



THE STUDENT'S KIT: BDFin
Second Year (First Semester & Second Semester)
September 2020 - August 2021

CONTENT

SK-01	Introduction to National College
SK-02	Academic Calendar
SK-03	Class Routine
SK-04	Evaluation Methods of KU Semester System
SK-05	Internal Evaluation Criteria
SK-06	Eligibility for End-Semester Examination
SK-07	Courses of Study
SK-08	Session Plans

Student's Information

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NATIONAL COLLEGE

Introduction

Established in 1996, the National College has already established its irrefutable reputation in the success rate not just in terms of the number of final year students, who graduate but also in terms of their career placement. . Of the 1015 (BDevS-684, BDFin-257, BoSS-74) graduates by September 2020, almost all of them are currently engaged either in development organizations holding key positions or are enrolled in universities at home or abroad for their higher education. The college really takes pride for producing such capable and efficient pool of human resources in various fields of development sector.

Brief Description of the Program

BoSS: Interdisciplinary studies of Social Sciences

- Relates the dynamics of the society and social change
- Creative Writing and presentation skills(Seminar series)
- Internships (GO, I-NGO, RO, PS)
- International Language (Chinese/German)
- Specialization (Demographic Sociology, Development Anthropology, Social Policy)
- Research Techniques (SIA) and Tools (GIS)
- Research and Analytical Skills workshops and Seminar
- Employment: Research and Policy Institution, INGO, GO, Self-employment, and Private Sector

BDevS: Interdisciplinary Studies of Socio Economic Development

- Economics, Sociology, Environment and Development Management,
- Specialization (Economic Development, Environment Development, Social Development)
- Development Research, Community Mobilization, Development Project Formulation, Implementation and Evaluation
- Research Techniques Impact Assessment(IA) and Tools (GIS)
- Research and Analytical Skills workshops and Seminar
- Employment: INGO, GO, Self-Employment, Private sector

BDFin: Multidimensional Financial Management of Business and Economic Development

- Economics, Finance, Management, Entrepreneurship and Development
- Internship in Corporate and Development Sectors
- Financial Research, Financial Institutions Management, Econometrics, e-Commerce,
- Promotion of Microfinance, Entrepreneurship and Business proposal development
- Integrated Impact Assessment
- Specialization: Sectoral Development
- Employment: Financial Institutions, Private sector, Self enterprise, INGO and GO

SK-2 Academic Calendar

Shared via college official email also available at <https://nationalcollege.edu.np/download> .

SK-3 Weekly Session Plan

DAYS	TIME		
	6:45- 8:15	8:15- 8:45	8:45-10:15
SUN			
MON			
TUE			
WED			
THU			
FRI			

Weekly Session

		SEMESTER – 2 nd		
DAYS	TIME			
	6:45- 8:15	8:15- 8:45	8:45-10:15	
SUN				
MON		B		
TUE		R		
WED		E		
THU		A		
FRI		K		

**SK- 4 EVALUATION METHODS UNDER SEMESTER SYSTEM OF KATHMANDU UNIVERSITY-
National College
Semester Evaluation Criteria
(Sep-Feb Academic Session 2020-21)**

CASE 1

In view of the situation brought about by COVID 19 pandemic, National College (Affiliated to Kathmandu University School of Arts) will be conducting semester evaluation of its students for the **Sep-Feb 2020/21 Academic Session** as per the decision of the Academic Council meeting held on April 16, 2020. For administration and facilitation of semester evaluation for BDEVs, BDFIN and BOSS programs, the following general guideline shall be adopted by the concerned staff and faculty.

1. Apart from regular teaching and learning activities, faculties and college administration shall be responsible for continuously keeping the track of every student both in terms of academic performance and participation.
2. The semester evaluation process and steps shall be clearly communicated by the college administration and the respective subject course instructor to the students.
3. For evaluation of the students, there should be at least seven evaluation criteria. No criteria should carry more than 25% weightage.
4. The semester progress report of each student shall be maintained by the concerned course instructor/ faculty.
5. Each faculty will have to submit a mid-semester progress report including the weightage evaluated. Such reports collected from the faculty shall be compiled by the college administration and forwarded to the Office of the Dean, KUSOA and to the Office of the Controller of the Examinations, KU.
6. In order to ensure proper understanding of the evaluation process, one general outline of evaluation shall be developed and circulated among faculties. A sample of such an outline is shown in Table 1.
7. Respective faculties will have to send the final evaluation report including the final score (along with breakdown in each heading of the evaluation criteria) to the college administration.
8. Evaluation records of all the concerned students thus obtained shall be forwarded at the earliest possible to the Office of the Dean, KUSOA and to the Office of Controller of Examinations, KU.
9. **All the students are required to score at least 45% Marks to pass any course of the semester.**
10. **There will be no compartmental examinations for those who have failed to secure at least 45% marks in any subject. Students failing to pass the course need to repeat the course when the course is offered by the college.** As students are continuously evaluated through different assignments and tests, and are communicated regularly about their progress, **there will be no provision for retotaling and reevaluating.**
11. All the students need to fill in the course registration form as in the past in the prescribed format. College administration shall forward the compiled course registration forms to the Office of the Dean, KUSOA and to the Office of the Controller of the Examinations, KU.

12. The students also need to fill in a semester evaluation request form (similar to examination form as in the past) towards the end of the semester.
13. The compiled semester evaluation request forms shall be forwarded to the Office of the Dean, KUSOA and to the Office of the Controller of the Examinations, KU.

Table 1: Sample Criteria for Semester Evaluation of Sep-Feb 2020-21 Session

SN	Type of Assignment	Score Range	Outcomes
1	Assignment I (Individual)	10	Test of knowledge about the subject matter
2	Assignment II (Individual)	10	Test of change in knowledge about the subject matter after few lecture delivery
3	Assignment III (I Internal Test equivalent)	15	Test the students' ability and their level of knowledge developed in the due course of time about the subject matter
4	Assignment IV (Report + Presentation)	15	Test of general concepts and application about the subject matter.
5	Assignment V (Online Written Open-Book Test)	25	Test of specific knowledge of students and examine their analytical skill and ability to apply such knowledge into real practice
6	Class Participation and Interaction	10	Participation and involvement of students in interaction and inputs during online-class based learning process
7	VIVA-VOCE test	15	Test of specific knowledge of students in each chapter and ability of applying such knowledge.

As this is only a sample, respective course instructors can, if they wish, add a few more criteria or/and change the weightage of each criteria (however, no criteria shall exceed more than 25% weightage).

National College
Semester Evaluation Criteria
(Sep-Feb Academic Session 2020-21)

CASE 2

If the current pandemic is over and upon being able to conduct classes physically any time within January 2021, the evaluation criteria will be as followed

Eligibility for End- Semester Examination

A student has to fulfill the following pre-requisites in order to be qualified to appear in the End-Sem Kathmandu University:

- Class Attendance (Minimum 80%): Minimum 25 out of 32 Class Days
- Minimum Marks to be Secured in the Internal Evaluation (40%): 20 out of 50
- Completed Examination Form to be submitted by the Given Deadline

Activities	Score Entire Online Semester	Score Partially Online Semester	Tentative Accomplishment Date
Assignment I (Practice type)	10	10	October 30
Assignment II (Creative type)	15	15	December 15
Assignment III (Preparation)	15	10	January 15
Assignment IV (Extension)	15	5	January 30
Third Internal Exams (Written)	No	5	February 5
Class interaction & Discipline	5	5	Through Out
Written Exams	25	50	March 5-20
VIVA	15	No	March 5-20

SK-07 Courses of Study**COURSES OF STUDY****Bachelor in Development Studies**

Approved by KU Academic Council on July 24, 2019

Second Year, First Semester

Code	Course Title	Credit
DEVS 201	Business Communications	3
FINS 211	Nepalese Financial System and Regulation	3
FMGT 201	Financial Management-II	3
PMGT 201	Principle of Management	3
PSYC 205	Organization & Human Behaviors	3
STAT 205	Statistics II	3
	Total	18

**Kathmandu University
School of Arts**

2019

Course Number	Course Title	Credit Hours
DEVS 210	Business Communications	3

Objective

Upon successful completion of this course, the student should be able to:

- explain communication principles and their applications in the field of development finance;
- identify ethical, legal, cultural, and global issues affecting business communication;
- prepare business messages using appropriate organizational formats and channels (correspond at work using appropriate messages e.g. memorandum, routine letters, goodwill messages, persuasive messages and negative messages);
- communicate in person, by telephone and in meetings;
- use digital technology e.g. electronic mail, internet, social network, and other technologies; and
- deliver effective oral presentations with or without audio-visuals.

Unit and Title	Topics	Lecture Hours
1) Introduction	<ul style="list-style-type: none"> • Communication principles • Definition, Meaning, Characteristics, Elements, Components, Functions, Types. 	6
2) Communication in development	<ul style="list-style-type: none"> • Communication in development, • Responses to public interests and issues • Mass media and communication (print/electronic media), • Organizational newsletter and website 	6
3) Issues of Business Communication	<ul style="list-style-type: none"> • Barriers (language, cultural, personal problem etc), • Effects and Solutions • Ethical, legal, cultural issues • Gender, Favoritism 	6
4) Business messages	<ul style="list-style-type: none"> • organizational formats and channels <ul style="list-style-type: none"> ○ memorandum, ○ notices ○ routine letters, ○ goodwill messages, ○ persuasive messages and ○ negative messages 	9
5) Digital	<ul style="list-style-type: none"> • Types, Options and Selection of Technology 	9

Unit and Title	Topics	Lecture Hours
communication	(electronic mail, internet, social network, SMS etc); <ul style="list-style-type: none"> • Writing for digital communication 	
6) Oral Communication skill	<ul style="list-style-type: none"> • In person communication, • Telephone conversation and responses, • Handling and facilitating meetings 	6
7) Presentation skill	<ul style="list-style-type: none"> • Preparation for presentation, • Presentation without audio-visuals, • Selection and effective use of audio-visuals 	6
	Total Lecture Hours	48

Assignments

1. Group:
 - a. Identification of key communication issues in the selected organizations, and discussion on their effects and solutions;
 - b. discussion on pros-cons of selecting digital communication media

2. Individual:
 - a. Facilitation of group meetings on a given critical topics;
 - b. preparation and delivery of oral presentation with/without audio-visuals on a given topic

Field Study (probable topics):

1. Observation of community mass meetings on public hearing, community forestry, drinking water management, irrigation system, cooperatives, and other community topics;
2. Survey of inter-personal and team communications in the corporate houses

Required References (to be further elaborated):

Association for Business Communication (ABC). Business Communication Quarterly (BCQ). <http://bcq.sagepub.com/>

Krizan, AC, Patricia Merrier, Joyce P. Logan, and Karen Schneiter Williams. 2007. Business Communication (Seventh Edition)

Scott McLean, Scott. 2010. Business Communication for Success, v. 1.0 (March 2010) eISBN: 978-1-4533-2742-5 <http://catalog.flatworldknowledge.com/catalog/editions/mclean-business-communication-for-success-1-0>

Recommended References:

- Dragon, AG. 2001. ***Making waves: Stories of Participatory Communication for Social change:***
The Rockefeller Foundation, 420 Fifth Avenue, New York, USA
- Government of Nepal, 1971. ***National Communication Service Plan: Communication for Development:***
- Kharel, P. 2007. ***Dimensions of Communication***, Nepal Association of Media Educators (NAME), Kathmandu Nepal
- Melkote, Srinivas R and Steeves, H. Leslie. 2001. ***Communication for Development in the Third World: Theory and Practice for empowerment***, Sage Publications
- Narula, Uma. 2008. ***Mass Communication: Theory and Practice***, Har-Anand Publications, New Delhi, India
- Narula, Uma. 2010 ***Development Communication: Theory and Practice***, Har-Anand Publications, New Delhi, India
- Uimonen, Paula. Year. ***The Internet as a Tool for Social Development:*** United Nations Research Institute for Social Development, Switzerland

Course Number	Course Title	Credit Hours
FINS 211	Nepalese Financial System and Regulation	3

Objective

Familiarize the students with the basic concepts and structures of the financial markets and institutions of Nepal as the major components of the financial system, covering: covers:

- Central banking and commercial banking
- Development banking and other non-banking financial institutions, and
- Money markets and capital markets in Nepal.

Contents

Unit and Title	Topics	Lecture Hours
1. Nepalese Financial System – An Introduction	Concept and role of financial system in the economy, financial repression and financial deepening, Stage of financial development, financial institutions and their types, financial markets, the structure of Nepalese financial system.	3
2. Financial Intermediation and recent developments in the Nepalese financial system	Introduction The nature of financial intermediaries What do financial intermediaries do? The implications of financial intermediation The evolution of financial systems Recent developments in the Nepalese financial system	3
3. Central Banking	Evolution of central banking activities, note issue procedures, control of foreign exchange, promotional and regulatory role in the financial system, execution of monetary policy, objectives, instruments and effectiveness, developmental roles, directed credit programs and advisory role to the government. [Introduction, The role of central banks, Nepal Rastra Bank, Monetary policy, The independence of central banks]	6
4. Commercial Banking	Evolution, role and functions of commercial banks, organization and capital structure, licensing procedures and regulations for bank operations, anatomy of balance sheet and off- balance sheet activities, lending procedures.	6
5. Development Banking	Development banks and their roles, legal and regulatory framework, general lending procedures and practices, prospect and existing challenges.	4.5
6. Finance Companies	Role of the finance companies and areas of activities, legal and regulatory framework for their operations, structure of assets and liabilities.	4.5
7. Other Financial Institutions	Employees' Provident Fund, Insurance companies, Rural Development Bank, Cooperatives- their roles and activities, Reasons for the failure of the cooperatives, NGO'S, mutual funds	6

Unit and Title	Topics	Lecture Hours
8. Money Market	Institutions, instruments and policy environment, interrelationship with capital and foreign exchange market, problems and prospects for money market development.	3
9. Capital Market	Securities Market, bond market (government and corporate), stocks market, (evolution, trading, practices, regulatory framework, existing problems) non-securities market: capital market institutions, instruments and activities, problems and prospects for capital market development.	4.5
10. Financial Regulations	Introduction, History of bank failures, Reasons for prudential control of banks, The Nepalese system of regulation and supervision of the financial services industry, key elements of bank regulation and supervision, roles of SEBON, SEBON guidelines for investors' protection, detailed procedure for the issuance of various types of securities, rules, regulations and code of conducts framed by SEBON for merchant bankers, underwriters and portfolio managers	7.5
Total		48

Required References:

1. Mishkin, FS. Financial Market, Institutions and Money (recent edition)
2. Poudel, NP. Financial Market and Portfolio Management (2007)
3. Economic Survey, Ministry of Finance, Nepal Government (various issues)

Recommended References:

1. Nepal Rastra Bank Publications (Quarterly Economic Bulletin, Annual Report, Economic Report)
2. Forty years of Nepal Rastra Bank 1956-1996, Nepal Rastra Bank.
3. Avadhani, VA. Investment and Securities Market in India (2007)
4. Securities Board of Nepal Publications and Journals

Course Number	Course Title	Credit Hours
FMGT 201	Financial Management-II	3

Objectives:

Provide the student the basic understanding of the concept of and techniques of financial management and develop basic skills required in applying them in financial analysis in real life situations.

Contents

Unit and Title	Topics	Lecture Hours
1. Use of Present Values in Bank Installments	Cash flow time lines, Present value, Present value interest factor, Present value of an annuity, Present value interest factor of an annuity, Discount rates and discounting periods, Amortized loans and Loan amortization schedule	6
2. Concept of Risk and Return	Concept and nature of risk and return, Measurement of risk (standard deviation, variance and coefficient of variation) and return (Absolute and average) for a single asset, Concept of portfolio, Mean and variance of portfolio of two assets, Covariance and correlation	6
3. Stock Valuation	Concept and features of common stock, Classification of common stocks, Common stock valuation, Intrinsic value of common stocks: Zero growth, Constant growth, Non-constant growth, Expected rate of return on a constant growth common stock, Preferred stock: Concept, features and valuation	6
4. Bond Price and Yields	Concept and features of bonds, Types of bonds, Semi-annual bonds, Bond valuation, Bond yields: Holding period return, current yield, yield to maturity, yield to call	6
5. Interpretation of Financial Ratios	Concept and meaning of financial ratios, Financial ratio analysis, Types of financial ratios: Liquidity ratios, Asset management of efficiency ratios, Debt management (leverage) ratios, Profitability ratios, Market Value ratios, Do-Pont equation, Limitations of ratio analysis	6
6. Basics of Capital Budgeting	Concept and meaning of capital budgeting, Project classification, Ranking the investment proposals: The payback period, The discounted payback period, Accounting rate of return, Net present value, Internal rate of return, Profitability index, NPV profiles, Crossover rate, Ranking conflicts	9
7. Fundamentals of Lease Financing	Concept and meaning of leasing, types of leases, Lease financing, Advantages and disadvantages of	4.5

	leasing, Accounting for leases, Factors influencing leasing versus owning decisions	
8. Value Based Management	Concept of value-based management, Evolution of value based management, Importance of value based management, Valuation of the entire firm	4.5
	Total	48

Required references:

1. Brigham, Eugene F. and Joel F. Houston. **Fundamentals of Financial Management**. Ninth Edition, Thompson, India
2. Brigham, E. F. and M.C. Edhart. **Financial Management: Theory and Practice**. (2007), Harcourt Asia Pvt. Ltd, India
3. Van Home, James C. and Wachowicz, John M. Jr. (2009). **Fundamentals of Financial Management**, Thirteenth Edition, Delhi.

Recommended References:

1. Brealey, Richard A. Stewart C. Myers and Alan J. Marcus, **Fundamentals of Corporate Finance**, McGraw-Hill/Irwin, New York
2. Ross, Stephen A., Randolph W. Westerfield, and Bradford D. Jordan (2008). **Fundamentals of Corporate Finance**, Eighth Edition, McGraw-Hill/Irwin, Boston.
3. Paudel, Rajan B., Keshar J. Baral, Rishi R. Gautam, et. Al, 2nd edition. **Fundamentals of Financial Management**. Kathmandu: Asmita Books Publishers & Distributors
4. Pradhan, Radhe Shyam, **Financial Management**. Buddha Academic Enterprise. Kathmandu
5. Weston, J. Fred, Scott Besley, and Brigham, Eugene F., **Essential of Management Finance**, Harcourt Brace College Publishers, New York

Course Number	Course Title	Credit Hours
PMGT 201	Principles of Management	3

Objectives:

Provide students with comprehensive knowledge about organization and helps them understand the major functions, principles and techniques of management.

Contents:

Unit and Title	Topics	Lecture Hours
1. Introduction to Management and Manager	Meaning, characteristics and principles of management, Process and functions of management, Managerial hierarchy, Meaning of a manager, Types of managers, Managerial skills, Roles and responsibilities of a manager, Functions of a manager, Emerging challenges for management	6
2. Historical Evolution of Management Thought	Concepts of management thought, Introduction, contribution and limitation of classical theory, Human relation and behavioral science theories, Decision theory, Management science theory, System theory and Contingency theory	6
3. The Business Environment	Concept of business environment, Types of environment: Internal and external, Meaning and basic components of economic, socio-cultural, political, and technological environments, Emerging business environment in Nepal	4.5
4. Planning and Decision Making	Meaning of planning, Types and methods of planning, the process and importance of planning, Steps in planning, SWOT analysis, Quantitative tools for planning, Definition and approaches to decision making, Types and styles of decision making, decision making under the conditions of certainty and uncertainty, Quantitative tools for decision making	7.5
5. Organization and Structure	Meaning, characteristics and types of organization, Organizational goals: Concept, purposes and types, features of effective organizational goals, Organizational structure	4.5
6. Leadership	Concept and meaning of leadership, Leadership styles, Approaches to leadership: trait, behavioral and situational, Qualities of good leadership	4.5
7. Control	Concept and meaning of control, Process and types of control system, Characteristics of effective control system, Problems with control system, Managing information for effective control: MIS and DSS, Quality control systems, Total quality	6

Unit and Title	Topics	Lecture Hours
	management: Concept and tools, Factors affecting quality	
8. Motivation	Concept and meaning of motivation, Types of motivation, Theories of motivation: Needs Hierarchy and Motivation Hygiene, Reward system to motivate performance, Motivation through employee participation	4.5
9. International Management	Concept of globalization, Methods of globalization, Current scenario of global business, Effects of globalization, Multinational enterprises (MNEs), merits and demerits of MNEs	4.5
	Total	48

Required References:

1. Griffin, Ricky W. **Management**. Boston: Houghton-Mifflin
2. Hill, W.L. Charles and McShane, Steven L. **Principles of Management**. New Delhi: TATA McGraw Publishing Co. Ltd.
3. Robbins, S.P. and David A. Decenzo. **Fundamentals of Management**. Delhi. Pearson Education.

Recommended References:

1. Pant, Prem Raj (2009), **Principles of Management**, Buddha Academic Enterprises Pvt. Ltd.
2. Poudyal, Santosh R., Gopal M. Pradhan et.al. **Principles of Management: Text and Cases**. Asmita Books Publishers & Distributors Kathmandu
3. Robbins, Stephen P. and Coulter, Mary. **Management** New Delhi: Prentice Hall

Course Number	Course Title	Credit Hours
PSYC 205	Organization and Human Behavior	3

Objective

Impart knowledge to BDevS, BDFin students about the human behavior in organizations so that they would be able to understand the dynamics of human behavior in organizations both in formal and informal ways and apply it to assess, plan, execute and monitor the organizations more and objectively.

Contents

Unit and Title	Topics	Lecture Hours
1. Fundamentals of human behavior	The meaning concept and nature of human behavior in organization, Framework for understanding human behavior, contribution of organizational theories in the development of the study of human behavior in organizations, emerging issues in the field of organizational behavior.	9
2. Behavioral science, methods of its study	Research methods in organizational behavior, Purpose and process of research in organizational behavior, evaluating research, research design, ethical question in research.	4.5
3. Human Behavior and motivation	Basic concept of motivation, Hierarchy of needs theory, Theory X and Theory Y, two factors theory of motivation, and Alderfer's model of motivation, application of motivation theories, issues in motivation theories.	9
4. Groups and team work in organizations.	Meaning and concept, Group dynamics: formal and informal, Group formation, stages, structure, process, teams and groups, types of teams, effective team work.	9
5. Communication	Concept, process, interpersonal communication and development, Types of communication network, Potential problems and communication berries, improving communication in development	6
6. Conflict	Concept, meaning, views on conflict, causes of conflict, Conflict resolution/negotiation strategies.	6
7. Leadership	Concept, traits and style of leadership in development process	4.5
	Total	48

Required References

1. Katz Daniel & Robert L. Kahn (1999), *The Social Psychology of Organizations*, New York:John Wiley and Sons

2. Dahal, Devraj (2003), *Organizational Behavior*, Kathmandu: Buddha Academic Publishers and Distributors

Recommended References

1. Anselm, Mercy (1985), *Organization Behavior – Towards an Integrated Organization*, Delhi: Himalaya Publishing House
2. Davis, Keith (1995), *Human Behavior at Work Organizational Behavior*, New York: Tata Mc Graw Hill. (**check Heading of the book**)
3. Kelly, Joe (1987), *Organization Behavior*, Principles and Applications, Delhi: Surjeet Publications
4. Kerlinger, Fred. N. (1973), *Foundations of Behavioral Research*, USA: Holt, Rinehart and Winston, Inc.
5. Luthans, F. (1997), *Organization Behavior*, New York: Tata Mac Graw Hill
6. Newstorm, John and Keith Davis (1995), *Organization Behavior at Work*, New York: Mc Graw Hill Inc.
7. Robbins, Stephen P. (1983), *Organizational Behavior*, New Delhi: Prentice Hall of India.

Course Number	Course Title	Credit Hours
STAT 205	STATISTICS-II	3

Objectives:

- Understand various types of statistical methods to extract required information and forecasting the trend in advance focusing on the inferential statistics with special reference to the analysis and management of finance related data
- Impart knowledge about various statistical tests such as z-test, t-test, chi-square test, ANOVA, correlation and regression analyses
- Provide the skills in handling the statistical computer packages such as SPSS, Minitab, T etc and drawing inferences therein

Contents

Unit and Title	Topics	Lecture Hours
1. Basic terminologies	Descriptive statistics, inferential statistics, estimation, hypothesis, errors, parametric and non-parametric tests	3
2. Estimation	Estimation and estimators, types of estimates, criteria of good estimator, point estimation and interval estimation, determination of sample size and risk	3
3. Test of significance	Types of error, critical region, one and two tailed tests, t, f and z tests for sample means (small and large samples), sample proportions, paired t-test, chi-square test (test of independence and goodness of fit), test correlation coefficient, non- parametric tests	10.5
4. Correlation	Meaning, types, scatter diagram, coefficient of correlation (person's and spearman's), significance testing of r, multiple and partial correlation, coefficient of multiple determination, r for bivariate distribution, autocorrelation	7.5
5. Regression	Meaning, equation, Curve fitting, linear and multiple regression, nonlinear regression, polynomial regression, testing significance, data handling and interpretation	10.5
6. Analysis of variance	Meaning, components, one-way ANOVA, two-way ANOVA, three way ANOVA	9
7. Analysis of data	Through statistical computer package (SPSS, MINITAB, R or any other) and presentation of results	4.5
	Total	48

References

1. Chandan, J. S. 1999. Statistics for Business and Economics. Vikas Publishing Pvt.Ltd. India.
2. Sharma, P. K. and A. K. Chaudhary. 2001. Statistical Mehods. Khanal Books Prakashan.

Course of Study 2nd Semester

COURSES OF STUDY

Bachelor in Development Studies

Approved by KU Academic Council on July 24, 2019

Second Year, Second Semester

Code	Course Title	Credit
ECON 202	Introduction to Econometrics	3
ECON 303	Monetary Economics	3
FACC 201	Taxation and Applied Accounting	3
FINS 202	Financial Market & Institutions	3
FINS 205	Investment & Financial Instruments	3
MMGT 202	Marketing Management	3
	Total	18

**Kathmandu University
School of Arts**

2019

Course Number	Course Title	Credit Hours
ECON 202	Introduction to Econometrics	3

Objective: The course intends to familiarize the students with econometric models and tools necessary to analyze economic data and to build foundation for learning advanced courses in econometrics.

Unit and Title	Topics	Lecture Hours
1. Unit one	1.1 Econometrics and its methodology 1.2 Econometrics models 1.3 Linear regression model, Simple linear regression models, assumptions and its mathematical meanings, Least square estimation and testing of parameters, overall significance of model, prediction and confidence intervals, outliers. Manual computations and computer application.	8
2. Unit Two	2.1 Multiple regression modes, assumptions and interpretation of coefficients, examples with two explanatory variables. Matrix equation of multiple regression models. Estimation of parameters and their significance test, t-test and ANOVA, R square and coefficient of determination, computer application and interpretation of computer results. 2.2 Regression with dummy variables, Dummy explanatory variables, Dummy response variable, risk ratio and odd ratio, Logit model.	12
3. Unit Three	3.1 Multicollinearity, meaning cause and consequences, measure of multicollinearity, VIF, Solution to the multicollinearity problems, stepwise regression and dropping of variable.	8
4. Unit Four	4.1 Residual analysis, meaning of residuals, scatter plot of residuals, heteroscedasticity meaning consequences, Breusch and Pagan test, solution to the problem of heteroscedasticity, Log transformation. Manual computations and computer application. 4.2 Time series analysis plotting of residuals, autocorrelation, nature and consequence, detection of autocorrelation, Durbin Watson d- statistics, 1st order autocorrelation solution to the problem of autocorrelation.	15
5. Unit Five	5.1 model specifications, attributes of good model, specification errors, test and consequences.	5
	Total	48

Textbooks and References:

Gujrati, Damodar, N. Basic Econometrics, McGraw Hill

Madnari, GMK, Introduction to econometrics, Oxford and IBH Publishing Co.

Course Number	Course Title	Credit Hours
ECON 303	Monetary Economics	3

Objective

Give students a thorough understanding of monetary theory, the effects of monetary policy (variables) on the macroeconomic system including the theoretical and empirical underpinnings of the monetary policy analysis, the role of the Central Bank and the conduct of monetary policy in closed and open economies.

Content

Unit and Title	Topics	Lecture Hours
1. Introduction to Monetary Economics, The Nature of Money and the Interest Rate	functions of money, measuring money supply, interest rates and returns, nominal and real interest rate	3
2. Portfolio Selection and the Term Structure of Interest Rates	asset demand, diversification of risk, equilibrium interest rate in the supply and demand framework, term structure of interest rates	4.5
3. FOREX and other Financial Institutions	foreign exchange rates, Purchasing Power Parity, factors affecting exchange rates, financial intermediaries, operations of banks, overview of financial derivatives	4.5
4. Determinants of Money Supply and Money Demand	multiple deposit creation, determinants of money supply, theories of money demand	4.5
5. IS/LM framework and the money market in IS-LM	money market equilibrium, monetary shocks, factors affecting IS/LM curves, Keynesian and Classical frameworks	4.5
6. Central Banks Structures, Objectives and Instruments, Transmission Mechanism of Monetary Policy	tools of monetary policy, goals of central banks, intermediate targets, transmission channels for monetary policy	4.5
7. Money and Inflation	monetary policy and inflation, effects of budget deficits on inflation, classical and Keynesian theories, empirical evidence on money, prices and output	4.5
8. The Rational Expectations Hypothesis	role of rational expectations, effects of anticipated and unanticipated policy in alternative frameworks, the effects on macroeconomic variables, implications for stabilization policy	4.5
9. Monetary Policy Rules (Simple versus Optimal) and the choice of Instrument	instrument rules, choice of instrument, operating procedures, discretion versus commitment, inflation targeting, the time inconsistency of discretionary policy	4.5

Unit and Title	Topics	Lecture Hours
10. Alternative Monetary Policy Regimes and a Review of a recent survey on Monetary Policy and the Nepalese Context	inflation targeting and other targeting regimes	4.5
11. Optimal Monetary Policy for Closed and Open Economies	optimal policy rule for closed and small open economies	4.5
	Total Lecture Hours	48

Recommended References

1. FS. Mishkin (2001), *The Economics of Money, Banking and Financial Markets*, Addison-Wesley, Sixth edition.
2. CE. Walsh (2003), *Monetary Theory and Policy*, MIT Press, Second edition. (to be used in the latter part of the course)
3. B McCallum (1989), *Monetary Economics*, Macmillan.
4. Budget Speech of Nepal Government.
5. Economic Survey Nepal Rastra Bank.

Course Number	Course Title	Credit Hours
FACC 201	Taxation and Applied Accounting	3

Course objectives:

The objective of this course is to provide students the basic concepts of taxation in accounting practices and to make familiar with applied accounting package.

Content:

Unit and Title	Topics	Lecture Hours
1. Introduction to Tax	Meaning, objectives and Types of Tax; Historical Background of Evolution of Income tax in Nepal; Organizational structure and Function of IRD.	3
2. Exemptions, Concessions, Facilities and Tax Rates	Concept and rational of Exemption and concession; Exemption and concessions for individual, couple and business; other exemptions; Tax deduction at the source (TDS), Tax – exempt organizations; Tax Rates	3
3. Income from employment	Income concept, Remuneration from employment (Chargeable Remuneration), Non- chargeable incomes, other considerations, Computation of taxable income and tax liability, chapter end practice exercise.	4.5
4. Income from Business	Concept, inclusions in calculating income from Business (sec. 7), Deductible expenses (13-20), Computation of taxable income and tax liability, chapter end practice exercise.	4.5
5. Income from investment	Concept, Inclusions in calculating income from investment (Sec 9), Deductible expenses (13, 14, 16 and 19), and other considerations, Computation of taxable income and tax liability, chapter end practice exercise.	4.5
6. Form of documentation, PAN and Maintenance of Documents	Form of Documentation, PAN, Service of Documents, Defective document, Maintenance of documents.	1.5
7. Value added Tax (VAT)	Concept of VAT, Principles governing value added tax, method of computation of VAT, role of VAT, method of keeping records of VAT, method of collection, realization and refund of VAT, chapter end practice exercise.	7.5
8. Introduction to Auditing	Meaning, Objectives, Advantages or Importance of audit, Types of auditing, audit reports.	3
9. Introduction to company	Meaning and concept of company, Characteristics of a company, Types of companies, Main documents of	3

Unit and Title	Topics	Lecture Hours
	company, Formation of company, Meaning of shares, Types of shares, Types of share capital	
10. Final Accounts of Non-Profit Organization	Meaning, Accounting procedures of Receipt & payment account, Income & expenditure account, Balance sheet, chapter end practice exercise.	6
11. Computer in Accounting.	Meaning and Importance or advantage of computer in accounting. Computer Software (Accounting packages, Spreadsheet packages, Database packages, Word-processing packages), Processing and Reporting Accounting Information in Tally.	7.5
	Total	48

Required References:

1. Kandel P. R., Tax Laws and Tax Planning in Nepal, Buddha Academic Publishers and Distributors Pvt. Ltd. Kathmandu, Nepal.
2. Amatya, S. K., Sapkota P.P., Thapa, K.B., Taxation in Nepal, G- Seven Publication Pvt. Ltd., Kathmandu, Nepla.
3. Shrestha K. N. S., Practical auditing, Nabin Prakashan, Kathmandu, Nepal.
4. Koirala, M.R., Financial Accounting, Buddha Academic Publishers and Distributors Pvt. Ltd. Kathmandu, Nepal.

Recommended References:

1. Income Tax Act, 2058 with amendments.
2. Income tax rules, 2059 with amendments.
3. Value added Tax Act, 2052 with amendments.
4. Value added tax rules, 2053 with amendments.
5. Finance Act.
6. Nepal Company Act-2063.
7. Saxena, R.G., Principles of Auditing, Himalayan Publishing House, Bombay.
8. Shukla, S.M., Advanced Accounting, Sanity Bhawan, Agra.
9. Nepal Charter Accountants Act, 1997.
10. Lekhi, R.K. Public Finance, Kalyani Publishers, New Delhi

Course Number	Course Title	Credit Hours
FINS 202	Financial Institutions and Markets	3

Objective

- Provide the students with an overview of financial institutions and markets with special emphasis on the functions of various financial institutions of Nepal.
- Familiarize the students with concepts, tools and techniques of managing financial institutions and develops skills to apply them in real life situations.

Content

Unit and Title	Topics	Lecture Hours
1. The role of financial institutions and markets	Overview of Financial System, Meaning and role of financial institutions, Meaning and functions of financial markets, Types of financial markets, Structure of financial markets, An exchange economy without money, Money and financial investment financial markets and the transformation of the initial endowment, Real investment and diminishing profits, Real and financial investments.	6
2. Traditional and Indigenous Financial Institutions of Nepal	History, evolution, practices (Dhikur, Guthi, Parma, Dharma Panchayat, Bheja, Rodi etc);	1.5
2. The Money Market	Meaning and growth of money market, The valuation of debt instruments, Money market yield concepts, Supply of funds to the money market, Determinants of money supply, Instruments of the money market, The money market and the economy, Monetary policy and budget deficit, Tools of monetary policy, International money market.	6
3. Banks, Thrift Institutions and Credit Unions	The role of financial intermediaries, Types of intermediation, Diversification, The intermediary as a Business, Disintermediation, Powers of depository institutions, Commercial banks, Thrift Institutions, Credit Unions, Comparison of Activities: banks, Thrifts and Credit Unions	4.5
4. Regulations of Depository Institutions	The pre-Depression Framework of Banking Regulation, Post-Depression Bank Regulation, disintermediation, Financial Deregulation, Depository Institutions Deregulation and monetary Control act design Flaws in Deposit Insurance, Hiding Worthless institutions, A New Round of Regulation, Measuring the Thrift Disaster, The current Environment for Depository Institutions, The structure of the Depository Institution Industry.	6
5. Operations of	Bank Operations & Technology, Commercial banks	6

Unit and Title	Topics	Lecture Hours
Commercial Banks.	as business firms, Functions of commercial bank, Estimating the Marginal Cost of a Deposit Account, Liquidity management, Cash management, The role of banks in delaying payments, loan losses, lending criteria for the commercial banks.	
6. Asset and liability Management of Commercial Banks	Sources of fund, Uses of funds, Security pricing principles, Maturity and security prices, Durations, Some qualifications on duration, The two sides of the interest rate risk, portfolio immunization techniques, Funding GPA and Equity Immunization, Settling Commercial Banks deposit and lending rates.	6
7. International Banking	Foreign activities of the bank, Regulations of international banking activities, International commercial banking, International leading, LDC debt crises, International banking in Nepal	3
8. Financial Conglomerates and subsidiaries	An overview of financial system of Nepal, Finance Companies, types of investment companies, major types of finance companies, Growth of Finance Companies, types of investment companies, Mutual funds: growth and diversity, Mutual fund performance, Methods of performance evaluation, International Investment Companies, Regulation of Investment Companies & Mutual Funds, management Structure of a Mutual Fund, development of mutual funds in Nepal and its regulatory framework.	6
9. Insurance Companies	Meaning and definitions of insurance, History and function of insurance companies, Risk and return for insurance companies, types of insurance companies, life insurance companies, property and liability insurance companies.	3
	Total Lecture Hours	48

Required References

1. Mehr Kohn, Financial Institution and Market
2. Mishkin, F.S. Financial Markets, Institutions and Money.
3. Shrestha M. K. and Bhandari, D.B. Financial markets and Institutions
4. Bhattachan, KB and Misra, C. (eds) Development Practices in Nepal (2003)

Recommended References

5. Kolb, Rebery and Rodriguez Ricordo J. Financial Institution and Markets
6. Madura, J. Financial Markets and Institutions.
7. Financial Institutions and markets, 2nd edition, by Koth and Rudriguez Blackwal Business Publication.
8. The Economics of Money, Banking and Financial Markets (3rd edition), Frederic S. Miskui, Harper Colliues Publication.
9. Financial Institution and Market by Heir Kohu, Tata Mc Graw Hill.

Course Number	Course Title	Credit Hours
FINS 205	Investment and Financial Instruments	3

Objective:

Provide the students concepts, theories and modules of valuation of securities required for investment analysis and develop skill to apply them in real life situation by analyzing opportunities and threats with appropriate polices and strategies.

Contents:

Unit and Title	Topics	Lecture Hours
1. Concept of Investment and Financial Instruments	Concept and meaning of investment, Investment alternatives, Investment environment, Security markets: Primary and secondary markets, Major secondary markets, Call and Continuous Market, Over the Counter Market, Concept and meaning of financial instruments, Financial securities: T Bills, LT Bonds, Common stocks, Preference stock, Operation of security market, Operation and regulation of security market in Nepal , Nepal Stock Exchange, Trading System at NEPSE; Market index: Dow-Jones, S&P, NASDAQ, NEPSE, SENSEX, Investment information, Investment process and Financial intermediaries, Globalization of investment business	6
2. Role of NRB in Development of Financial Markets and Financing	Development of financial markets in Nepal, Financial reforms and present scenario, Regulatory mechanism of Nepal Rastra Bank for financial institution, Directed credit programs and advisory role to the government	4.5
3. Bond and Bond Valuation	Bond fundamentals, Investors attitudes toward Bonds, Types of bonds, Basic features of bond issue, Various types of bonds currently released by NRB for development finance, Bond Markets and its efficiency, Bond investment strategies, Bond Valuation, Investment Decision Measures: Bond Return measures: Current yield, YTM, YTC, Holding period return, expected rate of return, Bond Risk Analysis: Systematic and Unsystematic Sources of Bond Risks	7.5
4. Preferred and Common Stock Valuation	Investment analysis of preferred stock, Investment strategies for preferred stock, Investment analysis of common stock, Dividend discount model: Zero, Constant and Supernormal growth valuation, Price/Earning Model, Recent development in common stock, Investment decision	7.5
5. Analyzing and Forecasting Company Earnings	EPS and Earnings forecasts, Cash flow per share, Unexpected earnings	3
6. Alternative Investments	Options, Convertibles and warrants, Commodity, Financial Forwards and Futures, Precious metals, Real estate and Collectibles	4.5
7. Individual	Personal investment management: Introduction, Personal	6

Unit and Title	Topics	Lecture Hours
Investment Decision Making	financial planning, Insurance, Product investing for retirement, Pension plan, Financial service industry, Professional investment planning	
8. Portfolio Selection, Analysis and CAPM	Initial and Terminal wealth, Non-satiation and risk aversion, Utility, Indifference curves, Calculating expected returns and standard deviation portfolios, Efficient set, The Market model, Diversification, Risk free assets, CAPM: Capital market line and market portfolio, SML, Market analysis, Risk and types	9
	Total	48

Required References:

1. Cheney and Moses, **Fundamentals of Investments**, West Publishing Company
2. Alexander, Sharpe and Bailey, **Fundamentals of Investments**, 3rd Edition, Prentice Hall of India Limited.
3. Bodie, Kane and Marcus, **Essentials of Investments**, McGraw Hill Publication.

Recommended References:

1. Publications of Nepal Rastra Bank, **Quarterly Economic Bulletin, Annual Report, Economic Report**
2. **Forty years of Nepal Rastra Bank (1956-1996)**, Nepal Rastra Bank
3. Paudel, Rajan B., Keshar J. Baral, Rishi R. Gautam, et. al, (2010) **Fundamentals of Investment**, Asmita Books Publishers & Distributors, Kathmandu

Course Number	Course Title	Credit Hours
MMGT 202	Marketing Management	3

Objectives:

This course aims at developing knowledge and skills in students in analyzing issues concerning major decision-making areas of marketing and take decisions in the area of marketing management.

Content:

Unit and Title	Topics	Lecture Hours
1. Introduction to Marketing	Concept and importance of marketing, Approaches to the study of marketing: Commodity approach, Functional approach, Institutional approach, System approach, Environmental approach, Economic approach, Legalistic approach, Marketing mix and its components	4.5
2. Marketing Process and Environment	Meaning and concept of marketing process, Structure of marketing process, Roles of producers, Marketing intermediaries, Facilitating institutions and customers in the marketing process, Meaning and concept of the marketing environment, Micro and macro environmental forces, Marketing environment in Nepal	4.5
3. Buyer Behavior and Management Information System (MIS)	Meaning and importance of buyer behavior, Consumer buying process, Meaning and features of organizational buying behavior, Organizational buying process, Meaning of information and data, Sources of information and data, Meaning and importance of MIS, MIS in Nepal and its use in marketing decisions	6
4. Market Segmentation	Concept and types of market, Features of market, Characteristics and problems of Nepalese market, Meaning of market segmentation, Requirements and benefits of market segmentation, Process of market segmentation, Segmentation practices in Nepal	4.5
5. Analysis of Product and Needs Fulfilled	Meaning of product, Concepts of product: Formal, core, actual and augmented, Types of products: Consumer and industrial, Trade mark and Brand mark, Importance of branding, Reasons for not branding, Qualities of good brand name, Consumer satisfaction	6
6. Product Development and Decision Making	Concept of new product, Process of new product development, Price policies and strategies, Strategic considerations in channel selection, Distribution practices in Nepal, Promotion decisions in Nepal	4.5
7. Pricing	Concept and meaning of pricing, Importance of pricing, Factors affecting price determination: Internal and external, Methods of price determination: Cost oriented, demand oriented and Competition oriented, Gross sales, Net sales, Cost of goods sold, Gross margin, Operating expenses, Markups, Discount	6

Unit and Title	Topics	Lecture Hours
	and Allowances	
8. Promotion	Concept and meaning of promotion, Components of promotion, Basic features, importance and types: Advertising and Personal selling, Qualities of salesperson, Types of salesperson, Sales promotion and its importance, Methods of consumer and trade promotions, Publicity and Public relations	6
9. Packaging and Distribution	Concepts of packing and packaging, Functions of packaging, Features of good packaging, Meaning of distribution, Channels of distribution, Wholesaling, Types of wholesaler and wholesale institutions, Role of a wholesaler in the distribution channel	6
	Total	48

Required References:

1. Kotler, A. (2009) Philip and Armstrong (2010), **Principles of Marketing**, Prentice Hall of India, New Delhi.
2. Stanton, Etzel and Walker (2010), **Fundamentals of Marketing**, McGraw-Hill, New York.
3. Sherlekar, S.A., **Modern Marketing**, Himalaya Publishing House, Mumbai, India.

Recommended References:

1. Koirala, K.D. (2008), **Fundamentals of Marketing Decisions**, M.K. Publishers, Kathmandu
2. Shrestha, Shyam K. (2009), **Fundamentals of Marketing**, Asmita Books Publishers & Distributors, Kathmandu

SK-8 Session Plan