



# **Bachelor of Business Administration (BBA)**

## Curriculum

Faculty of Management Studies  
**POKHARA UNIVERSITY**

2005

## **BACHELOR OF BUSINESS ADMINISTRATION (BBA) PROGRAM AN INTRODUCTION**

### **Program Objective**

The Bachelor of Business Administration (BBA) program at the Faculty of Management Studies (FMS) of Pokhara University is designed to produce professional managers. The program provides student with sound conceptual foundation and practical skills in various areas of business. Specially, the program aims to:

Prepare students to start professional career in business or public management at entry level managerial position.

Inculcate positive attitudes, abilities and practical skill that are essential for a socially responsible and competent manager.

Develop adequate foundation for higher studies in management.

### **Curricular Structure**

The BBA is a four-year program spread over eight semesters. A student needs to successfully complete 126 credit hours of course work, project work and internship for graduation. The curriculum comprises of the following seven distinct components:

- **Analytical Tolls:** These courses provide students with analytical skill that help to understand basic and functional areas of management. This area covers 30 credit hours, 10 courses of 3 credit hours each.
- **Support Area Course:** These courses develop student's communication skills and provide them with strong foundation in behavioral science and legal environment of business. This area covers 21 credit hours, 7 courses of 3 credit hours of each.
- **Core Area Courses:** These courses help students to understand principles and practice in the basic and functional areas of management. This area covers 36 Credit hours, 12 courses of 3 credit areas of each.
- **Specialization Area:** The specialization area courses help students to develop specialized and focused skill in the areas of their choice. Students are required to select two specialization areas. This area covers 24 credit hours, 8 courses from two specialization areas.
- **Project Work:** Students are required to undertake independent project assignment that involves field works and empirical analysis of the information collected from the field. The students are also required to prepare a project report on a prescribed format. The project work covers 3 credit hours.
- **Internship:** The internship provides students with an opportunity to gain real-life experience by working in a business organization for a period of six to eight weeks. The internship covers 3 credit hours.

### **Program Feature**

The medium of instruction and examination for BBA Program will be English. A student is expected to have good English language proficiency and an acceptable communication skill.

In the program, lectures are supported by case studies, group discussion, project assignment and individual presentation is highly emphasized to develop their leadership and communication skills.

### **Entry Requirement for New Students**

The entry requirement for a new student in BBA will be Intermediate or Higher Secondary Level (10+2) or Proficiency Certificate Level (PCL), or equivalent as recognizes by Pokhara University. In addition, the students must pass the entrance test conducted by University/ Colleges.

### **Admission Procedure**

A notice inviting application for admission is publicly announced. The application forms and information brochures are provided, on the request, after the payment of the prescribes fee.

The concerned college scrutinizes the applications. The eligible candidates are informed to take the entrance test. The date and time for the entrance test are informed to the applicants by the concerned colleges. The colleges may also interviews the candidates for final selection for admission.

The candidates, who are given provisional admission under special condition, are required to submit all necessary documents within a month of the beginning of regular classes. Otherwise, the admission will be canceled.

### **The Semester System:**

In the program, each course assigned a certain number of credits depending on its ; lecture ;tutorial and a practical works hours in a week .One lecture /Contact hour per week per semester is assigned one credit. That is, three credit hours course has 48 class hours. A faculty member is assigned to teach each course. In case, if the courses taught by more than one faculty member, a specific faculty member is designed as the coordinator for that course.

The prominent features of the semester system are the process of continuous evaluation of a student's performance and flexibility to allow the students to profess at a pace suites to his/her individual ability, subject to the regulation of credit requirements.

### **Academic Schedule and Course Registration**

The academic session consists of two semesters. The Fall semesters starts in September and the spring semester in March. Students are normally admitted to the program in the fall semester.

Students are required to register courses at the beginning of each semester. Since registration is a very important procedural part of the credit system, all the students must present themselves at the college. Registration in absence may be allowed only in the rare cases at the direction of principal. A student's nominee cannot register for courses but will only be allowed to complete other formalities.

### **Addition and Withdrawal from the Course**

A student will have the option to add or drop from the course. This can, however, be done only during the first three weeks of the semester. A full time student has to take of 12 credits.

### **Attendance Requirement**

The students must attend every lecture, tutorial seminar and practical classes. However, to accommodate for late registration, sickness and other contingencies, the attendance requirements will be a minimum of 80% of the classes actually held. If the students is absent from the college for more than four weeks without permission of the principal, his/her name will be removed from the college roll.

### **Normal and Maximum Duration of Study**

The normal duration and maximum duration for the completion of the requirement for the program is as follows:

- Normal duration: 4 Years (8 Semester)
- Maximum duration: 6 Years (12 Semester)

### Repeating Course

A course may be taken only once for a grade, except when a student receives a ‘D’ or ‘F’ grade. Since passing of all courses individually is a degree requirement, the student must retake the failing course when offered and must successfully complete the course.

Retaking a course in which the student has earned a ‘D’ grade is optional. A student may be allowed to retake a course to achieve a minimum CGPA of 2.0. However, a student cannot retake a particular course more than two times. The grade earned on the retake will be substituted for the grade for the grade earned on the retake will be substituted for the grade earned first time the course was taken. In no circumstance, a student can repeat a course more than twice.

### Evaluation System

A student’s academic performance in a course is evaluated in two phase as:

1. Internally (sessional work) by the concerned faculty member through quizzes, tutorials, lab works, home assignment, class participation, term papers etc.
2. Externally by the office of the Controller of the Examination through Semester-end examinations.

A fifty percent weight is given to internal and fifty percent weight is given to external evaluation (Semester-end examinations). A student is required to pass the internal and external evaluation (independently). The final grade awarded to a student in a course is based on his/her consolidated performance in both internal and external evaluations.

### Grading System

Grade	Honor Points(CGPA)	Description
A	4.0	Excellent
A-	3.7	
B+	3.3	
B	3.0	Good
B-	2.7	
C+	2.3	
C	2.0	Satisfactory
C-	1.7	
D+	1.3	
D	1.0	Minimum requirement
F	0	Failing

Only in the very rare and unusual circumstances, if a student can not finish all his required works for the courses, he/she may be awarded an incomplete grade of “I”. If all the required works are not completed within the following semester, the grade of “I” will be automatically converted into “F”. The performance of the student is evaluated in terms of the following two indices:

1. The semester grade point average (SGPA) which is the grade point average for the semester and is given by:  

$$\text{SGPA} = \frac{\text{Total honor points earned in a semester}}{\text{total number of the credit hours taken in a semester}}$$
  
2. The cumulative grade point average (CGPA) which is the grade point average for all the Completed semester and is given by:  

$$\text{CGPA} = \frac{\text{Cumulative total honor points earned}}{\text{cumulative total number of credit Hours Taken}}$$

### **Credit Transfer and Withdrawal**

A maximum up to 25% of the total credit hours of the course completed in an equivalent of a recognized institution may be transferred /waived for the credit on the recommendation of the head of the faculty. For transfer of credit, a student must have received a grade of B or better in respective course. Courses taken earlier than five years from the time of transfer may not be accepted for transfer of credit. However, a student transferring from one program to another program of Pokhara University may receive a credit transfer of all the compatible courses completed with at least grade C.

Student may apply for the withdrawal from the entire semester only in medical grounds. The principal will examine each application for semester withdrawal and depending on the merit of the case; he/she will make an appropriate decision. No partial withdrawal from courses registered in a semester will be considered.

### **Internship**

The BBA students are required to undertake an internship program approved by the head of the program.

A faculty supervises the student intern. The primary goal of the internship is to provide a student with real - life on -the-job exposure and an opportunity to apply theoretical concepts in real life situation. Student's interest and intended area of concentration are taken into account while making internship placement decisions.

Only 'Pass/Fail' grades are awarded in the internship. A student must obtain 'Pass' grade in the internship. Failure to obtain passing will call for a retake of the internship program. Such a retake may be allowed at most only once. The normal duration of the internship is 6 to 8 weeks, and it is undertaken during the summer after completing at least 48 credit hours of course works. The students must submit the internship report to the host institution and the University and give a seminar to the faculty students.

### **Project Works**

Students are required to undertake independent project assignment that involves fieldwork and empirical analysis of the information collected from the field. The students are also required to prepare a project report on a prescribed format. The objective of the project work is to develop student's skill in research, particularly in area of data collection, processing, analysis and report writing. The evaluation of the project work shall be external.

### **Unfair means**

Students are strictly forbidden from adopting unfair means in class assignments, tests, report-writing and final examination. The following would be considered as adoption of unfair means during examination:

- Communication with fellow students
- Copying from another student's script/report /paper
- Copying from disk, palm of hand or other incriminating documents
- Processing from any incriminating documents, whether used or not.
- Any approach in direct or indirect form of influence teacher concerning grade.
- Unruly behavior which disrupts academic program

If the instructor detects a student using unfair means, the student may be given an 'F' grade at the discretion of the Examination Board. Adoption of unfair means may result in the dismissal from the program and expulsion of the student from the college and such from Pokhara University.

### **Unsatisfactory Results**

Students may apply for retotalling or rechecking of their grades as per University rule, upon payment of prescribes fee.

### **Dismissal from the Program**

A student is normally expected to obtain CGPA of 2.0 in the undergraduate level. A student, whose performance in the past semester does not show the possibility if maintaining CGPA , may be dismissed from the program.

### **Degree Requirements**

For graduation a student should have:

- A 'D' or better grade in each of the courses as specified in the curricular structure section
- Completed the internship with 'Pass' grade
- Completes all the courses, project work and internship as specified in the curricular structures section within the maximum time period specified in the normal and maximum duration of study section
- A CGPA of 2 or better

### **Distinction and Dean's List**

A student who obtains a CGPA of 3.60 or better will receive the BBA degree with distinction.

The Dean's list recognizes outstanding academic performance in the FMS. To qualify, a student must have a CGPA of 3.7 or better.

## CURRICULAM STRUCTURE

### First Year

#### First Semester

Code	Description	Credit Hours	Pre-requisite Course	Core Course
ENG 101.3	English	3		
MTH 101.3	Business Mathematics I	3		
ACC 101.3	Financial Accounting I	3		⚙
MGT 101.3	Principle of Management	3		⚙
CMP 101.3	Computer Application	3		
TOTAL			15	

#### Second semester

Code	Description	Credit Hours	Pre-requisite Course	Core Course
ENG 102.3	English	3		
MTH 102.3	Business Mathematics II	3		
ACC 102.3	Financial Accounting II	3		⚙
ECO 101.3	Microeconomics	3		
CMP 103.3	Programming Language	3		
TOTAL			15	

## SECOND YEAR

### THIRD SEMESTER

Code	Description	Credit Hours	Pre-requisite Course	Core Course
ENG 103.3	Business Communication	3		
STT 101.3	Business Statistics	3		
SOC 101.3	Sociology	3		
ACC 103.3	Management Accounting	3		⚙️
ECO 102.3	Macroeconomics	3		
TOTAL		15		

### FOURTH SEMESTER

Code	Description	Credit Hours	Pre-requisite Course	Core Course
LOG 101.3	Fundamentals of Logic	3		
STT 102.3	Data Analysis and Modeling	3		
PSY 101.3	Psychology	3		
FIN 101.3	Finance I	3		⚙️
RCH 101.3	Research Methodology	3		
PRJ 101.3	Summer Project	3		
TOTAL		18		

### THIRD YEAR

#### FIFTH SEMESTER

Code	Description	Credit Hours	Pre –requisite course	Core course
MGT 102.3	Organizational Relations	3		⚙
MKT 101.3	Principle of Marketing	3		⚙
MIS 101.3	Management Information System	3		
FIN 102.3	Finance II	3		⚙
MGT 113.3	Nepalese Business Environment	3		
TOTAL		15		

#### SIXTH SEMESTER

Code	Description	Credit Hours	Pre-requisite course	Core course
MGT 105.3	Entrepreneurship	3		
MGT 106.3	International Business	3		⚙
MGT 104.3	Operations Management	3		⚙
MGT 103.3	Human Resource Management	3		⚙
LAW 102.3	Business Law	3		⚙
INT 101.3	Internship	3		
TOTAL		18		

### FOURTH YEAR

## SEVENTH SEMESTER

Code	Description	Credit Hours	Pre-requisite Course	Core Course
MGT 111.3	Strategic Management I	3		
	Specialization I (Two Course)	6		
	Specialization II (Two Course)	6		
TOTAL		15		

## EIGHTH SEMESTER

Code	Description	Credit Hours	Pre-requisite Course	Core Course
MGT 112.3	Strategic Management II	3		
	Specialization I (Two course)	6		
	Specialization II (Two course)	6		
TOTAL		15		

⚙ Represents the core course.

### Specialization Areas Courses

#### Finance

1. Investment Decision Design
2. Corporate Financing Decisions
3. Financial Institutions and Markets
4. International Finance
5. Financial Derivatives

#### Management

1. Organizational Analysis and
2. Organizational Development
3. Project Management
4. Small Business Management

**Accountancy**

1. Advanced Management Accounting
2. Management Control System
3. Auditing
4. Taxation

**Marketing**

1. Sales Management
2. Marketing Communication
3. Logistics and Supply Chain Management
4. Service Management

**Management Information System (to be revised)**

1. System Analysis and Design
2. Problem Solving with PC's spread sheet to multimedia
3. Information Technology and business telecommunication
4. Computer Software
5. Database Management System
6. Management Support system
7. Data Communication
8. Selected Topics in MIS

**Management Science (to be developed)****Option for 3 year BBA to complete 4 years BBA**

A student who has enrolled in the three year BBA program of the University has the option to complete the four year BBA program. Such a student is requires to complete additional 30 credit hours. The student is requires to take the following Courses:

**Semester VII**

- |                           |         |
|---------------------------|---------|
| 1. Research Methodology   | 3 hours |
| 2. Project Work           | 3 hours |
| 3. Computer Programming   | 3 hours |
| 4. Fundamentals of Logics | 3 hours |
| 5. Entrepreneurship       | 3 hours |

**Semester VIII**

- |                                     |          |
|-------------------------------------|----------|
| 6. Strategic Management II          | 3 hours  |
| 7. Four courses from specialization | 12 hours |



**BBA  
First Year  
First Semester**

**Eng 101.3 (Credit hours)**

**English I**  
BBA, First Year, First Semester

**Courses Objectives:**

This course contains informative reading to improve reading skills, exercise to help improve listening skills, effective writing exercises to develop useful techniques in writing and realistic writing to give an opportunity to express oneself. The course aims to develop the overall skills in the use of English language .specially it aims to:

1. Revise and consolidate on what students have already learnt in their +2 or higher secondary courses.
2. Develop and extend their knowledge further.
3. Develop their reading, listening and writing skills.
4. Orient them towards creative writing
5. Polish students “problem areas” of English grammar
6. Develop their vocabulary skills and
7. Develop the knowledge and practice of functional language needed in different situations.

The method of teaching should be student-centered and activity oriented. Extensive use of audiovisual and workbook should be made.

**Course Contents:**

- |  |                 |
|--|-----------------|
| <b>1. Module I</b>   | <b>16 hours</b> |
| Desert Island, around the world, That’s show business, Food and drink, crossing the channel  |                 |
| <b>2. Module II</b>  | <b>16 hours</b> |
| Building and homes, Put it in writing, The third age, It takes all sorts....., Communication |                 |
| <b>3. Module III</b>   | <b>16 hours</b> |
| The English –speaking worlds, Travelers, Love Stories, On business, Here is the news         |                 |

**Text Book:**

1. Jones, Leo: Cambridge Advanced English, Cambridge: CUP.

**References:**

Dictionary, Video and Cassettes

**MTH 101.3 (Credit Hours 3)**

**Business Mathematics I**  
BBA, First Year, First Semester

**Course Objectives:**

This course to provide introductory understanding of the various mathematical tools used in business applications:

**Courses Contents:**

**1. Basic Arithmetic and Algebraic Skills 8 hours**

3 Manipulation of exponents (law of indices), solving linear simultaneous equation (up to variables), simple logarithmic calculation, compound interest Compound depreciation, Annuities, Permutation and combination

**2. Set Theory and Real number System 8 hours**  
Types of set, Venn diagram, set operation; Numbers of elements is a set, Application, Real Number system .Open and closes intervals, Absolute value, Linear inequalities and their graphs.

**10 hours**

**3. Functions and Graphs**  
Definition of function, Injective, subjective, and injective function, Inverse function, Linear, Quadratic and polynomial functions, Exponential and logarithmic function, Trigonometric functions, Graphs and application of each type of functions.

**6 hours**

**4. Limit and Continuity**  
Sequence, Limit of a sequence, Limit of function, Continuity and discontinuity of function

**5. Differentiation 9 hours**  
Definition of derivatives, Techniques of differentiation, Derivatives of algebraic, exponential, logarithmic and simple trigonometric function, Higher order derivatives, Maxima and Minima of function of one variable. Applications related to rate measures.

**6. Polynomial and Quadratic Equation 7 hours**

Polynomial and polynomial equation, Factor and remainder theorem, Fundamental theorem of algebra (without proof) ,Number of roots of a polynomial equation, Quadratic equation, Nature of roots, relation between roots and coefficient, Formation of a quadratic equation with given roots.

**Text Book:**

1. Budnick, frank S.: Applied Mathematics for Business, Economic and the Social Sciences, Fourth Edition McGraw- Hill, Inc

**References books:**

1. Goldstein Larry J., David I. Schneider: Calculus and its Applications, Prentice Hall.
2. Bajaracharya, Bhanu C. business Mathematics, M.K publishers & Distributors.
3. Bajaracharya D.R. et all: Basic Mathematics- I Sukunda Pustak Bhawan ( For Unit 6)
4. Shrestha and ThkurathiL Applied Mathematics, Buddha Academic Enterprises

## ACC 101.3 (Credit hours 3)

### Financial Accounting I BBA, First Year, First Semester

#### Course Objectives:

This course aims to provide students with the basic concepts and practices of financial accounting with a view to develop their skills in preparing and presenting the financial statement of an organization as a part of the accounting information system.

#### Course Contents:

##### 1. Introduction

Concept of Accounting, forms of business organization and nature of business activity; users of accounting information and their needs; field of accounting; financial statements: tools for the communication, generally accepted accounting principles; qualitative characteristic of accounting information; objectives of the financial statements; the accounting profession.

**9 hours**

##### 2. Recording, Handling and Summarizing the Accounting Information

Role of the source documents, recording of the transaction and the events, the accounting equation, the double entry system, analysis of transaction, rules of the debit and credit for assets, expenses, liabilities, capital and income, cash accrual and hybrid of accounting, journals, general and special including cash and bank books, role of the vouchers, T-accounts, trial balance concepts of the annual report and financial statements.

**4 hours**

##### 3. Income Statement

Concepts of income statement, major components of income statements; revenue, cost of sales, gross margin, administrative expenses, selling and distribution expenses, gains and losses, net income and retained earnings, formats of income statements, retained earnings statements, preparation of income statements (vertical multi-step format)

##### 4. Balance Sheet

Concepts of balance sheet; major components of the balance sheet, liabilities and stockholder's equity, preparation of balance sheet. (vertical, classified format)

**8 hours**

##### 5. Work Sheet

Accrual and adjusting entries, T-accounts and closing entries, preparation of Income Statement and balance Sheet with adjustments using a work sheet.

**8 hours**

##### 6. Statement of Cash Flows

Cash flows and accrual accounting, purpose of the statements of the cash flows, operating, investing and financing activities, formats of statements of cash flows; preparation of cash flow of statements (vertical format)

##### 7. Annual Report

Meaning and components of an annual report

**2 hours**

**8. Accounting Information System and the use of computers in Accounting 9 hours**

Accounting information system in modern business organization; role of the computers in accounting, recording transactions, extracting ledger, trial balance and presenting the financial statements receives from the accounting package, using computerized accounting system software, retrieving various reports from the system.

**Text Book**

1. Porter, Gary A Norton, Curtis. Financial Accounting: The Impact on Decision Makers, The Dryden Press, USA.

**Reference Books:**

1. R. Narayanswamy: Financial Accounting: A managerial Perspective, Prentice Hall of India
2. Accounting Package
3. Sharma , Narendra , Acharya C: Financial Accounting ,Buddha academic Centre

## **MGT 101.3 (Credit Hours 3)**

### **Principle of Management** BBA, First Year, First Semester

#### **Course Objectives:**

This course aims to familiarize students with the fundamental principles of management with a view to develop their understanding of the function of management, evolution of management theories, globalization of management and emerging concepts in management.

#### **Course Contents:**

- 1. Introduction: 4 hours**  
Concepts of management process and function, Types and roles of managers, managerial levels and skills, Emerging challenges for management.
- 2. Management Theories 6 hours**  
Scientific management school, Administrative management, Behavioral School, Management science school, Systems approach, Contingency approach
- 3. Environment Context 5 hours**  
Concept of Environment, External environment and internal environment, organization-environment relationships, Managerial ethics, Social responsibility, Emerging business environment in Nepal.
- 4. Planning and Decision 6 hours**  
Planning: an overview, Importance of planning, Purpose and function of organizational goals, Types of planning concept of strategic planning, situational decision making: nature of decision making, styles and conditions and decentralization of authority, Emerging concepts in organizing
- 5. Organizational Design and structure 8 hours**  
Meaning, principles and approaches to organizing, job design, Departmentation, Nature and types of organization design, Situational influence on organizational design, informal Organization, Authority, Power and responsibility, Delegation and decentralization of authority, Emerging concepts of an organization.
- 6. Leadership And Motivation 5 hours**  
Understanding individuals in organization, Nature, Function and style of leadership, Approaches to leadership, The motivational process, The need-hierarchy and

Motivational hygiene theories, Motivation through employees participation.

**7. Communication And Team work**

**6 hours**

Concepts, nature and forms of organization, Nature, functions and styles of leadership, Approaches to leadership, the motivational process, the need –hierarchy and motivation hygiene theories , Motivation through employee participation.

**8. Control and Quality Management**

**4 hours**

Elements of control, Nature and types of control, Managing control in organization, Information for effective control, MIS and DSS, TQM, Factors effecting quality, Deming management

**9. International Management**

**4 hours**

Globalization –concepts, nature and forms. Methods of globalization, changing international Management scenario

Multinational companies- meaning and types, effects and benefits

**Text Books:**

Griffin, R.: Management, ATTBS, Delhi

Pant, P.R. Principle of Management, Buddha Academic Enterprises.

**Reference Books:**

Robbins P. and Coulter, M.: Management. Prentice Hall of India

Stoner, J.A.; R.E. Freeman and D. R. Gilbert: Management, Prentice Hall of India.

### **CMP 101.3 (Credit hours 3)**

#### **Computer Application**

BBA, First Year, First Semester

#### **Course Objectives:**

This course aims to provide students with a skill in word processing spread –sheet, data base, and use of power point, internet and e-mail. Students are required to undertake a project work under a supervision of the course director/teacher that will form the third internal evaluation test.

#### **Course Contents:**

##### **1. Introduction to Personal Computer**

**8 hours**

History of computers, PC at a glance, Building blocks of PC, PC software, Micro, mini, main and super computers, application of computer The input accessories, Consideration in buying Computer networking (simple definition of different types of network; star and bus technology

##### **2. Operating System**

**8 hours**

What is operating system, The DOS (involves different commonly used commands), Disadvantage of DOS, Windows, operating system, setting properties and installation guides, software tools (u

##### **3. Word Processor**

**8 hours**

Learn to use help. Operating, creating, saving documents in different formats and printing documents, password protection, Customization of MS Word to user's requirements. Checking spelling, thesaurus and grammar, Editing, formatting and changing appearance of the page and merging documents, Importing Graphic and creating drawing objects, creating tables , Embedding and linking creating hyperlink, working with a long document, customizing documents ( e.g. bullets and numbering , header and footer, printing area, putting a picture , and other techniques) Familiarization with Macro and Mail Merge

- 4. Spreadsheet** **8 hours**  
Working with worksheet, entering data and selecting cells, editing work sheet data, creating formula and working with charts, Creating drawing pictures, Validating cell entries and sorting conditional formatting ,making decision using Excel, Pivot tables, Graphs.
- 5. Presentation** **4 hours**  
Rudiments of presentation, creating presentation slides using Microsoft power point, Different Techniques slides, Arranging and sorting slides, Animation and other effects.
- 6. Database** **4 hours**  
Basic concepts of database, Table design, Form and report design using a single table.
- 7. Internet and E-mail.** **2 hours**  
MS Outlook and its configuration to setup e-mail accounts, Search engines.
- 8. Project Work** **6 hours**  
Students are required to perform regular reporting and presentation in all of the above MS Office techniques. The student with the consent of the course coordinator must submit a project that incorporates the use of MS Word, Ms Excel and ms Power Point.

**Text Books:**

1. Busby, Michael and Russel A. Stultz: Microsoft Office 2000. BJB Publications.

**References books:**

1. Ram B.: Computer Fundamentals, Willey Easters Publication.
2. Saxena S.: A first course in Computers, Viaks Publishing.

**BBA**  
**First Year**  
**Second Semester**

## **ENG 102.3 (Credit hours 3)**

### **English II**

BBA, First Year, Second Semester

#### **Course Objectives:**

This course aims to develop writing skills in the students. It functions as a mini-rhetoric offering extensive advice on planning, writing, and revising. Including brainstorming, clustering, journal writing and editing The course introduces students to the various modes of writing and with enough examples it teaches how to distinguish between various modes and comprehend and essay's content, understand the writer's purpose and audience, recognize the stylistic and structural techniques use to shape the essay and their sensitivity to the nuances of word choice and figurative language, In addition, there are ample "writing " and "collaborative Writing Activity" for the students to apply what they have learnt.

#### **Course Contents:**

##### **Module I**

**16 hours**

##### **1. Introduction**

Reading to write

##### **2. The Writing Process**

Invention, Arrangement, Drafting and Revision

##### **3. Narration**

Sandra Sisneros, Only Daughter, Donna Smith – Yackel, My mother never work

##### **4. Description**

Mark Twain, Reading the river: N Scoot Momaday, The Way to rainy Mountain

**Module II**

**16 hours**

**5. Exemplification**

Robert M. Linlindfeld and Williams L. Rahje, Six Enviro-Myths  
Richard Lederer, English is a crazy language.

**6. Process**

Alexander Petrunkevitch, The Spider and the Wasp; Larry Brown, On the Fire

**7. Cause and Effect**

Norman Cousins, Who killed Benny Paret?  
Marie Winn, Television: The plug in Drug

**8. Comparison and Contrast**

Bruce Catton, Grant and Lee” A study in Contrast  
Deborah Tannen. Sex, lies and conversation

**9. Classification and Division**

Allen Pace Nilsen, Sexism in English: A 1990s Update  
Stephanie Ericsson, The Way We Lie

**Module III**

**16 hours**

**10. Definition**

Judy Brady: I want a wife.  
Burno Bettelheim. The Holocaust.

**11. Argumentation**

Structuring an Argumentative Essay  
Tomas Jefferson. The Declaration of Independence

**12. Combination the patterns**

Lars Eighner, On Dumpster Diving

**13. Using and Documenting Source**

Paraphrasing, summarizing and using Quotations, Avoiding Plagiarism, Using APA  
Style to Cite and Document Sources

**Text Books:**

Kirszner. G. Laurie & Stephen R. Mandell: Patterns for College Writing: A Rhetorical  
Reader and Guide, 7th Ed.  
New York: St Martin’s Press

**MTH 102.3 (Credit hours 3)**

**Business Mathematics II**  
BBA, First Year, Second Semester

**Course Objectives:**

This course aims to provide students with a sound understanding of calculus and linear for business decisions.

**Course Contents:**

- 1. Application of Derivatives** **5 hours**  
Revenues, Cost and Profit applications, Marginal approach to profit maximization, Elasticity Market Model
  
- 2. Functions of Several Variables** **6 hours**  
Functions of Variables, Partial and total differential, higher order differentials.
  
- 3. Optimization : Functions of several Variables** **7 hours**

Maxima and minima of function of several variables, Lagrange multiplier and constrained optimization, competitive equilibrium of a firm, Monopoly price and output, Discriminating monopolistic.

**4. Integration and its Applications** **10 hours**

Indefinite integrals, techniques of integration, Definite integrals, Improper integrals, Application, Ordinary differential equations

**5. Series** **4 hours**

Series; geometric series, Taylor series

**6. Vector** **5 hour**

Vector, vector spaces, Linear dependence, Basis

**7. Matrices and Determinant** **11 hours**

Types of matrices operations, Matrix representation of equations, Determinant, Inverse of a matrix, Cramer's rule, Application of matrix algebra, Input Output model

**Text Books:**

Budnick, Frank S. Applied mathematics for Business, Economics and the Social Science,  
Fourth Edition, McGraw- Hill, Inc

**Reference Books:**

1. Yamane, Taro: Mathematics for Economist: An Elementary Surveys, Second Edition. Prentice Hall of India
2. Chiang, Alpha C.: Fundamental Methods of Mathematical Economics, McGraw- Hill International.
3. Goldstein Larry j. David C. Lay and David I. Schneider: Calculus and its Application, Prentice Hall of International
4. Shrestha and Thakurthi: Mathematics for Business and Economics, Buddha Academic Enterprises

**ACC 102.3 (Credit hours 3)**

**Financial Accounting II**

BBA, First Year, Second Semester

**Course Objectives:**

This course aims to equip students with the knowledge and skill in the handling financial accounting system. Specially it aims to acquaint with the

- Recording accounting valuation and disclosure in the financial statement of the inventories and the cost of goods sold.
- Accounting and disclosure of cash, cash equivalents and receivables.
- Accounting and disclosure of non-current assets and liabilities
- Accounting and disclosure of current liabilities and

- Accounting and presentation of owner's equity and dividends

**Course Contents:**

- 1. Accounting for inventories and Cost of Goods Sold** **8 hours**

The nature of inventory, cost of goods sold model, inventory valuation and income Measurement, inventory costing methods, choice of method, methods of inventory estimation, and effects of inventory valuation method on the cost of goods sold disclosure in the financial statement.
- 2. Accounting for Cash, Cash Equivalent and Receivables** **8 hours**

Cash and cash equivalent, components of cash and cash equivalents, preparation of the bank reconciliation statements And the need for the adjustment to accounting records, petty cash balance sheet presentation, cash and cash equivalent. Accounts Receivables Valuation of accounting receivables, methods to account for uncollectable amounts, balance sheet presentation Notes receivable interest bearing notes, non interest bearing notes, presentation of the notes receivables and relates aspects in the financial statements.
- 3. Accounting for Non –Current Assets.** **11 hours**

Concepts of Capital, revenue and deferred revenue expenditure, types of operating assets Acquisition of operating assets and the capitalization process, depreciation: concepts, method and accounting (Straight line and diminishing balance method including accelerates depreciation methods), disposal of assets and accounting for gains and losses, disclosure in the financial statements.
- 4. Accounting for Current Liabilities** **5 hours**

Accounts payable, notes payable, tax payable, warranties and accrued liabilities, balance sheet presentation
- 5. Accounting for Non –Current Liabilities** **9 hours**

Bonds payable: issuance of bonds, characteristics of bonds price, premium or discount on issues of bonds, bond amortization, redemption of bonds, disclosure in financial statements. Accounting for leases, operating and financial lease, balance sheet of presentation
- 6. Accounting for Stockholder's Equity and Dividends** **7 hours**

Stock holder's Equity: concepts of the share holder's equity section of the balance sheet, Stocks: types of stocks. Retirements of stocks Stock issued for cash and non cash consideration and on a subscription basis, treasury stock, retirements of a stock presentation in the financial statements, Dividends: meaning and types of dividends –cash dividends cash dividends for ordinary stock, stock dividends and stock split, disclosure in the financial statements.

**Text Book:**

Porter, Gray and Norton, Curtis L, Financial Accounting: The Impact on Decision

Makers, The Dryden Press, USA

**References Books:**

Narayanswamy, R. Financial Accounting: A Managerial Perspective, Prentice Hall of India, New Delhi.

**ECO 101.3 (Credit hours 3)**

**Microeconomics**

BBA, First Year, Second Semester

**Course Objectives:**

This course aims to acquaint students the basis fundamentals of micro economic theory. It enhance the skills of the students in tabular and graphic interpretation of the economic with

respect to business decisions.

## Course Contents

1. **Introduction** **3 hours**  
Introduction to economic theory: problem of scarcity, Introduction to microeconomic and macro economics. Function of micro economics theory, Comparative static and dynamic, positive and normative economics.
2. **Demand , Supply and Equilibrium** **7 hours**  
Meaning and concepts of demand, Individual demand (Law of demand and law of curve) Market demand curve, Meaning and concept of supply, Individual supply (Law of supply and Supply curve) Market supply curve, Shifts in demand and supply curves and the changes in Equilibrium
3. **Measurement of Elasticities** **4 hours**  
Price elasticities of demand, Arc and point elasticity Total expenditure (revenue) and elasticity, Income elasticity, Income elasticity, cross elasticity and price elasticity of supply.
4. **Consumer Demand Theory** **10 hours**  
Cardinal approach of utilit , Consumer equilibrium, Ordinal approach of utility , Indifference curve, Marginal rate of substitution , Budget line , consumer equilibrium , income consumption curve, price consumption curves, Separation of substitution and income effect from price effect for normal, inferior and Giffen goods.
5. **Theory of Production** **7 hours**  
Production function, Production with one variable unit :total average and marginal product, law of diminishing marginal returns, Production function with two variables inputs: Isoquants, marginal rate of technical substitution , Law of returns to scale, Isocost lines, Optimum Combination if inputs, Expansion Path.
6. **Cost of Production** **4 hours**  
Nature of revenue Curves in various markets, Geometry (shape) of short-run cost with their relationship, Long –run average and marginal cost curves; derivatives and their shapes
7. **Concepts of Revenue Curves:** **2 hours**  
Nature of revenue curves in various markets, total, average and marginal revenue curves, Relationship between average and marginal revenue curves in different market situations.
8. **Product Pricing** **7 hours**  
Perfect competition, pricing under perfect competition, equilibrium in short run and long run Monopoly, pricing under monopoly, short and long period, Monopolistic competition; pricing under monopolistic competition, short and long period, Comparison among various market structure.
9. **Theory of Factor Pricing** **4 hours**  
Factor pricing perfectly competitive markets, factor pricing in imperfectly competitive markets, bilateral monopoly

## Test Book:

1. Mankiw, N Gregory, Principles of Microeconomic, The Dryden Press, Harcourt Brace College Publishers

**Reference Book:**

1. Dominick Salvatore: Theory and Problems of Microeconomic,3/ed, Schaum'ss Outline Series, McGraw- Hill, Inc,Singapore.

**CMP 103.3 (credit Hours 3)**

**Programming Language**

**Course Objectives:**

This course aims to introduce students to the imperative programming principles and acquaint them with the C programming language.

**Course Contents:**

1. **Historical Development.** **2 hours**  
History of computing and computers, Types of computers (analog and digital)  
Generation of computers
2. **Introduction to Computer System.** **4 hours**  
Fundamental concepts of computer, Memory, Hardware, software and firmware, Block diagram of digital computer, computer peripherals.
3. **Programming Preliminaries** **10 hours**  
Introduction to program and programming languages, Types of Programming language, Generation of programming languages, Program design methodology, Software development: Stages of software development, Text editor. Assembler, Compiler, Interpreter, Algorithms, Flowcharts, Pseudo codes, ASCII
4. **Introduction to C** **16 hours**  
C Basics. Variables and constants, the simple data types in C. Operators Headers files, Input and output statements, Unformatted I/ O, Formatted I/O . Types conversion, Loops and Decision (For loop, while loop, Do while loop, Nested loop case –break and continue statements. If else, Else –if and switch statements) Functions (variables, returning a value from a function, Sending a value to a function, Arguments, Preprocessor directives, C libraries. Macros, Headers files and photo typing), recursion
5. **Arrays and Strings** **4 hours**  
Initializing structure, Multidimensional arrays, String; function related to the string
6. **Structures and Unions** **3 hours**  
Initializing structure, Nested types structure, Arrays and structure, Unions
7. **Pointers** **4 hours**  
Pointers data type, Pointers and Arrays, Pointers and Functions, Pointers and Structures
8. **Files and File Handling** **5 hours**  
Opening and creating a file in different modes (Read, write and Append)

**Text Book:**

Rajaraman, V.: Computer programming in C, Prentice – Hall of India, New Delhi

**References Books:**

Kelley, A. & Pohl I: A Book on C, Addition Wesley Longman Singapore Pvt. Ltd  
Yshavant Kanetkar: Let Us C, BPB Publication, New Delhi.

**BBA**  
**Second Year**  
**Third Semester**

## ENG 103.3 (Credit hours 3)

### **Business Communication** BBA, Second Year, Third Semester

#### **Course Objectives:**

This course aims to impart to students the knowledge of effective written and oral Communication skills for handling business operations

#### **Course Contents:**

- 1. Communication in Workplace** **5 hours**  
The role of communication in business, business communication models, perception and Reality, communication malfunctions
- 2. Fundamentals Business Writing** **5 hours**  
Adaption and selection of words, construction of clear sentences and paragraphs, writing for Effects
- 3. Quality of Effective Correspondence** **6 hours**  
Objective of business letter, primary goal, conventional style, you-view point, positive language, courtesy, emphasis by position and sentence structure , coherence in letter , problems of cultural difference ethics and publication writing.
- 4. Business Correspondence** **10 hours**  
Direct inquiry, indirect situation, persuasive requests and collection, sales and application, memorandums
- 5. Business Report Writing** **6 hours**  
Basic reports, indirect situation, persuasive requests, graphic and visual aspects of report Writing
- 6. Public Speaking and Oral Reporting** **5 hours**  
Making formal speeches: selection of topics, selection of topic, presentation method m Audience analysis, appearance and bodily action use of voice, and visual aids, Oral reporting: definition, difference between and oral and written reports, planning the oral reports, problems for speeches and oral reports.
- 7. Additional Oral Communication Activities** **5 hours**  
Conducting and participating in meetings, using the telephone, interview, listening
- 8. Nonverbal Communication** **3 hours**  
Definition, classification of non verbal communication
- 9. Selected Topics** **3 hours**  
Technology-enables communication, tools for presentation, cross – cultural communication

#### **Text Books:**

1. Lesikar, Raymond V. and John D. Pettit Jr. Business Communication: Theory and Practice,  
Irwin Inc. India
2. Lesikar, Raymond V., John D. Pettit Jr. and Marie Flatley : Business Communication,  
Irwin

### STT 101.3 (Credit hours 3)

#### **Business Statistics**

BBA, Second Year, Third Semester

#### **Course Objectives:**

This course aims to provide a student with a thorough understanding if descriptive and International statistic tools used in business decision making

#### **Course Contents:**

1. **Introduction** **3 hours**  
Statistic and data, quantitative and categorical variables, fundamentals elements of statistical analysis
2. **Data collection** **4 hours**  
Sources of data, experimental research, survey research, questionnaire, data preparation- editing, coding and transcribing
3. **Tables and Charts** **3 hours**  
Steam-and- leaf display frequency, distribution, relatives frequency distribution, cumulative polygon, time plots.
4. **Summarizing and Describing Data** **6 hours**  
Measure of central tendency, mean, median, mode and mid-hinge Measure of variation, range, inter quartile range, standard deviations and coefficient of variation. Shape, five number summary and box-and-whisker plot.
5. **Probability** **7 hours**  
Basic concepts, counting rules, objective and subjective probability, marginal and joint Probability, addition rule, conditional probability, multiplication rules, Bays' Theory
6. **Discrete Probability Distribution** **6 hours**  
Random variables, mean and standard deviation of discrete random variables, mathematical expectation, binomial distribution, Poisson distribution
7. **Continuous Probability Distribution** **5 hours**  
Normal distribution and its application, assessing normality, normal approximation of binomial and Poisson distribution
8. **Estimation of population Parameters.** **6 hours**  
Law of large numbers, central limit theorem, statistical confidence, confidence interval, Confidence for means and populations
9. **Hypothesis Testing** **8 hours**

Testing of significance, p-value approach to hypothesis testing, connection between confidence intervals and hypothesis testing, comparing two means (two sample z and t-test procedure) comparing two proportions, power

**Text Books:**

1. Levin, Richard I And David S. Rubin: Statistic for Management. Prentice – Hall of India
2. Berenson, Marl L. and David M. Levine: Business Statistic : Concepts and Application, Prentice – Hall, Inc

**SOC 101.3 (Credit hours 3)**

**Sociology**

BBA, Second Year. Third Semester

**Course Objectives:**

This courses aims to provide students with the basic concepts of sociology along with the Knowledge about cultural and social institutions and process.

**Course Contents:**

1. **Introduction to Sociology** **4 hours**  
Meaning of sociology, Nature of sociology, Methods of sociology (Scientific methods and limitation, sociology as science), Subject matter of sociology
2. **Theories** **8 hours**  
Meaning of perspective and their uses in sociology, Major theoretical perspective of sociology Functionalist conflict and interactions: Basic assumption their strength and weakness. Relationship of business management with social sciences (Sociology anthropology)
3. **Basic Concepts of Sociology** **14 hours**  
Society: meaning and nature and types (Pre-industrial and industrial society) Community: meaning and nature. Culture: meaning, characteristics and function, Cultural contents (Material and non material culture) and elements of culture (Norma, values, beliefs, knowledge, technology, signs), Groups: meaning, nature, importance and classification of groups (Primary and secondary) and factors enforcing group formation. Organization: meaning, nature, formal organization and Weber’s bureaucracy. Social institution: meaning, nature, function and types (primary and secondary)
4. **Basic Social Institutions** **10 hours**  
Marriage: Meaning, characteristics, function and types (Monopoly, polygamy, endo and exogamy), factor effecting marriage ( Industrialization , organization, education ,legislation).family: meaning, characteristics, types(Nuclear and joint , patriarchal and matriarchal, functions, nuclearization and changing function of family .Kinship: meaning, rule of decent, kinship usages(Rule of avoidance and joking relationship), Education System: Meaning of education, function of education (Functionalists view and conflict view) Religion: meaning( religion as system beliefs and practices) sacred and profane and meaning conflict approach). Political System: meaning and basic features of

democracy and totalitarianism meaning and function of welfare state. Economic System: capitalism and socialism, meaning and basic features with their strength and limitations.

**5. Socialization**

**3 hours**

Meaning of socialization, primary socialization (Theory of Freud, Mead, Cooley and Piaget) Agents of socialization, Impact of man on society and impact of society in man. Personality: meaning, static and dynamic nature of personality, factors determining personality (Biological and environmental i.e. socio cultural)

- 6. Social Stratification** **3hours**  
Meaning of social differentiation, inequality and social stratification, nature and types of social Stratification (meaning and characteristics of caste, class, ethnic and gender inequality with reference to Nepal).
- 7. Social Control** **3 hours**  
Crime and deviance: meaning and their difference. Merton's types of Anomie  
Concepts of social sanction, conformity, meaning and nature of the social control, types of social control (formal and informal): Agencies of social control (formal and informal i.e. Law, education, coercion, norms and values, religion)
- 8. Social Change** **3 hours**  
Meaning, nature, causal factors (population, social organization, environment, and technology) and Conflict approach to social change

**Text Book:**

1. Shankar Rao, C.N. : (2000), sociology: Primary Principles(3<sup>rd</sup> edition), New Delhi: S.Chand & Company

**Reference Books:**

1. Calhoun, Light, Keller: Sociology (6<sup>th</sup> ed.) New York: McGraw Hill
2. R. M Mac Iver and C.H. Page: Society: An introductive analysis
3. M. Heralamabous with R. M Held: sociology: themes and Perspectives
4. Rishikeshav Raj Regmi: The essentials of Sociology

## ACC 103.3 (Credit hours 3)

### Management Accounting BBA, Second Year, third Semester

#### Course Objectives:

This course aims to provide an understanding of cost and cost behavior and develop ability to use cost information for planning and control decision.

#### Course Contents:

1. **Introduction** **4 hours**  
Concepts, scopes and objectives of managerial accounting, changing role of the management accounting in a dynamic business environment, managerial versus financial accounting, managerial accounts in an organization controllership accounting responsibility and limitation, managerial accounting as a career.
2. **Basis Cost Management , Allocation and Product Cost Determination** **9 hours**  
Cost concepts, manufacturing cost, manufacturing cost flows, product costs in service industry, firms and nonprofit organization, cost behavior patterns, variable cost and fixed costs, direct, controllable and uncontrollable costs. Opportunity costs sunk costs, differential costs marginal and average costs, costs estimation, product cost definition for manufacturing, services and retail industries, need for accurate determination of product costs, target analysis, analyzing cost to activities.
3. **Income Recognition, Measurement and Reporting** **3 hours**  
Absorption and variable costing, reconciliation under absorption and variable costing
4. **Cost-Volumes-Profit Analysis** **10 hours**  
Assumption behind breakeven analysis, breakeven formula derivation and significance, profit volume graph and its usefulness, contribution margin and its interpretations, goal setting and breakeven analysis, multiple products and breakeven rules , cost structure and operating leverage, introduction to activity- based costing.
5. **Planning and Control Systems:** **10 hours**  
Budgeting and profit planning, master budgeting, cash budgeting, flexible budgeting, Concepts of responsibility accounting.
6. **Alternative Decision Making** **6 hours**  
Make or buy, drop or continue, accept or reject a special offer, replacement of assets
7. **Capital Expenditure Decisions** **6 hours**  
Concepts of present value, discounted, cash flow analysis, methods for making investment decisions.

#### Text Book:

1. Hilton, Ronald W: Managerial Accounting, Tata McGraw- Hill.

**Reference Books:**

1. Horngren, Charles T. Gary I. Sundem and Williams O. Stratton: Introduction to Management Accountancy
2. Bajaracharya, Ojha , Goet, Sharma: management Accounting in Nepal, Asmita Publishers, Kathmandu, 2005

**ECO 102.3 (credit hours 3)**

**Macroeconomics**

BBA, Second Year, Third Semester

**Course Objectives:**

This course aims to familiarizes students with the overall economic system and the basic concepts of macroeconomics.

**Course Contents:**

1. **Nature and Scope of Macroeconomics** **3 hours**

Meaning and concepts of macroeconomics, Basis issues in macroeconomics, unemployment, Inflation, business cycles and economic growth, scope and importance of macroeconomics, Distinction and Interdependence between microeconomics.

2. **Circular Flow of Income and Expenditure** **4 hours**

Circular flow with saving and investment, Circular flow in a three-sector closed economy ,Adding foreign sector, Circular flow in a four –sector open economy, Importance of the circular of the circular flow.

3. **National Income: Concept and Measurement** **7 hours**

Meaning and Definitions of National Income, Various concepts of National Income: Gross Domestic Product/Output/ Income, Gross national product/ Output/ Net Domestic/National Product/ GDP/ GNP/ NNP at market price, GDP/GNP/NNP at factor cost and Nominal GDP/GNP/NNP, Methods of computing. Measuring GDP/GNP/NNP: Income method, Expenditure method, Value added method, Personal Income, Disposable income, and per Capita income, difficulties in the measurement of National Income, Importance of National income analysis

4. **Classical Theory of Employment** **2 hours**

Classical theory if employment and output, summary of the classical model9including Say’s law and quantity theory of money), Keynes’s criticism of classical theory.

5. **Principle of effective Demand** **2 hours**

Aggregate demand price, Aggregate supply price, Determination of effective demand, Importance of effective demand Republication of Say’s law and Full Employment Theory

6. **Consumption Function and Saving Function** **2 hours**

Meaning of consumption function, Keynes’s Psychological law of consumption, Meaning and significance of Marginal Propensity to Consume (MPC) and Average Propensity to Consume (APC), Determinants of the consumption function Measures to raise the propensity to consume, Saving function.

7. **The Investment Functions** **3 hours**  
 Meaning of capital and investment, Types of investment : Induced vs. Autonomous Investment, Determinations of investment, Marginal Efficiency of Capital (MEC) Marginal Efficiency of Investment. Equilibrium level of income in three- sector and four sector economy.
8. **Income Determination in closed and open Economy(Goods Market Equilibrium)** **3hours**  
 Meaning and concepts of goods market, Two –sector economy: Determination of the equilibrium level of income( Goods market equilibrium ) with aggregate expenditure and aggregate output, Equilibrium with saving and investment, Equilibrium level of income in three- sector and four-
9. **The Concept of Multiplier sector economy.** **2 hours**  
 Concept of multiplier : Investment multiplier , government expenditure ,multiplier , export multiplier, and import multiplier , working principle of the multiplier in simple two sector economy, Determination of multiplier in two-three and four sector economy and four sector economy.
10. **Theories of Interest Rate( Money Market Equilibrium)** **4 hours**  
 Concepts of money market Classical theory of interest and its criticism, Loanable funds theory of interest and its interest and its criticism, Keynes’s liquidity preferences theory of interest
11. **IS and LM Function: General Equilibrium of Product and Money Markets)** **11 hours**  
 The product (goods) market, Deriving the IS Curve, The money markets m, Deriving the LM Curves, General equilibrium of products and money markets with IS and LM curves, Shifts in the IS and LM function, Changes in general equilibrium, Simultaneous shifts in the IS and LM function.
12. **Macroeconomic Equilibrium** **2 hours**  
 Derivation of aggregate demand curves (AD), Derivation of aggregate supply curves (AS) Equilibrium with AD-As change in macroeconomic equilibrium with shift in AS and AS
13. **Theories of Inflation** **5 hours**  
 Meaning of inflation, measures of inflation: CPI,WPI,GDP Deflator, inflationary gap , Causes of inflation: Demands pull inflation, cost push inflation, Mixed demand pull cost-push inflation, Effects of Inflation , The Phillips curve. The short –run relationship between unemployment and inflation
14. **Business Cycle:** **1 hours**  
 Meaning of Business cycles (economic fluctuations) ,phases of typical business cycle: Recovery, Prosperity, recession and depression, Counter cyclical measures.
15. **Fiscal and Monetary Policies** **4 hours**  
 Objective, tools and policy measurement in developing countries

**Text Book:**

1. Ma Donbush, Rudiger; Fisher, Stanley; and Startz, Richard: (2001): Macroeconomics (8<sup>th</sup> ed), New Delhi: Tata McGraw Hill.

**BBA**  
**Second Year**  
**Fourth Semester**

## LOG 101.3 (Credit hours 3)

### Fundamentals of Logic BBA, Second Year, Fourth Semester

#### Course Objectives:

This course aims to develop the ability of critical reasoning of students so that they gain the skill to argue well and detect goods and bad arguments.

#### Courses Contents:

1. **Basic Logical Concept sand language functions** **5 hours**  
Meaning of logic, propositions, Premises and arguments, Complex arguments ,Arguments identification :conclusion and premise indicators, contextual arguments, unstated propositions, Deduction and induction, Validity and Truth. Arguments and explanations.
2. **Analysis of Arguments.** **4 hours**  
Arguments diagrams, Passage analysis of complex argumentative passages, Problem solving, Problem in reasoning, Retrograde reasoning.
3. **Language Functions** **3 hours**  
Basic functions of languages, Discourse: forms of discourse, Emotive and cognitive meaning. Agreement and disagreement
4. **Definitions and Fallacies** **4 hours**  
Kinds of definition and disputes and their resolution, Denotations and connotations, Concept and types of fallacies, relevance, presumption and ambiguity
5. **Deduction** **16 hours**  
Theory of induction, Categorical propositions and classes, Square of opposition, Categorical syllogism, Nature of syllogistic arguments, Syllogism testing with Venn-diagram, syllogism rules and fallacies , Syllogism arguments in ordinary language, symbols logic, Symbols logic, Symbol for conjunction, negation, disjunction and punctuation, statement forms. Material equivalence, Methods of deduction: Providing validity and invalidity using quantification theory.
6. **Induction** **8 hours**  
Arguments by analogy, Appraising analogical arguments, Refutation, Casual connection, Causes and effects, The mill's method, Method of differences, Method of residues. Method of concomitant variation
7. **Science and Hypothesis** **8 hours**  
The values of science, Scientific and unscientific explanation, Evaluation of scientific explanation, Scientific investigation stages, Pattern of scientific investigation, Experiments and ad hoc hypothesis

#### Text Book:

1. Irving M. Copi and Carl Cohen (11<sup>th</sup> ed.): Introduction to Logic, Pearson Education.

#### Reference Book:

1. Patrick J. Hurley: A Consise Introduction to Logic, Wadsworth Thomson Learning

## **STT 102.3 (Credit hours 3)**

### **Data Analysis and Modeling**

BBA, Second Year, Fourth Semester

#### **Courses Objectives:**

This course aims to acquaint with major statistical and quantitative tools uses in modeling and analysis of business decision involving alternative choices.

#### **Courses Contents:**

1. **Relationship** **7 hours**  
Scatter plot, least square regression- assumption , statistical model, correlation- statistical model and inference, the question of causation, prediction and confidence intervals for estimating regression parameters
2. **Multiple Regressions** **8 hours**  
Multiple regression analysis, selection of predictor variables, multi- co linearity, standard error of estimate, prediction and confidence intervals , model building , curvilinear models, qualitative variables, stepwise regression, residual analysis.
3. **Time Series Analysis** **5 hours**  
Index number, decomposition of a time series
4. **Forecasting** **6 hours**  
Choosing the appropriate forecasting techniques, moving average, exponential smoothing, forecasting using time series model
5. **Linear Programming** **15 hours**  
Problem formulation, graphical solution, special cases, some standard LP models with application in business, sensitivity analysis and duality
6. **Network Models** **7 hours**  
Transportation and assignment problems, PERT and CPM

#### **Text Books:**

1. Mark L. Berenson ,David M, Levine and Timothy K. Krehbiel: Basic Business Statistics( Ninth Edition), Pearson
2. G.D Eppen, F.J Gould and CP Schmidt: Introductory Management Science, Prentice- Hall

#### **Reference Book:**

1. Levin, Richard I, David S. Rubin, Joel P. Stinson and Everest S. Gardner (Jr.) Quantitative Approaches to Management, McGraw –Hill
2. Siegel, Andrew F: Practical Business Statistic, Irwin
3. Taha, Hamady, A: Operations Research, An Introduction, McMillan

## PSY 101.3 (Credit hours 3)

### Psychology BBA, Second Year, Fourth Semester

#### Courses Objectives:

This course aims to provide students with the knowledge of psychology, the basis of human behavior and the different psychology.

#### Courses Contents:

- 1. Definition of Psychology as a behavioral Science** **5 hours**  
Definition and Meaning: Meaning of Behavior, S.R and S-O-R Paradigms, Overt vs. Covert Behavior, Psychology as Empirical Science. Methods of studying Psychology; Scope of Psychology, contribution of Psychology
- 2. Biological Bases of Behavior** **5 hours**  
Human body: Neuron as the Basic Unit of the Nervous System and functions Neuron, Division of Nervous System-Central and Peripheral, Sympathetic and their functions
- 3. Learning and Memory** **6 hours**  
Learning: meaning and types of learning, classical conditioning, trial and error, operant Conditioning, insightful learning reinforcement and learning schedules of reinforcement, incentives and feedback, transfer of learning. Memory: meaning, memorization process, types of memory meaning and forgetting, types and its causes
- 4. Emotions and Motivation** **6 hours**  
Emotions: meaning, nature, types, development and differentiation of emotions: meaning, concept of motives, types of motives and hierarchy of motives, conflict of motives, frustration, stress and coping of emotions as motives.
- 5. Sensation , Attention, and Perception** **10 hours**  
Sensation as a raw material for experience, various types of senses: visual, auditory, olfactory, Kinesthetic, vestibular and other senses, Attention: meaning factors of attention, span, Fluctuation and division of attentions distraction Perception: meaning laws of perception and perceptual grouping, Errors in perception: illusion. Hallucinations and Delusions
- 6. Thinking and Problem Solving** **6 hours**  
Thinking: meaning, types if thinking, convergent and divergent thinking, Process of concept Formation: abstraction, generalization and discrimination, Meaning of problem solving, step of Problem solving and set in problem solving
- 7. Intelligence:** **5 hours**  
Concept: Types of intelligence: general and specific, intelligence quotation (IQ). Measurement of intelligence :major tests of intelligence ( Benet-Simon Test) Personality
- 8. Concept and nature** **5 hours**  
Personality and culture relationship, Factors influencing personality Development, Assessing personality: self –report test, situational and projective tests ( Rorschach Ink- Blot Test and TAT)

**Text Book**

1. Mangal, S.K: General Psychology, Sterling Publishers Pvt. Ltd

**References Books:**

1. Morgan , C. and J. W King: Introduction to Psychology Tata McGraw- Hill
2. Hilgard, Atkinson and Atkinson: Introduction to psychology, Oxford and IBH, India.  
RCH 101.3

(Credit hours 3)

**Research Methodology**  
BBA, Second Year, Fourth Semester

**Course Objectives:**

This course aims to familiarizes students with the basic concepts of research methodology as uses in business administration with a view to develop their capability to conduct small research projects and write effective research reports.

**Course Contents:**

- 1. Research In Business** **5 hours**  
Research in Business administration, Applying scientific thinking to business administration problems, The research process, Role of research in business administration, Nature of business research, Ethics in business research
- 2. Review of Literature:** **6 hours**  
Concepts and need of review of literature, steps in review of literature, Organizing library findings, Evaluating the literature,; Recording references, Developing a theoretical framework.
- 3. Sampling** **4 hours**  
Concepts of sample and sampling, Sampling process and problems, Types of samples: Probability and non probability sampling Determination of the sample size, Sampling and non sampling errors
- 4. Measurement of Scaling** **5 hours**  
Variables and its types, Nature of measurement, Reliability and validity, Nature of scaling, Response methods, Scale construction
- 5. Research Designs** **6 hours**  
Descriptive (historical, exploratory, case study and development) Comparative (Correlation) and casual- comparative), Experimental and Qualitative research designs
- 6. Problem and Hypothesis Formulation:** **6 hours**  
Concept of a problem, steps in problem formulation, Research questions, Characteristics of a well formulates problems, Concept and formulation of hypothesis
- 7. The Research Proposal**  
Topic selection, criteria of topic selection, purpose of research proposal, contents of research proposal.
- 8. Data Collection Instruments:** **6 hours**  
Methods of collecting primary data, Questionnaire designing, research interview, Exploration of use of secondary data, Coding, editing and tabulating
- 9. Data Analysis** **4 hours**  
Presenting data in tables, groups, graphs and diagram, Use if descriptive and inferential Statistical technique in data analysis and interpretation of results , Concept and importance of qualitative data analysis.

**10. Research Report Writing****4 hours**

Concept and purpose of report writing and presentation, Types of report, Component and layout of various types of reports, Essentials of good report

**Text Books:**

1. Donald Cooper and Pamela Schindler: Business Research Methods( Sixth Edition) , Tata McGraw-Hill
2. Howard K. Wolff and Prem R. Pant: Social Science Research and Thesis Writhing , Buddha academic Publishers and Distributors

## FIN 101.3 (Credit hours 3)

### Finance I

BBA, Second Year, Fourth Semester

#### Course Objectives:

The two course on Finance I and Finance II aims to provide students with basic understanding of important concepts in Finance and Investment. For student choosing to specialize in finance, the two core courses give them solid foundation. For students choosing on other areas of management, the two core courses equip them adequately financial decision and communicate effectively with finance managers or finance professionals.

#### Courses Contents:

- 1. Earnings and Cash Flow Analysis. 3 hours**  
Inadequacy of accounting numbers, Emphasis on Free Cash Flow; Interpretation of Financial Ratios
- 2 Liquidity and Working Capital Management 3 hours**  
Working capital and its components, cash conversion cycle: managing cash, Inventories and receivables.
- 3. Concepts of Return and Time Value of Money 9 hours**  
Compound Interest, Compounding frequency and their implication on future values of an investment, periodic interest rate and effective annual interest rate, Discounting and present value of cash flows, Valuation of level and growth perpetuities , annuities, nominal return and real return, Nominal and real interest rate/ discount
- 4. Introduction to Concept Risk 9 hours**  
Concept of Expected value, Variance, Standard Deviation and Covariance of Returns  
Limitation of variations as a measure risk, normal distribution and adequacy of expected returns and variance
- 5. Valuation of Default Risk 6 hours**  
Price and Yield relationship of a bond, Price risk of a default risk free bond, coupon rate and price risk, maturity and price risk.
- 6. Valuation of Common Stock 6 hours**  
Book value, Liquidation value, Replacement , Cost Value, Dividend Discount Model of stock valuation, Growth stock and income stock, Earnings per share and P/E multiple, growth , reinvestment, ROE, and Stock Price , Market Efficiency and Stock Price Behavior.
- 7. Capital Investment Decisions 6 hours**  
Superiority of Net Present Value (NPV) over payback period, accounting rate of return, internal rate of return(IRR) discount payback period and profitability index.
- 8. Capital Structure and Theories of Capital Structure 6 hours**

Modigliani and Milliner's (MM) irrelevance proposition of Capital Structure Static Tradeoff Theory of Capital Structure, Pecking Order Theory, Impact of debt on incentive and agency Problems. Cost of capital and Weighted Average Cost of Capital

**Text Book:**

1. Brealey, R, A, Myers S.C, Marcus A.J.: Fundamentals of Corporate Finance, McGraw-Hill International edition.

**References Books:**

1. Brigham, E.F. Gapenski, L.C and Ehrhardt: Financial Management: Theory and Practice, Harcourt College Publication, 9<sup>th</sup> edition.
2. Van Horne, J.C., and Wachowicz, JR.: Fundamentals of Financial Management, Prentice-Hall India Ltd.

**BBA  
Third Year  
Fifth Semester**

## **MGT 102.3 (Credit hours 3)**

### **Organizational Relations** BBA, Third Year, Fifth Semester

#### **Course Objectives:**

This course aims to provide students with an understanding of the basic concepts of individual and group behavior and relationship in the context of organizations and systems.

#### **Courses Contents:**

- 1. Organizational Behavior** **8 hours**  
Concept of OB. Contributing disciplines to OB, Challenges and opportunities in the field: Emerging trends in OB (improving quality and productivity, improving people's link, managing Workforce diversity)
- 2. Determinants Of Individual Behavior** **15 hours**  
Attitudes: Beliefs, values, need of Goals, Perception: meaning and factors affecting perception, Personality: Personality traits, determinants of Personality and behavior, Motivation: Meaning Needs theories, reinforcement theories, equity theories and expectancy theories: Organizational Commitment.
- 3. Interpersonal and Group Behavior** **15 hours**  
Groups: Definition, stages of group development, group structure, group task, groups norms, Understanding work. Teams, types of team, factors in managing teams, Leadership: concepts and theories (Trait; Behavioral: OHP state, Michigan, Managerial grid, Contingency Theories: Fielder Model, Hersey & Blanchard, Path goal theory), Current issues in leadership (Trust: emotional intelligences) Communication: function and types .communication and process, current issues in communication. Inter group conflict: nature and causes, managing such conflicts.
- 4. Organizational Relations and Dynamics** **10 hours**  
Organizational design, technology work design and job autonomy: Work stress, managing stress. Organizational cultural, creating and sustaining culture; Organizational changes and development, OD process, OD intervention

#### **Text books:**

1. Robbins, Stephen P. Organizational Behavior: Concepts and Application, Prentice- Hall of India

#### **References Books:**

1. Arnold, H. j and D. C Feldman: Organizational Behavior, McGraw Hill
2. Davis, K and J. w Newstrom : Human Behavior at work: Organizational Behavior , McGraw \_ Hill
3. Dwivedi, R. S :Human relations and Organizational Behavior, Macmillan India
4. Agrawal, G. r: Organizational Relations in Nepal. M.K. Publishers, Kathmandu.

## MKT 101.3 (Credit house 3)

### Principles of Marketing

BBA, Third Year, Fifth Semester

#### Courses Objectives:

This course aims to provide concept and principles of marketing with a view to develop Student's skill in analyzing marketing opportunities and taking decisions and taking decisions, in the key areas of the marketing mix.

#### Course Contents:

- 1. Introduction** **4 hours**  
Meaning and core concepts of marketing: Marketing management concept, demand management and customer relationships. Marketing management cycle: analysis, planning, implementation and control. Marketing management Philosophies: production, product, selling, marketing and social marketing concepts, Marketing challenges in the new millennium.
- 2. Marketing Process and Environment** **4 hours**  
Marketing Process: targeting consumer and develop marketing mix, Marketing environment: micro and macro environmental factors affecting marketing.
- 3. Marketing Information Systems and Buyers Behavior** **6 hours**  
Marketing Information system: concept and components, Consumers behavior: buying and process and determinants Business buyer behavior: buying process and determinants.
- 4. Market Segmentation and Targeting** **4 hours**  
Market segmentation: levels of market segmentation, bases for segmenting consumer and business markets. Market Targeting: evaluation and selection of market segment. Positioning: Concept and implementation
- 5. Product** **9 hours**  
Concept and levels of product, product classification, Product life cycle, New Product Development process, Individual product decisions Services marketing: nature and Characteristics of services, services marketing strategies- service profit chain, service Differentiation, service quality and service productivity.
- 6. Pricing** **5 hours**  
Concept of price and pricing, Internal and external factors affecting price, Pricing Approaches: cost based a value based and competition and responding to price changes
- 7. Distribution:** **8 hours**  
Concept if distribution, channel function. Channel levels for consumer and business markets. Channel design decisions, Channel management decision, marketing logistics: nature, importance and goals , major logistics functions; integrated logistics management.
- 8. Promotion** **8 hours**  
The marketing communication process, The promotion mix strategy: push vs. pull strategies. Advertising: objectives and budget, messages and media selection, Personal

selling: nature and importance . Relationship marketing, Sales promotion: objectives and tools , Public relations: nature and tools

**Text Books**

1. Gary Armstrong and Philip and G. Armstrong: Principles of Marketing, Prentice – Hall of India

**References Books:**

1. Kotler, Philip and G, Armstrong: Principle of Decisions, M.K, Publishers
2. Koirala, K. D.: Fundamentals of Marketing Decisions, M.K Publishers
3. Agrwal, Govind Ram: marketing In Nepal, Educational Enterprises (P) Ltd

## **MIS 101.3 (Credit hours 3)**

### **Management Information System**

BBA, Third Year, Fifth Semester

#### **Courses Objectives:**

This courses aims to provide the fundamental concepts of information system to a management student from the business and operation perspective. It also enhances student's knowledge about different steps of systems and development.

#### **Course Contents:**

- 1. Information and Data** **4 hours**  
Data, Information: function, cost and values Difference between data and information, components of an information System) People Resource, Software Resource, hardware Resource and Network Resource}, Information Technology and its importance, Business and Technology Trends.
- 2. Computer Software** **5 hours**  
Application software and its type: Types of Application software, software suits, types of Personal application software. Programming languages, Machine Language, Assembly Language, Procedural language, object oriented language, HTML, system software: System Control software, system support Program: software issues: software evaluation and Selection, Software licensing, software upgrade, shareware free ware and open source code Software Enterprises software and CAD Tools
- 3. System Analysis and Design** **7 hours**  
System Analysis: Concept of system analysis: system lifecycle, system selection process: problem identification, performance definition, feasibility analysis system recommendations. Systems Design: concept system Design life cycle, phase documentation, review of the system design
- 4. Database Resources and Design** **5 hours**  
File structure and its concepts. Online real time and batch processing, Database concepts (character, field and records)Types of Database (Operational, Distributed external and hypermedia) Data warehouse, Data mining, Data dictionary , Query language(Select , Update and insert) Database Administration and Data Planning)
- 5. Electronic Commerce** **5 hours**  
Foundation of electronic commerce, Business to consumer Application, Business to Business Application consumers, marker research and consumers, Market Research and customer support Infrastructure and Payments, Security , Legal and Ethical issues in Electronic commerce transaction processing systems
- 6. DecisionSupportSystems.** **5 hours**  
Business and Decision support, decision structure features of DSS, components of DSS, Development life cycle of DSS, Benefits and Risks of DSS, expert system and DSS

- 7. Telecommunication and Networks** **5 hours**  
 Telecommunication system: Communication processors, communication media and channel, Communication Carriers and channels. New York: Local area Networks, wide Area Networks, Protocol (Simple definition), types of data transmission. Client server architecture
- 8. Implementing IT: Ethics , Impact and Security** **4 hours**  
 Ethical Issues, Impacts of IT on organization and jobs, Impacts on Individuals at work, Protecting information systems
- 9. Computer Based Information System (Case Study)** **8 hours**  
 Student should prepare at least three case studies examining a corporate house and present these to the general class taking into consideration the following outline:

**Workplace productivity**

- A Survey of techniques for improving the productivity of practices and procedures in the workplace.
- Teaming (e.g., encouraging employee' participation in group, brainstorming and making meetings more effective) and problem solving (e.g., simplifying work, charting work flow processes, diagramming causes and effects).

**Software and Hardware Concepts**

- A survey of computer systems. Emphasis in on the interrelationship of hardware architecture, system software, brands. Clone computers, application software and pricing schemes.
- Study also covers the effects of the design of hardware and systems software ion the development of application programs in a business environment

**Office Automation**

1. An examination of office information systems and decision-support systems as emerging critical elements of data and information systems for business uses

**Multimedia Design and Evaluation for Information Systems Mangers**

2. An investigation of microcomputers –based multimedia systems and their application.
3. Emphasis is on concepts and techniques for creating professional presentation using sound, clip art, video and text.

**Text Book:**

1. Jawadekar W.S: Management Information System, Tata, McGraw Hill, 1988

**References Books**

1. Sadagopan S.S. Management Information Systems, PHI 1997
2. James A O'Brien: management Information System, Tata Mc-Graw Hill,2004
3. Turban, Rainer, Potter: Introduction to Information Technology, Willey,2004

## FIN 102.3 (Credit hours 3)

### Finance II

BBA, Third year, Fifth Semester

#### Course Objectives:

The two core courses on Finance, Finance I and Finance II aims to provide students with basic understanding of important concepts in finance and investments. For students choosing to specialize in finance the two core courses give them solid foundation. For students choosing to concentrate on other areas of management, the two core courses equip them adequately to understand financial decision and communicate effectively with finance managers or finance professionals.

#### Course Contents:

- 1. Economic of Financial System** **3 hours**  
Basic needs served by the financial systems: payments, resources transfer, risk trading, the technology adopted in serving these needs : delegation, credit submission, polling, netting.
- 2. Interest Rate and Risk Premiums** **3 hours**  
Interest rate and their determination, term structure of interest rates and theories of term structure, real and nominal interest rates
- 3. Financial Intermediaries** **9 hours**  
Depository institutions, their functions, and risk associates with their management- liquidity risk market risk, marker or interest rate risk, credit risk, operation risk and other risk. Moral hazard and adverse selection problems in lending and insurance services, the economic of regulation of financial service, Structure of Nepalese Financial Markets and their regulation
- 4. Introduction to Derivatives** **6 hours**  
Call option and put options and comparison of their payoff patterns with that of bonds and stocks,  
Determinants of option value, valuation of option using a) Black- Sholes Formula b) Binomial Model; Put call parity relation. Forward contract and future contract, marking to market and the margin account, Convergence of Forward and future Price to Spot Price; The difference between Forward and Future Contract
- 5. Application of options on capital Budgeting** **3 hours**  
Flexibility in capital budgeting and the use of decision trees Computing the value of Option to expand and option to abandon
- 6. Warrants and Convertibles** **3 hours**  
Conversion value, straight bond value and market value if convertible bond Effect of conversion on earning dilutions, reason for issuing convertibles and warrants, Valuation of warrants, Comparison of convertibles and warrants

7. **Raising Capital** **9 hours**  
Cost and Benefit of Debt vs. Equity Private Placement vs. General Public Offering;  
Venture Capital, lease Financing
8. **Special Topic** **12 hours**  
Mergers and Acquisitions: Their Motives, their problems, their benefits, the problems  
and prospects in Nepalese context, Exchange Risk and Exposures. Exchange rate risk  
and Exposures Exchange rate and risk exposure, nature of exchange rate risk and exposure,  
exposure on domestic assets and liabilities and operating income.

**Text Books:**

1. Brealey, R. A Myers S, C. Marcus A. J: Fundamentals of Corporate Finance. McGraw-Hill International edition.
2. Kohn, Meir: Financial Institution and markets
3. Levi, Maurice D., International Finance, McGraw- Hill International editions

**References Books:**

1. Brigham, Gapenski and Ehouhard : Financial Management
2. Moyer, McGuigan and Kretlew: Contemporary Financial Management

## **MGT 113.3 (Credit hours3)**

### **Nepalese Business Environment**

BBA, Third Year, Fifth Semester

#### **Courses Objectives:**

This course aims to provide students with a sound understanding of environment forces affecting business operations and to improve their ability to analyze such environment forces on Nepalese Business. This course intends to provide students with a review of major environmental forces concepts and a basic understanding of how these forces affect the operation of Nepalese Business.

#### **Courses Contents:**

- 1. Environmental Analysis** **6 hours**
  - Concept of Nepalese Business Environment
  - Components of Nepalese Business Environment
  - Environmental Scanning/Analysis ( including some practical examples)
  - Environmental Analysis and its use in Strategic Management
  
- 2. Political Environment** **9 hours**
  - Introduction to political environment
  - Political parties and political structure in Nepal
  - Relationship between political structure and the economy
  - Government and its branches: legislative system executive system and other constitutional bodies
  - Problem of Nepalese political environment
  - Impact analysis of overall Nepalese business by citing above political environment particularly with reference to business sector
  -
  
- 3. Environment Analysis** **6 hours**

A brief overview of the following Acts

  - Foreign Investment and Technology Transfer Act 1992
  - Compacts Act 1999
  - Private Firm Registration 1958
  - Industrial Enterprises Act 1992
  - Income Tax Act 1974
  - Value Added Tax Act 1996
  - Labor Act 1992
  - Partnership Act 1964
  - Mines and Minerals Act 1985
  - Patent Design and Trade Mark Act 1965
  -

#### **4. Economic Environment**

**11 hours**

- Economic dimension of an Economy- Analysis of these dimension and their impacts
- in business
- An overview of the Tenth Plan- it's objectives , target and strategy
- An analysis of how five year plan effects the Nepalese business environment
- Concept of monetary policies, current monetary policy in Nepal and its effects in business
- Privatization: meaning of privatization, methods of privatization : share sales, management contract less assets and business sales, others
- Privatization policies and practice in Nepal and their affects
- Liberalization: meaning requirement of liberalization, Internal and external liberalization and effects of liberalization on Nepalese business
- Industrial policy: Concepts and objectives of Industrial policies in Nepal
- Trade policy: concepts and objectives of trade policy, export / import trade policy
- Tourism Policy: Concepts, objectives and characteristic of tourism policy in Nepal
- An overview of Nepal's industrial sector – structure, performance and problems
- Natural environment and energy situation in Nepal.
- Emerging business environment in Nepal

#### **5. Socio- Cultural Environment**

**4 hours**

- An introduction to socio-cultural environment
- Socio cultural components: attitude and belief, religion , language , education , family structure and social organizations
- An analysis of how socio – cultural environment affects the Nepalese Business

#### **6. Global Environment**

**8 hours**

- Concept of Globalization
- Categories of globalization: World Trade ( export / Import)., Portfolio management, direct investment , multination companies
- Regional economic grouping on Nations
- SAFTA, SAPTA, and BIMSTEC- their impacts in Nepalese Business
- World Trade Organization (WTO) Nepal's membership and the threats for the Nepalese Business
- Growth potential of Nepalese Business in South Asia

#### **7. Technical Environment**

**4 hours**

- Introduction
- Business and Technology

- Human Factors and technology
- Technology Policy
- Present level of technology adopted by the Nepalese business
- Impact of technological environment on the efficiency and competitiveness of Nepalese business

**Text Books:**

1. Pant, Prem R. (2005) Business Environment in Nepal. Buddha Academic Publishers and Distributors
2. Agrawal, Govind R. (2002): Dynamic of Business Environment in Nepal, Kathmandu : M. K Publishers
3. Aswasthapa, K(1999) : Business Environment for Strategic Management, Mumbai: Himalaya Publishers House.
4. Himalaya Publishers House.

**BBA  
Third Year  
Sixth Semester**

## MGT 105.3 (Credit hours)

# Entrepreneurship

BBA, Third Year

### Course Objectives:

This course aims to provide fundamental concepts of entrepreneurship and deals with issues relates to the establishment , development and management of a small enterprise. It provides students with real world example and practical hands on exercise and provides practical guidelines for developing a business plan to lunch and run a successful business.

### Course Contents:

- 1. Overview of entrepreneurship** **7 hours**  
Nature of development of entrepreneurship, definition of entrepreneurship and entrepreneur, role of entrepreneurship in economic development, entrepreneurship, family business and succession strategic, sources of business idea, the entrepreneurial decision process, types of start- ups , the fundamental issues in entrepreneurship,
- 2. The Entrepreneurial and Intreprenurial mind** **9 hours**  
The entrepreneurial process, identify and evaluate the opportunity, develop a business plan, determine the resources requires , manage the enterprise, managerial vs. entrepreneurial decision making strategies orientation, commitment to opportunity
- 3. The environment for entrepreneurship** **7 hours**  
The context of entrepreneurship, government policies, infrastructure and assistance for Entrepreneurial.
- 4. Creativity and business Idea** **6 hours**  
Nature of creative process, role of creativity, sources of new ideas-consumers, existing companies, distribution channel, R& D techniques of idea generation, Business incubation: concept, importance, methods.
- 5. Business Development plan for new venture** **9 hours**  
Defining the business plan, scope and value business plan; structure and components of business plan, measuring plan progress, updating a plan reasons for the failure of some business.
- 6. Managing Early Growth and Challenges** **10 hours**  
Managing the early growth of the new venture to grow or not to grow, dimension and strategic for expansion and growth ,challenges and opportunities of global expansion, economic implication of growth , hitting the growth wall, financial strategic to support growth, organizational changes during growth, entrepreneurial skills and strategies record keeping and financial controls, inventory control, human resources, marketing skills , strategic planning skills.

### Text Books:

1. Hisrich, Robert D. and Micheal P. Peters: Entrepreneurship
2. Furatko, Donald F. and Harold P. Welch : Strategic Entrepreneurial Growth, Harcourt Publishers: New York
3. Agrawal, G.R Entrepreneurship and Small Business Management in Nepal, M.K Publishers, Kathmandu, 2005

## **MGT 106.3 (Credit hours 3)**

### **International Business**

BBA, Third Year, Sixth Semester

#### **Courses Objectives:**

This course aims to help the students in understanding the basic of international business and its environment and develop the analytical skills requires to compete in this environment.

- 1. Overview of global business** **4 hours**  
Meaning of international business and globalization, drives of globalization, overview of changing global picture, declining trade barriers and changes in communication, information and transportation technologies.
  
- 2. International Trade Theories** **7 hours**  
Adam Smith's Theory of Absolute Advantage David Ricardo's theory of comparative advantage, Huckster- Ohlin's theory of factors , Raymond Vernon's product life cycle theory , new trade theory based on economies of scale , theory of national competitive advantage: Porter's Diamond.
  
- 3. Global Business Environment** **10 hours**  
Political, Economic and Legal Environment Political systems: Individualism vs. collectivism, democratic vs. totalitarian, legal system: property rights, protection of intellectual property , product safety requirements , economic environment : market economy , command economy & mixed economy, interconnection of political , legal and economic system- followed by a country , impact of differences in systems on international business.  
  
**Cultural Environment**  
Meaning of culture, values and norms, determinants of culture: social structure, religion, Education, language, aesthetics, history and geography, impact of differences in culture on international business.  
**Multinational Companies**  
Concept and characteristics of MNCs and their impact on host countries (political, Economic and cultural)
  
- 4. World Trading System & Regional Trade Agreements** **9 hours**  
Tariff and non tariff trade –barriers, international financial systems, exchange rate, exchange control and trends of exchange rate systems, role of international financial institutions: World Bank, IMF, and ADB. Evolution of GATT and WTO Regional grouping:EU, NAFTA, ASEAN and SAARC.
  
- 5. International Strategic Management** **5 hours**  
Types of strategies: international strategy, multidomestic strategy, global strategy, transnational strategy, advantages and disadvantages of these strategies.
  
- 6. Entry Into International Business and Strategies Alliances** **6 hours**

Market entry decisions: timing of entry, scale of entry and strategic commitments, entry modes, exporting, licensing, franchising, joint venture. Choices of entry mode, comparison of green-field and acquisition, advantages and disadvantages of these strategies

**7. International Marketing**

**7 hours**

International marketing management, international market positioning, product policy, pricing issues, promotion issues and distribution issues, international distribution and channels of distribution

**Text Book:**

1. Robert Bennett: International Business, Pearson Education

**Reference Book:**

1. John Daniels and W H Radebough: International Business: Environments and Operation, Pearson Education
2. Czinkota, Micheal R, Ron Kainon: I.K, L Moffett, M.H. International Business. Thompson South –Western
3. Hill, Richard: International Busines: Concepts and issues, Tata McGraw Hill, 5<sup>th</sup> Edition

## **MGT 104.3 (Credit hours 3)**

### **Operation Management** BBA, Third Year, Sixth Semester

#### **Course Contents:**

This course aims to acquaint students with current operation management practice and research results and with the core concepts, tools, model and managerial consideration used in making operation management decisions

#### **Course Contents:**

- 1. Introduction: 3 hours**  
Definition, operation function and its environment, operation objectives, operation systems the life cycle approach, historical development of operations management, productivity and competitiveness
- 2. Manufacturing Environment 3 hours**  
Product design, frequency of decision changes, process selection, automation, process flow design
- 3. Service Management 3 hours**  
Nature and importance of services, designing service blue printing, service guarantees. Total quality Management: Philosophical elements, quality specification and quality costs, statistical quality control, process control, acceptance sampling ISO 9000.
- 4. SupplychainManagement 3 hours**  
Supply chain strategy, supply chain design strategy, outsourcing and mass customization
- 5. Forecasting 6 hours**  
Demand Management, components of Demand, qualitative techniques in forecasting, time series analysis, casual relationship forecasting
- 6. Capacity Planning 3 hours**  
Important capacity concepts, capacity planning
- 7. Product Design and Process Selection 5 hours**  
Concept, classification, process and approaches, designing products for manufacturing and assembly.Process selection, flow design, nature of service as a product, servicw0system matrix, emerging issues in product design
- 8. Aggregate Sales and Operations Planning 6 hours**  
Overview of sales and operations planning activities, the aggregate operations plan, aggregate planning techniques, yield management Waiting line Theory: Economic of the waiting line problem, the queuing system, waitinline characteristic, simple waiting lines model.

- 9. Inventory Systems** **5 hours**  
Inventory costs, independent vs. dependent demand, inventory system, basic model types, EOQ model, problems in determining realistic costs , material requirement planning system and it's structure
- 10. Japanese operation management** **3 hours**  
Features of Japanese operation management, Elements of JIT system, stabilizing schedule, elimination of waste, JIT implementation requirements, Flexibles manufacturing system , concepts of Kanban and Keizen.
- 11. Waiting Life Theory** **3 hours**  
Economic of the waiting line problem, the queuing system, waiting line characteristics, simple waiting line models.
- 12. Total Quality Management** **5 hours**  
Philosophical elements, quality specification and quality costs, statistical control, process, acceptance sampling , ISO 9000.

**Text Books:**

1. Chase, Richard B. and Nicholas J, Aquilano: Production and Operation Managements: A life cycle approach, Irwin
2. Adam, Evereet, e, Jr. and Ronald J. Ebert: production and Operation Management, Prentice hall of India

## **MGT 103.3 (Credit hours 3)**

### **Human Resource Management**

BBA, Third Year, Sixth Semester

#### **Course Objectives:**

This course aims to familiarize the students with the basic concepts and function of HRM in the context of Nepal.

#### **Course Contents:**

- 1. HRM in Context** **7 hours**  
Concept, nature , objectives and functions of Human Resource Management, Personnel Management VS, Human Resource Management , Human Resource Management system, Important of Human Resource Management. The changing world of work and the changing role of Human Resource professional Human resource strategy-concept and perspectives, Environment of Human Resource Management In Nepalese organization, International perspective of Human Resource Management, Ethical issues in Human Resource Management.
- 2. Meeting Human Resource Requirements** **8 hours**  
Human resourcing and Human Resource planning concepts and its importance, Human Resource Information systems and attraction a high performing workforce- recruitment and selection, internal and external requirements, testing and selecting employee selection tests in tools , classification and differential placement.
- 3. Developing Human Resource** **6 hours**  
Concepts and importance of developing human resource, employee socialization, Determining training needs, consideration in design of the training program-on- the- job Training, Developing managers methods of managements and leadership development, Mentoring empowerment evaluating training effectiveness
- 4. Performance and effectiveness** **4 hours**  
Role of Human Resource in a firm's competitiveness, concept and methods of evaluating employee performance emerging concepts and issues in performance appraisal; career development
- 5. Compensation** **8 hours**  
Concept , compensation programs , job evaluation , system method and process, The compensation structure , incentives systems – gain sharing incentives plans , employee benefits and services retirements programs , retirements benefits executive compensation in Nepal Government regulations, minimum wages, social welfare factors and incentives compensation, emerging concepts and issues in compensation management..
- 6. Occupational Health and Safety** **3 hours**  
Concepts, Importance, legal provisions, practices and emerging issues in OHS
- 7. Managing Employee Relations, Changes and Communication** **4 hours**  
Human resource management communication; concept, human resource management Communications, communication program,, employee handbook , Mechanism of effective communication, organizational culture, changes in human resources job stress factors , spiritually in the workplace , participation, partnership and employee involvement.

## **8. Industrial Relations**

**8 hours**

Changes of the employment relationship, industrial relations- concepts, trade unions, employee association, labor organization, labor legislation in Nepal along with important provisions, collective bargaining concepts and process Disciplinary actions, grievance handling, conflict management-unilateral, joint and third party decision dismissal redundancy and outplacement, current situation of IR in Nepal, emerging concepts in industrial relationship

### **Text Books:**

1. Devenzo, D. A and Robbins , S. P.: Human Resource Management, Prentice Hall, India
2. Dessler, Gary.: Human Resource Management, Prentice- Hall- India

## **LAW 102.3 (Credit hours 3)**

### **Business Law**

BBA, third Year, Sixth Semester

#### **Course Objectives:**

This course aims to provide students with a sound understanding of major laws affecting the operation of business enterprises in the context of Nepal.

#### **Course Contents:**

- 1. Introduction** **5 hours**  
Nature, types and sources of law, meaning and sources of business law in Nepal, importance of legal environment the court system, jurisdiction and civil problem in Nepal
- 2. Essential of Nepalese Contract Law** **6 hours**  
Valid, void, voidable contracts, essential of a valid contract , offer and acceptance, consideration, privacy of contract, free consent, contingent, performance of contract, termination of contract, breach of contract and remedies.
- 3. Bailment and Pledge** **3 hours**  
Meaning of bailment and pledge, rights and duties of bailor/bailee and pledge;/pledge, pledge by Non-owner, finder of lost goods, discharge of liability.
- 4. Indemnity and Guarantee** **3 hours**  
Contract of Indemnity and guarantee, rights and duties of surety
- 5. Laws Relating to Sale of Goods** **4 hours**  
Meaning and feature of the contract of sale of goods, types of goods, condition and warranties, transfer of ownership, unpaid seller, performance of the contract of sale of goods.
- 6. Law of agency** **4 hours**  
Nature and Modes of creating of agency, rights and duties of agents, sub agents, principal, substitute agents, procedure of registration in agency business.
- 7. Incorporation and Management of Companies under the Company Act** **9 hours**  
Incorporation, registration, shares, and debentures, board of directors and board meeting, minutes  
and resolutions, auditing, dissolution , winding up, liquidation
- 8. Important provisions of Other Major Laws** **9 hours**  
Industrial enterprises Act, Foreign Investment and Transfer of Technology Act, Arbitration Act, Financial Institutions Act, Insurance Act, Cyber Laws, legal provisions relating to negotiable instrument, Insurance Act.
- 9. Laws Relating to Intellectual Property rights** **5 hours**

Major provisions of TRIPS Agreement (patents, design, trademark, geographical condition etc) legal regime of T.T and under TRIPS, Nepalese IPRS laws vis-a- vis TRIPS.

**Text Books:**

1. Smith, L. Y.G.G. Roberson, R. A. Mann, and B. S. Roberts: Business law, West Publishing CO.
2. Nepal Acts Collection(several volumes)

**References Books:**

1. Abbot, K.R. Pendlebury: Business law, ELBS
2. Shrestha Ram Prasad: Legal Environment Of Business In Nepal
3. Kalika, S. N: Business Law, Buddha Academic Enterprises Pvt. Ltd

**BBA**  
**Fourth Year**  
**Seventh Semester**

## MGT 111.3 (Credit hours 3)

### Strategic Management I

BBA, Fourth Year, Seventh Semester

#### Courses Objectives:

This course aims to introduce students to the fundamentals concepts of strategic management. The course also aims to develop skills in students to develop a mission statement, perform an external audit, conduct an internal assessment and formulate strategic through cases and experimental exercises.

#### Course Contents:

- 1. Strategic Management** **7 hours**  
Definition: Dimension of strategic decisions, level of Strategy, Characteristic of strategic management decisions, formality in strategic management, Value of strategic management, Role of chief executives in strategic management.
- 2. External Environmental Analysis and Forecasting** **5 hours**  
Components of remote environment: economic, social , political, legal ( legislation and regulations) technological (PEST analysis), Linking strategy with ethics and social responsibility.
- 3. Establishing Company Direction** **6 hours**  
Developing business mission and strategic vision, communicating the strategic vision, setting performance objectives, strategic objectives versus financial objectives Strategic intent, Strategy making pyramid: corpora strategy, business strategy and operational strategy, functional strategy and operational strategy, uniting the strategy making effort.
- 4. Industry and competitive Analysis** **6 hours**  
Methods of industry and competitive analysis, five forces of competition, driving forces, environmental scanning , techniques , strategic groups maps, monitoring competition, key factors for competitive success evaluating
- 5. Evaluation Company Resources and competitive Capabilities** **8 hours**  
Strength and resources capabilities, weakness and resource deficiencies, competencies and capabilities, market opportunities . Threats to future profitability, strategic cost analysis and value chains, Benchmarking, competitive capabilities to competitive advantage.
- 6. Strategic Options** **10 hours**  
Generic strategies: Low cost provider strategy, Differentiation strategy, best –cost provider Strategy, focused strategy, grand strategies, Concentration, market development, product Development, innovation, horizontal integration, vertical integration, joint venture, Concentric diversification, conglomerate diversification, retrenchment/turnaround, Divestiture, liquidation
- 7. Strategic Analysis and Choices** **6 hours**  
Evaluating and choosing strategies, industry environment and strategy choices, Evaluating and choosing to diversity

**Text Books:**

1. Pearce, John A. and Robinson, Richard B: Strategic Management, AITBS, Delhi
2. Thomson, Arthur, A. and Stickland III: Strategic Management, Tata Magraw- Hill, New Delhi

**References Books:**

1. Agrawal, G. R. : Business Strategy & Strategic Management in Nepal, M. K.. Publishers kathmandu

**BBA**  
**Fourth Year**  
**Eighth Semester**

## **MGT 112.3 (Credit hours 3)**

### **Strategic Management II** BBA, Fourth Year, Eighth Semester

#### **Course Objectives:**

This course aims to expose strategic management implementation concepts and also to familiarize them with major strategic issues in the context of today's global dimension of Business. Cases will be used to provide students with a balanced mix of services industries, multi-business firms, technology-focused firms and global competition.

#### **Course Contents:**

- 1. Review of Strategy Formulation** **4 hours**  
A brief review of the concepts and process of strategic management, environmental analysis, industry and competitive analysis, strategy options and strategic analysis and choices
  
- 2. Global Business Environment** **6 hours**  
Concept/types and analysis of global business environment, foreign market analysis and the entry of strategy, cross country difference, strategy options for entering and competing in foreign markets, strategic alliances and joint venture networking strategies.
  
- 3. Strategic analysis and choices in Multi-business Company** **6 hours**  
Concept and nature of multi-Business Company, Rationalizing, diversification and integration, behavioral consideration affects strategic choices, building shareholders; value analysis of external dependence, internal political consideration.
  
- 4. Operational zing strategy** **6 hours**  
Concept and nature of strategy implementation, short-term and long term objectives, policies functional tactic to operational zing strategy. Resources allocation, managing conflicts, employee empowerment
  
- 5. Institutionalizing Strategy** **6 hours**  
Concept ,structuring an effective organization, organizational leadership, organizational culture ,matching structure with strategy , building resources strengths and organizational capabilities, managing the internal organization to promote better strategic execution, installing support systems and supportive reward system.
  
- 6. Strategic Control and Evaluation** **8 hours**  
Concept of control in strategic management, types of control, quality control, role of strategic information system, activity based costing, measurement of corporate performance, measures of functional and divisional performance, problems of measuring performance, guidelines for proper control, strategic audit to evaluate and control perforce.

7. **Contemporary Strategic Issues:**

- a. Internet era** **4 hours**  
The internet technology and participants: the demand for internal service and supplies of technology and services , strategic challenges of competing technologies, impact of internet on competitive rivalry, barriers to entry, buyer power, supplies power.
- b. Managing Information Technology and Innovation** **3 hours**  
Technology sources, product portfolio, evaluation and control
- c. Entrepreneurial Ventures and Small business** **3 hours**  
Importance of small business and entrepreneurial ventures, use of strategic planning and strategic management models, issues in environment scanning and strategy implementation from the perspective of small business
- d. Not- for-profit Organization** **2 hours**  
Concept and nature of not-for-profit organization, importance of revenue sources, Usefulness of strategic management concept and technique for non-for-profit organization.

**Text Books:**

1. Pearce, John A. and Robinsson, Richard B.: Strategic Management, AITBS, Delhi
2. Thomson, Arthur A. and Stickland III. Strategic Management, Tata Mcgraw- Hill, New Delhi
3. Wheelen, T. L and Hunger J. D.: Strategic Management and Business Policy, Pearson Education, New Delhi

**BBA  
Specialization**

**(Credit hours 3)**

**Advance Management Accounting**  
BBA, Specialization Accounting

**Course Objectives:**

This course aims to provide advance exposure in management accounting. The emphasis will be on contemporary issues in the research and practice of management accounting. An Interdisciplinary perspective will be applied throughout the course, tracing out linkages with micro-economic organization theory and strategic management.

**Course Contents:**

- 1. Introduction 4 hours**  
Past and present of management Accounting: origins of cost management systems, the scientific management movement, shifts from cost management to cost accounting and recent development in cost and management accounting.
- 2. Cost Estimation and Cost Volumes Profit Analysis and Allocation of Joint Cost 12 hours**  
Cost estimation and regression analysis: engineering studies, accounting classification, regression analysis for cost estimation, measuring goodness of fit of a analysis and assessing regression analysis. Cost Volume profit analysis: Fixes variables cost, relevant range and simple ad financial for CVP analysis and financial simulation. Joint Cost: Inventory valuation, cost allocation in regulated utilities and joint cost allocation in decentralized environments
- 3. Cost Analysis for Pricing Decisions 6 hours**  
The economic model, full cost pricing target pricing, transfer pricing and target return on Investment Pricing
- 4. Activity Based Costing Decisions 8 hours**  
Assigning servicing department costs to activities, activity cost drives, Using ABC for Pricing and analyzing customer profitability, product subscription, Redesign process, Improve proves and operation strategy.
- 5. New Operating Environment for Manufacturing and Service Organization 18 hours**  
Measuring Quality: Total quality control, quality measures, non financial measures of Performance and cost of quality

New Technology for manufacturing operations: Just-in – tine (JIT) inventory m increases automation, performance measures and performance Measurement (PM) for computer integrated manufacturing (CIM) and flexible manufacturing system (FMS) environment and accounting innovations for advanced manufacturing environments.

Investment in new technology, Need assessment, time horizon rate and risk adjustments. Alternatives to new investments and measuring all the benefits from new process

**Text Book:**

1. Kaplan, Roberts S. and Atkinson, Anthony A : Advances Management Accounting ,  
Third  
Edition, Prentice Hall of India, 2000

**Reference Book:**

1. Cooper, R and S Kaplan: The Designs of Cost Management Systems, prentice Hall , 1999
2. Bajracharya, Ojha, Goet, Sharma: Management Accounting in Nepal, Asmita  
Publication, Kathmandu,2005

**(Credit hours 3)**

**Management Control Systems**  
BBA, Specialization, Accountancy

**Course Objectives:**

This course aims to impart the knowledge of elements, application and behavioral ramification of management control systems, it also aims to make the students clear on the measurement and implementation issues involves in management control system.

**Course Contents:**

- 1. Managements Control System and it's environment 14 hours**  
Meaning and concepts of Management Control System and its importance, Boundaries of Management Control  
Management Control Environment: Goal, goal congruence, factors affecting goal and congruence, Factors affecting goal congruence and formal control system.  
Responsibility Centers: revenue centers, expenses center, administrative and support Center, research and development centre, investment centre and profit center.
  
- 2. Management Control Process 22 hours**  
Strategic Planning: concept and nature of strategic planning, analyzing proposed new programs, and Analyzing ongoing programs and strategic planning process  
  
Budgeting: concept and nature of budget, budget preparation process, behavioral aspects and quantitative techniques for budget preparation,  
Analyzing Financial Performance Reports: variance, calculating variance, application of variances and its limitations  
  
Performance Measurement and Managerial Compensation: Performance measurement Systems and its interactive control, incentives and its characteristics, incentives for Corporate officers and for business unit managers and agency theory
  
- 3. Variation in Management control 12hours**  
Control for differentiated strategies: corporate strategy, business unit strategy and top management Style  
Service Organization: Service organization in general m professional service organization, Financial service organization, healthcare organization and nonprofit organizations  
  
Multinational Organization: Cultural differences, transfer pricing and exchange rate.  
  
Project: Nature of project, control environment, project planning, execution and evaluation

**Test Book:**

1. Anthony Robert N and Govindarajan Vijay,: Management Control System, Tenth Editions,  
Tata McFraw- hill 2002.

**(Credit hours 3)**

**Taxation**  
BBA, Specialization, Accountancy

**Course Objectives:**

This course aims to provide the student with the basic knowledge of general principles and Practice of tax laws in Nepal. It further deals in the concept of tax planning and their impact on Management decisions.

**Course Contents:**

- 1. Introduction and Conceptual Foundation** **8 hours**  
Concept and object of tax, direct and indirect tax, heads of income, historical background And features of income tax laws of Nepal, Income tax rabate, deduction allowed, Expenses not allowed for deduction, sources of income, gross income and net income, Income year and assessment year, capital receipt and revenue receipt, capital expenditure and revenue expenditure, capital loss and revenue loss.
  
- 2. Corporate Taxation in Nepal** **16 hours**  
Computation of taxable income of company, sole proprietorship, professionals, income from Other sources, income from lend rent, computation of taxable income, deduction allowed while Computing taxable income.
  
- 3. Assessment of Tax Liability** **6 hours**  
General introduction, computation of tax liabilities (According to latest amendments), Statutory Deduction, Tax rabate and holidays as provided by industrial enterprises Act . 2049, Tax credit
  
- 4. Tax Planning** **8 hours**  
Concept of tax planning, significance of tax planning, tax evasion and tax planning, tax Avoidance and tax planning, capacity increase and their effect on tax planning, export Promotion and tax planning, investment tax credit and its impact on tax planning
  
- 5. Rights and Duties of Tax Authorities and Tax Payers** **2 hours**  
Right and duties of tax authorities, right and duties of tax- payers
  
- 6. Value Added Tax (VAT)** **8 hours**  
Concept, origin and evolution of value added tax, principles governing value added tax, Methods of computing value added tax and comparative studies on sales tax, exercise duties and value added tax.

**Text Books:**

1. Nepal Income Tax Act 2031( with latest amendments)
2. Industrial Policy and Industrial Enterprises Act 2049
3. Dhakal, K.D.: Aayakar Thatha Ghar Jagga Karsambandi kanoon, Kamal Prakashan , Kathmandy

**MGT 121.3 (Credit hours 3)**

**Organizational Analysis and Design**  
BBA, Specialization, Management

**Course Objectives:**

This course aims to familiarize the students with the formal aspects of organizational analysis and

Design. The course also aims to develop in students a deeper insight into the various techniques to

analyzing, designing and managing organizations.

**Courses Contents:**

- 1. Introduction 6 hours**  
Concept of organizational analysis and design, images of organization, determination of organization analysis and design-environment, mission, strategy, technology, people and culture.
- 2. Components of Organizational Design 6 hours**  
Complexity, formalization, centralization, decentralization, organization- environment Interface, environmental impacts in organization, strategies for managing environment, Organizational strategy and structure
- 3. Technological Determinants of Organizational Design 4 hours**  
Nature of technological influences, job designs-managerial option for technological changes-  
Technological complexity, technological uncertainty
- 4. Types of Organizational Structure 8 hours**  
Bases of structural configuration, the strategic apex, the operating core, the middle level, the Techno structure, the support staff, simple structure, bureaucracy, divisional form, matrix, team Structure
- 5. Organizational Analysis. 10 hours**  
Organizational task, workflow, control system, power system and policies and politics, Manpower utilization, procedural strategies, decision-making, hierarchical position inter Dependence among sub units, performance and reward criteria and organizational culture
- 6. Analysis of organizational Failure 6 hours**

Reasons, patterns of failure, analysis of sensitivity to changes, bounded rationality, defense mechanism, process of organizational changes, managerial practices for implementing changes

**7. Emerging Perspectives** **8**  
**hours**

The changing environment –information, technology, globalization and competition, customer and quality, managing multiple, goals, managing resources, organization as learning system, structural-arrangements for learning organizations

**Text Books:**

1. M. Shukla: Understanding Organizations, prentice- Hall of India
2. P.N, Khandwalla: Organizational Design for Excellences, Tata McGraw- Hill
3. S. P. Robins: Organizational Theory: Structure, Design and Application, Prentice- hall

## **MGT 122.3 (Credit hours 3)**

### **Organizational Development**

BBA, Specialization, management

#### **Course Objectives:**

This course aims to provide an overview of OD as an applied behavioral science discipline dedicated to improving organization and the people in them through the use of strategic and techniques of planned change.

#### **Course Contents:**

- 1. Introduction** **8 hours**  
Definition of OD, a history of OD, overview of the field of OD, values, assumption and beliefs in OD, planned changes
- 2. Foundation of OD.** **10 hours**  
Models and theories of planned changes, systems theory, participation and empowerment, team and team work, parallel learning structures
- 3. Managing the OD Process** **10 hours**  
Diagnosis, the action component- OD interventions, the program management component, action research and OD- process of action research, varieties of action research.
- 4. OD Intervention** **10 hours**  
An overview of OD intervention, team intervention inter group and third –party peacemaking intervention, comprehensive intervention, structural interventions.
- 5. Key Consideration and Issues** **10 hours**  
Issues in consultant-client relationship, defining the client system, the trust issue, the consultant as a model, ethical standards in OD, system ramifications-resistance to change, power, politics and OD, research in OD , fundamental strength of OD.

#### **Text Books:**

1. W.L. French and C.H. Bell: Organizational Development prentice Hall of India
2. W.W. Burke: Organizational Development, Addison Wesley

## **MKT 112.3 (Credit hours 3)**

### **Sales Management** BBA, Specialization, Marketing

#### **Course Objectives:**

This course aims to provide student with the knowledge of management of the selling Function in order to develop skills for effective selling and sales management.

#### **Course Contents:**

- 1. Introduction** **4 hours**  
Nature, role and image of selling, nature and role of sales management, relationship between sales and marketing
- 2. Buyer's Behavior** **6 hours**  
Consumer and organizational buyer behavior: distinguishing features, consumers buying Decision, process and determinants, recent developments in organizational buying
- 3. Sales Planning** **4 hours**  
Sales and marketing planning: sales planning process, steps in marketing planning, selling in the marketing plan
- 4. Personal Selling** **15 hours**  
Sales responsibilities, sales preparation, personal selling skills: opening m need and problem identification, presentation and demonstration, dealing with objectives, negotiations, closing the sale and follow up
- 5. Sales Promotion** **5 hours**  
Sales channel, sales promotions: consumers and trade promotions and personal motivation, selling for resale, exhibition and telephone selling, selling services.
- 6. Sales Management** **14 hours**  
Concepts and objectives of sales management, recruitment and selection of sales persons, motivation and training, sales organization, size of sales force, establishing sales territories, compensating the sales force , sales control, sales forecasting approaches, sales budgeting and evaluation of sales performance.

#### **Text Book:**

1. Furtell, Charles: Fundamental of Selling, 6<sup>th</sup> edition, Irwin International Publication

#### **References Books:**

1. Geoffery Lancaster and David jobber: Selling and Sales Management, Macmillan India, Ltd
2. Richard Still, E w. Cundiff, and N. Govoni: Sales Management, Prentice Hall India

## **MKT (Credit hours 3)**

### **Marketing Communication** BBA, Specialization, Marketing

#### **Course Objectives:**

This course aims to introduce students to the tools and techniques of marketing Communication with a view to develop their skills in designing appropriate marketing Communication strategy in a competitive business environment.

#### **Course Contents:**

- 1. Marketing Communication System 9 hours**  
Communication system: communication process model and hierarchy of communication Effects. Communication terminology: sign and meaning, semiotics, syntactic, culture and communication. Information processing models: McGuire's Antic's on visit and Shaw's and Petty and Katipo's models
- 2. Miscommunication 4 hours**  
Concept, implication, distortion, disruption, confusion, agreement/disagreement, understanding/misunderstanding and personal transformation of communication, elements of the communication, elements of communication mix Formulating communication strategy push vs. pull strategies, budgeting and planning campaigns
- 3. Advertising 15 hours**  
Print media advertising: merits and demerits, creative issues-message design and advertising appeals, copywriting and layout design, media buying, distributing and monitoring results, Active media advertisements, buying air time, Radio advertising :planning and producing radio advertisement , outdoor advertising :billboards, transport advertising and ambient advertising.
- 2. Public Relationship 8 hours**  
Public Relation: concept and methods of public relations, PR strategy and tactics: the hierarchy of organizational needs. Role of the staff, press and public in PR, internal and international PR, word of mouth PR. Corporate Identity: Corporate images advertising, product placement and promotions.
- 5. Sales Promotion 4 hours**  
Concept, types of sales promotion, off-the- shelf promotions, joint promotions, price promotions, reduces –interest finance deals. Premium, promotions and prize promotions
- 3. Sales Promotion and Other Communication Tools: 8 hours**  
Integrating sales promotions with other communication tool, exhibitions in the Communication mix, planning exhibition, managing the exhibition stand, private Exhibitions and road shows database and direct marketing: concept and impact of technology, types of database, media for direct marketing, non computer direct marketing

#### **Text Book:**

1. Jim Blythe: Marketing Communication, Prentice Hall/ Person Education

#### **Reference Books:**

1. Frank Jefkins and Daniel Yadin: Advertising. Prentice hall/ Pearson India
2. Rajeev Batra, J. H. Myers and D.A. Aaker: Advertising Management. Prentice Hall India

## **MKT 113.3 (Credit hours 3)**

### **Logistics and Supply Chain Management**

BBA, Specialization, Marketing

#### **Course Objectives:**

This course aims to provide student with the knowledge of logistics and supply chain management in order to develop their skills in linking the marketplace, distribution network and the manufacturing process and establishing effective logistics systems.

#### **Course Contents:**

- 1. Introduction** **6 hours**  
Concept of Marketing logistics, competitive advantage, concept and gaining competitive through logistics. Mission of logistics management, supply chain and competitive performance
- 2. Logistic Environment** **8 hours**  
Changing logistic environment, customer service , concept , components and importance of customer service, customer retention, service-driven logistic system, setting customer service priorities and service standards.
- 3. Logistic Costs:** **8 hours**  
Total cost analysis, principle of logistics costing. The bottom line approach, shareholders value, customer profitability analysis and direct product profitability, cost drivers and activity bases costing.
- 4. Logistics Performance** **10 hours**  
Benchmarking the supply chain: concept, benchmarking the logistics process, supply chain process, mapping, supplier and distributors benchmarking, setting the benchmarking priorities and logistics performance indicators
- 5. Strategic issues in Logistics** **11 hours**  
Time based in competition, lead time, logistics pipeline management, logistics value Engineering, lead time gap, just in time logistics , the Japanese philosophy, implication for logistics, Quick response logistics :concepts , vendors manages inventory, logistics information system, production strategies for quick response.
- 6. Supply Chain Management** **5 hours**  
Concept, logistics vision and problems with conventional organizations, logistics organization: vertical and horizontal organizations.

#### **Text books:**

1. Martin Christopher: Logistics and Supply Chain Management, Pitman Publishing Pearson Education

#### **Reference book:**

1. G. Raghuram and N. Rangaraj: Logistics and Supply Chain Management: Cases and Concepts, Macmillan India, Ltd

## **MKT 114. 3 (Credit hours 3)**

### **Service Management**

BBA, Specialization, Marketing

#### **Course Objectives:**

This course aims to provide students with the knowledge and skill in the service marketing. It also deals with issues on customers and service provider's perception of service quality, strategies, relationship marketing and services product design and development.

#### **Course Contents:**

- 1. Introduction** **7 hours**  
Concepts and development quality, service categories and decisions making process, the role of culture in services, meaning and types of service expectation, factors influence customer expectation of service and current issues on customer service expectations.
- 2. Consumer Behavior in Services** **8 hours**  
Gap model of service quality, service categories and decision making process, the role of culture in services, meaning and types of services expectation of service and current issues in customer service expectations.
- 3. Customer Perception of Service** **7 hours**  
Concept of customer perception, meaning and concept of customer satisfaction, services quality process and dimension, building blocks of satisfaction and service quality , strategies for influencing customer perception and customer satisfaction index.
- 4. Listening to Customer Requirements** **7 hours**  
Elements in an effective marketing research, program for services, relationship marketing: Meaning, goals, benefits, and segmentations and targeting and retention strategies, customer responds to service failures and guarantees services.
- 5. Service Design and Standards.** **7 hours**  
Challenges of service design, new service, development, types and stages, services blueprinting, factors necessary for appropriate services standards, customer-defined service standards and process for service standards and service performance indexes
- 6. Employees role in Service Delivery** **6 hours**  
Importance of services employee, boundary spanning role, conduction internal customer audit, developing services culture in the organization, strategies for minimizing services performance gap
- 7. Promotion and Pricing of Services** **6 hours**  
Marketing principles for services communication, services communication problem, Communication strategies to match services, key way services prices are different for consumers, approaches to pricing strategies and value definitions.

#### **Text Book:**

1. Zeithmal Valarie A., Mary Jo Bitner: Service Marketing, Second Edition, Tata, McGraw- hill Publishing Company Limited, New Delhi

#### **References Books:**

1. Christopher Lovelock: Service Marketing. Fourth Edition, Pearson Education Asia
2. Philip Kotler, John Bowen, James Makens: Marketing for Hospitality and Tourism, Second Edition, Prentice Hall

(Credit hours 3)

### **Investment Decisions**

BBA, Specialization, Finance

#### **Course Objectives:**

This course aims to provide students with the knowledge and skill requires to value financial assets and portfolio of financial assets , Finance I and Finance II are Prerequisites for this course

#### **Course Contents:**

- 1. Review of Risk and Return** **6 hours**  
Probability distribution of the investment returns, expected rate, variance, standard deviation, covariance and correlation of returns.  
Investor's constraints: risk aversion, liquidity, time horizon etc.  
Appropriate risk measures for individual assets, and portfolio of assets, risk contribution of components assets on risk of a portfolio.
  
- 2. Portfolio Theory, Assets Allocation and Security Selection** **9 hours**  
Markowitz portfolio selection model: Tobin's separation theorem and resulting tangency portfolio, capital allocation, systematic and unsystematic risk, security line and capital assets pricing model.
  
- 3. Interest Rates and Risk Premiums** **6 hours**  
Interest rate and their determination, term structure of interest rate and theories of term structure, real and nominal interest rates, interest rate structure in Nepalese Financial Market
  
- 4. Bond Price and Yields** **9 hours**  
Price and Yield to maturity (YTM) relationship: Relationship among coupon rate, YTM, and current yield for premium Bonds , discount bond and bond at par, yield to maturity, yield to call, holding period return, promised yield and realized yield, yield to call, price risk and investment rate and risks on bond investment, maturity effect and coupon effect on interest rate risk, Macaulay's Duration and modified duration, immunization by duration matching, Relating the concepts learned to real life through observation of Nepal's Treasury bills and Government Bond markets
  
- 5. Valuation of Common Stocks.** **9 hours**  
Fundamental Analysis; Dividend discount model with zero –growth, constant perpetual growth , tow staged growths, market efficiency and stock price behavior in developed market, comparing and contrasting the stock price behavior in Nepalese market. Relating concepts learnt to value some of the stocks trades in Nepal Stock Exchange
  
- 6. Valuation of Options and options linked securities** **9 hours**  
Types of basic option , put and call, factors affecting options value, pricing option with one period and two periods to expiry using binomial method, evaluating investment projects with options to abandon and expand valuation of warrants, valuation of convertible securities.

**Text books:**

1. Bodie, Z, Kane., and Marcus a. J and Bailey , J,V: Investment, Prentice – Hall of India, Pvt. Ltd
2. Brealey, r, A and Myers, S.C : Principles of Corporate Finance, McGraw-Hill

**Reference Books:**

1. Sharpe, W>F> Alexander, G. J and Bailey, J.V.: Investments, Prentice – Hall of India, Pvt. Ltd
2. Cheney J,M and Moses, E. A.: Fundamentals of Investments, west Publishing Company  
Corrado, Charles, J. and Jordan, Bradford D.: Fundamentals of Investments, McGraw Hill International Editions
3. Chance, Don M.: An Introduction to Derivative and Risk Management, THOMSON, South-western

## Credit hours 3

### Corporate Financing Decisions

BBA, Specialization, Finance

#### Course Objectives:

This course aims to equip students with basic concepts and necessary skills in raising Capital for and managing financial assets of a firm. Finance I and Finance II are pre-Requisite for this course, the course will cover the following topics.

#### Course Contents:

- 1. Measuring Capital Structure and Cost of Capital** **6 hours**  
Cost of capital, cost of debt capital, cost of equity capital, weighted average cost of capital, Its use and limitations. Measuring capital structure, calculating required return.
- 2. Theories of Capital Structure** **6 hours**  
Factors affecting capital structure. MM proposition under perfect market assumption, Adjustment for market imperfection- tax, financial distress, agency problems, incentive effect if debt, information asymmetry, static tradeoff, theory, pecking order theory of capital Structure
- 3. Security Structure of Firm** **6 hours**  
Common stock, preferred stock, convertible debt, warrants and option and relevant Components of Nepalese laws and regulation (e.g Company Act, Securities Board's regulation) affecting design.
- 4. Measuring and Evaluating Financial Performance** **9 hours**  
Analysis of financial statements-Balance Sheet, Income Statement, and cash flows Breakeven analysis, analysis of financial ratios, economic value added (EVA) and limitations of such analysis. Application of the concepts learnt in analyzing companies and industries in the local market
- 5. Methods of Raising Capital** **3 hours**  
Commercial Lending (by banks and financial institution) : Credit analysis, loan covenants, principles and applications. Leasing: significance, types of leases, accounting for leases, the financing decision, lease vs. borrow, lessor's point of view, lessee's point of view. Public issues of debt and equity: merits and demerits, rights offering, effect in the position of old and new shareholders ventures capital it's; structure in the developed market, prospects for adopting in Nepalese environment.
- 6. Liquidation or turnaround of distressed firm**  
Financial distress, resolving financial distress, private workout and liquidation; legal and regulatory constraints.
- 7. Harvesting Business Investment** **3 hours**

Planning exit strategy, systematic liquidation, initial public offering, selling to acquiring firm and current and potential use of these techniques in local market,

**Text Book:**

1. James C. Van Horne: Financial Management Policy, Prentice- Hall Of India Pvt. Ltd.
2. Brealey, Richard A. and Stewart C. Myers: Principle of Corporate Finance, McGraw- Hill

**Reference Books:**

1. Leach, J.C., Melicher, Ronald W., Entrepreneurial Finance, Thomson South-Western
2. Brealey , Richard A. and Stewart C. Myers: Principles of Corporate Finance, Mraw – Hill
3. Brigham, Gapnski, Ehourhardt: Financial Management and Theory, Practice, 9<sup>th</sup> edition  
Archer, Reading in Finance

**(Credit hours 3)**

**Financial Institution and markets**  
BBA, Specialization Finance

**Course Objectives:**

This course aims to enhance the student's ability to understand the financial market and increase their effectiveness in working with or interacting with the financial institutions.

**Course Contents:**

- 1. Economic of Financial System 3 hours**  
Basic needs served by the financial system, payments, resource transfer and risk trading, the technology adopted in serving needs, delegation, credit subscription, risk pooling, and netting, Market failure in these services and the need for government intervention.
- 2. Money, Price, Interest rates and Exchange Rates 9 hours**  
Relationship among these factors and determination of interest rates, exchange rates and inflation.
- 3. Financial Intermediation by Depository Institutions. 12 hours**  
Deposit and Loan pricing and factors affecting them, competition, asymmetric information, default risk, transaction cost. Adverse selection, moral hazard and credit rating. Agency problem in financial institutions. Liquidity risk, interest rate and exchange rate risk and operation risk inherent in financial institution and management of those risks, Lessons learnt from the national and international experience.
- 4. Insurance 6 hours**  
Economic insurance- benefit of risk pooling, problem of moral hazard and adverse selection, Pricing of insurance and marketing of insurance, agency problems in insurance business, different types of insurance, life insurance and related products, health insurance, property- liability insurance, reinsurance, regulation of insurance industry its economic and regulation of insurance market in Nepal.
- 5. Securities Markets 6 hours**  
Securities market and the function of price discovery, liquidity, transaction costs reduction. Dealers and auction market, risk of trade execution, clearing and settlement. Structure and regulation of securities market, comparing regulatory structure of Nepalese market with that of the other developed market.
- 6. Market for government securities 6 hours**  
Primary market and auction procedures, procedures in Nepalese market compared with the procedures in other countries specially India and US. Secondary market and their Organization, Nepal's market compared with that of India and the US, Dealing in securities: the bid ask, carry, trading profits, repurchase agreements, reverse repos.
- 7. Stability of the Financial System 6 hours**  
Bank runs and panics, crashes in stock market, their causes and consequences, Factors affecting stability, fragmentation and interdependence. Private and government measures in improving stability of the financial systems, clearing house association, regulation and

supervision, lender of last resort, trading hats and circuit breaker, deposit insurance, cost and benefits of such measures.

**Text Book:**

1. Meir Kohn: Financial Institutes and Market, Tata McGraw- Hill

**Reference Book:**

1. Miskin, Frederic S.:The Economic of Money, Banking and Financial Markets, Addison- Weasley
2. Jeff Madura: Financial Market and Institution, South – Western college Publishing
3. Michael Baye and Jansen: Money, Banking and Financial Market, A.I.T.B.S

## Credit hours 3

### **International Finance** BBA, Specialization, Finance

#### **Course Objectives:**

This course aims to enhance students understanding of the international financial Market and impact them the skill required to manage the financial risk of firm operating in the international environment.

#### **Course Contents:**

- 1. Spot Exchange Market** **3 hours**  
Organization of the interbank spot market, delivery and settlement , retail vs. interbank spot rates, customer draft and wire transfer ,convention for spot exchange quotations, direct vs. cross exchange rates.
- 2. Forward and Future Exchange Markets** **6 hours**  
Forward and Future Contracts on Foreign Exchange Market, Forward exchange premium and discount, forwards rates vs. expected future spot rates, out right forward exchange and swaps, bid –ask spread and forward maturity, convention in forward quotations, Currency futures, future contract vs. forward contract and their payoff comparison, Introduction to currency option and currency option contracts in exchange markets Determination of Exchange rates
- 3. Balance of Payments(BOP)** **3 hours**  
Bop and factors affecting them and implication of imbalances in trade account in capital account.
- 4. International Parity Conditions** **6 hours**  
Law of one price, absolute and relatives form of Purchasing Power Parity (PPP) reasons for departure from PPP, Covered and Open interest parity conditions, combining interest parity and PPP, and the reasons for violation of Interest Parity conditions.
- 5. Foreign Exchange Risk and Exposures** **15 hours**  
Nature of exchange rate risk and exposure, exposure on domestic assets, liabilities and operating incomes, operating exposure of importer and exporter , the effects of currency of involving, to hedge or not hedge , hedging with futures, forward , currency of involving swaps.
- 6. International Trade, Instruments and Institution**  
Letter of credit and its role in financing international trade, various forms of financing of Imports and exports institutions regulating international trade
- 7. Foreign Direct Investment (FDI) and Foreign Portfolio Investment(FPI)** **9 hours**  
Risks in foreign investment vs. domestic investment, global FDI market, Nepal's prospects and problems in tapping FDI. The benefit of international portfolio investment, segmentation vs. integration of capital markets cost benefits of opening economy for FPI. Analytical discussion of crisis faced by Latin American economies, East Asian economies and event of similar nature.

**Text Book:**

1. Levi, Maurice D.: International Finance, McGraw- Hill International Edition.

**References Books:**

1. Copelands, Laurance S.: Exchange Rates and International Finance. Addison – Wesley.
2. Bowen, Harry P.et all: Applied International Trade Analysis (Studies in International Trade Policy), Univ. of Michigan Press.
3. Melvin, Micheal: International Money and Finance, Addison – Wesley.
4. Grabbe, J. Orlin : International Financial Markets, Prentice- A Hall

(Credit hours 3)

## Financial Derivatives

BBA, Specialization, Finance

### Course Objectives:

This course aims to enable student to understand the economics of pricing of financial Instruments, including the complex one

### Course Contents:

- 1. Forward and Future Contracts** **16 hours**  
Forward and Future Contracts: The structure of forward and future markets  
Principles of pricing forward and future: interest, cost of carry, convenience yield and risk differences between forward and future prices and the sources of difference.  
Hedging with forward and future: basis, short and long hedging, hedge ratio and the risk of hedging  
Interest rate and currency swaps; pricing and valuation of swaps
- 2. Option and Option Strategies** **9 hours**  
Understanding options, payoff and profit diagrams of different types of and combination of call and puts options, covered call, protective , put , different types of option , spreads and the reason why inventors use different combination of securities, put call parity relations.
- 3. Valuation of Options** **12 hours**  
Determination of options value, boundary conditions on option value, binomial method Of the option pricing one period and multi period binomial model, hedge portfolios, Back-Scholes model, implied volatility and interpreting implied volatility, reconciliation between the binomial model and black-scholes formula.
- 4. Designing and Pricing Complex financial contracts.** **12 hours**  
Students will be applying the skills in pricing of complex securities and in designing and Pricing complex securities

### Text Books:

1. Chance, Don M: An Introduction to Derivatives and Risk Management, THOMSON South \_ Western,
2. Hull, John C.: Options, Futures and Other Derivatives, Prentice Hall of India

### References Books:

1. Mason, Scott P. et al : Causes in Financial Engineering: Applied Studies of Innovation, Prentice –Hall
2. Dowd Kevin: Beyond Value at Risk: The New Science of Risk Management, John Wiley & Sons
3. Derosa, David F.(ed.): Currency Derivatives: Pricing Theory, Exotic Options ad Hedging Application, Wiley

THE END