Curriculum of IV Semester Courses

Advanced Corporate Accounting

Costing Methods & Techniques

Business Regulatory Framework

Constitution of India (curriculum will be given by KSHEC)

Sports/NCC/NSS/Others (if any)

1. Business Ethic

   Or

2. Corporate Governance

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.Com. 4.1
Name of the Course: Advanced Corporate Accounting

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

Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,

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

a) Know the procedure of redemption of preference shares.
b) Comprehend the different methods of Mergers and Acquisition of Companies
c) Understand the process of internal reconstruction.
d) Prepare the liquidators final statement of accounts.
e) Understand the recent developments in accounting and accounting standards.

Syllabus:	Hours
Module No. 1: Redemption of Preference Shares	10
Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption - issue of bonus shares – preparation of Balance sheet (Schedule III to Companies Act2013) after redemption.	
Module No. 2: Mergers and Acquisition of Companies	16
Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (Ind AS 103), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on pooling of interest method and purchase method) – Journal Entries and Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Merger. (Schedule III to Companies Act 2013).	
Module No. 3: Internal Reconstruction of Companies	10
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).	
Module No. 4: Liquidation of Companies	12
Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on preparation of Liquidator's Statement of Account.	
Module No. 5: Recent Developments in Accounting and Accounting standards.	08

Human Resource Accounting – Environmental Accounting Discloser as per Global Reporting Initiative (GRI) Reporting of variables – Social Responsibility Accounting, Indian Accounting Standards- Meaning- objectives-Significance of Accounting standards in India- Process of setting Accounting Standards in India- List of Indian accounting standards. (IND AS).

Skill Development Activities:

1. List out legal provisions in respect of Redemption of Preference shares.
2. Calculation of Purchase consideration with imaginary figures.
3. List any five cases of amalgamation in the nature of merger or acquisition of JointStock Companies.
4. List out legal provisions in respect of internal reconstruction.
5. List out any five Indian Accounting Standards.
6. Any other activities, which are relevant to the course.

Text Books:

1. Arulanandam & Raman ; Corporate Accounting-II, HPH
2. Anil Kumar.S Rajesh Kumar.V and Mariyappa.B Advanced Corporate Accounting, HPH
3. Dr. Venkataraman. R – Advanced Corporate Accounting
4. S.N. Maheswari , Financial Accounting, Vikas publishing
5. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
6. RL Gupta, Advanced Accountancy, Sultan Chand
7. K.K Verma – Corporate Accounting.
8. Jain and Narang, Corporate Accounting.
9. Tulsian, Advanced Accounting,
10. Shukla and Grewal – Advanced Accountancy, Sultan Chand
11. Srinivas Putty, Advanced Corporate Accounting, HPH.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.Com. 4.2
Name of the Course: Costing Methods and Techniques

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

Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,

Course Outcomes: On successful completion of the course, the Students will beable to

a) The method of costing applicable in different industries.
b) Determination of cost by applying different methods of costing.
c) Prepare flexible and cash budget with imaginary figures
d) Analyse the processes involved in standard costing.
e) Familiarize with the Activity Based Costing and its applications.

Syllabus:	Hours
Module No. 1: Job and Contract Costing	12

Job Costing: Meaning, prerequisites, job costing procedure, Features, objectives, applications, advantages and disadvantages of Job costing, Job cost sheet- simple problems.
Contract Costing: Meaning, features of contract costing, applications of contract costing, similarities and dissimilarities between job costing and contract costing, recording of contract costs, meaning of terms used in contract costing; treatment of profit on incomplete contracts-Problems.

Module No. 2: Process and Service Costing	12

Process costing: Meaning, features and applications of Process Costing; comparisonbetween Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in cost accounts; preparation of process accounts.
Service costing: Introduction to service costing; Application of Service costing; Service costing v/s product costing; Cost units for different service sectors; Service cost statement; Determination of costs for different service sectors - Transport services, hospitals and educational institutions-problems on preparation of service cost statements for these service sectors.

Module No. 3: Activity Based Costing	10

Introduction - Weakness of conventional costing system – concept of ABC –Characteristics of ABC - Kaplan and Cooper's Approach – cost drivers and cost pools – allocation of overheads under ABC –– Steps in the implementation of ABC –Benefits from adaptation of ABC system – difficulties faced by the industries in the successful implementation of ABC – Problems.

Module 4: Marginal Costing	12

Meaning and Definition of marginal cost, marginal costing, features of marginal costing-terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle ofIncidence. Break Even Analysis assumptions and uses. Break Even Chart. (Theory).
Problems on CVP analysis.

Module 5: Budgetary Control and Standard Costing	10
Budgetary Control Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Types of budgets-Functional Budgets - Cash budget, sales budget, purchase budget and production budget. Fixed and Flexible budgets - Problems on Flexible budget and Cash budget only. **Standard Costing** Introduction – Uses and limitations, variance analysis- Material variances, Labour variances and Overhead variances- problems on Material and Labour variances only.	

Skill Development Activities:

1. Naming the appropriate method of costing with justification for each of the following Industries-Paper Mill, Printing, Sugar Mill, Rice Mill, Hospital, Oil Refinery, Pickle Manufacturing, KSRTC and Hotel.
2. List out the modern costing tools in accounting field.
3. Prepare flexible Budget and cash budget with imaginary figures
4. Narrate the steps involved in standard costing. System.
5. Prepare a report, which explains the conditions that are necessary for thesuccessful implementation of a JIT manufacturing system.
6. Explain ABC. Illustrate how ABC can be applied.
7. Any other activities in addition to the above, which are relevant to the course.

Text Books:

1. John K Shank and Vijaya Govindarajan; Strategic Cost Management; FreePress Publication; New York
2. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications,
3. Robert S Kaplan and Anthony A Atkinson, Advanced ManagementAccounting, PHI, New Delhi.
4. Shank and Govindrajan, Strategic Cost Management, Simon and Schuster,36 New York.
5. Lin Thomas, Cases and Readings in Strategic Cost Management, McGrawHill Publications, New York.
6. Mariyappa B Methods and Techniques of Costing. HPH.

Note: Latest edition of Text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.Com. 4.3
Name of the Course: Business Regulatory Framework

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

Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field worketc.,

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

a) Recognize the laws relating to Contracts and its application in business activities.
b) Acquire knowledge on bailment and indemnification of goods in a contractualrelationship and role of agents.
c) Comprehend the rules for Sale of Goods and rights and duties of a buyer and aseller.
d) Distinguish the partnership laws, its applicability and relevance.
e) Rephrase the cyber law in the present context.

Syllabus:	Hours
Module No. 1: Indian Contract Act, 1872	12
Introduction – Definition of Contract, Essentials of Valid Contract, Offer and acceptance, consideration, contractual capacity, free consent. Classification of Contract, Discharge of a contract, Breach of Contract and Remedies to Breach of Contract	
Module No. 2: The Sale of Goods Act, 1930	10
Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Transfer of ownership in goods including sale by a non- owner and exceptions- Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer	
Module No. 3: Competition and Consumer Laws	12
The Competition Act 2002 – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India. **Consumer Protection Act 1986** – Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission.	
Module No. 4: Economic Laws	12
WTO patent rules – Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions. **FEMA 1999** – Objectives of FEMA, Salient Features of FEMA, Definition of Important Terms – Authorized Dealer, Currency - Foreign Currency, Foreign Exchange, Foreign Security.	

Module 5: Environment and Cyber Laws	10
Environment Protection Act 1986 – Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India. **Cyber Law:** Definition, Introduction to Indian Cyber Law, Cyber space and Cyber security.	

Skill Development Activities:

1. Discuss the case of "Carlill vs Carbolic Smoke Ball Company" case
2. Discuss the case of "Mohori Bibee v/s Dharmodas Ghose".
3. Discuss any one case law relating to minor.
4. State the procedure for getting patent for 'inventions' and / or 'non-inventions'.
5. List at least 5 items which can be categorized as 'hazardous substance' according to Environment Protection Act.
6. List out any top upcoming jobs in cyber security and examine the skills requiredfor the same.
7. Any other activities, which are relevant to the course.

Text Books:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, NewDelhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House,New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
7. Sushma Arora, Business Laws, Taxmann Pulications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed.
9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
11. K. Rama Rao and Ravi S.P., Business Regulatory Framework., HPH
12. N.D. Kapoor, Business Laws, Sultan Chand Publications

Latest edition of text books may be used.

Constitution of India curriculum will be given by KSHIC

Sports/NCC/NSS/Others (If any) – as per concerned University Guidelines.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.6 (OEC) Name of the Course: Business Ethics		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
3 Credits	**3 Hrs**	**42 Hrs**

Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,

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

a. Explain the concepts of business ethics and its approaches.
b. Examine the business and organizational ethics in the present context.
c. Analyze the ethical aspects in marketing and HR areas.
d. Analyze the ethical aspects in finance and IT areas.
e. Examine the impact of globalization on business ethics.

Syllabus:	**Hours**
Module No. 1: Business Ethics	**08**
Introduction, Concepts and theories: Introduction, definitions, importance and needfor Business ethics, Values and morals. Management and ethics, Normative Theories, – Gandhian Approach, Friedman's Economic theory, Kant's Deontological theory, Mill& Bentham's Utilitarianism theory.	
Module No. 2: Business & Organizational Ethics	**10**
The Indian Business scene, Ethical Concerns, LPG & Global trends in business ethics, Business ethics rating in India. Organizations & Organization culture, Types of Organization, Corporate code of ethics –Formulating, Advantages, implementation Professionalism and professional ethics code.	
Module No. 3: Ethical Aspects in Organization - I	**08**
Marketing ethics and Consumer ethics – Ethical issues in advertising, Criticisms in Marketing ethics, Ethics in HRM: Selection, Training and Development – Ethics at workplace – Ethics in Performance Appraisal.	
Module No. 4: Ethical Aspects in Organization - II	**08**
Ethics in Finance: Insider trading - Ethical investment - Combating Frauds. Ethical issues in Information Technology: Information Security and Threats – Intellectual Property Rights – Cybercrime.	
Module No. 5: Globalization and Business Ethics	**08**
Growth of Global Corporations, Factors facilitating Globalisation, Impact of globalization on Indian corporate and social culture, Advantages and disadvantages of MNC's to the Host Country, International codes of Business Conduct, Whistle blowing and its codes.	

Skill Development Activities:

1. The students may be asked to conduct the survey of any two organizations tostudy the ethical practices.
2. List out any five most ethical rating of Indian companies.
3. Collect the information on unethical practices in marketing and HR area.
4. Collect the information on unethical practices in finance and IT area.
5. Analyse and submit the report on the impact of globalization on Indian businesshouses in the context of ethical aspects.
6. Any other activities, which are relevant to the course.

Text Books:

1. Laura P Hartman, T, Perspectives in Business Ethics, Tata McGraw Hill.
2. B. H. Agalgatti & R. P. Banerjee, Business Ethics –Concept & Practice, NiraliPublication.
3. R. P. Banerjee, Ethics in Business & Management, Himalaya Publication
4. Crane, Business Ethics, Pub. By Oxford Press
5. C S V Murthy, Business Ethics, Himalaya Publishing House

Note: Latest edition of text books may be used.

Board Committees - Audit Committee, Remuneration Committee, Shareholders' Grievance Committee, other committees - Need, Functions and Advantages of Committee Management -Constitution and Scope of Board Committees - Board Committees' Charter - Terms of Reference and Accountability and Performance Appraisals - Attendance and participation in committee meetings - Independence of Members of Board Committees - Disclosures in Annual Report; Integrity of Financial Reporting Systems - Role of Professionals in Board Committees - Role of Company Secretaries in compliance of Corporate Governance.	
Module No. 5: Corporate Governance - Codes and Practices	**06**
Introduction - Major Expert Committees' Reports of India - Study of Codes of Corporate Governance - Best Practices of Corporate Governance - Value Creation through Corporate Governance - Corporate Governance Ratings.	

Skill Development Activities:

1. Collect the annual report's of any two companies, find out the corporategovernance aspects in the reports.
2. Collect any two companies Board of Directors names and find out their nature ofdirectorship.
3. Prepare report on the applicability of different models of Corporate Governance.
4. Critically compare the recommendations of various corporate governancecommittee.
5. Any other activities, which are relevant to the course.

Text Books:

1. Bairs N. and D Band, Winning Ways through Corporate Governance, MacmillanLondon.
2. Charkham J, Keeping Good Company: A Study of Corporate Governance in FiveCountries, Oxford University Press, London.
3. Subhash Chandra Das, Corporate Governance in India – An Evaluation (Third edition), PHI Learning Private Limited.
4. Clark T. and E Monk House, Rethinking the Company, Pitman, London.
5. Fernando A.C, Corporate Governance, Pearson Education.
6. Prentice D.D. and PRJ Holland, Contemporary Issues in Governance, ClarendonPress.
7. Report of the Cadbury Committee on Financial Aspects of CorporateGovernance, London Stock Exchange, London.
8. Report on Corporate Governance, Confederation of India Industries and Bombay.

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 4.6 (OEC)

Name of the Course: Corporate Governance

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,

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

a) Identify the importance of corporate governance.
b) Know the rights, duties and responsibilities of Directors.
c) Analyse the legal & regulatory framework of corporate governance.
d) Outline the importance and role of board committee.
e) Understand the major expert committees' Reports on corporate governance.

Syllabus:	Hours
Module No. 1: Corporate Governance	10
Introduction, Its importance, Principles of corporate governance, OECD Principles of corporate governance, Theories of corporate governance-Agency theory and stewardship theory, Models of corporate governance around the world, Need for good corporate governance - Evolution of Corporate Governance – Ancient and Modern Concept - Concept of Corporate Governance, Generation of Value from Performance - Principles of Corporate Governance.	
Module No. 2: Corporate and Board Management	10
Corporate Business Ownership Structure - Board of Directors – Role, Composition, Systems and Procedures - Fiduciary relationship - Types of Directors-Promoter/Nominee/Shareholder/Independent - Rights, Duties and Responsibilities of Directors; Role of Directors and Executives – Responsibility for Leadership, Harmony between Directors and Executives -Training of Directors- need, objective, methodology -Scope and Responsibilities and competencies for directors - Executive Management Process, Executive Remuneration - Functional Committees of Board - Rights and Relationship of Shareholders and Other Stakeholders.	
Module No. 3: Legal and Regulatory Framework of Corporate Governance	08
Need for Legislation of Corporate Governance - Legislative Provisions of Corporate Governance in Companies Act 1956, Securities (Contracts and Regulations) Act, 1956 (SCRA), Depositories Act 1996, Securities and Exchange Board of India Act 1992, Listing Agreement, Banking Regulation Act, 1949 and Other Corporate Laws - Legal Provisions relating to Investor Protection.	
Module No. 4: Board Committees and Role of Professionals	08

Course Content

Semester

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

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

Program Outcomes / Course Outcomes	1	2	3	4	5	6	7	8	9	10	11	12
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 Content for 'Financial Education and Investment Awareness'
Theory Content

Module No.	Theory Content under the Module	Duration
One	**Foundations for Finance** **Introduction to Basic Concepts:** Understand the need for financial planning – basic concepts – life goals and financial goals – format of a sample financial plan for a young adult **Economics:** Meaning – scope – key concepts influencing decision making both micro & macro **Banking in India:** 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 **Orientation to Financial Statements:** 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	4 hours
Two	**Investment Management** **Investment Goals:** Basic investment objectives – Investment goals – time frame – assessing risk profile – concept of diversification – risk measurement tools **Investment and Saving Alternatives for a Common Investor:** 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 **Stock Markets:** Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants. **Stock Selection:** Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis. Technical Analysis – Graphical Patterns, Candle-stick Patterns, Indicators and	8 hours

	Oscillators **Stock Return and Risk:** Analysing risk and returns trade off-relationship-investment risk	
Three	**Mutual Funds and Financial Planning Essentials** **Mutual Funds:** 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. **Criteria for selection of Mutual Funds:** Returns, Performance Measures – Sharpe, Treynor, Alpha, Beta and r^2 **Financial Planning:** Sample formats – Integrating all the concepts learnt with a personal financial plan **Giving and supporting:** Family support – charitable giving – crowd sourcing for needs	**3 hours**

Practical Content

Module No.	Practical Coverage under the Module	Duration

One	**Foundations for Finance**
	
	• Spreadsheet Modelling:
	  • IF Function
	  • SUM Function
	  • AVERAGE Function
	  • INDEX, MATCH and VLOOKUP Function
	  • RANK Function
	  • SUMPRODUCT Function
	  • MAX & MIN Function
	  • ERRORS in Modeling (#VALUE!, #NAME?, #DIV/0!, #REF!, #NUM!, #NA)
	  • PRESENT VALUE Functions
	  • FUTURE VALUE Functions
	  • ANNUITY Functions
	  • PERPETUITY Functions
	• Statistical Functions in Excel
	• Financial Statements in Excel
		7 hours

Two	**Investment Management** • Administering Risk Tolerance Tool	**17 hours**

	• Group Presentations on Investment Alternatives (Advantages, Suitability and Limitations) • Demonstration of Stock Trading • Economy Analysis (www.tradingeconomics.com) • Industry Analysis (www.ibef.org) • Company Analysis (www.valueresearchonline.com) • Spreadsheet Modelling for Stock Valuation (Dividend Discount Model, Free Cash Flow and Relative Valuation) • Demonstration of Technical Analysis and Exercises (NSE – TAME) • Spreadsheet Modelling for calculating Stock Return, Risk and Beta	
Three	**Mutual Funds and Financial Planning Essentials** • Identification of Fund Houses in India, Schemes and Plans of each Mutual Fund House (www.amfiindia.in , www.valueresearchonline.com) • Exercises on Calculation of Net Asset Value • Demonstration of Mutual Fund Fact Sheet • Exercises on reading performance measures and selection of Mutual Funds • Preparation of Financial Plan	**6 hours**

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
2. www.nseindia.com
3. 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 X 2 = **8 Marks**
Section B: 2 out of 3 questions (6 marks each) 2 X 6 = **12 Marks**
Section C: Compulsory:
Analysis of One Case (or) Two Case-lets 1 X 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) sand select five best project proposals for award.