

## Curriculum of III Semester Courses

Corporate Accounting

Business Statistics

Cost Accounting

Artificial Intelligence ( Curriculum will be given by KSHEC)

1. Advertising Skills

or

2. Entrepreneurial Skills

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<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com.3.1 <b>Name of the Course:</b> Corporate Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>Understand the treatment of underwriting of shares.</li> <li>Comprehend the computation of profit prior to incorporation.</li> <li>Know the valuation of intangible assets.</li> <li>Know the valuation of shares.</li> <li>Prepare the financial statements of companies as per companies act, 2013.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Underwriting of Shares</b>		<b>10</b>
Introduction -Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission. Underwriter – functions - Advantages of Underwriting, Types of underwriting - Marked and Unmarked Applications –Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting problem.		
<b>Module No. 2: Profit Prior to Incorporation</b>		<b>10</b>
Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing statement of Profit and Loss and Balance Sheet as per schedule III of companies Act, 2013.		
<b>Module No. 3 Valuation of Intangible Assets</b>		<b>10</b>
Introduction - Valuation of Goodwill –factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems. Brand valuation and Intellectual Property Rights (IPR).		
<b>Module No. 4: Valuation of Shares</b>		<b>10</b>
Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights Issue, Valuation of Warrants.		
<b>Module 5: Financial Statements of Companies</b>		<b>16</b>
Statutory Provisions regarding preparation of financial statements of companies as per schedule III of companies act,2013 and IND AS-1 – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet.		

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**Skill Development Activities:**

1. Compile the list of Indian companies which have issued shares through IPO / FPO in the current financial year.
2. Determine Underwriters' Liability in case of an IPO, with imaginary figures. • Present the format of 'Statement of Profit and Loss', 'Balance Sheet' and 'Statement of Changes in Equity', with imaginary figures
3. Collect financial statement of a company and calculate intrinsic value of an equity share.
4. Collect annual report of a Company and List out its assets and Liabilities.
5. Collection of latest financial statements of a company and find out the intrinsic value of shares
6. Collect the annual reports of company and calculate the value of goodwill under different methods
7. Any other activities, which are relevant to the course.

**Text Books:**

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
10. Arulanandam & Raman ; Corporate Accounting –II
11. Madegowda J – Advanced corporate accounting, HPH
12. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
13. S. P. Jain and K. L. Narang – Corporate Accounting
14. S. Bhat- Corporate Accounting.

**Note: Latest edition of text books may be used.**





**Name of the Program:** Bachelor of Commerce (B.Com.)

**Course Code:** B.Com. 3.2

**Name of the Course:** Business Statistics

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs

**Pedagogy:** Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

**Course Outcomes:** On successful completion of the course, the Students will be able to

- Familiarizes statistical data and descriptive statistics for business decision-making.
- Comprehend the measures of variation and measures of skewness.
- Demonstrate the use of probability and probability distributions in business.
- Validate the application of correlation and regression in business decisions.
- Show the use of index numbers in business.

<b>Syllabus:</b>	<b>Hours</b>
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<b>Module No. 1: Statistical Data and Descriptive statistics.</b>	<b>14</b>
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Nature and Classification of data: Univariate, bivariate and multivariate data; Measures of Central Tendency: Mathematical averages including arithmetic mean, Properties and applications. Positional Averages -Mode and Median (including graphic determination).

<b>Module No. 2: Measures of Variation: and Skewness</b>	<b>12</b>
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Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance.

Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; concept of Kurtosis.

<b>Module No. 3: Probability Distributions</b>	<b>10</b>
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Theory of Probability. Approaches to the calculation of probability; Calculation of event Probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)- Expectation and variance of a random variable - Probability distributions - Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution - Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution - Normal distribution: Probability distribution function, Properties of normal curve, Simple problems.



<b>Module No. 4: Correlation and Regression Analysis</b>
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<b>12</b>
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<b>Correlation Analysis:</b> Meaning of Correlation: - types of correlation- Positive and negative correlation-simple, partial, and multiple correlation. linear and Non-linear correlation and Scatter diagram, Pearson's co-efficient of Correlation; Correlation and
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Probable error; Spearman's Rank Correlation co-efficient. -problems.

**Regression Analysis:** meaning and definition- regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients- problems.

**Module 5: Index Numbers**

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Meaning and uses of index numbers; Construction of index numbers: Fisher's ideal index number with Time Reversal and Factor Reversal Tests. Construction of consumer price indices Using Aggregative Expenditure method and Family Budget method.

**Skill Development Activities:**

1. Application of MS Excel Functions in statistical decision making and student should submit output of the same.
2. Collect the age statistics of 10 new married couples calculate Correlation coefficient.
3. Recall the use of probability theory in business.
4. Identify the applicability of correlation and regression in business decisionmaking.
5. Construct consumer price indices with imaginary figures.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
2. Vohra N. D., Business Statistics, McGraw Hill Education.
3. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
4. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.
5. CB Gupta
6. DN Elhance Fundamentals of statistics
7. Sen Chetty and Kapoor mathematical statistics

**Note: Latest edition of text books may be used.**

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<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> B.Com. 3.3		
<b>Name of the Course:</b> Cost Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to		
a) Understand concepts of cost accounting & Methods of Costing.		
b) Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory.		
c) Make use of payroll procedures & compute idle and over time.		
d) Discuss the methods of allocation, apportionment & absorption of overheads.		
e) Prepare cost sheet & discuss cost allocation under ABC.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Cost Accounting</b>		<b>12</b>
Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost driver, cost centre; Cost reduction and Cost control; Methods and Techniques of Costing (Meanings Only); Use of IT in Cost Accounting; Limitations of Cost Accounting; Cost Sheet: Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet . Problems on Cost Sheet, Tenders and Quotations.		
<b>Module No. 2: Material Cost</b>		<b>12</b>
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material Materials material control. - Inventory control Technique of inventory control, problems on level setting and EOQ. Procurement- Procedure for procurement of materials and documentation involved in materials accounting – Material Storage: Duties of Store keeper, pricing of material issues, preparation of Stores Ledger Account – FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems.		
<b>Module No. 3: Employee Cost</b>		<b>10</b>
Introduction – Employee Cost – types of labour cost -Labour Cost Control – time keeping and time booking and Payroll Procedure -Preparation of Payroll: Idle Time Causes and Treatment of Normal and Abnormal Idle time, Over Time Causes and Treatment -Labour Turnover- Meaning, Reasons and Effects of Labour turnover. Methods of Wage Payment: Time rate system and piece rate system, and the Incentive schemes- Halsey plan, Rowan plan and Taylor differential piece rate system-problems.		
<b>Module No. 4: Overheads Cost</b>		<b>12</b>

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Introduction- Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.

**Module No. 5: Reconciliation of Cost and Financial Accounts**

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Introduction – meaning of reconciliation, Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems.

**Skill Developments Activities:**

1. Visit any Manufacturing entity, collect the method of inventory valuation adopted & procedure involved in procuring inventory.
2. Draw the format of five documents used for material accounting
3. Prepare dummy Payroll with imaginary figures.
4. Visit any large-scale organization, identify the techniques used for controlling administrative, Selling & distribution overheads.
5. Visit any manufacturing entity and collect the cost data and prepare the cost sheet.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.
2. Jawahar Lal, Cost Accounting., McGraw Hill Education
3. Madegowda J, Cost Accounting, HPH.
4. Rajiv Goel, Cost Accounting, International Book House
5. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
6. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
8. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons
9. Mariyappa B Cost Accounting, HPH

**Note: Latest edition of text books may be used.**

**3.4 Curriculum of Artificial Intelligence will be given by KSHEC**

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<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> B.Com. 3.5 (OEC)		
<b>Name of the Course:</b> Advertising Skills		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>Familiarize with advertising concepts.</li> <li>Able identify effective media choice for advertising.</li> <li>Develop ads for different media.</li> <li>Measure the advertising effectiveness.</li> <li>Analyze the role of advertising agency.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction</b>		<b>10</b>
Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods.		
<b>Module No. 2: Media Decisions</b>		<b>07</b>
Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices.		
<b>Module No. 3: Message Development</b>		<b>08</b>
Advertising appeals, Advertising copy and elements, Preparing ads for different media		
<b>Module No. 4: Measuring Advertising Effectiveness</b>		<b>10</b>
Evaluating communication and sales effects; Pre- and Post-testing techniques		
<b>Module No. 5: Advertising Agency</b>		<b>07</b>
<ol style="list-style-type: none"> <li>Advertising Agency: Role, types and selection of advertising agency.</li> <li>Social, ethical and legal aspects of advertising in India.</li> </ol>		
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>Analyze the audience feedback on advertisement of FMCG.</li> <li>List out any ten products/services advertised through internet.</li> <li>Design any two ads for print media.</li> <li>Examine the legal aspects of advertising in India and submit the report.</li> <li>Any other activities, which are relevant to the course.</li> </ol>		

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**Text Books:**

1. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion .An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. Advertising: It's Role in Marketing.Dryden Press
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed.Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. CengageLearning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
7. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford UniversityPress, 2012
8. Chunawala and Sethia, Advertising, Himalaya Publishing House
9. Ruchi Gupta, Advertising, S. Chand & Co.
10. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, CengageLearning

**Note: Latest edition of text books may be used.**

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<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 3.5 (OEC) <b>Name of the Course:</b> Entrepreneurship Skills		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>Discover their strengths and weaknesses in developing the entrepreneurial mind-set.</li> <li>Identify the different Government Institutions/Schemes available for promoting Entrepreneurs.</li> <li>Understand the various aspects to set-up an Enterprises.</li> <li>Familiarise Mechanism of Monitoring and maintaining an Enterprises.</li> <li>Know the various features for successful/unsuccessful entrepreneurs.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction</b>		<b>10</b>
Need of becoming entrepreneur- ways to become a good entrepreneur-Enabling environment available to become an entrepreneur. Self-discovery, Idea Generation-Idea Evaluation-Feasibility analysis- Finding team-Preparation of business model.		
<b>Module No. 2: Promoting Entrepreneur</b>		<b>08</b>
Introduction-Different Government institutions/schemes promoting entrepreneurs: Gramin banks, PMMY-MUDRA Loan, DIC, SIDA, SISI, NSIC, and SIDO, etc.,		
<b>Module No. 3: Enterprise Set-up</b>		<b>08</b>
Introduction – Ways to set up an enterprise and different aspects involved: legal compliances, marketing aspect, budgeting etc.,		
<b>Module No. 4: Monitoring and Maintaining an Enterprise</b>		<b>10</b>
Introduction – Day to day monitoring mechanism for maintaining an enterprise-Different Government Schemes supporting entrepreneurship.		
<b>Module No. 5: Caselets Discussion</b>		<b>06</b>
Examples of successful and unsuccessful entrepreneurship of MUDRA Loan, Gramin banks, SISI and NSIC etc.,		
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>List out the discovery and evaluation of viable business ideas for new venture creation.</li> <li>Practice critical talents and traits required for entrepreneurs such as problem solving, creativity, communication, business math, sales, and</li> </ol>		



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3. List out practical issues in setting-up of different enterprises.
4. Analyze the impact of various Government schemes in promotion of entrepreneurs.
5. Any other activities, which are relevant to the course.

**Text Books:**

1. Entrepreneurship - Starting, Developing, and Management a new Enterprise –Hisrich and –Peters-Irwin
2. Fayolle A (2007) Entrepreneurship and new value creation. Cambridge, CambridgeUniversity Press
3. Hougard S. (2005) The business idea. Berlin, Springer
4. Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington, Butterworth Heinemann

**Note: Latest edition of text books may be used.**

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## Course Content

## Semester

Course Title: <b>Financial Education and Investment Awareness</b>	Course Credits: 2
Total Contact Hours: <b>15 Hours of Theory and 30 Hours of Practical Sessions</b>	Duration of ESA: <b>90 Minutes</b>
Formative Assessment Marks: <b>20</b>	Summative Assessment Marks: <b>30</b>
Model Syllabus Authors: <b>NSE Academy and Karnataka State Higher Education Council (through Model Curriculum Committee for Commerce and Management)</b>	

## Course Outcomes

The Course aims to:

1. Provide the foundations for financial decision making
2. List out various saving and investment alternatives available for a common man
3. Give a detailed overview of stock markets and stock selection
4. Orient the learners about mutual funds and the criteria for selection

### Course Articulation Matrix

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**Course Content for 'Financial Education and Investment Awareness'**  
**Theory Content**

Module No.	Theory Content under the Module	Duration
One	<p><b>Foundations for Finance</b></p> <p><b>Introduction to Basic Concepts:</b> Understand the need for financial planning – basic concepts – life goals and financial goals – format of a sample financial plan for a young adult</p> <p><b>Economics:</b> Meaning – scope – key concepts influencing decision making both micro &amp; macro</p> <p><b>Banking in India:</b> Types of Bank Deposits, Deposit Insurance (PMJDY). Traditional and New Banking Models. Debit and Credit Cards. Digital Payment System – Internet Banking (NEFT, RTGS and IMPS), Mobile Banking, Mobile Wallet, AEPS, UPI</p> <p><b>Orientation to Financial Statements:</b> financial terms and concepts, model for reading financial statements, basic ratios for evaluating companies while investing – Time Value of Money – Concept of Compounding and Discounting</p>	4 hours
Two	<p><b>Investment Management</b></p> <p><b>Investment Goals:</b> Basic investment objectives – Investment goals – time frame – assessing risk profile – concept of diversification – risk measurement tools</p> <p><b>Investment and Saving Alternatives for a Common Investor:</b> Insurance – Health, Life and Other General Insurance (Vehicle Insurance, Property Insurance, etc), Retirement and Pension Plans – National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLVMY PMKMDY etc., Stocks, Bonds, Mutual Funds. Investor Protection and Grievance Redressal</p> <p><b>Stock Markets:</b> Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants.</p> <p><b>Stock Selection:</b> Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis. Technical Analysis – Graphical Patterns, Candle-stick Patterns, Indicators and</p>	8 hours



	<p>Oscillators</p> <p><b>Stock Return and Risk:</b> Analysing risk and returns trade off-relationship-investment risk</p>	
Three	<p><b>Mutual Funds and Financial Planning Essentials</b></p> <p><b>Mutual Funds:</b> Features of Mutual Funds, Mutual Fund History in India, Major Fund Houses in India and Mutual Fund Schemes. Types of Mutual Fund Plans. Net Asset Value.</p> <p><b>Criteria for selection of Mutual Funds:</b> Returns, Performance Measures – Sharpe, Treynor, Alpha, Beta and <math>r^2</math></p> <p><b>Financial Planning:</b> Sample formats – Integrating all the concepts learnt with a personal financial plan</p> <p><b>Giving and supporting:</b> Family support – charitable giving – crowd sourcing for needs</p>	3 hours

### Practical Content

Module No.	Practical Coverage under the Module	Duration
One	<p><b>Foundations for Finance</b></p> <ul style="list-style-type: none"> <li>Spreadsheet Modelling: <ul style="list-style-type: none"> <li>IF Function</li> <li>SUM Function</li> <li>AVERAGE Function</li> <li>INDEX, MATCH and VLOOKUP Function</li> <li>RANK Function</li> <li>SUMPRODUCT Function</li> <li>MAX &amp; MIN Function</li> <li>ERRORS in Modeling (#VALUE!, #NAME?, #DIV/0!, #REF!, #NUM!, #NA)</li> <li>PRESENT VALUE Functions</li> <li>FUTURE VALUE Functions</li> <li>ANNUITY Functions</li> <li>PERPETUITY Functions</li> </ul> </li> <li>Statistical Functions in Excel</li> <li>Financial Statements in Excel</li> </ul>	7 hours
Two	<p><b>Investment Management</b></p> <ul style="list-style-type: none"> <li>Administering Risk Tolerance Tool</li> </ul>	17 hours



	<ul style="list-style-type: none"> <li>• Group Presentations on Investment Alternatives (Advantages, Suitability and Limitations)</li> <li>• Demonstration of Stock Trading</li> <li>• Economy Analysis (<a href="http://www.tradingeconomics.com">www.tradingeconomics.com</a>)</li> <li>• Industry Analysis (<a href="http://www.ibef.org">www.ibef.org</a>)</li> <li>• Company Analysis (<a href="http://www.valueresearchonline.com">www.valueresearchonline.com</a>)</li> <li>• Spreadsheet Modelling for Stock Valuation (Dividend Discount Model, Free Cash Flow and Relative Valuation)</li> <li>• Demonstration of Technical Analysis and Exercises (NSE – TAME)</li> <li>• Spreadsheet Modelling for calculating Stock Return, Risk and Beta</li> </ul>	
<b>Three</b>	<p><b>Mutual Funds and Financial Planning Essentials</b></p> <ul style="list-style-type: none"> <li>• Identification of Fund Houses in India, Schemes and Plans of each Mutual Fund House (<a href="http://www.amfiindia.in">www.amfiindia.in</a> , <a href="http://www.valueresearchonline.com">www.valueresearchonline.com</a>)</li> <li>• Exercises on Calculation of Net Asset Value</li> <li>• Demonstration of Mutual Fund Fact Sheet</li> <li>• Exercises on reading performance measures and selection of Mutual Funds</li> <li>• Preparation of Financial Plan</li> </ul>	<b>6 hours</b>

## References

1. RBI Financial Education Handbook
2. NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI
3. NSE Academy Certification in Financial Markets (NCFM) Modules:
  - a. Macroeconomics for Financial Markets
  - b. Financial Markets (Beginners Module)
  - c. Mutual Funds (Beginners Module)
  - d. Technical Analysis

## Text Books:

S. No	Author/s	Title of the Book	Publisher
1	Prasanna Chandra	Financial Management	McGraw Hill Education
2	Aswath Damodaran	Corporate Finance	John Wiley & Sons Inc
3	Pitabas Mohanty	Spreadsheet Skills for Finance Professionals	Taxmann Publications
4	Fischer & Jordan	Security Analysis & Portfolio Management	Prentice Hall



**Websites:**

1. [www.sebi.gov.in](http://www.sebi.gov.in)
2. [www.nseindia.com](http://www.nseindia.com)
3. [www.amfiindia.com](http://www.amfiindia.com)

**Question Paper Pattern****1. Internal Assessment – 20 marks (based on practical lab-based assignments)****2. End Semester Exam – 30 marks**

Section A: 4 out of 5 questions (2 marks each)  $4 \times 2 = 8$  Marks

Section B: 2 out of 3 questions (6 marks each)  $2 \times 6 = 12$  Marks

Section C: Compulsory:

Analysis of One Case (or) Two Case-lets  $1 \times 10 = 10$  Marks

**Pedagogy****1. Highlights of the contents of interactive E-workbook**

- Micro and Macro-Indicators affecting Personal Financial Planning
- Financial plan templates with examples/ scenarios
- Financial Goal setting / Financial Goals Worksheet
- Stock Selection
- Criteria for selection of Mutual Funds
- Investment options for young adults who enter professions
- Financial security worksheet
- Glossary of must know key terms

**2. Online Diagnostic Assessments / Instruments**

Type	Method	Outcome
Quiz	Flash cards and games	Instructive and persuasive for behavioural change
Projections	Personal Budget based assessment	Assimilation, application and retention through case scenarios
Preassessments	Financial life skills Investor Risk Profile Risk Measurement Skills	Benchmark knowledge according to the requirements of the age and situation
Psychometric assessments	Financial stress scale	Create follow up assignments that sustain changed behaviours

**3. 10 Recorded self-help videos 12 minutes each from experts**

## **Implementation Plan**

1. On the approval of the Course Outline and Assessment Mechanism by the Council, NSE Academy - in association with universities, will delegate Nodal Officers for the implementation of the Program.
2. With the help of the Nodal Officers, NSE Academy will invite nominations from colleges and institutions for the Train the Trainer Programs (both physical and virtual).
3. The faculty members will undergo a rigorous training in TTT and also an assessment leading to a joint Certification from NSE Academy and the corresponding university.
4. NSE Academy will support the faculty members through specially created courses on NSE Knowledge Hub.
5. NSE Academy will also support the faculty members with comprehensive training material and facilitator aids for training the students.
6. Additionally, the Commerce and Management faculty members will be supported with continuous learning programs on NSE Knowledge Hub, on relevant topics.
7. NSE Academy will design, develop and provide customized student-friendly interactive workbooks (digital) that will support classroom learning as formative assessment.
8. NSE Academy will issue model question papers for the assessments to the Nodal Officers / CoEs of the Universities. The Universities may in turn conduct assessments for the students, evaluate and submit results to the Council and NSE Academy.
9. Based on the assessment results submitted by the Universities / Colleges / Institutions, NSE Academy will issue a Course Completion Certificate jointly with the corresponding university.
10. NSE Academy will support faculty members on research topics through research workshops on quantitative and qualitative research.
11. NSE Academy will confer the 'Best Research Proposal Award' for the faculty members
12. NSE Academy will invite (from students) and select five best project proposals for award.