


What are the rules and guidelines for listing of securities? 

**(i) The public offer should in no case be less than 33 per cent of the issued capital of the company.** (ii) The share of the Indian promoters should not be more than 40 per cent of the issued capital of the company.

What is the listing procedure?



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New Listing. New Listing is a process through which **a company which is already listed on other stock exchange/s** approaches the Exchange for listing of its equity shares. The companies fulfilling the eligibility criteria prescribed by the Exchange; from time to time; are listed on the Exchange.


What are the requirements a company has to satisfy for listing on NSE?



## **NSE (National Stock Exchange) Listing Process**

- Company must be registered as a Public Company under Companies Act 1956 or Companies Act 2013.
- Company should be at least 3 years old and 2 years should be positive net worth.
- Post issue paid-up capital should not be more than 25 Cr.
- Documents requirement for NSE Listing.

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What accounting records are made in the books of the buyer and seller? 


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For accounting purposes, the buyer records **products in transit as purchases and lists those items as inventory**, according to AccountingCoach, an accounting information website. The seller reports a sale at the time of product shipping. The seller's accounts receivable should reflect the total sale amount.

What type of transactions are recorded in accounting?



Based on the exchange of cash, there are three types of accounting transactions, namely **cash transactions, non-cash transactions, and credit transactions.**

What is the difference between cash and non-cash transaction? 

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Non-cash transactions are investing and financing-related transactions that do not involve the use of cash or a cash equivalent. When a company buys an asset or incurs an expense, but instead of using cash, writes a promissory note or takes over an existing loan, the company is involved in a non-cash transaction.



Which transactions are known as non-cash transactions?

### **What Are the Noncash Transactions?**

- Depreciation.
- Amortization.
- Unrealized gain.
- Unrealized loss.
- Impairment expenses.
- Stock-based compensation.
- Provision for discount expenses.
- Deferred income taxes.

What is the settlement cycle of NSE? 

NSE Clearing follows a **T+2 rolling** settlement cycle. For all trades executed on the T day, NSE Clearing determines the cumulative obligations of each member on the T+1 day and electronically transfers the data to Clearing Members (CMs). 30-Sep-2019



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What is the settlement time for a stock trade? ^

In March 2017, the SEC shortened the settlement period from T+3 to T+2 days. The SEC's new rule amendment reflects improvements in technology, increased trading volumes and changes in investment products and the trading landscape. Now, most securities transactions settle **within two business days of their trade date.**

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How are trades settled? 

For most stock trades, settlement occurs **two business days after the day the order executes**, or T+2 (trade date plus two days). For example, if you were to execute an order on Monday, it would typically settle on Wednesday.

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