencies & interpret the same.	<b>K2, K3</b>

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

**Teaching Plan**

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	<b>PRIMARY MARKET/ NEW ISSUE MARKET (15 Hrs.)</b>					
	1.	Meaning - Functions of New Issue Market - Methods of Floating New Issues	3	K1 (R)	Lecture with PPT	Quiz
	2.	Players Involved in the New Issue Market (Merchant Bankers - Underwriters -	3	K2 (U)	Gamification	Assign teams to draft sections of a hypothetical securities regulation.
	3.	Brokers - Registrar - Lead Managers &	3	K2 (U)	Critical Analysis and	Oral test

		Banks)SEBI Guidelines Relating to theFunctioning of the New Issue Market,			Debate	
	4.		3	K2 (U)	Lecture with PPT	Slip test
	5.	Disclosure & Investor Protection	3	K2 (U)	Integration of Technology and Data	Class test
<b>SECONDARY MARKET STOCK EXCHANGE (15 Hrs.)</b>						
II	1.	Stock Exchanges - Meaning, Functions, Importance	2	K2 (U)	Lecture with discussion	Oral test
	2.	Types of Brokers - Listingof Securities in Indian Stock Exchange	3	K2 (U)	Lecture with PPT	Explore the balance between investor protection and market efficiency.
	3.	NSE - BSE - OTCEI - SEBI Guidelines	5	K2 (U)	Guest Lectures and Industry Insights	Observation Notes Preparation
	4.	Relating to Listing of Securities.	5	K2 (U)	Legislative Drafting Exercise	Short test
<b>MECHANISM OF STOCK MARKET TRADING (15 Hrs.)</b>						
III	1	Mechanism of Stock Market Trading - Screen Based Trading and Internet BasedTrading	3	K2 (U)	Lecture with discussion	Oral test
	2	Demat Trading and Role of Depositories- Market Derivatives, Advantages and its Types	3	K2 (U)	Lecture with discussion	Short Test
	3	Futures, Hedge Fund, Forward Options & Swaps.	3	K3 (Ap)	Lecture with demonstration	Quiz
	4	Market Indexes- SENSEX, NIFTY& CNX NIFTY(Basics).	3	K3 (Ap)	Comparative Analysis	Short Test



IV	<b>FINANCIAL INSTRUMENTS IN NEW ISSUE AND SECONDARY MARKET (15 Hrs.)</b>					
	1	Treasury Bills - Commercial Bills- Certificate of Deposits - Equity Shares	3	K2 (U)	Interactive Learning Activities	Oral test
	2	Preference Shares- Sweat Equity Shares- Debentures - American Depository	3	K3 (Ap)	Evaluation and Reflection	application-based MCQs
	3	Receipts- Global Depository Receipts	3	K3 (Ap)	Lecture with demonstration	Oral test
	4	Exchange Traded Notes - Mutual Funds	3	K3 (Ap)	Case Study Method	Assignment
V	<b>CREDIT RATING AGENCY (15 Hrs.)</b>					
	1	Meaning- Functions- Credit Rating in India	5	K2 (U)	Assessment and Reflection	Quiz
	2	Credit Rating Agencies in India	5	K2 (U)	Interactive Discussion and Critical Thinking	Oral test
	3	CRISIL & CARE.	5	K3 (Ap)	Case Studies: CRISIL & CARE	Formative Assessment

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

**Employability**

**Employability Skills:**

1. Analytical Skills and Regulatory Awareness
2. Trading Knowledge and Analytical Thinking
3. Technology and Financial Product Knowledge
4. Financial Analysis and Decision-Making

**Course Focussing 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. 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.

Dr. M. Gnana Muhila  
**Head of the Department**

Dr. M. Gnana Muhila  
**Course Instructor**