Course Objectives
The objectives of the course are to
- bring the world of business into the classroom
- provide skills and strategies for different business scenarios
- help students to communicate confidently in everyday situations
- focus on key expressions and then put the new language into practice
- enable independent learning at a pace to suit each student

Course Description
This course in business English gives students the communication skills they need for immediate use at work. It helps those who need to communicate better in English at work, by teaching a range of business communication skills. It features video clips for every unit, including documentary clips, authentic interviews and dramatized scenarios showcasing business communication skills. The Interactive Workbook on the DVD-ROM will also be available online for teachers who want to be able to communicate and collaborate with students outside of class. It combines a communicative approach with authentic business material and digital multi-media, to give in-work and pre-work students relevant and immediate communication skills. A fairly detailed treatment of the theory and practice of technical communication geared to the Nepali experience is an important component of this course.

Course Contents
The contents of the course include:
- Working with words
- Business communication skills
- Speaking
- Language at work
- Case study
- Communication and technical communication
- Audience analysis
- Technical communication competencies and process
- Organization, design and graphics
- Technical writing style

Teaching Method
Video clips can be used as focal points of discussion, to develop students' listening skills, introduce new vocabulary and teach the business communication skills that students need in context. Language and skills practice can be given through activities in the Student's Book and the Workbook (available on DVD-ROM ). It is suggested that student-centered activities should be encouraged with the teacher acting as a facilitator.
Basic Texts

References
SOC 101 Fundamentals of Sociology  
(BBA: 3rd Semester)

Course Objectives  
The course aims to provide students with basic sociological concepts that will help students understand various ideas on society, culture, group, organizations, etc. By knowing all these concepts, students' knowledge on organization, business and management will be enhanced and such that they will be able to apply their enriched knowledge in their future career and endeavor.

Course Description  
This course presents basic ideas and foundations of sociology through an argument of various sociological variables, terms, terminology and subject matter. The course includes, besides an introduction to sociology, basic sociological ideas like society, culture, norms, values group. It comprises of social institution like religion, family, and others, which help students understand more about existing social structure. More importantly, course has tried to explain the basic sociological theories, social change and some emerging social perception, understanding on sexuality, crime and deviance. Moreover, Max Weber’s theory of bureaucracy, group and group behavior, sociology theories of organization are not less important to include in the course, since they will entail a nexus between sociology and management and basic sociological tenet.

Course Outcomes  
By the completion of this course, the students should be able to:
- know the basic ideas on the emergence of sociology, methods of study, subject matter and nature of sociology;
- exhibit the understanding on the relationship of sociology with other social sciences and business-management;
- express the knowledge on foundations of sociology like society, culture, group, norms, values, etc., along with ideas on sexuality, crime, etc;
- analyze various social institutions like family, economic institutions, religion;
- understand and evaluate basic sociological theories and it connotation to management;
- can discuss social stratification to view how societies are divided into different groups on the basis of power, prestige and property and create inequality;
- evaluate the ideas of social change and socialization.

Course Contents  
Unit I: Introduction to sociology  
Meaning of sociology; nature of sociology; subject matter of sociology; emergence of sociology and methods of sociology along with brief description on the contribution of founders of sociology; Relationship of sociology with economics, psychology, political science and business-management.

Unit II: Theoretical perspective in sociology  
What is perspective?
Functionalism: Meaning, context, basic tenets or key assumptions: Functionalism of Emile Durkheim and Talcott Parsons (Basic ideas with criticism).

Interactionism: Meaning, context, basic tenets or key assumptions: Interactionism of George Herbert Mead and Herbert Blumer (Basic ideas and criticism).

Conflict theory: Meaning, context, basic tenets or key assumptions: Conflict theory of Karl Marx and Max Weber (basic ideas and criticism).

Post modernism: meaning, context, basic tenets or key assumptions: Post Modernism of Fredric Jameson and Jean Baudrillard (basic ideas and criticism).

Unit III: The foundations of society

14 hours

Society: Meaning, Definition, nature and types (Industrial and pre-industrial).

Culture: Meaning, definition, features and functions; types (material and non-material); sub-culture (youth, ethnic and age sub culture vis-a-vis society and organization, e.g. Consumer behavior, organizational culture)

Norms, values, status and role: meaning, definition and types; linkage to business and management

Socialization: Meaning, definition and function of socialization; agents of socialization; types of socialization (primary and secondary socialization); theories of primary socialization; personality and socialization

Group and organization: Group- meaning, definition and features; types (various types with focusing on primary and secondary groups). Organization- meaning, definition (view from founding fathers of sociology); formal and informal organization; Max Weber’s Bureaucracy; sociology of organization; work and leisure; group dynamics; dynamics of social capital

Sexuality: understanding sexuality; sexual issues (pornography, teen pregnancy, prostitution and sexual violence, sexual abuse)

Crime and deviance: Meaning, definition and difference between them

Conformity and sanction: meaning and definition

Unit IV: Social stratification

7 hours

Meaning, definition and features; Functional and conflict approach to social stratification; Stratification and inequality; Class, caste, ethnicity and gender as various aspects of social stratification- Meaning, definition, features and Nepalese context.

Unit V: Social Institution

7 hours

Meaning, definition, features, function and types (as required by subject matter): family, marriage, polity, economic institution, religion (along with dysfunction), educational institution; Conflict and functional approach to religion and education; Nepalese context.

Unit VI: Social change

6 hours

Meaning, definition and features; Factors of social change; Conflict approach to social change; Application and experiences in Nepalese society.
Basic Text

References
ECO 201 Introductory Macroeconomics  
(BBA: 3rd Semester)

Course Objectives  
This course is designed to reinforce and expand students' understanding of the basic macroeconomic theory. It aims to provide students with an introductory-level treatment of economic theory with emphasis on the technique beside the results. Besides, it helps the students to master the basic macroeconomic tools used by the prominent economists in practice, and makes them able to apply these tools in a variety of contexts to set up and solve macroeconomic problems.

Course Description  
The first two units of this course examine the two fundamental macroeconomic topics, viz. national income & employment. Then the course focuses on various macroeconomic theories, viz. consumption, saving and investment functions and macroeconomic equilibrium as well as macroeconomic issues and policies viz. inflation, trade cycle and fiscal monetary policies. The major concentrations of this course are: national income and employment, consumption, saving and investment, aggregate demand and aggregate supply, determinations of macroeconomic and general equilibrium of an economy.

Course Outcomes  
By the end of this course, students should be able to:
- explain basic macroeconomic terminology (as e.g. national income, aggregate demand, aggregate supply, trade cycle, inflation etc.) in a comprehensive and intuitive way;
- describe and justify the main assumptions behind simple macroeconomic models as e.g. the aggregate demand and aggregate supply model, saving investment equality model, etc;
- illustrate diagrammatically these models and perform policy experiments;
- derive numerically macroeconomic instruments and learn how to use them in practice (e.g. national income, multiplier, inflation etc.);
- solve algebraically simple macroeconomic models in order to determine the equilibrium economic variables, and reflect on the solutions with a critical mind;
- use economic intuition to explain topical policy issues (e.g. fiscal policy, monetary policy and fiscal-monetary mix).

Course Contents  
Unit I: Nature and Scope of Macroeconomics  
Meaning and Concept of macroeconomics; Basic issues in macroeconomics: unemployment, inflation, business cycles, and economic growth; Scope and importance of macroeconomics; Distinction and interdependence between microeconomics and macroeconomics.
Unit II: National Income: Concept and Measurement  
10 hours
Circular Flow of Income and Expenditure: two, three and four sector economy, Meaning, definitions and various concept of National income, Methods of computing/measuring National income, Difficulties in the measurement of National income, Importance of National income analysis.

Unit III: Theories of Employment  
5 hours
Classical theory of employment and output, Summary of the classical model (including Say's law and Quantity theory of money), Principle of Effective Demand: Aggregate demand price, Aggregate supply price, Determination of effective demand, Importance of effective demand, Repudiation of Say's law and Full Employment Theory.

Unit IV: Consumption Function, Saving Function and Investment Functions  
7 hours
Meaning of consumption function, Keynes's psychological law of consumption, Concept of MPC and APC, Determinants of the consumption function, Measures to raise the propensity to consume, Saving function, Meaning of capital and investment, Types of investment, Determinants of investment, Marginal Efficiency of Capital (MEC), Marginal Efficiency of Investment (MEI); Relation between MEC and the MEI.

Unit V: Macro-Economic Equilibrium  
12 hours
Meaning and concepts goods market, Determination of equilibrium level of income in two-, three- and four-sector economy (Goods market equilibrium) with aggregate expenditure and aggregate output, Equilibrium with saving and investment, Concept of multiplier, Determination of multiplier in two-, three- and four-sector economy, Leakages of multiplier, Importance of multiplier, IS and LM Function: General Equilibrium of Product and Money Markets, The product (goods) market, Deriving the IS Curve, The money market, Deriving the LM Curve, Shift in the IS and LM functions, Changes in general equilibrium, Simultaneous shift in the IS and LM function, Derivation of aggregate demand curve (AD), Derivation of aggregate supply curve (AS), Equilibrium with AD-AS, change in macroeconomic equilibrium with shift in AD and AS.

Unit VI: Macro-Economic Phenomenon and Policies  
10 hours

Basic Texts
References
SIT 101 Business Statistics  
(BBA: 3rd Semester)

Course Objectives
The aim of the course is to develop competency and ability to use statistical techniques in conducting research and project work. The emphasis of the course is more on interpretation of results and understanding of the strengths and limitations of different statistical measures.

Course Description
This course has a business focus. The course covers fundamentals of descriptive and inferential statistical techniques. The contents include data summaries and descriptive statistics; introduction to a statistical computer package; Probability: distributions, expectation, variance, covariance, statistical inference of univariate and bivariate data for hypothesis testing.

Course Outcomes
By the end of this course students would be able to
- understand and use the descriptive and inferential statistical tools used in business decision making,
- select an appropriate graph to describe a distribution,
- calculate and interpret the shape, center and spread of a distribution,
- understand the problem of inference when working with the results from random samples, and
- analyze the data using excel.

Course Contents
Unit I: Introduction  5 hours  
Basic concepts of statistics, Terminologies associated with statistics such as populations and samples, Variables (Dependent and independent only), Types and sources of data, Descriptive and inferential statistics, Data processing (editing and coding), Applications of statistics in business and management.

Unit II: Describing Data: Graphs and Tables  6 hours  
Data array, Stem and leaf Display, Frequency tables, Histograms, Polygon, Cumulative Polygon, Scatter plots, Simple Bar and Pie charts, Cross tabulation

Unit III: Describing Data: Summary Measures  10 hours  
Central Location: Mean, Median and Mode  
Non Central Location: Quartiles, Deciles and Percentiles  
Dispersion: Range, Interquartile range, Variance, Standard deviation, Coefficient of variation, Index for qualitative variation (IQV)  
Shape: Crude measure (comparison of mean, median, and mode), Five number summary, Box plot  
Inequality Measure: Gini concentration ratio
Unit IV: Basics of Probability Theory
Basic concepts. Counting rule, Objective and subjective probability, Marginal and joint probability, Addition rule, Conditional probability, Multiplication rules, Bayes' theorem

Unit V: Probability Distributions
Discrete probability distribution (Binomial and Poisson distribution and mean and standard deviation of their distributions), Continuous probability distribution: Normal distribution, Normal approximation of Binomial and Poisson distribution

Unit VI: Estimation and Hypothesis Testing
Concept of estimation, Confidence intervals, confidence intervals for means and proportions (one sample case only), Test of significance, p-value approach to hypothesis testing, connection between confidence intervals and hypothesis testing, comparing two means (two sample z and t-test procedures), and comparing two proportions.

Basic Texts

References
FIN 131 Essentials of Finance  
(BBA: 3rd Semester)

Course Objectives
This course aims to provide students with an understanding of fundamental concepts of business finance. It will lay the foundation in students for their specialization in finance and equip them adequately to undertake financial analysis and decisions.

Course Description
The course provides students opportunity to understand fundamental concepts of business finance and their application in financial decisions in business. This course focuses on the fundamentals of business finance, especially, introduction to finance, financial statement analysis, financial environment, fundamentals of risk and return, time value of money, cost of capital, bond valuation, stock valuation, and investment decision. Through lectures, readings and case studies students learn essentials of business finance and acquire skills for financial decision making.

Course Outcomes
By the end of this course, students should be able to:
- understand fundamental nature of business finance;
- understand the financial environment and its implication in financial decisions;
- interpret the financial statements and carry out financial analysis of a corporation;
- understand the concept of risk and return, and measure them for individual assets and portfolio of assets;
- understand the concept of time value of money, gain the skill of computation, and apply them in solving business problems involving time value of money;
- compute yields on securities and value them;
- conceptualize component cost, overall cost and marginal cost of capital, and gain the skill on the calculation of these costs; and
- understand the basics of investment decision and gain the fundamental skills of making investment decision.

Course Contents

Unit 1: Introduction  
4 hours
Meaning of finance; Basic areas of finance; Finance functions; Finance in the organization structure of a firm; Forms of business organizations; The goals of financial management; Relationship with other functional departments; Career in finance.

Unit 2: The Financial Environment: Markets, Institutions, Interest Rates and Taxes  
5 hours
Financial markets: concept and types; Financial institutions: concept, role in funds transfer, and types; Interest rates: level of interest rate, determinants of market interest rates, the term structure of interest rate and yield curve; Taxes: corporate tax, marginal tax and average tax.

Unit 3: Financial Statement Analysis  
6 hours
Financial statements: balance sheet, income statement and cash flows statement; Modifying financial data for managerial decisions: net cash flows, operating assets and operating capital, net
operating profit, free cash flows, market value added and economic value added; Financial analysis: types of ratios, Du Pont identity, use and limitation of ratio analysis; Common-size financial statements.

Unit 4: Risk and Return
Concept and measurement of return: rupee return, percentage return, average return, expected return, required rate of return, nominal and real rate of return; Concept and measurement of risk: concept, types and measures of risk; Portfolio risk and return: concept of portfolio, portfolio risk and portfolio return, calculation of portfolio risk and return; Capital assets pricing model: estimation of required rate of return, the security market line.

Unit 5: Time Value of Money
Future value and compounding: single period and multiple period, compound interest; Present value and discounting: single period and multiple period; Present value versus future value; Determining the discount rate; Finding the number of periods; Future value and present values of multiple cash flows; Present value for annuity; Annuity payments; Finding the number of payments; Finding the rate; Future value for annuity; Annuities due; Perpetuities: present value of perpetuity; The compounding rates: the effect of compounding periods; Effective annual rate and annual percentage rate; Amortization of loan.

Unit 6: Bond and Stock Valuation
Concept and features of bond; Bond valuation: perpetual bond, zero coupon bond, coupon bond with a finite maturity, bond valuation with semi-annual interest; Discount and premium bond; and Bond yields: rate of return, current yield and capital gain yield, yield to maturity, Yield on call.

Features of common stock; Cash flows from common stock; Stock valuation for definite holding period; Valuation of stock for indefinite holding period: zero growth, constant growth and non-constant growth; Features of preferred stock; Valuation of preferred stock.

Unit 7: Cost of Capital
Concept and uses of cost of capital; Cost of equity: the dividend growth model approach, the SML approach; Cost of debt and preferred stock; the weighted average cost of capital: the capital structure weight; and marginal cost of capital.

Unit 8: Capital Investment Decisions
Concept of investment decisions; Generating investment project proposal; Process of capital budgeting decision; Classification of capital projects; Project cash flows: relevant cash flows, the stand-alone principle; Incremental cash flows: sunk cost, opportunity cost, net working capital, financing costs and other issues; Investment criteria: net present value, the payback rule, discounted payback period, the average accounting rate of return, the internal rate of return, and profitability Index.
Basic Texts


References

ENG 202 Business Communication II
(BBA: 4th Semester)

Course Objectives
The objectives of the course are to
- bring the world of business into the classroom
- provide skills and strategies for different business scenarios
- help students to communicate confidently in everyday situations
- focus on key expressions and then put the new language into practice
- enable independent learning at a pace to suit each student

Course Description
Business Communication II consolidates and expands the skills and methods presented in Business Communication I. This business English course (ENG 105) gives students the communication skills they need for immediate use at work. It helps those who need to communicate better in English at work, by teaching a range of business communication skills. It features video clips, including documentary clips, authentic interviews and dramatized scenarios showcasing business communication skills. It combines a communicative approach with authentic business material and digital multi-media, to give in-work and pre-work students relevant and immediate communication skills. A fairly detailed treatment of the theory and practice of technical communication geared to the Nepali experience is an important component of this course.

Course Contents
The contents of the course include:
- working with words
- business communication skills
- speaking
- language at work
- case study
- Personal or career portfolio
- Correspondence
- Technical Applications
- Reports, minutes & assessments
- Proposals, grants & contract documents
- Oral presentations and webinars
- Research, project work & technical writing
- Legal, ethical and cultural issues

Teaching Method
Video clips can be used as focal points of discussion, to develop students' listening skills, introduce new vocabulary and teach the business communication skills that students need in context. Language and skills practice can be given through activities in the Student's Book and
the Workbook (available on DVD-ROM). It is suggested that student-centered activities should be encouraged with the teacher acting as a facilitator.

**Basic Texts**


**References**


MGT 211 Fundamentals of Organizational Behaviour
(BBA: 4th Semester)

Course Objectives
Managers need to know why people behave as they do in relation to their jobs, their work groups and their organizations. This knowledge of individuals' perceptions, motivational attitudes and behaviour will enable managers to not only understand themselves better, but also to adopt appropriate managerial policies and leadership styles to increase their effectiveness. The goal of this course is, therefore, to help students develop a conceptual understanding of OB theories and to provide them with skills to put those ideas and theories into practice.

Course Description
Students are first exposed to fundamentals of organizational behavior such as working with people, the nature of organizations, communication, leadership, and motivation of people. They will then be provided with the knowledge and skills to deal with group behavior, leadership, communication, conflict management, and organizational development issues. The focus of instruction will move progressively through the individual, group and organizational levels of behavior and will examine the interrelationships of behavioral phenomena among these levels.

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

- explain the determinants of behavior and the emerging concepts in organizational behaviour;
- understand the importance of organizational behavior in managerial functions;
- understand the definition and concepts of behavior, group and teams, organizational structure, employee motivation, organizational communication, leadership, conflict and stress, organizational change and development;
- form an appreciation of the complexities and uncertainties of organizational behavior by examining managerial roles;
- demonstrate clear understanding of the concepts and established theories relating to organizational behavior;
- explain and evaluate the key assumptions on which behavior in organizations is managed and assess the effects of these ideas on employee attitudes and actions.

Course Contents
Unit I: Introduction to Organizational Behaviour 5 hours
Concept and significance, OB system; basic assumptions, levels of OB analysis, contributing disciplines, emerging trends and challenges in OB, determinants of behaviour – beliefs, attitudes, values, emotions and behaviour.

Unit II: Perception, Personality and Learning 10 hours
Perceptual process, factors influencing perception, perception and individual decision making; Learning – concept and significance of learning, factors influencing learning, major models of learning – classical conditioning, operant conditioning, cognitive learning and social learning;
Behaviour modification, Personality — concept, types, determinants, individual differences, personality attributes influencing behavior.

Unit III: Organization Structure, Group Dynamics and Team Development  8 hours
Organization - foundations of organization structure, job design; Human factors in organizing; Organizational Culture - meaning, importance and characteristics of organization culture; Group dynamics — definition and importance, types of groups, group formation, group development, group composition; Work teams — types, team performance factors, building effective work teams, group decision making, issues in managing work teams.

Unit IV: Motivation and Leadership  10 hours
Motivation: process of motivation, theories of motivation — need hierarchy theory, two factor theory, ERG theory, expectancy theory, equity theory; Leadership - concept; Leadership styles; Leadership theories — trait theory, behavioural theory, Fielder’s contingency theory, Managerial Grid, Path-Goal theory; Emerging issues in motivation and leadership.

Unit V: Organizational Conflict and Stress  5 hours
Concept, sources, patterns, levels, and types of conflict; traditional and modern approaches to conflict management, functional and dysfunctional organizational conflicts, resolution of organizational conflicts; Organizational Stress — concept, causes, consequences, managing stress.

Unit VI: Interpersonal and Organizational Communication  5 hours
Concept of two-way communication, communication process, barriers to effective communication, types of organizational communication, improving communication, transactional analysis in communication.

Unit VII: Organizational Change and Development  5 hours
Concept, need for change, resistance to change, theories of planned change, organizational diagnosis; OD intervention; Learning organizations — concept, characteristics and model of learning organization.

Basic Texts

References
MKT 241 Principles of Marketing  
(BBA: 4th Semester)

Course Objectives  
This is the foundation course on marketing. It aims to build students' understanding of the marketing process and principles. Through this course, students also acquire skills to design marketing strategies of SMEs.

Course Description  
This course focuses on operation of the marketing function in a dynamic and competitive environment. It deals comprehensively on issues of emerging marketing practices and challenges, the dynamics of the marketplace, and designing of marketing mix. The course includes topics that help students to understand marketing process and environment, information systems and buyer behavior, segmentation, targeting, and positioning strategies, and strategies related to marketing mix variables.

Course Outcomes  
By the end of this course, students should be able to:
- describe the tasks of marketing management in the modern organizations;
- understand the development of the marketing philosophies and their relevance in the contemporary business world;
- identify the challenges faced by marketers in the 21st century;
- identify the micro and macro environmental forces that determine the success of marketing efforts;
- examine the role of marketing information system in designing marketing strategies;
- understand the buying process and influencing factors related to individual consumer and organizations;
- design basic strategies related to market segmentation, targeting, and product positioning;
- analyze the strategies related to marketing mix variables.

Course Contents  

Unit I: Marketing and Marketing Environment  
Introduction to Marketing and Marketing Management: Meaning of marketing; Evolution of the Marketing philosophies (marketing concepts); Basic principles of the marketing concept and holistic marketing concept. Meaning and tasks of marketing management.

Marketing in the Contemporary World: Marketing challenges of the 21st century and firms' responses to the challenges; Concept, relevance and practices of relationship marketing, green marketing, e-marketing, pyramid (C2C) marketing and rural marketing.

Marketing Mix: Components of the marketing mix for products and services.
Marketing Environment: Meaning and scope of marketing environment; Micro environment variables, and Macro environment variables; Reactive and proactive marketing. Marketing environment in Nepal.

Unit II: Marketing Information System and Buyer Behavior 10 hours
Marketing Information System: Concept and relevance; Components of the marketing information system; Marketing research areas and process.


Unit III: Segmentation, Targeting and Positioning Strategies 4 hours
Segmentation: Concept, process and requirements; levels of segmentation; bases for segmenting consumer and organizational markets.

Targeting: Segment evaluation, analysis and selection.

Positioning: Concept and types of positioning; product positioning process.

Unit IV: Product, Pricing, Distribution and Promotion Strategies 22 hours
Product: Concept and levels of the product; product classifications; Product life cycle stages and strategies; New product development process; Branding strategies – branding objectives, types of brand, and concept of brand equity; Packaging: functions and levels of packaging; essentials of a good package; Product line and mix strategies; Service product strategies: service marketing concept, characteristics of services and marketing strategies; management of people, physical evidences, and process.

Pricing: Concept of price and pricing; Importance of pricing; Internal and external price factors; Pricing approaches – cost-based, demand-based, value-based and competition-based approaches; New product pricing; price adjustments, initiating and responding to price changes.

Distribution: Concept and objectives; Channel functions; Channel designs for consumer and industrial products; Channel selection factors; Channel conflicts and their resolution. Marketing logistics: Concept, nature and objectives; major logistics functions – transportation, warehousing, inventory management, order processing, and customer services decisions.

Promotion: Concept; Marketing communication process and systems; promotion mix components; promotion mix determination factors. Advertising: Nature and objectives; Advertising budgeting approaches; Advertising message design factors; Advertising media selection factors. Personal Selling: Nature and relevance of personal selling; Types of personal selling. Sales Promotions: Nature and objectives; Sales promotion tools and techniques. Public Relations: Nature and objectives; tools of public relations. Direct marketing: Concept and relevance; Methods of direct marketing.
Basic Texts

References
Course Objectives
This course aims to acquaint students with major statistical and quantitative tools used in modeling and analysis of business decision involving alternative choices.

Course Description
The component of the course includes regression analysis and models, time series analysis, and forecasting, linear programming models and applications, transportation and assignment models, network models.

Course Outcomes
By the end of this course students would be able to
- calculate and interpret the meaning of correlation coefficient to measure the strength of relationship between two numerical variables,
- calculate and interpret the meaning coefficient of determination to measure the predictive power of the simple as well as multiple regression,
- forecast the future values using various models, and
- optimize the resources in the business decision making process.

Course Contents
Unit I Simple Correlation and Regression Models:
Measuring and Predicting Relationships 8 hours
Correlation: Meaning, Scatterplot, Karl Pearson correlation coefficient, Test of correlation coefficient.
Simple Linear Regression: Predicting of One Variable from Another

Unit II Multiple Regression Models:
Predicting One Factor from Several Others 8 hours
Multiple regression model, Standard error of estimate, Coefficient of determination, Significance of regression model, Test of significance of regression coefficients (Which variables are significant and explaining the most?), Model building, Curvilinear models, Qualitative variables, Stepwise regression, Residual analysis, Multi-collinearity.

Unit III Index Number and its Construction Models 5 hours
Introduction, Definition of index number, Uses of index number, Types of index number, Methods of constructing index number ,Base shifting, Deflation, Cost of living index.

Unit IV Time Series and Forecasting Models 10 hours
Index number, Understanding time series analysis, Decomposition of time series, Cyclic variation, Seasonal variation, Deseasonalizing the time series data (Ratio to moving average method), Choosing the appropriate forecasting technique, Moving average, Exponential
smoothing, Regression based linear and curvilinear trend models, Measures of forecast accuracy (MAD, MAPE, and MSE).

**Unit V: Introduction to Optimization Models**
- Review of Linear Programming Model: Problem formulation, Graphical solution, special cases, Duality in LP
- Transportation Model: Vogel’s Approximation Method only
- Assignment Model: Hungarian Method only

**Unit VI: Network Models**
- 5 hours
  Introduction, Critical Path Method (CPM), Project Evaluation and Review Technique (PERT), Network diagram, Probability in PERT analysis

**Basic Texts**

**References**
FIN 231 Financial Management  
(BBA: 4th Semester)

Course Objectives  
This course aims to provide students with the basic understanding of important aspects of financial management and critically evaluate financial information. Students are introduced to concepts and tools that enable them to think critically about the financial opportunities and challenges faced by an organization. The course thus lays the foundation in students for further study in finance and equips them adequately to undertake financial decisions.

Course Description  
This course will deal with the basics of financial management, especially, introduction to financial management, concept of capital structure, effects of leverage, elementary knowledge on theory of capital structure, dividend policy, long-term and short-term financing, working capital management, and elementary knowledge on special topics such as derivatives, financial distress, merger and acquisition. Through lectures, readings and case studies students learn fundamentals of financial management and the skills and their application in financial decision making.

Course Outcomes  
By the end of this course, students should be able to:
- understand the nature of financial management;
- understand the basic concept and issues of capital structure, effect of leverage; capital structure theories, and dividend policy as a part of capital structure decision;
- identify the sources of long-term and short-term financing, short-term financing policies, and be familiar with the concept of venture capital, public offering and investment banking;
- understand the concept of working capital and working capital management, and components of working capital;
- understand the concept of derivatives, types of options, and gain the skill to calculate the value of options; and
- understand the basic concept of financial distress, merger and acquisition, and international aspect of financial management.

Course Contents  
Unit 1: Introduction  
Meaning of financial management; Financial management decisions; Financial manager’s responsibilities; Value maximization goal as a financial management decision criterion; The agency relationship; Concept of corporate governance.  
5 hours

Unit 2: Capital Structure and Leverage  
Concept of capital structure; Target capital structure; Business and financial risk; Break even analysis; Leverage: concept, operating leverage, financial leverage, total leverage, impact of financial leverage; Capital structure theories: traditional approach, net income approach, net operating income approach, the Modigliani-Miller’s proposition.  
6 hours
Unit 3: Dividend and Dividend Policy 5 hours
Nature of dividend policy; Cash dividend and dividend payment; Factors affecting dividend policy; Establishing a dividend policy; Stock repurchase; Stock dividend, stock split and reverse split.

Unit 4: Raising Capital 6 hours
Term loan; Bonds: meaning and features, types, bond innovation; Preferred stock: features, advantages and disadvantages; Common stock: equity account in balance sheet, Rights and privileges of common stockholders; features of common stock; Cost and benefit of debt versus equity; Methods of selling securities; Initial public offerings; Concept and functions of investment bankers; Concept of venture capital; Concept of lease financing.

Unit 5: Short-Term Financial Planning 6 hours
Concept of short-term financial management; Tracing cash and net working capital; The operating cycle and the cash cycle; Important aspects of short-term financial policy: The size of the investment in current assets, alternate financing policies for current assets; Cash budget.

Unit 6: Short-term Financial Management 11 hours
Float and cash Management: reasons for holding cash and understanding float; Cash management: collection, disbursement and investment; Credit and receivables: components of credit policy, terms of sales, optimal credit policy, credit analysis, collection policy; Inventory management: concept and types, inventory management techniques—ABC approach, and EOQ.

Unit 7: Introduction to Derivatives 5 hours
Concept of derivative and underlying assets; Option: meaning, types, determinants of option value, valuation of call option and put option; Futures contract and forward contract; Warrants: meaning, features, valuation; Convertibles: meaning, Conversion ratio, conversion price and conversion value.

Unit 8: Special Topics 4 hours
Merger and acquisition: meaning, motives, types, difference between merger and acquisitions; Financial distress: concept of financial distress, bankruptcy and liquidation.

Basic Texts

References