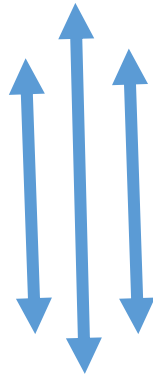




**Mid-West University**  
**School of Management**  
**(MUSOM)**



**Bachelor of Business Administration (BBA)**  
**(4-Year Program)**



**Syllabus**  
**Revised 2078 (2022)**

## Introduction

### Bachelor of Business Administration (BBA)

Four-Year BBA program at MUSOM is designed to develop the business related conceptual, practical knowledge and holistic leadership skills that all successful managers need. It provides a basis for life time learning and continuous career development. The program's strength lies in its ability to develop quantitative and qualitative problem solving skills through coursework, case study, seminar, workshop, debate, publication, field visit, and internship. It also provides the necessary knowledge and skills for success in an entry-level career and graduate study. It helps the students develop a wider understanding of the challenges business leaders face, some dimensions of the business world, and the impact they can have on their local community through their leadership.

**Program Goal:** To produce conscious and innovative professional graduates and leaders.

#### **Program Objectives:**

- Help students gain employability skills for future career business leaders and managerial post
- Produce result-oriented and competent business leaders
- Encourage the students to enhance communication skills
- Expose them to emerging business related technology and networking system
- Improve the students' social, conceptual, analytical, and technical skills

#### **Rational of BBA Curriculum Revision**

Following the path of market relevant and inclusive education, Nepal needs skills based managers who can explore and invent constructive ways to promote the indigenous management system in line with the emerging international corporate society. By revisiting the BBA curriculum Mid-West University School of Management (MUSOM) strives to offer quality management education to prepare competent managers for the province and Nepal facing challenges and impacts of ever changing international economic condition. MUSOM is to promote global management education in terms of quality teaching, and applied research. Truly, the management curriculum in Nepal is largely influenced by the European curriculum and pedagogy. Very often, its relevance to the Nepalese business environment is questioned by students, community, faculty members and stakeholders. This reason is sufficient to answer the question why BBA curriculum has been revised as per the following issues:

- Increasing influence of foreign practices in terms of the whole teaching-learning process
- Emerging corporate culture and practice-based management education
- Need of promoting indigenous rural entrepreneurship and agribusiness innovation
- Growing nonprofit and social service enterprises
- National priority on IT based management education and research

Therefore, in the context of Nepalese management education facing multiple challenges and seeking new opportunities, the MUSOM BBA curriculum needs to be revised to align with diversified management education across the globe. Observing the global trend, the revised BBA curriculum highlights the following aspects:

1. Soft skills, personality development and communication
2. Promotion of entrepreneurial thinking
3. Collaboration with industry
4. Capstone courses
5. Case study and practical approach
6. Balance between qualitative and quantitative reasoning
7. Local needs of business and agribusiness
8. Focus on corporate but what about needs of social sectors
9. Nepalese values system
10. 'Out of Box Thinking'
11. Social accountability and attachment

#### **Learning Outcomes**

The revised BBA curriculum should focus on the alignment of the curriculum with the university mission. The learning outcomes would specify the knowledge, skills, values and attitude students are expected to attain in a program. After a series of discussions and workshops, MUSOM Academic Committee identified the following major learning outcomes of the MBA program:

1. Business environment and fundamental and applied knowledge: Students are able to understand the economic, legal, and social environment of Nepalese business. They become aware of their knowledge

about the functioning of the global and local business environment and functioning of business, identifying potential business opportunities, and exploring entrepreneurial opportunities.

2. Critical thinking, business analytics, problem solving, and innovation
3. Cross-cultural understanding and global awareness
4. Social accountability and attachment
5. Effective communication
6. Leadership capability and teamwork spirit

### **BBA Program Course Structure**

As per various experts and stakeholders that quality management education is very necessary for the Nepal moving towards global digital based corporate business and indigenous entrepreneurship. Using technology is the best option to enhance changing requirements of global corporate society, local business enterprises and society. BBA graduates must be equipped to work across time zones, language, and cultures. Employability, entrepreneurial innovations, and theory to practices connectedness are the main focal aspects of MUSOM BBA curriculum revision.

The curriculum is revised so as to give students an in-depth mastery of academic disciplines and applied functional areas necessary to meet the requirements of business enterprises. The academic committee proposes emphasis on the following courses making a balance between core and elective courses.

- The revised BBA curriculum emphasizes intensive and flexible management education with 120 credits of foundation, core courses and 12 credits of elective courses.

### **BBA Program Structure and Credits**

**Foundation & Core Courses:** Foundation and Core courses of the BBA program provide a holistic approach to management education, giving students concepts of the field and a basis to build and specialize upon. Foundation and core courses provide students with more than that practical knowledge, case based learning, and collaborative work, which train students to analyze, decide, and lead.

A wide range of core course provides step in the basic management education: Accounting, marketing, finance, human resource, information management system, organizational behavior, statistics, strategy, performance and supply chain of management.

#### **Table of Foundation Course**

SN	Course Title	Credits
1	English for Management	03
2	Business Communication	03
3	Business Statistics	03
4	Business Analytics	03
5	Business Economics I	03
6	Business Economics II	03
7	Introduction to Sociology	03
8	Introduction to Psychology	03
9	Environmental Studies	03
10	Business and Society	03
11	Computer Fundamentals and Business Applications	03
12	MIS and IT Applications	03

#### **Table of Core Course**

SN	Course Title	Credits
1	Principles of Management	03
2	Financial Accounting	03
3	Organizational Behavior	03
4	Financial Reporting and Analysis	03
5	Financial Management	03
6	Cost and Management Accounting	03
7	Corporate Finance	03
8	Human Resource Management	03
9	Operations and Supply Chain Management	03
10	Fundamentals of Entrepreneurship	03

11	Principles of Marketing	03
12	Business Environment in Nepal	03
13	International Business	03
14	Strategic Management	03
15	Business Ethics and Corporate Responsibility	03
16	Business Law	03
17	Creativity and Innovation	03
18	Business Research Methods	03
19	Project Management	03
20	Tax Planning	

**Specialization Courses:** Specialization courses lead participants or students into in-depth study, observation and analysis of core areas of management education enhancing both theoretical knowledge and practically applicable skills of key areas. Currently identified specialization courses are: finance, marketing, entrepreneurship and small business management, human resource management, and IT and Business analytics. Certain courses would be listed in the course cycle from the list of the following courses.

**Table of Specialization Course**

Key Areas	Course Title	Credits
1	<b>Finance</b> 1. Capital Structure 2. Capital Market 3. Working Capital Management 4. Financial Institutions and Market 5. Investment planning 6. Portfolio Management 7. Project Work in Finance	09      03
2	<b>Marketing</b> 1. Marketing Communications 2. Selling 3. Digital Marketing 4. Consumer behavior 5. Sale and Brand Management 6. Distribution Management 7. Service Marketing 8. Retail Management and integrated marketing 9. International Marketing 10. Project Work in Marketing	09         03
3	<b>Small Business and Rural Entrepreneurship Development</b> 1. India Generation and Implementation 2. Business Planning 3. Micro finance and Rural Entrepreneurship Development 4. Rural Marketing 5. HRM for Small Business 6. Managing Cooperatives 7. Market Development and Positioning in Karnali Pradesh 8. Project Work in Small Business	09        03
4	<b>Human Resource Management</b> 1. Human Resource Development 2. Compensation Management 3. Employee Relations 4. Performance Management 5. Hiring, Recruitment and Placement 6. Project Work in HRM	09     03
	Or	
5	IT and Business Analytics	09 03

**Elective Courses:** Usually, elective courses fall under the functional areas of business issues with a focus on local issues of Karnali Province and region. Currently identified elective courses are: Services sector management, transport, tourism and hospitality management, cooperative, banking, insurance, rural development, natural resources, media, settlement, and economics.

**Table of Elective Course**

SN	Course Title	Credits
1	<b>Service Sector</b> 1. Service Sector Management 2. Transport Management 3. Tourism and Hospitality Management 4. Cooperative Management 5. Commercial Banking Management 6. Insurance Business Operations	01
2	<b>Development Sector</b> 1. Rural Development 2. Media and Business 3. Agribusiness Development	01

**Undergraduate Research Project (UGRP):** GRP is to equip students with practical business research skills helping them to overcome real live challenges related to business.

**Table of UGRP**

SN	Course Title	Credits
1	Undergraduate Research Project (UGRP)	04

### Eligibility for Admissions

Following are the eligibility criteria for admission in BBA program:

- a. Completion of +2 level of education in any discipline with at least 2.00 CGPA in aggregate of grading system, or having at least 45% aggregate in percentage based evaluation system.
- b. Passed in MUSOM CMAT: MUSOM CMAT (Common Management Admission Test) follows the standardized format that consists of six key sections with the purpose of testing candidates' general knowledge, reasoning, verbal, analytical and communication skills.

### CMAT Grading System

SN	Key Sections	Types of Questions	Full Marks	Pass Marks
1	Verbal Ability	20 MCQ	20	10
2	Quantitative Ability	20 MCQ	20	10
3	Logical Reasoning	20 MCQ	20	10
4	General Awareness	20MCQ	20	10
5	Analytical Essay Writing	1 Sub. Question	10	5
6	Interview	5 Questions related to: a. Interpersonal -Communication b. Attitude - c. Personality d. Creativity e. Undergraduate Scoring (Each question covers 2 marks)	10	5

<b>Total</b>	<b>100</b>	<b>50</b>
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### Assessment System

Mid-Western University School of Management (MUSOM) follows the undermentioned system of assessment and evaluation of its Master's level academic programs with effective implementation session:

SN	Activities	Weightage	Remarks
1	Continuous Assessments	40	
1.1	Attendance, punctuality and effective class participation (PAP) [20 + 10 + 10]	5	Failure to maintain at least 80% subject-wise class attendance will result in retake of such subject in next cycle with repayment of proportionate course fee.
1.2	Take Home Assignment (THAs)	10	All THAs must be accomplished, including their examination and grading, between second to second last weeks of regular program delivery in the Semester of study.
1.3	Thematic Presentations Individual/Group	10	The thematic presentations must be related to core contents of course of study
1.4	Case Studies	5	Case studies should be administered using a mix of individual and group analyses and presentations; all the tasks must be accomplished 1 week prior to completion of respective Semester.
1.5	Project Works Project 1 and Project 2	5	Project should be accomplished prior to Mid-Term Assessment and Project 2 should be accomplished 2 weeks prior to Final Assessment.
1.6	Class Work	5	
	<b>Total</b>	<b>40</b>	<b>40%</b>
2	Structured Tests	60%	
2.1	Mid-Term Test (It covers 50 marks test that should be converted into 10 marks)	10	To be administered during the mid of the Semester/Term with no gap days between subjects; test instruments will be prepared by the respective course facilitator and moderation and evaluation will be accomplished by independent professional.
2.2	Semester-end Test (It covers 100 marks exam concerting into 50 marks as per examination system)	50	To be administered on the final two weeks of the Semester/Term with no more than one day gap between subjects; test instruments will be prepared by the respective course facilitator and moderation and evaluation will be accomplished by independent professional.
	<b>Total</b>	<b>100</b>	<b>100%</b>

Notes:

The above-mentioned criteria are the mandatorily required events with no change in weightage without prior approval from the respective Management Committee. However, needful amendments may be accepted on submission of a convincing plan of action by the respective faculty member facilitating course delivery.

### Credit Elective Course Grading

The final grade will be computed as follows:

SN	Activities	Weightage	Pass marks
1	a. Class activities (attendance, interaction, class work) -25 b. Home Assignment (Writing project as per subject nature -25 Note: 50 marks should be converted into 25 marks	25	12.5
3	Final Exam		
	Presentation (Title 5, concept and communication 20, presentation skill 10, analytical skill 15, & creativity 5) Note: 50 marks should be converted into 25	25	12.5
	<b>Total</b>	<b>50</b>	<b>25</b>

## Results Grading System

The grading system for student performance results has been presented as follows:

SN	Grade	Percentage (%)	Grade Category	Grade Points
1.	A	85-100	Outstanding	4.00
2.	A-	80-85	Distinction	3.67
3.	B	75-79	Excellent	3.33
4.	B-	70-74	Very good	3.00
5.	C	65-69	Good	2.50
6.	C-	60-64	Average	2.00
7.	D	55-59	Satisfactory	1.50
8.	D-	50-54	Fair	1.00
9.	F	Less than 50	Fail	0.00

## Pedagogy: Teaching-Learning System

The overall teaching-learning and assessment system for Bachelor of Business Administration (BBA) program of Mid-Western University, School of Management (MUSOM) has been expected to be crafted on a perfect blend of basic conceptual knowledge, skill competence and attitude (KSA) required to transform effective learning and professional maturity among the teaching-learning community.

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MUSOM faculty members and instructors are trained to use MUSOM the following approaches along with traditional lecture method:

- Case based teaching-learning
- Simulation
- Live projects
- Virtual classes
- Experimental projects
- Developing Nepalese business models
- Interaction/discussion
- LMS

Final Course Cycle –December 7, 2021		
<b>Total Credit Hours: 120</b>		
Subject Code	Subject Name	Credit Hr.
<b>First Semester</b>		
MGT 411	Principles of Management	03
MGT 412	Financial Accounting	03
MGT 413	Business Economics I	03
MGT 414	Computer Fundamentals and Business Applications	03
MGT 415	English for Management (Basic English)	03
MGT 416	Introduction to Sociology	03
	<b>Total</b>	<b>18</b>
<b>Second Semester</b>		
MGT 421	Principles of Marketing	03
MGT 422	Business Communication	03
MGT 423	Basic Mathematics	03
MGT 424	Organizational Behavior	03
MGT 425	Business Economics II	03
	<b>Total</b>	<b>15</b>
<b>Third Semester</b>		
MGT 431	Human Resource Management	03
MGT 432	Financial Reporting and Analysis	03
MGT 433	Business and Society	03
MGT 434	Introduction to Psychology	03
MGT 435	Business Statistics	03
	<b>Total</b>	<b>15</b>
<b>Fourth Semester</b>		
MGT 441	Financial Management I	03
MGT 442	Cost and Management Accounting	03
MGT 443	Fundamentals of Entrepreneurship	03
MGT 444	MIS and IT Applications in Business	03
MGT 445	Business Environment in Nepal	03
	<b>Total</b>	<b>15</b>
<b>Fifth Semester</b>		
MGT 451	International Business	03
MGT 452	Financial Management II	03
MGT 453	Environmental Studies	03
MGT 454	Operations and Supply Chain Management	03
MGT 455	Business Law	03
	<b>Total</b>	<b>15</b>
<b>Sixth Semester</b>		
MGT 461	Business Analytics	03
MGT 462	Business Ethics and Corporate Responsibility	03
MGT 463	Business Research Methods	03
	Specialization I	03
	Elective I	01
	Specialization II	03
	<b>Total</b>	<b>16</b>
<b>Seventh Semester</b>		
MGT 471	Creativity and Innovation	03
MGT 472	Strategic Management	03
MGT 473	Project Management	03



	Specialization III	03
	Elective II	01
	<b>Total</b>	<b>13</b>
<b>Eighth Semester</b>		
MGT 481	Tax Planning	03
	Specialization IV (Project Work)	03
MGT 483	Internship/Project Work	03
MGT 484	Undergraduate Research Project (UGRP)	04
	<b>Total</b>	<b>13</b>
<b>Specialization: Finance</b>		
	<b>Specialization I</b>	
FIN464	Working Capital Management	03
	<b>Specialization II</b>	
FIN466	Financial Institutions and Market	03
	<b>Specialization III</b>	
FIN474	Investment Analysis	03
	<b>Specialization IV: Project Work</b>	
FIN 482	Project Work in Finance	03
	<b>Total</b>	<b>12</b>
<b>Specialization: Marketing</b>		
	<b>Specialization I</b>	
MKT464	Digital Marketing	<b>03</b>
	<b>Specialization II</b>	
MKT466	Distribution Management	<b>03</b>
	<b>Specialization III</b>	
MKT474	Service Marketing	<b>03</b>
	<b>Specialization IV: Project Work</b>	
MKT482	Project Work in Marketing	<b>03</b>
	<b>Total</b>	<b>12</b>
<b>Specialization: Small Business and Rural Entrepreneurship Development</b>		
	<b>Specialization I</b>	
SBRED464	Idea Generation and Rural Entrepreneurship Development	03
	<b>Specialization II</b>	
SBRED466	Rural Marketing	03
	<b>Specialization III</b>	
SBRED474	Managing Cooperatives in Karnali Pradesh	03
	<b>Specialization IV: Project Work</b>	
SBRED482	Project Work in Small Business	03
	<b>Total</b>	<b>12</b>
<b>Specialization: Human Resource Development</b>		
	<b>Specialization I</b>	
HRM464	Human Resource Management	03
	<b>Specialization II</b>	
HRM466	Employee Relations	03
	<b>Specialization III</b>	
HRM474	Strategic HRM	03
	<b>Specialization IV: Project Work</b>	
HRM482	Project Work in HRM	03
	<b>Total</b>	<b>12</b>
<b>Specialization : IT and Business Analytics (Courses are to be developed)</b>		
<b>Elective I</b>		
	<b>Service Sector (Any One)</b>	<b>01</b>
MGT465A	Service Sector Management	01
MGT465B	Cooperative Management	01
<b>Elective II</b>		
	<b>Development Sector (Any One)</b>	<b>01</b>

MGT475A	Rural Development	01
MGT475B	Agribusiness Development	01

# **BBA 1<sup>st</sup> Semester**

**Course Title: Principles of Management**

**Level: BBA**

**Year/Semester: I/I**

**Course Code: MGT 411**

<b>Credit Hours: 3</b>		
<b>Course Description</b>	This course intends to familiarize students with the principles and globally practiced approaches to managing business organizations along with the recent and emerging trends in the various dimensions of organizational management. This basically addresses concerns and roles of executives working in various managerial levels highlighting their roles, functions, skills and abilities. The course develops managerial mindset in the learners by equipping them with conceptual understanding about different aspects of organizational management and builds foundational competencies required for working in modern organizations.	
<b>Key Objectives</b>	<ul style="list-style-type: none"> <li>• Introduce students to concepts and practices of globally practiced approaches to management</li> <li>• Encourage students to enhance their managerial competencies</li> </ul>	
<b>Enabling objectives</b>	<p>After completing this course, the students will:</p> <ul style="list-style-type: none"> <li>• Build conceptual understanding of jobs of managers and their professional contexts</li> <li>• Familiarize themselves with the evolutionary development of management principles</li> <li>• Develop conceptual and analytical flair to respond to management problems and be able to link with relevant theories and principles</li> <li>• Build basic competencies in planning, organizing and controlling the organizational activities</li> <li>• Identify and develop leadership traits to work in a team or a group and orient themselves for goal-focused decision making in VUCA world</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>LH</b>
<b>1</b>	<b>Introduction to Management</b>	<b>10</b>
	<b>Meaning, skills and roles of managers;</b> Meaning, nature and functions of management; Management as a science, an art or a profession, levels of managers, emerging management challenges <b>Evolution of Management:</b> Early management, classical management-scientific, general administrative theory and theory of bureaucracy; behavioral approach; quantitative approach; contemporary approaches-system and contingency approaches, management in 21 <sup>st</sup> century	
<b>2</b>	<b>Planning and Decision Making</b>	<b>6</b>
	<b>Meaning, nature and process of planning;</b> levels and types of plans; limitations or challenges in planning; introduction to forecasting introduction to decision making-meaning and nature; process of decision making; types of decision; approaches to decision making- rationality, bounded rationality, intuition, evidence-based management and crowdsourcing; decision making conditions	
<b>3</b>	<b>Organizing</b>	<b>8</b>
	Meaning and principles of organizing; meaning of organizational structure; six elements in organizational design – work specialization, departmentalization, chain of command, span of control, centralization/decentralization and	

	formalization; mechanistic vs organic structures; types of organizational structures- simple, functional and divisional structures; departmentation by functions, products, territory and customers; modern structures: team based structure, matrix structure, virtual structure; impact of modern technology in structure	
<b>4</b>	<p><b>Leadership and Managing People</b></p> <p><b>Leadership:</b> Meaning, functions and nature of leadership; traits of effective leader; leadership styles: autocratic, democratic and laissez-faire;</p> <p><b>Managing people:</b> planning, recruitment, selection and training, retaining high performing employees: performance appraisal and compensation, rising issues in managing people</p> <p><b>Motivation:</b> Meaning of motivation and its nature; challenges in motivation in cross-cultural environment and techniques of motivation; Maslow's and Herzberg's theory of motivation</p> <p><b>Communication:</b> meaning and role of communication; modes of communication- oral, written and non-verbal; barriers to communication; overcoming barriers; effective organizational communication: formal vs informal, direction of flow and network; becoming a better communicator</p>	<b>10</b>
<b>5</b>	<p><b>Controlling</b></p> <p><b>Meaning and purpose;</b> process of controlling; types of control; requirements of effective control system; dimensions of control: cost, quality and performance (organizational and employee performance); tools and techniques of controlling (budgetary and non-budgetary); MIS in control</p>	<b>7</b>
<b>6</b>	<p><b>Contemporary Management Issues</b></p> <p><b>Globalization:</b> meaning, brief history and types of international organizations; Managing diversity: Meaning, types of diversities; workplace diversity initiatives; Managing social responsibility and ethics: meaning, green management and sustainability, ethical behavior in organization; managing change and disruptive innovation: the case for change(VUCA, external and internal forces), areas of change, causes of people's resistance, techniques of reducing resistance; meaning and impact of disruptive innovation</p>	<b>7</b>
<b>References</b>		
<ol style="list-style-type: none"> <li>1. Robbins S.P. &amp; Coulter, M. K. (2021), <b>Management</b> (15<sup>th</sup> edition), Pearson Education, UK.</li> <li>2. Stoner, J., Freeman, R.E. &amp; Gilbert, D.R. <b>Management</b> (latest edition). Pearson India Education.</li> <li>3. Durai, P. (2019). <b>Principles of Management</b> (2<sup>nd</sup> edition). Pearson India Education</li> </ol>		

Course Title: Financial Accounting  
Level: BBA  
Year/Semester: I/I  
Course Code: MGT 412

<b>Credit Hours: 3</b>		
<b>Course Description</b>	This course introduces the students to accounting theory, principles and procedures. It also helps them in learning an accounting methods and their use as an orderly means of recording, classifying, and presenting useful information from a mass of data derived from transactions and events affecting business.	
<b>Key Objectives</b>	<ul style="list-style-type: none"> <li>• Make students familiar with accounting theory, principles and procedures</li> <li>• Apply accounting procedures and skills</li> </ul>	
<b>Enabling objectives</b>	After completion of this course students will be able to: <ul style="list-style-type: none"> <li>• understand and apply the accounting methods in real life business,</li> <li>• prepare and presenting the financial statement, and</li> <li>• identify and explain the effects of accruals and deferrals in real business setting.</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>LH</b>
<b>1</b>	<b>Introduction</b> Meaning and objectives of accounting, Basic accounting terms, Accounting principles, Accounting information and its users, Accounting concept: Business entity, Matching, Cost, Revenue, Money measurement, Accounting period, Accounting Vs book keeping.	<b>3</b>
<b>2</b>	<b>Recording and Summarizing the Transaction</b> Concept, features and advantage of Double Entry Book-Keeping System, Accounting cycle/ Process, Accounting equation, Types of accounts, Rules for debit and credit, Meaning and Objectives of journal entry and Journalizing the financial transactions  <b>Ledger:</b> Meaning, Objectives, Account formats (T-shape format and Self balancing format), Posting of transactions into ledger, Balancing and closing of ledger accounts.  <b>Subsidiary Books:</b> Meaning and Nature, Purchase book, Sales book, Purchase return book, Sales return book, Cash book and Petty cash book.	<b>12</b>
<b>3</b>	<b>Bank Reconciliation Statement and Depreciation</b> Meaning of bank reconciliation statement, Preparation of bank reconciliation statement  Depreciation: Meaning, Need and Important methods of charging depreciation (SLM and WDV)	<b>8</b>
<b>4</b>	<b>Reserve / Provision and Capital/ Revenue Concept</b> Concept and Objectives of reserve and provision, Maintaining general reserve, Provision for bad debt, Provision for discount on debtors and creditors Concept, Types and Differences in capital and revenue, Capital and revenue receipts, Expenditures, Profits and losses	<b>2</b>
<b>5</b>	<b>Final Account</b> Meaning of final account, Company final account: Trading account, Profit and loss account, Profit and loss appropriation account and Balance sheet Meaning of work sheet, Adjusting entries, Opening and closing entries, Preparation of work sheet	<b>10</b>
<b>6</b>	<b>Income Statement</b>	<b>5</b>

	Concept and component of income statement, Preparation of single step and multi-step income statement, Statement of retained earning	
<b>7</b>	<b>Statement of Cash Flows</b>	<b>8</b>
	Meaning of cash flow statement, Cash flows activities: Operating, Investing and Financing activities, Preparation of cash flow statement: Direct and Indirect method	
<b>References</b>		
<ol style="list-style-type: none"> <li>1. R. Narayanswamy: Financial Accounting: A Managerial Perspective, Prentice Hall of India</li> <li>2. Garry A. Porter and Curtis L. Norton (2007) Financial Accounting: The Impact on Decision Makers</li> </ol>		

**Course Title: Business Economics**  
**Level: BBA**  
**Year/Semester: I/I**  
**Course Code: MGT 413**

<b>Credit Hours: 3</b>		
<b>Course Description</b>	This is an introductory course in microeconomics, which covers the fundamental theories of the consumer, the firm, and markets. This course will cover the area of economics commonly defined as microeconomics, which is concerned with the individual parts of the economy such as individual businesses or industries, individual consumers, and individual products. Our goal is to study whether the economy uses our limited resources to obtain the maximum satisfaction possible for society.	
<b>Key Objectives</b>	<ul style="list-style-type: none"> <li>• Familiarize students with the fundamentals of micro economic theory.</li> <li>• Give students a thorough understanding of the principles of economics that apply to the functions of individual decision makers, as a consumers and producers</li> </ul>	
<b>Enabling objectives</b>	<p>After completing this course, the students will:</p> <ul style="list-style-type: none"> <li>• Enhance conceptual understanding of business economics and their applications</li> <li>• Familiarize themselves with the major economic trends</li> <li>• Develop conceptual and analytical skills to respond to economic problems and be able to link with relevant theories and principles</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>LH</b>
<b>1</b>	<b>Introduction</b>	<b>2</b>
	<b>Scarcity, Choice and Alternatives, Microeconomics:</b> -Meaning, Scope and Limitation, Types of microeconomic analysis, Application of microeconomics in Business Decision Making.	
<b>2</b>	<b>Theory of Demand Supply and Equilibrium Price</b>	<b>10</b>
	<b>Demand and Supply:</b> Demand function, Movement along a demand curve and shift in demand curve, Supply function, Movement along a supply curve and shift in supply curve, Determination of Equilibrium price, Applications: - Effects of Government policies on Equilibrium price (tax, subsidy, price floor, price ceiling) <b>Elasticity:</b> Price Elasticity of Demand: Meaning, Degrees and its Measurement (Total outlay method, percentage, Arc and point methods), Application in Business Decision Making. Income Elasticity of Demand: Meaning, Degrees and its measurement (Percentage, Arc and point methods). Cross Elasticity of Demand: Meaning, Degrees, and its measurement (percentage and Arc methods), Price Elasticity of Supply: Meaning, Degrees, and its measurement (percentage, Arc and point methods), Numerical case studies	
<b>3</b>	<b>Theory of Consumer's Behavior</b>	<b>8</b>
	<b>Cardinal Utility Analysis:</b> - Assumptions, Consumer's Equilibrium, Applications, <b>Ordinal Utility Analysis ( Indifference curve Analysis):-</b> Assumptions, Properties, Budget Line, Consumer's Equilibrium, price Effect and Income Effects : Normal and Inferior Goods, substitution Effect, Decomposition of price Effect on Income and Substitution Effects, Numerical Case Studies	
<b>4</b>	<b>Theory of Firm</b>	<b>14</b>
	<b>Production Function with one Variable Input, Iso-quant:</b> MRTS, properties, Iso-cost Line and optimal Employment of Two Inputs, Laws of Returns to Scale, Economies of scope, Numerical Case Studies.	



	<b>Cost and cost curves:</b> Various concepts of cost (Explicit and Implicit costs, opportunity cost, Accounting and Economic costs), Behavior of short- run Average and Marginal cost curves, Behavior of Long- run Average and Marginal cost curves, Concept of Economies and Diseconomies of scale concept of L- shaped LAC. Numerical Case Studies	
<b>5</b>	<b>Theory of Product Pricing</b> <b>Business profit VS Economic profit</b> , profit Maximization and Equilibrium of Firm (TR-TC Approach and MR-MC Approach), <b>Perfect Competition:</b> - Characteristics, Short-run and Long-run Equilibrium.  <b>Monopoly:</b> -Characteristics, Short- run and Long-run Equilibrium, Price Discrimination: Conditions and Degrees. Monopolistic Competition: Characteristics, Short-run and Long run Equilibrium, Oligopoly: - Characteristics, Concept of Cartel and Price Leadership, Numerical Case Studies.	<b>10</b>
<b>6</b>	<b>Theory of Factor Pricing</b> <b>Modern Theory of Rent</b> , Marginal Productivity Theory of Wages, Loan -able Funds and Liquidity preference Theories of Interest, Dynamic and Innovation Theories of profit, Earnings and Discrimination	<b>4</b>
<b>References</b>		
<ol style="list-style-type: none"> <li>1. Dwivedi, D.N. (2008) Managerial Economics, 7<sup>th</sup> edition, Vikas publishing House</li> <li>2. Kreps, D. (2009) Micro economics of Managers, 1<sup>st</sup> edition Viva Books Ltd.</li> <li>3. Mankiw, N. Gregory (2012), Principles of microeconomics, 6<sup>th</sup> Edition, First Indian Reprint, Akash Press, New Delhi.</li> <li>4. Pindyck, Rotert S. Daniel L. Rubinfeld, Metha, Prem L. (2009) Microeconomics ( 7<sup>th</sup> Edition, Impreddion 2012) India: Pearson education Inc.</li> <li>5. Samuelson, P and N Nordhaus W.(2009) Ecomomics, 18<sup>th</sup> Edition ,Mc Graw Hill education</li> </ol>		

Course Title: Computer Fundamentals and Business Applications  
Level: BBA  
Year/Semester: I/I

<b>Course Code: MGT 414</b>		
<b>Credit Hours: 3</b>		
<b>Course Description</b>	This course introduces undergraduate business students with the fundamental concepts and business application of computer and information technology. Students will study computer terminology, hardware, and software related to the business environment. The focus of this course is on business productivity software applications and professional behavior in computing, including word processing (as needed), spreadsheets, databases, presentation graphics, and business-oriented utilization of the Internet.	
<b>Key Objectives</b>	<ul style="list-style-type: none"> <li>• Make students acquire practical knowledge and skills of computer</li> <li>• Apply computer skills</li> </ul>	
<b>Enabling objectives</b>	<p>After completion of all the Learning units of the course participants will be able to:</p> <ul style="list-style-type: none"> <li>• Identify Computer Concepts terminology and concepts; basic operating system functionality and terminology; and internet browsers functionality</li> <li>• Receive in-depth understanding of why computers are essential components in business, education and society.</li> <li>• Introduce the fundamentals of computing devices and reinforce computer vocabulary, particularly with respect to personal use of computer hardware and software, the Internet, networking and mobile computing.</li> <li>• Provide hands-on use of Microsoft Office applications Word, Excel, and PowerPoint. Completion of the assignments will result in MS Office applications knowledge and skills.</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>LH</b>
<b>1</b>	<b>Introduction to Computers</b> <i>Introduction, history of computers</i> <ul style="list-style-type: none"> <li>• <i>Generations (earlier to fifth generation), Types of computers, Computer of the future</i></li> </ul> Characteristics of Computer, Organizations of Basic Computer <ul style="list-style-type: none"> <li>• <i>Hardware and software, Input/output unit, Central processing unit, Memory unit, Storage unit, Motherboard, Ports and cards Power supply, Unit Case Study.</i></li> </ul>	<b>5</b>
<b>2</b>	<b>Hardware and Software</b> <i>Hardware: Introduction, Motherboard, Input devices, Output devices Storage devices</i>  <i>Software: Introduction, System software, Operating system, Booting Types of operating systems, Functions of operating systems</i> <ul style="list-style-type: none"> <li>• <i>Utility software: File management utilities, Text editing utilities, Virus detection and removal utilities, Diagnostics utilities and performance monitoring utilities, Data compression utilities</i></li> <li>• <i>Application software: Word processors, Database management packages, Spreadsheet packages, Graphics, multimedia and animation software, CAD, Business application software, Unit Case Study.</i></li> </ul>	<b>4</b>
<b>3</b>	<b>Computers in Business and Industry</b> <ul style="list-style-type: none"> <li>• <i>Introduction to office automation, Ergonomics, Office automation technologies</i></li> </ul>	<b>3</b>

	<ul style="list-style-type: none"> <li>Office automation systems: Text management, Business analysis, Document management, Network and communication management, Data mining, Data warehousing, OLAP, <b>Unit Case Study.</b></li> </ul>																												
4	<b>Introduction to Internet, Intranet, extranet, WWW, and Web Browsers</b>  <i>Introduction &amp; Objectives</i> <i>Basic of computer networks: Local computer networks, Wide area networks</i> <b>Internet:</b> Concept of internet, Applications of internet, Connecting to the internet, Troubleshooting <b>Intranet:</b> Introduction, Characteristics business value of intranet <b>Extranet:</b> Introduction, Extranet product and services, Business modes of extranet applications <b>World wide web (www):</b> Web 1.0, Web 2.0, Web 3.0, Differences of web 1.0, web 2.0 and web 3.0 <b>Web browsing software:</b> Popular web browsing software <i>Search engines, Popular search engines / search for content, Accessing web browsers, Using favorites folder, Downloading web pages, Printing web pages, Understanding URL, Surfing the web, Using e-governance website, <b>Unit Case Study</b></i>	6																											
5	<b>Computer in Business application</b>  <ul style="list-style-type: none"> <li>Enterprise resource planning, Business communication</li> <li>Inventory management, Customer relationship management</li> <li>Employee management systems or human resource management systems, Supply chain management, Sales analysis</li> <li>Production planning, Media and advertisement, Database management system, Finance and controlling, E-commerce and E-business, <b>Unit Case Study</b></li> </ul>	8																											
6	<b>Computer based information systems</b>  <i>Introduction to information systems, Need for computer based information systems, Transaction processing systems, Management information systems, Decision support systems, Expert systems, Executive information systems, <b>Unit Case Study</b></i>	6																											
7	<b>Microsoft Office package practical</b>  <table border="1"> <tr> <td></td> <td><b>MS Word</b></td> <td></td> </tr> <tr> <td>1</td> <td>Introduction to word processing packages and their uses, Creating and Formatting Documents, Tables, Clipart and Pictures, adding headers and footers, mail merge documents,</td> <td>LP</td> </tr> <tr> <td>2</td> <td>Numbering pages, Inserting symbol, word art, Page Setting and Printing of a document, Working with comments</td> <td>LP</td> </tr> <tr> <td></td> <td><b>MS Excel</b></td> <td>LP</td> </tr> <tr> <td>3</td> <td>Introduction to Spread Sheet Packages, Creating a Workbook, Worksheet and Work Space, Formatting Workbook, Sorting Data</td> <td>LP</td> </tr> <tr> <td>4</td> <td>Statistical functions, What if analysis, Goal Seek, Functions and Formulas, Project Work Sheet, Types of Errors</td> <td>LP</td> </tr> <tr> <td></td> <td><b>MS Power Point</b></td> <td>LP</td> </tr> <tr> <td>5</td> <td>Creating and saving presentation, Editing and Formatting Slides, Hyperlinks, Slide Layouts, Adding notes, Inserting objects on the Slide</td> <td>LP</td> </tr> <tr> <td>6</td> <td>Slide Transitions, choosing preset animations, triggering animations, applying sound effects, Slide show options, Pack&amp;go, Custom Show</td> <td>LP</td> </tr> </table>		<b>MS Word</b>		1	Introduction to word processing packages and their uses, Creating and Formatting Documents, Tables, Clipart and Pictures, adding headers and footers, mail merge documents,	LP	2	Numbering pages, Inserting symbol, word art, Page Setting and Printing of a document, Working with comments	LP		<b>MS Excel</b>	LP	3	Introduction to Spread Sheet Packages, Creating a Workbook, Worksheet and Work Space, Formatting Workbook, Sorting Data	LP	4	Statistical functions, What if analysis, Goal Seek, Functions and Formulas, Project Work Sheet, Types of Errors	LP		<b>MS Power Point</b>	LP	5	Creating and saving presentation, Editing and Formatting Slides, Hyperlinks, Slide Layouts, Adding notes, Inserting objects on the Slide	LP	6	Slide Transitions, choosing preset animations, triggering animations, applying sound effects, Slide show options, Pack&go, Custom Show	LP	16
	<b>MS Word</b>																												
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**References**

1. S. Christian Albright & Wayne L. Winston: Business Analytics: Data analysis and decision, Cengage Learning
2. Leon, A., & Mathews, L. (1999). *Fundamentals of Information Technology*. Leon Press.

**Note: LP:** Lecturer and Practical

**Course Title:** English for Management  
**Level:** BBA

<b>Year/Semester: I/I</b>		
<b>Course Code: MGT 415</b>		
<b>Credit Hours: 3</b>		
<b>Course Description</b>	English for Management is the basic communication English for management students designed to develop tools for learning how to communicate in English. Focusing on communicative abilities, the course guides students to enhance and improve their core English language skills; listening, speaking, reading and writing. This course also leads students to improve their vocabulary and pronunciation in use through different interactive activities with an active tutorial support of their teacher, self-study based practices and online materials.	
<b>Key Objectives</b>	<ul style="list-style-type: none"> <li>• Enhance and improve students' listening, speaking, reading and writing.</li> <li>• Make students interest in self-study and practices.</li> <li>• Encourage students to be technology and competent communicator.</li> </ul>	
<b>Enabling objectives</b>	After completion of this course, students will be able to: <ul style="list-style-type: none"> <li>• communicate their experiences and feelings as per context,</li> <li>• Describe past, present, future, and cross-cultural exchange,</li> <li>• Speak and write to meet day to day communication requirements.</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>LH</b>
<b>1</b>	<b>Looking back, Exploring transportation and city services</b> <b>People; childhood; memories: Speaking:</b> talking about yourself; exchanging personal information; remembering your childhood, asking about someone's childhood; <b>Grammar:</b> Use of past tense; used to for habitual action <b>Listing and Pronunciation:</b> Listen to teacher and friend as well YouTube related to people talk about their past. <b>Writing and reading:</b> Writing a paragraph about your childhood and reading about the life and work of this Hollywood star; <b>Case study:</b> finding out and writing a paragraph about your classmate's past. <b>Exploring transportation sector and city services: Speaking:</b> Talking about transportation services and problems in your community; evaluating city services; asking and giving information; <b>Grammar:</b> Focus on use of quantity with count and noncount nouns; too many, too much, fewer, less, more, not enough, indirect questions from with Wh-questions <b>Listing and Pronunciation:</b> Listen to YouTube video describing a transportation system. <b>Writing and Reading:</b> Writing an online post on your city community transportation, reading about smart transportation innovation; <b>Case Study:</b> Suggesting good ways to attract tourists to your city	<b>8</b>
<b>2</b>	<b>Understanding Food and Travel</b> <b>Speaking:</b> talking about food; recipes; cooking methods and cooking instructions; expressing, likes and dislikes; describing a favorite snack, giving step by step instruction <b>Grammar:</b> Use of Simple past and present perfect; adverbs: first, then, next, after that, finally <b>Listing and Pronunciation:</b> Consonant clusters and listening to description of food with the support of YouTube; <b>Writing and Reading:</b> Writing a recipe "Cooking Food" and reading how food affects the way we feel; <b>Case Study:</b> Preparing a brief presentation on your classmate's experience of eating food	<b>8</b>

	<p><b>Travel: Vacations; plans; Speaking:</b> Describing vacation plans; giving travel advices; planning a vacation; <b>Grammar:</b> Use of future tense with going to do and will; modals for necessity and suggestions; must, need to, have to, ought to, would better, should; <b>Listening and Pronunciation:</b> Linked sounds with /w/ and /y/ listening to YouTube on travel advice; <b>Writing and reading:</b> Writing a letter giving travel suggestions "Short trip to favorite place" and reading about how volunteers vacations work; <b>Case study:</b> Presenting your decision on a short trip to favorite place</p>	
3	<p><b>Making complaints, Request, and talking about technology</b></p> <p><b>Complaints, requests, households, apologies: Speaking:</b> Making request; agreeing to and refusing request; complaining; apologizing; giving excuses; <b>Grammar:</b> Use of will for responding to request and requests with modals and would you mind...? <b>Listening and pronunciation:</b> stress in two-part verbs and listening to YouTube the about the result of survey of on family life; <b>Writing and reading:</b> Writing a guidelines "how to ask for favor" and reading about ways to make positive a positive response to request for a favor</p> <p><b>Technology instructions: Speaking:</b> Describing technology, giving instructions; giving suggestions</p> <p><b>Grammar:</b> Uses of infinitives and gerunds with purpose and imperative and infinitives for giving suggestions, <b>Listening and pronunciation:</b> syllabus stress, listening to You tube video give suggestions for using technology, <b>Writing and reading:</b> Writing an email asking for how to use excel, <b>Activity:</b> a short paragraph on how face formal interview</p>	8
4	<p><b>Celebrating festivals and entertainment</b></p> <p><b>Holidays, festivals, customs; celebrations: Speaking:</b> Describing holidays; festivals; customs and special events, <b>Grammar:</b> Relative clauses of time; adverbial clauses of time: when, after, before</p> <p><b>Listening and pronunciation:</b> Stress and rhythm and listening to YouTube related to a description of Carnival in Brazil, <b>Writing and reading:</b> Writing an entry on a travel website about a cultural custom "Custom around the world" and reading about Kathmandu Customs and Nepalese cultural events, <b>Activity:</b> Understanding how your classmate celebrates special events</p> <p><b>Entertainment, movies, books; reactions and opinions: Speaking:</b> describing movies and books; talking about actors and actress; asking for and giving reactions and opinions; <b>Grammar:</b> Use adjectives; relative pronouns for people and things; <b>Listening and pronunciation:</b> Emphatic stress; listening to YouTube for opinions and listening to movie review; <b>Writing and reading:</b> Writing a movie review; reading about the history of modern society, <b>Activity:</b> Asking your classmates' opinions about TV shows and celebrities</p>	8
5	<p><b>Exploring Career and Lifelong learning</b></p> <p><b>Seeking job and career of the future; job skills: Speaking:</b> Talking about possible careers; describing jobs; discussing the negative aspects of some jobs; <b>Grammar:</b> Gerund phrases as subjects and objects; comparisons with adjectives, nouns, verbs, and past participles; <b>Listening and pronunciation:</b> Stress with compound nouns and listening to description of good jobs ; <b>Writing and reading:</b> Writing a paragraph about your career development and reading online job search about how to find a good job; <b>Activity:</b> Comparing your career chart with your classmate's career chart</p> <p><b>Lifelong learning; education; learner choices; strategies for learning; personal qualities: Speaking:</b> Asking about preferences; discussing pros and</p>	8

	cons of different college majors; talking about learning methods; talking about personal qualities; <b>Grammar:</b> Would rather and would prefer, by + gerund to describe how to do things; <b>Pronunciation and listening:</b> Intonation in questions of choice and listening to descriptions of courses; listening for additional information; <b>Writing and reading:</b> Writing about your job skills and reading about different kinds of learning; <b>Activity:</b> making list of different things you want to learn	
<b>6</b>	<p><b>Knowing Qualities for success, challenges and accomplishments</b></p> <p><b>Qualities for success; successful business; advertising: Speaking:</b> describing qualities for success; describing features; giving reasons for success; interviewing for a job; talking about ads and slogans</p> <p><b>Grammar:</b> Describing purpose with infinitive clauses and infinitive clauses for giving reasons with because, since, because of, for, due to, and the reason; <b>Pronunciation and listening:</b> Reduced words and Listening for features and slogans; <b>Writing and reading:</b> writing TV commercial "the Good Stuff" and reading about advertising failures; <b>Activity:</b> Creating a slogan and logo for a product</p> <p><b>Challenges and accomplishments: Speaking:</b> Describing challenges, frustrations, and rewards; talking about the past and future; <b>Grammar:</b> Complex noun phrase containing gerunds; accomplishments with the present perfect and simple past, goals with the future perfect and would like to have +past participle; <b>Pronunciation and listening:</b> Stress and rhythm and listening to challenges and rewards of people's work; listening to people's goals for the future; <b>Writing and reading:</b> Writing personal career goal statement and reading about young successful people; <b>Activity:</b> Taking a survey on your won volunteer job</p>	<b>8</b>
<b>References</b>		
<ul style="list-style-type: none"> <li>• Richards, Jack C. 2015. Cambridge Interchange: Student's Book 2. 4<sup>th</sup> edition: Cambridge UP.</li> <li>• Richards, Jack C. 2015. Cambridge Interchange: Student's Book 3. 4<sup>th</sup> edition: Cambridge UP.</li> <li>• Richards, Jack C. 2015. Cambridge Interchange: Work Book 2. 4<sup>th</sup> edition: Cambridge UP.</li> <li>• Richards, Jack C. 2015. Cambridge Interchange: Work Book 3. 4<sup>th</sup> edition: Cambridge UP.</li> </ul>		

<b>Course Title: Introduction to Sociology</b> <b>Level: BBA</b> <b>Year/Semester: I/I</b> <b>Course Code: MGT 416</b> <b>Credit Hours: 3</b>		
<b>Course Description</b>	This course introduces students to basic sociological concept and methods for an adequate understanding of the sociological perspective. It fosters sociological skills in students and leads them to conceptualize how sociology contributes to enhance managerial decision making.	
<b>Key Objectives</b>	<ul style="list-style-type: none"> <li>• Aims to provide basic sociological concept and methods for an adequate understanding of the sociological perspective</li> <li>• Makes students understand relevance of sociology for effective management and business administrations</li> </ul>	
<b>Enabling objectives</b>	After the completion of all the learning the student should be able to: <ul style="list-style-type: none"> <li>• Understand the basic concept about sociology and anthropology.</li> <li>• Describing the social changes and social stratifications.</li> <li>• Understand the social deviance, social culture and controlling measures about it.</li> <li>• Explain about different sociological theories.</li> <li>• Understand the relation of sociology and Management.</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>LH</b>
<b>1</b>	<b>Introduction to Sociology</b>	<b>8</b>
	Meaning, Definition and nature, Subject matter and emerging concept of sociology, relationship of sociology with psychology, economics and management, Application of sociology in management and Business administration.	
<b>2</b>	<b>Some basic concept of Sociology</b>	<b>8</b>
	Community, society, Culture, Cultural Relativism, Ethnocentrism, Group, Ethnicity, Gender, Caste class, Norms, Values, Status and Role, Application of sociological concept in Management in related aspects, Social process, Socialization, Adaption, Globalization, Liberalization, Conflict, Cooperation, Industrialization.	
<b>3</b>	<b>Social Changes</b>	<b>6</b>
	Meaning and definition of social and cultural changes, Causes and characteristics socio-cultural change, Relevance in management to social and cultural change.	
<b>4</b>	<b>Social Stratification</b>	<b>4</b>
	Social difference, inequality and stratification in terms of caste, class, gender ethnicity and power in the context of Nepal, Application of stratification in management from functional and conflict perspective.	
<b>5</b>	<b>Social deviance and Social Culture</b>	<b>4</b>



	Meaning and definition of social control, principle means of social control, Meaning and definition of social deviance, issue of social deviance in difference society and time, social control and deviance and its relevance with management and business administration.	
<b>6</b>	<b>Sociological Imagination and Sociological Theories</b>	<b>8</b>
	Functionalism: Basic premises, Marxist theory: basic Premises, World system Theory: Basic premises, Postmodernism: Basic premises, relevance of sociological theories in management.	
<b>7</b>	<b>The sociology of management</b>	<b>10</b>
	Sociology of management, Sociology of organization, Organizational culture, Work and leisure, social capital and management, Dynamics of social capital, Markets and policies, Understanding cultural diversity, Organizational goal and society	
<b>Case Study</b>	<b>Sociological Project:</b> On e-week ethnic/marginalized community visit will be conducted by the faculty supervisor to make familiar students with the issues of social entrepreneurship and different problems, and for conducting research project in different burning issues of the community encouraging students to prepare publishable report.	
<b>References</b>		
<ol style="list-style-type: none"> <li>1. Abraham M. Francis (1982) Modern Sociological theory: An introduction Calcutta Oxford university press PP. 72, 103, 209-242</li> <li>2. Chaturvedi, A. and Chaturvedi (1995) The rationale of a sociology of organization. Introduction in the sociology of formal organization. Delhi Oxford university, press PP 1-40</li> <li>3. Fligsten N. (2002) Market as politics: A Political Cultural approach to market institutions in reading In Economic sociology, London Blackwell</li> <li>4. Lewis D. (1999) The management of Non-governmental development organizations, London: Routledge PP. 83-106</li> <li>5. Shankar Rao. CN (2000). Sociology: Concept and Uses, New York: McGraw-Hill. Inc. PP 115-138</li> <li>6. Vidyabhushan and Sachadeva, (1983). An introduction of sociology, New Delhi: Kitar Mahal</li> </ol>		

## **BBA 2<sup>nd</sup> Semester**

<p><b>Course Title: Principles of Marketing</b>  <b>Level: BBA</b>  <b>Year/Semester: I/II</b>  <b>Course Code: MGT 421</b>  <b>Credit Hours: 3</b></p>	
<p><b>Course Description</b></p>	<p>This course covers the fundamental concepts of marketing management that are globally relevant and widely practiced. It addresses the various elements and aspects of marketing domain that a manager has to make decisions on for attaining the desired marketing goals in competitive environment. The course develops clarity in learners about how to start and execute marketing process as professionals in the area. It also covers changing marketing landscape implying new opportunities and challenges in global context. It elaborates the systematic approaches to identifying market, describing consumers, developing positioning strategies and making effective decisions on various areas of marketing mix. The course includes some emerging marketing tools and techniques that are gaining universal popularity in recent years.</p>
<p><b>Key Objectives</b></p>	<ul style="list-style-type: none"> <li>• To provide orientation to the students about functions that a marketing professional is basically concerned with.</li> <li>• To develop knowledge about principles and practices of marketing and strengthen foundational skills in the area for enabling them to assume responsible positions within marketing department of any organization.</li> <li>• To familiarize the students about nature of marketing problems, key decision areas and institutional requirements for successful marketing of any product in competitive business world.</li> <li>• To develop marketing insight with clarity on various dimensions of the subject so that they can choose right career in this domain and can contribute effectively in their professional field.</li> </ul>
<p><b>Enabling objectives</b></p>	<p>After the completion of all the learning the students should be able to:</p> <ul style="list-style-type: none"> <li>• Develop holistic view of marketing with knowledge about all dimensions and elements</li> <li>• Identify and describe various functions in the domain of marketing with regard to a product, service or a firm's business</li> </ul>

	<ul style="list-style-type: none"> <li>• Can understand and analyze the existing environment in order to assess suitability of marketing strategies and practices of a firm in a context</li> <li>• Design a basic marketing plan and program to promote a product or a business</li> <li>• Can recommend market tools and techniques as solutions to existing marketing problems of a firm.</li> </ul>	
Unit	Contents	LH
1	<p><b>Introduction to Marketing</b></p> <p>Conceptual foundation on marketing: definition and marketing process; evolution of marketing concepts; consumer needs, wants and demand; market offerings; customer value and satisfaction; exchange and relationship; markets</p> <p>Customer value driven marketing strategies; concept of marketing mix; managing customer relationship and customer value</p> <p>Emerging marketing landscape: Age of digital marketing, non-for-profit marketing, sustainable marketing; expanded marketing model, rural marketing, neuromarketing, ethics in marketing</p>	8
2	<p><b>Marketing Environment and Managing Marketing Information</b></p> <p>Introduction to micro and macro environment of marketing; various components of macroenvironment: demographic, economic, natural, technological, political-legal and socio-cultural environments</p> <p>Managing marketing information: assessing marketing needs and developing data; marketing research: meaning and process</p>	10
3	<p><b>Buyer Behavior</b></p> <p>Introduction, model of consumer behavior; characteristics affecting consumer behavior; buying decision behavior and buyer decision process; business buying- nature of business buying; participants in business buying; major influences on business buyers; business buyer decision process</p>	8
4	<p><b>Marketing Strategies</b></p> <p>Market segmentation: meaning, basis of consumer marketing segmentation, criteria for effective segmentation, segmenting business market; marketing targeting- evaluating segments and selecting target market segments; differentiation and positioning-choosing differentiation and positioning strategy, communicating and delivery of the chosen position</p>	10
5	<p><b>Marketing Mix Decisions</b></p> <p>Product- meaning of product, level of product, product classification, product related decisions- individual product and service decision, product line and mix decisions; Service-nature and characteristics; building and managing brands</p> <p>Pricing- introduction, major pricing strategies, new product pricing, product mix pricing, price adjustment strategies,</p> <p>Distribution: meaning, levels (length) and importance of marketing channel; multilevel channel system; number of market intermediaries- intensive, exclusive and selective distribution; introduction to marketing logistics and major functions logistics functions</p> <p>Promotion- introduction to promotion mix- concept and components; integrated marketing communication as new model; marketing</p>	12

	<p>communication- steps in designing effective marketing communication, non-personal communication channel</p> <p>Direct, Online, social media and mobile marketing- new direct marketing model; digital marketing and its forms; social media and mobile marketing; traditional direct marketing forms</p>	
<b>References /Text Book</b>		
1. Kotler, P. & Armstrong, G. (2021). <i>Principles of Marketing</i> (18 <sup>th</sup> Global edition). Pearson Education Limited.		

<b>Course Title: Business Communication</b>		
Level: BBA		
Year/Semester: I/II		
Course Code: MGT 422		
Credit Hours: 3		
<b>Course Description</b>	This course enables students to enhance and acquire effective business communication skills, such as, enhancing their reading, writing memos, reports, slides, and reports.	
<b>Key Objectives</b>	<ul style="list-style-type: none"> <li>• Understand and use advanced writing concepts and skills.</li> <li>• Demonstrate fundamental competency in research and report writing.</li> </ul>	
<b>Enabling objectives</b>	<p>By the end of this course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Demonstrate effective listening skills by understanding listening process and overcoming barriers to effective listening.</li> <li>2. Demonstrate writing competencies by using effective writing steps.</li> <li>3. Develop critical reading skills by reading articles and books critically.</li> <li>4. Develop oral communication abilities.</li> </ol>	
<b>Unit</b>	<b>Contents</b>	<b>LH</b>
<b>1</b>	<b>Introduction to Communication</b>	<b>7</b>
	<p><b>Theoretical Elements of Communication</b>          Defining business communication: Purpose of communication, forms of communication, process of effective communication, types of communication, 7Cs Media of communication, Barriers to effective communication, Communication channels, Imp teamwork Communication, Importance of team work in Communication, Collaborative writing tools</p> <p><b>Practical Elements of Communication</b></p> <ul style="list-style-type: none"> <li>• Write a short note on communication with a specific purpose</li> <li>• List communication channels and collaborative writing tools</li> <li>• Tell importance of communication and team work in communication</li> </ul>	
<b>2</b>	<b>Effective Listening/Reading</b>	<b>4</b>
	<b>Theoretical elements</b>	

	<p>Defining listening, Qualities of effective listening, Defining reading, Guidelines for critical reading</p> <p><b>Practical Elements</b></p> <ul style="list-style-type: none"> <li>• List main listening qualities</li> <li>• Ways of improving analytical reading skills</li> <li>• List elements of critical reading</li> </ul>	
3	<p><b>Effective Speaking/Oral Communication/Visual</b></p> <p><b>Theoretical Elements</b> Structure of speaking, Key characteristics of speaking, defining presentation, Power-point presentation, defining visual, Use visual aids</p> <p><b>Practical Elements</b></p> <ul style="list-style-type: none"> <li>• Organize speech delivery on career development</li> <li>• Prepare power point presentation on community problems and solution</li> <li>• Prepare presentation using aids</li> </ul>	5
4	<p><b>Academic Writing</b></p> <p><b>Theoretical Elements</b> Pre-writing, writing, and post writing Paragraph to short essay, type of essay</p> <p><b>Practical Elements</b></p> <ul style="list-style-type: none"> <li>• List key functional steps of writing process</li> <li>• Group discussion: Focus on key point and purpose in a paragraph writing. List the introduction, body/ conclusion of an effective essay</li> </ul>	4
5	<p><b>Business Correspondence</b></p> <p><b>Theoretical Elements</b> Describe various types of correspondences Key elements of letters and meeting minutes and notice CV, Resume, memos; purpose and format of writing memos, Email-steps of writing email, importance of email, letter format, type of letters cover letter, letter of inquiry, good news letters, bad news letters, sales letters, request letters, complaint letters, persuasive letters, acknowledgment letters, notice, meeting minutes,</p> <p><b>Practical Elements</b></p> <ul style="list-style-type: none"> <li>• Write job application letter with resume</li> <li>• Pair work: write a notice and meeting minutes and read to class.</li> </ul>	10
6	<p><b>Reports and Proposals</b></p> <p><b>Theoretical Elements</b> Defining reports/proposals, purpose of reports/proposal, type of reports, progress report, lab report, incident report, elements of reports, elements of proposal, steps of writing report and proposal, Proposal: definition, purpose, title page, cover letter, table of contents, list of illustration, abstract, introduction, discussion, glossary, reference, appendix, process</p> <p><b>Practical Elements</b></p> <ul style="list-style-type: none"> <li>• Write progress report, lab report. Write business proposal.</li> </ul>	12
6	<p><b>Verbal &amp; Nonverbal Communication</b></p> <p><b>Theoretical Elements</b> Meaning of verbal and nonverbal communication, Characteristics of body language</p> <p><b>Practical Elements</b></p>	3

	<ul style="list-style-type: none"> <li>Tell about eye contact, gesture, posture, and facial expression</li> </ul>	
7	<b>Business Etiquette</b>	3
	<b>Theoretical Elements</b> Understanding business manners, office protocol and etiquette, professional way to make introduction, and dress <b>Practical Elements</b> <ul style="list-style-type: none"> <li>List key steps of business manners. Write about professional character.</li> </ul>	
<b>References</b>		
<ol style="list-style-type: none"> <li>Bovee, Courtland L., Johan V. Thill and Roshan Lal Raina. (2018). Business Communication Today. Noida, Uttar Pradesh, India: Pearson.</li> <li>Change, Lillian Hunt and Jeenethe Martin. The Essential of Guide to Business Etiquette.</li> <li>Gerson, Sharon and Steven Gerson. (2020). Noida 201 301, Uttar Pradesh, India: Pearson.</li> <li>Mc Geaw, S.J. (2008). Basic Managerial Skills for All, 8<sup>th</sup> Edition, Prentice Hall of India.</li> <li>Murphy and Hilde Brand, 2008, Effective Business Communication. Mc Graw Hill Education.</li> <li>Raman, Meenakshi, and Sangeeta Sharama. (2013). Technical Communication: Principles and Practices. Second Edition. New Delhi: Oxford.</li> <li>Savage, Alice and Patricia Mayer. (2016) Effective Academic Writing. Second Edition. New York: Oxford UP.</li> </ol>		
<p>Course Title: Basic Mathematics  Level: BBA  Year/Semester: I/II  Course Code: MGT 423  Credit Hours: 3</p>		
<b>Course Description</b>	This Course is intended to give students an understanding of and competence in some further aspects of mathematics which are applicable to the real world. It is sufficient basis for further studies in mathematics as a minor discipline at tertiary level in support of courses of Management and Economics. The Course contains fundamental ideas of algebra and calculus.	
<b>Key Objectives</b>	<ul style="list-style-type: none"> <li>To make students mathematical strong for decision making in management.</li> <li>To Help Students apply basic Mathematics in business and economics.</li> <li>The student will proficiency in the use of mathematics to formulate and solve problems.</li> </ul>	
<b>Enabling objectives</b>	After the completion of all the learning students should be able to: <ul style="list-style-type: none"> <li>Understand the basic concept about basic mathematics.</li> <li>Apply mathematics in real life.</li> <li>Understand how connect it with business and economics.</li> <li>Explain how to use it to solve problems.</li> <li>Understand the relation of mathematics with management.</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>LH</b>
1	<b>Sets and Real Number System</b>	10
	Solving of 2 Variable Equations and quadratic Equation, Sets; Introduction Representation, Types, Operations, Number of Elements in a Set and Problems Relating Up to Three Sets, Venn Diagram. <b>Sets of Number:</b> - Natural Numbers Integers, Retinal and Irrational Numbers Real Numbers (Introduction and Examples Only) Representation of Real	

	Number on the Real Line. Inequalities and Their Properties Verification Only, Intervals Modulus of a Real Number and Their Properties, Linear Programming	
2	<b>Functions and Graph Mathematics Finance</b> Introduction, Domain Range, Types of Function (Linear Quadratic, Exponential and Logarithmic) and Their Graphs, Problems Involving Cost Revenue, Profit / Loss, Inverses Function, Limit of a Function (Excluding Trigonometric Function)	7
3	<b>Calculus</b> <b>The Derivatives and its Application: -</b> Derivatives of the Function (Including Trigonometric), Second Derivatives, and Their Uses for Optimality Partial Derivatives and its Uses for Optimality of UP to Variables, Marginal Cost / Remove / Profit Elasticity of Demand. <b>Integration and its Application: -</b> Integration of Algebraic, Logarithmic and Exponential Function Methods off Integration, Subtraction Integration by Parts, Definite Integrates. Area under a curve. Consumers and Produces Purples	15
4	<b>Differential Equations</b> Differential equation: Ordinary differential equation, order and degree of a differential equation. Solution of a differential equation. General and particular solutions. Equation of the first order and first degree: 1. Variables separated form 2. Homogeneous equations 3. Linear equations <i>Numerical exercises (without involving trigonometric function)</i>	5
5	<b>Matrix and Determinant</b> Introduction, Algebra of Matrix (Sum and Product), Word Problems Relating to Matrix Operation, Inverse Matrix, Determinations, Introduction, Properties, Problem Related to Properties Determinants, Grammar's Rules, Application for Up to Three Variables Equations, Word Problems	6
6	<b>Mathematics of Finance</b> Laws of Indices, Logarithm Review & Simple Interest (Introduction, Formula, Simple Problem, Compound Interest, Compound Deprecation Annuities	5
<b>References</b>		
<ol style="list-style-type: none"> <li>1. Budnick, F. S (1993), Applied Mathematics For Business, Economic and Social Sciences New Delhi MC Graw – Hill, INC.</li> <li>2. Shrestha, K.K and Thagurathi R.K (2008) Applied Mathematics, Second Edition , Buddha Academic Enterprises , Kathmandu.</li> <li>3. Bajracharya, B.C (2063) Business Mathematics, M. K Publishers and Distributers, Bhotahity, Kathmandu, Nepal.</li> <li>4. Bajracharya, B.C (2075) Basic Mathematics, Sukunda Pustak Bhawan , Bhotahity, Kathmandu, Nepal.</li> </ol>		



**Course Title: Organizational Behavior**

**Level: BBA**

**Year/Semester: I/II**

**Course Code: MGT 424**

**Credit Hours: 3**

<b>Course Description</b>	This course comprises learning basic concepts and practical insights as the first course on organizational behavior (OB) and relationship in the context of business management under a dynamic operational process climate.
<b>Key Objectives</b>	<p>The general objective of this course is to empower the learners with a basic understanding of different concepts and applications of organizational behavior at the individual, group, and system levels of organizational thinking and behavioral exchanges. More specifically, this course aims to –</p> <ol style="list-style-type: none"><li>a. impart among the learners with basic concepts of organizational behavior and its interdisciplinary relationship,</li><li>b. transform the practical skills among the learners on harmonizing personal and professional behavior in a workplace setting, and promote professional personality development among the learners by transforming positive attitudes towards the people, processes, and institutions.</li></ol>
<b>Enabling objectives</b>	<p>After completion of the course, the students will be able to:</p> <ul style="list-style-type: none"><li>• How to possess and transform behavior at the individual level</li><li>• How to behave at the group level thereby resulting in the desired levels of workforce retention, job satisfaction, punctuality, absenteeism, productivity, loyalty, and organizational image if supported with conducive organizational structure and culture.</li></ul>

	<ul style="list-style-type: none"> <li>work in groups of 5-8 members each to perform a guided critical review of a research-based article on OB to identify a few causation-effect relationships of the OB variables.</li> </ul>	
Unit	Contents	LH
	<b>Foundations of Management and Organizational Behavior</b>	
<b>1</b>	<b>Theoretical Elements of Learning</b> <i>Introduction to Management:</i> Meaning and process of management; managerial roles; challenges facing the management of workforce today. <i>Introduction to OB:</i> Meaning and significance of OB; key disciplines contributing to the field of OB; basic model of OB; challenges and prospects for OB managers. <i>Contextualization:</i> Exploration of the basic OB considerations in the context of Nepal in general and Karnali Province in particular <i>Diversity:</i> Meaning and significance of diversity in organizations; forms of diversity; respecting disability; OB outcomes of diversity; the significance of diversity focus in Nepal	<b>1:30</b>
	<b>Practical Elements of Learning</b> <i>Myth or Science?</i> Management by walking around (MBWA) (p. 13); A guided reading and class discussion <i>Case Incidents:</i> Apple goes global; Era of disposable worker: A guided reading, followed by group discussions (pp. 38-39). <i>Community Survey:</i> Allow the students work in groups of 5-8 members each to explore their local community to identify the family and society-level behavioral sets including family membership patterns, social clustering and settlements, socio-economic and livelihood options, local traditions, etc. and make micro presentations in class <i>Simulation:</i> Open source exploration and presentation of the challenges in managing gender empowerment and social inclusion (GESI) in Nepal with a focus on particular cases of Karnali Province <i>Critical analyses of the identical twin stories:</i> Perform open source-based incidental case analyses on of behavior development among identical twins on being differently nurtured as they grow up	<b>3</b>
<b>2</b>	<b>Individual Behavior</b> <b>Theoretical Elements of Learning</b> <i>Attitude:</i> Meaning and significance of attitude; components of attitude; selected job attitudes; the relationship between job attitude and job satisfaction; Factors affecting job satisfaction; Nepalese cross-cultural relationship in developing individual attitude with specific cases of Karnali Province. <i>Personality:</i> Meaning and significance of personality; Mayers-Briggs Type Indicator; Big-Five Personality Model; values and norms as the determinants of the individual personality; outcomes of effective personality. <i>Perception:</i> What is perception? The determinants of perception development; linkage between expectation, experience, and perception.	<b>5</b>
	<b>Practical Elements of Learning</b>	<b>9</b>

	<p><i>Motivation:</i> Defining motivation; the relationship between motivation and job satisfaction; brief introduction to early theories of motivation [Hierarchy of Needs Theory, Theory X and Theory Y, Two-Factor Theory, and McClelland's Theory of Needs]; outcomes of staff motivation in workplaces in context of Nepal with specific cases of Karnali Province.</p> <p><i>Ethical debates:</i> Are employees responsible for workplace incivilities? (p. 71). Do happy workers mean happy profits? (p. 82)</p> <p><i>Making Value Judgements on Personality:</i> Consider, for example, a few Nepalese national personalities with representation from all geographic belts and socio-economic clusters, and perform their personality audits with a focus on their physical, intellectual and social attributes.</p> <p><i>Simulation:</i> Perform multiple group simulations to establish the ways how the experience in multiple cultures helps shape creative skills in making better decisions. (p. 179). Try to derive the reflections from the Karnali Province of Nepal.</p> <p><i>Micro Presentation:</i> Allow the students work in groups of 5-8 members each to establish a comparative display of the key focus of the various traditional/early theories of motivation with its implications in economically and educationally less developed areas of Nepal and make a class presentation</p> <p><i>Nature and Nurture:</i> Meaning and significance of 'nature' and 'nurture' in shaping individual behavior; effect of Nepalese family values and norms on individual behavior development with specific cases of Karnali Province.</p>	
3	<p><b>Group Behavior</b></p> <p><b>Theoretical Elements of Learning</b></p> <p><i>Working Groups and Teams:</i> Meaning and distinctions between work groups and work teams in organizations; working process; types of work teams; outcomes of effective management of coalition in an organization.</p> <p><i>Communication:</i> Meaning and importance of corporate communication; the process of human communication; forms, functions, and directions of communication; barriers to effective communication in the context of Nepal and with a specific focus in Karnali Province.</p> <p><i>Conflict and Negotiation:</i> Meaning and significance of conflict in organizations; perception of conflict; forms and sources of conflict; conflict negotiation process; reflections on early negotiation practices under the Mukhiya System in the Karnali Province of Nepal; outcomes of effective conflict negotiation in organizations.</p> <p><i>Power and Politics:</i> Defining power and politics; comparison between power and politics; power tactics; causes and consequences of political behavior; outcomes of effect <i>power and politics</i></p> <p><i>Leadership:</i> Meaning and significance of effective leadership in organizations; general leadership traits; brief orientation to behavioral theories of leadership (Iowa, Ohio, and Michigan studies); the concept of team leadership and its importance in organizations; crises and prospects of leadership in Nepal with a</p>	6

	specific focus on Karnali Province.ive power and politics management in organizations.	
	<p><b>Theoretical Elements of Learning</b></p> <p><i>Comprehensive Case Analyses:</i> Perform guided case analyses on Comprehensive Case 3: Building a Coalition, pp. 590-593.</p> <p><i>Exploratory Research:</i> Allow the learners work in groups of 5-8 members in each to Identify from a few communities lead persons how communication used to take place in Nepal and in Karnali regions in particular during their times of youth and then make a short presentation in class.</p> <p><i>Exploratory Research:</i> Allow the learners work in groups of 5-8 members each to Identify from a few communities lead persons how conflict negotiation used to take place in ancient Nepal and in Karnali regions in particular during their times of youth and then make a short presentation in class.</p> <p><i>Exploratory Research:</i> Explore the best practices of power and politics at the societal level via the traditional Mukhiya System in the Karnali region of Nepal in the early days and make a presentation showing the potential of using such knowledge in organizations today.</p> <p><i>Comprehensive Case Analyses:</i> Perform guided case analyses on Comprehensive Case 5: The Stress of Caring, pp. 596-598.</p>	12
4	<p><b>Theoretical Elements of Learning</b></p> <p><i>Strategic Thrusts, Structure, and Design:</i> Meaning and significance of mission, vision, objectives, goals, priorities, policy guidelines, strategies, plan of action, and working tactics; Concept of formalization, centralization, and decentralization; Effects of organizational design, structure, rules, and regulations on people, processes, and performance</p> <p><i>Organizational Development and Change (ODC) and Culture:</i> Meaning and significance of ODC; reasons for change; resistance to change; approaches in managing planned change (Lewin's Three-Step Model, Kotter's Eight-Step Plan); Formalization and organizational culture; the value of culture; creating and sustaining organizational culture; outcomes of effective management of ODC and culture</p>	3
	<p><b>Practical Elements of Learning</b></p> <p><i>Simulation:</i> Allow each student to think of establishing a small-scale new organization in any sector and help them craft the various elements of strategic thrusts of this initiative.</p> <p><i>Comprehensive Case Analyses:</i> Perform guided case analyses on Comprehensive Case 4: Boundaryless Organizations, pp. 593-595.</p>	7
	Outcomes of Practices	
5	<p>Theoretical Outcomes</p> <p><b>General Assumptions:</b> Effective behavioral possession and transformation at the individual level would result in a more conducive process transformation at the group level thereby resulting in the desired levels of workforce retention, job satisfaction, punctuality, absenteeism, productivity, loyalty, and organizational image if supported with conducive organizational structure and culture [Reflection from basic OB model]</p>	0:30

	<b>Practical Outcomes</b> <b>Research-based Practice:</b> Help students work in groups of 5-8 members each to perform a guided critical review of a research-based article on OB to identify a few causation-effect relationships of the OB variables.	<b>1</b>
<b>References</b>		
<ol style="list-style-type: none"> <li>1. Robbins, S. P., Judge, T. A., &amp; Vohra, N. (2017). Organizational behavior. (16th ed.). Chapter 1: What is Organizational Behavior; pp. 3-39. New Delhi: Pearson Education.</li> <li>2. Articles to be provided in advance by the respective course instructor at the time of teaching-learning.</li> </ol>		

<b>Course Title: Business Economics</b> <b>Level: BBA</b> <b>Year/Semester: I/II</b> <b>Course Code: MGT 425</b> <b>Credit Hours: 3</b>		
<b>Course Description</b>	This course Business economics II make students skilled to understand macroeconomic concept, variables and their use in business decision making. This subdivision of economics deals with the economy as a whole: aggregate national income and output, Employment, Income Determination, Business Cycles etc.	
<b>Key Objectives</b>	<ul style="list-style-type: none"> <li>• Improve economic literacy and ability to apply economic models to analyze world events.</li> <li>• Analyze economic theory including introductory basic principles of economics, National Income, price fluctuations, Theories of employment and Income Determination Level.</li> <li>• Enhance the skills incorporating different macroeconomic domain in assessment of nature of business environment.</li> </ul>	
<b>Enabling objectives</b>	After the completion of all the learning, students will be able to: <ul style="list-style-type: none"> <li>• Understand the basic conceptual model and apply it to solve events.</li> <li>• Describe theories of national income, price fluctuation, employment and determination level.</li> <li>• Improve the skills to handle business environment.</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>LH</b>

1	<b>Introduction to Macroeconomics</b> Meaning, Scope, limitation of Macroeconomics, Application of Macroeconomics in Business Decision Making , Types of macroeconomic analysis	3
2	<b>National Income Accounting</b> Meaning and Various Concepts of NI, Circular Flow of Income and Expenditure (Two, Three and Four Sector Economy), Measurement Methods and Difficulties, Numerical Case Studies	6
3	<b>Theories of Employment</b> Say's law of Market and its implication, Determination of equilibrium level of employment and output under Classical Theory, Principle of Effective Demand: Aggregate Demand Price, Aggregate Supply Price, Determinations and Importance of Effective Demands.	3
4	<b>Income Determination Model (Keynesian Approach)</b> Consumption Function, Saving Function and Investment Function, Paradox of Thrift, Multiplier: Investment Multiplier (Its Working and Leakages), Tax Multiplier, Government Expenditure Multiplier, Balanced Budget Multiplier, Export Multiplier, Import Multiplier and Foreign Trade Multiplier, Super Multiplier. Income Determination Model in a Two Sector Economy (AD-AS approach, S-I approach), Income Determination Model in a Three-Sector Economy (With Tax Government Expenditure and Transfer Payments), Income Determination Model in a Four-Sector Economy, Numerical Case Studies	12
5	<b>Income Determination Model (IS-L M Framework)</b> IS - LM Model with Two Sector Economy, Product Market Equilibrium and Derivation IS Curve, Money Market Equilibrium and Derivation of LM Curve, Determination of Equilibrium Income and rate of interest; IS – LM Model with Three Sector Economy, Money Market Equilibrium With Monetary Policy: Derivation of L M Curve, Product Market Equilibrium With Fiscal Policy: Derivation of IS Curve, Shift in IS and LM Functions, Simultaneous Equilibrium, Numerical Case Studies	6
6	<b>Inflation, Deflation and Stagflation</b> Meaning and Types of Inflation, Causes and Effects of Inflation, Anti-inflationary measures; Computation of Rate of Inflation; Deflation: Meaning causes and Measures to Control, Inflation and unemployment: Philips curve	6
7	<b>Business Cycles</b> Meaning, Characteristics and Phases, Measures to control business cycle	2
8	<b>Macroeconomics Policies</b> Monetary Policy: Meaning, Objectives and Instruments, Role of Central Bank in Economic Development and Financial Reforms, Fiscal Policy: Meaning, Objectives and Instruments, Budget: Meaning and Components, Process of Budget Formulation	6
9	<b>Contemporary Macroeconomics Issues</b>	4

	Liberalization and Globalization: Concept, benefits and defects; Foreign direct investment: concept, advantage and disadvantage, Foreign employment: benefits and defects, Economic inequality: concept causes and remedies	
<b>References</b>		
<ol style="list-style-type: none"> <li>1. Adhikari, R.P. et al. <b>Macroeconomics for Business</b>, Kathmandu: Asmita Publication. Latest Edition.</li> <li>2. Bista, R.B. <b>Economics of Nepal</b>. Kathmandu: New Hira Books Enterprises. Latest Edition</li> <li>3. Dwivedi, D.N. <b>Macroeconomic Theory and Policy</b>. New Delhi: Tata McGraw-Hill Publishing Company Limited. Latest Edition.</li> <li>4. Jhingan, M.L. <b>Macroeconomics</b>. New Delhi: Vrinda Publication (P) Ltd. Latest Edition.</li> <li>5. Kumar, R. and Gupta, K. <b>Business Economics: Applications and Analysis</b>. New Delhi: UDC Publishers and Distributers (P) Ltd .Latest Edition.</li> <li>6. Mankiw, N.G. <b>Principle of macroeconomics</b>. New Delhi: Centage Learning India Private Limited.</li> <li>7. McConnell, C.R. et al. <b>Economics</b>. New Delhi: McGraw Hill. Et al. Latest Edition.</li> <li>8. Mithani, D.M. <b>Money, Banking, International Trade and Public Finance</b>. Mumbai: Himalayan Publishing House. Latest Edition.</li> <li>9. Shah, It K. <b>Public Economics</b> (Vol-2). Kathmandu: Ekta Books. Latest Edition.</li> <li>10. Shapiro, E. <b>Macroeconomic Analysis</b>. New Delhi: Galgotia Publication (P) Ltd. Latest Edition</li> <li>11. Shreshtha, R.G., Adhikari, G.M. and Paudet, R.K. <b>Macroeconomics for Business</b>. Kathmandu; KEC Publications. Latest Edition</li> </ol> <p>SUGGESTED PUBLICATIONS Publications of Nepal Rastra Bank, Central Bureau of Statistics, Ministry of Finance, Nationd Planning Commission, IMF, World Bank, Asian Development Bank.</p>		

**3<sup>rd</sup> Semester**



<b>Course Title: Human Resource Management</b> <b>Level: BBA</b> <b>Year/Semester: II/III</b> <b>Course Code: MGT 431</b> <b>Credit Hours: 3</b>		
<b>Course Description</b>	This course is positioned to serve as a milestone for building basic conceptual knowledge about human resource management systems process and its application in real life organizations. More specifically, the course covers basic understanding of the conceptual periphery of human resource management, role and importance of HRM, impacts of environmental forces on HRM, its linkage with corporate strategy, emerging concepts and challenges in human resource management, and depth understanding about four basic components of HRM systems process – acquisition, training and development, motivation and maintenance of human resources. It also plays a critical role in predicting employees' behaviors, attitudes, and performances. The course includes emerging human resource management approaches, tools and techniques that are gaining universal popularity in recent years.	
<b>Key Objectives</b>	<ul style="list-style-type: none"> <li>Develop knowledge and skills of students on the concept, functions, systems, approaches and techniques for managing human resources effectively in contemporary organizations in the local and global contexts.</li> </ul>	
<b>Enabling objectives</b>	After completion of this course, students will be able to: <ul style="list-style-type: none"> <li>build conceptual understanding of HR managers jobs and their professional contexts,</li> <li>identify and assess the impact of environmental factors on human resource management policies and practices,</li> <li>learn and develop essential HR skills and qualities to execute effectively the systems process components of human resource management (staffing, training and development, motivation and maintenance of human resources) for the attainment of organizational goals,</li> <li>provide a to-date update of knowledge and implementation insights pertaining to emerging practices in human resource management in all sectors of the world economy,</li> <li>familiarize with contemporary issues and challenges in human resource management, and</li> <li>recommend human resource management tools and techniques as solutions to existing human resource management problems of a firm.</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>LH</b>
<b>1</b>	<b>Introduction to Human Resource Management</b>	<b>5</b>
	Basic Concepts of HRM: Concept, characteristics, objectives, significance of HRM; functions of HRM; roles and responsibilities of HRM; essential skills and qualities for HR managers; HR trends and opportunities; HR and Corporate Ethics; contemporary HR issues, challenges in HRM. Environmental Influences on HRM: Internal and external factors influencing HRM- government regulations, labor relations, technology, globalization, workforce diversity affects HRM Practices.	
<b>2</b>	<b>Human Resource Planning and Recruitment</b>	<b>13</b>
	HR Planning: Concept, importance, objectives of HR planning; relationship of HR planning to strategic planning; HR planning process; HR inventory, HR information system; replacement succession planning; HR demand and supply forecasting techniques.	

	<p>Job Analysis and Design: Concept of job analysis, job analysis methods, purposes of job analysis; job description; job specification. Job design: Concept, approaches and techniques.</p> <p>Recruitment: Concept, purposes, importance, sources and methods of recruitment, recruitment process; Recruitment of protected classes; Online recruitment.</p> <p>Selection: Concept, importance, selection process, concept and types of interviews, selection tests, and barriers to effective selection.</p> <p>Orientation, Placement and Socialization of New Employees: Concept, purposes, problems of orientation; placement: concept, problems; socialization: concept and process.</p>	
<b>3</b>	<p><b>Training and Development</b></p> <p>Employee Training: Concept, objectives of training; benefits of training programs; determining training needs; issues in designing and conducting training programs; training methods (on-the-job and off-the-job).</p> <p>Management Development: Concept, objectives and methods (on-the-job and off-the-job); executive development in global companies; Emerging concepts of HRD: talent management; empowerment; Evaluating training and development effectiveness; Training and development practices in Nepalese organizations; International training and development issues.</p> <p>Career Development: Concept of career planning and development; career development: value for the organization and the individual; career stages; suggestions for enhancing employee career.</p>	<b>10</b>
<b>4</b>	<p><b>Maintaining High Performance</b></p> <p>Performance Appraisal: Concept, uses and methods (absolute standards, relative standards, MBO, 360-degree); appraisal interviews; factors affecting performance appraisals.</p> <p>Compensation: Concept and types of rewards; criteria for reward distribution; Compensation: Concept; government influences on compensation administration; job evaluation and pay structure; establishing the pay structure; factors affecting wage structure; special cases of compensation; executive compensation; concept and types of employee benefits.</p> <p>Health and Safety: Organizational Safety and Health Act (OSHA); OSHA inspection priorities; OSHA record keeping requirements; OSHA punitive actions; OSHA: A resource for employers; Contemporary health and safety issues; Stress and burnout: Concept, causes, reducing stress and burnout; Employee assistance programs.</p>	<b>12</b>
<b>5</b>	<p><b>Labour Relations</b></p> <p>Labour Relations: Concept, objectives, actors of labor/industrial relations; Trade union: Concept, functions, types, reasons for joining trade union; trade union issues in Nepal; features and main provisions of Labour Act; Labour Disputes: causes and settlement of disputes; Collective Bargaining: concept and process; collective bargaining issues in Nepal.</p>	<b>8</b>

	Employee grievances: concept, grievances handling methods; Employee Discipline: Concept of discipline, causes of discipline problems, disciplinary actions-before and after, general guideline in administering discipline; process of managing discipline.	
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**References /Text Book**

1. DeCenzo, David A., & Robbins, S. P. *Fundamentals of Human Resource Management*. New Delhi: Wiley India Pvt. Ltd.
2. Adhikari, D.R. *Fundamentals of Human Resource Management*. Buddha Academic Publishers and Distributors Pvt. Ltd.
3. Aswathappa, K. *Human Resource Management*. Mc Graw Hill Education.
4. Dessler, Gary, & Varkkey, Biju. *Human Resource Management*. New Delhi: Pearson Education.
5. Labor Act of Nepal.

**Course Title: Financial Reporting and Analysis**

**Level: BBA**

**Year/Semester: II/III**

**Course Code: MGT 432**

**Credit Hours: 3**

<b>Course Description</b>	This course aims to provide students with the basic concepts and practices of financial reporting and analysis. This course also enables the students to understand the basic accounting standards for financial reporting. Similarly, this course also provides the knowledge to the students about the preparation of various financial statements for financial reporting and analysis.	
<b>Key Objectives</b>	<ul style="list-style-type: none"><li>• Familiarizes the students with the basic concept of the financial reporting and analysis.</li></ul>	
<b>Enabling objectives</b>	After completing this course, the students will be able to: <ul style="list-style-type: none"><li>• understand the basic concepts and practices leading to preparation and presentation of financial statements.</li><li>• apply the basic accounting standards for financial reporting</li><li>• know the various concepts, tools and practices in analysis and interpretation of financial statements.</li><li>• understand and analyze the annual report of Nepalese companies</li></ul>	
<b>Unit</b>	<b>Contents</b>	<b>LH</b>
<b>1</b>	<b>Introduction to Financial Reporting</b>	<b>6</b>
	Financial reporting: Definition, importance and types; Basics of financial reporting: Annual report: contents, structure, provisions in the company law	
<b>2</b>	<b>Accounting Standards for Financial Reporting</b>	<b>8</b>
	Relevant provisions of the Nepal Accounting Standards (NAS) [Framework for the preparation and presentation of financial statements, Presentation of financial statement (NAS1), Cash Flow Statement (NAS3), Interim Financial Reporting (NAS17)]; the International Accounting Standards/International Financial Reporting Standards	
<b>3</b>	<b>Business Transactions and Accounting Cycle</b>	<b>8</b>
	Forms of business entities, Transactions and events; Rules for debit and credit, The Accounting Cycle: Recording transactions, Recording adjusting entries, Preparation of unadjusted trial balance; Adjusting	

	entries for accruals and deferrals; Adjusted trial balance; Closing entries; Preparation of financial statements with schedules.	
<b>4</b>	<b>Major Financial Statements</b>	<b>6</b>
	Balance Sheet: Basic elements of balance sheet: Assets (Currents & Long-term), Liabilities (Current & Long-term); Statement of shareholder's equity account (Common stock, Preferred stock, Retained earnings, and Treasury stock), Income Statement: Basic elements of income statements, Statement of Cash Flow: Basic elements of statement of cash flow (Operating activities, investing activities, financing activities).	
<b>5</b>	<b>Financial Statements Analysis</b>	<b>12</b>
	Definition, Objectives and Importance of financial statements analysis; Types of financial analysis: Fundamental and Technical Analysis, Horizontal and Vertical Analysis; Parties interested in financial analysis; Limitations of financial statements, Analysis and interpretation of financial statements: Ratio analysis and interpretation (Liquidity, Assets management, Debt management, Profitability and Market Value ratios)	
<b>6</b>	<b>Understanding the annual report of Nepalese companies</b>	<b>8</b>
	Understanding the annual report of Nepalese commercial banks, Insurance companies, Manufacturing and Processing companies, Trading companies, Hotels, Hydropower companies etc.; Financial analysis of Nepalese companies	
<b>References</b>		
<ol style="list-style-type: none"> <li>4. Charles, H. Gibson, Financial Reporting and Analysis, South-Western Cengage Learning</li> <li>5. Annual Report of Nepalese Companies</li> <li>6. Relevant publications of International Accounting Standards Board and Accounting Standards Board of Nepal.</li> <li>7. Acts relating to Securities Board of Nepal and Nepal Stock Exchange.</li> </ol>		

<b>Course Title: Business and Society</b>		
<b>Level: BBA</b>		
<b>Year/Semester: II/I</b>		
<b>Course Code: MGT 433</b>		
<b>Credit Hours: 3</b>		
<b>Teaching Hours: 48</b>		
<b>Course Description</b>	This syllabus is intended to contribute to the students in pursuing the knowledge of business domain that suits to the concerning society. The contents of this syllabus, in some extent, provides knowledge to the students on sociological insights to be aware of possible incompatibility between business and society. Moreover, it pays attention to enabling students' efficiency to adhere to multi-culture atmosphere in business, and the perception of business with social responsibility.	
<b>Key Objectives</b>	This course has envisioned to prepare students to understand the society in which they do business, live and develop their individual identity. Subsequent to this, students familiarize themselves to the business with social entrepreneurship.	
<b>Enabling objectives</b>	At the completion of the syllabus, students must be capable of understanding: i) What development is, the strategies being used for the development of the society especially in Nepal. ii) Prospects of the business and self-employment in Nepal with empirical analysis juxtaposing economic, social and cultural capital. iii) Business with sustainable development at large.	
<b>Unit</b>	<b>Contents</b>	<b>LH</b>
<b>1</b>	<b>Basic social insights on modern world and business :</b> Meaning of development and underdevelopment, an overview of Nepal with respect to development and underdevelopment, context of the evolution of capitalism, understanding modern world economy in terms of capitalism and globalization, Need of Sociological knowledge in solving problems in society and business, William F. Ogburn's concept of "Cultural Lag" and its application to business.	<b>8</b>
<b>2</b>	<b>Practices of development :</b> A. State led development: Basic features and rationale of state led development, practices of the state led development in Nepal, critique of state led development. B. Market led development: Basic features and rationale of market led development, practices of the market led development in Nepal, critique of Market led development. C. NGOs/INGOs led development: Basic features and rationale of NGOs/INGOs led development, practices of the IGOs/INGOs led development in Nepal, critique of IGOs/INGOs led development.	<b>9</b>
	<b>Social structure and employment in Nepal:</b>	

3	<p>A) An overview on administrative structure of Nepal.</p> <p>B) Nepalese social structure in terms of population distribution and development of urban centers.</p> <p>C) Historical background of foreign employment from Nepal. An assessment of Nepalese youth in foreign employment.</p> <p>D) Industrial infrastructures (industrial village, industrial sectors, special economic zone) in Nepal.</p> <p>E) Prospects of the business and self-employment in Nepal.</p>	8
4	<p><b>Understanding Work, Business and people:</b></p> <p>Work and society, decent work deficits, mechanization/robotisation/computerization, craft production, fordism, specialization, division of labor, fixed-term/permanent contracts, precarious jobs and poverty, trainees/interns, flexibility, strikes, trade unions, full-time job, part-time job, offshoring/outsourcing, working time, holidays, economic capital, social capital, cultural capital, indigenous knowledge in production and business. Relationships between job satisfaction, organizational trust and work alienation.</p>	8
5	<p><b>Collective Behavior and Social movements:</b></p> <p>A. Meaning of collective behavior, perspectives on collective behavior (functional perspective, conflict perspective), collective behavior and disadvantaged group. Meaning of social movements, types of social movements, causes of social movements.</p> <p>B. Trade unions as a forum of collective behavior and its applications in business field.</p>	9
6	<p><b>Social entrepreneurship and business :</b></p> <p>Business goal and social expectation, differences between social entrepreneurship and business entrepreneurship, corporate social responsibility, sustainable development and global business.</p>	6
<b>References</b>		
<p><b>Unit-1</b> Dahal, D. R., Bongartz, H. (1996). <i>Development studies (self-help organizations, NGOs and civil society)</i>. Nepal foundation for advance studies. Nepal</p> <p><b>Unit-2</b> Guru Gharana, K.K. (1997). State led development strategy in Nepal. In Bhattachan K. B., Mishra C. (Ed.). <i>Development practices in Nepal</i>. (pp 16-43). Central department of Sociology and Anthropology, Tribhuvan University, Nepal. Sharma, S.P. (1997). Market led development strategy of Nepal. In Bhattachan K. B., Mishra C. (Ed.). <i>Development practices in Nepal</i>. (pp 44-67). Central department of Sociology and Anthropology, Tribhuvan University, Nepal. Acharya, M. (1997). Non-Government Organization (NGO) led development strategy in Nepal. In Bhattachan K. B., Mishra C. (Ed.). <i>Development practices in Nepal</i>. (pp 69-99). Central department of Sociology and Anthropology, Tribhuvan University, Nepal.</p>		

**Unit-3**

Constitution of Nepal 2015.

International Labor organization (2016). *The future of work in Nepal*.

Ministry of Finance, Nepal (2079). *Economic Survey (2078/079)*. Pp.90-93.

National Statistics office, Nepal. *Census report 2021*.

**Unit-4**

Arter, M. (2017, December). *Relationships between job satisfaction, organizational trust, and work alienation* [Paper Presentation]. 13th International Strategic Management Conference. <http://dx.doi.org/10.15405/epsbs.2017.12.02.17>.

International Labor organization (2016). *The future of work in Nepal*.

Scott, J. & Marshall, G. (2009). *A Dictionary of Sociology* (third edition revised). Oxford University Press.

**Unit-5**

Regmi, R. R. (2001). *The essentials of Sociology*. Kathmandu, Nepal. Pp. 492-507.

**Unit-6**

Erpf, P. (2017). What is social entrepreneurship and how can it be differentiated from business entrepreneurship? *Die Unternehmung*, 71(2), 197-208.

Lawrence, A.T. & Weber, J. (2017). *Business and Society: Stakeholders, ethics, public policy* (fifteenth edition). McGraw Hill Education, New York.



<b>Course Title: Introduction to Psychology</b> <b>Level: BBA</b> <b>Year/Semester: II/III</b> <b>Course Code: MGT 434</b> <b>Credit Hours: 3</b> <b>Teaching Hours: 48</b>	
<b>Course Description</b>	<p>This course deals with the theoretical and practical aspects of introduction to psychology. This course divulges about the understanding introduction to psychology in terms of basic concept, definitions, different theories about related to psychology, fields of psychology, social psychology, behavioral psychology, abnormal psychology, developmental psychology, and industrial/organizational psychology. Furthermore, it deals about dimensions or models of personality, attitude and intelligence, Likewise the course also deals about relationship between psychology and entrepreneurship, industrial-organizational psychology and its importance in the field of business. Finally, this course also focuses on the application of psychological knowledge in the field of human resources management, trade and especially on entrepreneurship and use of counseling in the field of financial sector.</p>
<b>Key Objectives</b>	<ul style="list-style-type: none"> <li>• To acquaint the students with understanding introduction to psychology in terms of concept, meaning, definitions, Types and common understanding about psychology in local context.</li> <li>• To familiarize about human growth and development, stages of human development, determination of sex, diffusion of human gins, factors affecting human development.</li> <li>• To understand about different issues of human development, introduction and characteristics of adolescence, common understanding about adolescence in local context.</li> </ul>
<b>Enabling objectives</b>	<p>After completion of this course, students will be able to:</p>

	<ul style="list-style-type: none"> <li>i. Acquire the knowledge, skill, and attitude about different theories related to psychology and identify the application of psychological theories in the field of human resources management and entrepreneurship.</li> <li>ii. Understand general concepts about personality, attitude, and intelligence and to acquire knowledge, skill, and attitude for applications in the field of human resources management and entrepreneurship.</li> <li>iii. Introduce and understand the concept of industrial-organizational psychology and its application in the field of industrial growth and organizational development.</li> <li>iv. Acquire knowledge, skill and attitude in the areas of counseling and its application in the financial sector.</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>LH</b>
<b>1</b>	<p><b>Introduction to Psychology</b></p> <p>Meaning of psychology, Definitions of psychology Types of psychology, Abnormal psychology, Behavioral psychology, Biopsychology, Cognitive psychology, Developmental psychology, Forensic psychology, Social psychology, Industrial-organizational psychology, Common understanding about psychology in local context, Relationship between psychology and business</p> <p><b>(Kalat, 2016), (Morgan &amp; Gilliland, 1927)</b></p>	<b>8</b>
<b>2</b>	<p><b>Developmental Psychology</b></p> <p>Concept of human growth and development, Stages of human development, Pre-natal stages, Post-natal stages, Determination of sex and the twins, diffusion of human genes, Factors affecting human development, Heredity, Environment, Issues of human development, Nature vs. Nurture, continuity vs. discontinuity, Stability vs. change, Introduction and characteristics of adolescence, Common understanding about adolescence in local context</p> <p><b>(Hurlock, 1950), (Slater &amp; Bremner, 2003), (Ceci &amp; Williams, 1999)</b></p>	<b>10</b>
<b>3</b>	<p><b>Theories of Psychology</b></p> <p>The psychoanalytic theory – Sigmund Freud, Basic concept of psychosexual theory</p> <p>Stages of psychodynamic development, Oral stage, Anal stage, Phallic stage, Latency stage, Genital stage, Structure of personality, Id, Ego, superego, Application the structure of personality in human resources management, Humanistic Theory – Abraham Maslow’s, Basic concept of humanistic theories, Maslow’s hierarchy of needs, Application of hierarchy of needs in</p>	<b>8</b>

	<p>entrepreneurship, Cognitive development theory- Jean Piaget's, Basic concept, Stages of cognitive development, Application of psychological theory in the development of entrepreneurship (Borden, 2009), (Kline, 2013), (Maslow, 1998), (Chapman, 1988)</p>	
<b>4</b>	<p><b>Personality, Attitude and intelligence</b></p> <p>Personality, Meaning and definitions of personality, Introvert and extrovert personality, impact of introvert and extrovert personality in organizational behavior, Attitude, Basic concept of attitude, Positive, negative and neutral attitude, Major factors that affecting on attitude development -personality, values, experience, emotion, intelligence, family background, peer group, society, education, gender, religion etc. Intelligence, Meaning and definitions of intelligence, Howard Gardner's eight types of multiple intelligence theory</p> <ul style="list-style-type: none"> <li>I. Linguistic intelligence</li> <li>II. Visual-spatial intelligence</li> <li>III. Musical Intelligence</li> <li>IV. Bodily-kinesthetic intelligence</li> <li>V. Naturalistic intelligence</li> <li>VI. Intrapersonal intelligence</li> <li>VII. Interpersonal intelligence</li> <li>VIII. Logical-Mathematical intelligence</li> </ul> <p>Application of multiple intelligence theory in human resources management (McShane, Steen, &amp; Tasa, 2004), (Sherif, Sherif, &amp; Nebergall, 1965), (Pfeifer &amp; Scheier, 2001), (Gardner, 1993), (Martin, 2001)</p>	<b>10</b>
<b>5</b>	<p><b>Industrial- organizational Psychology</b></p> <p>Basic concept of I-O psychology, The roles of industrial-organizational psychology, Employee satisfaction, Motivation, Health, Safety, Well-being, Areas of industrial-organizational psychology, Selection and placement, Training and Development, organizational development, Performance measurement, Quality of work life, Consumer psychology, Importance of industrial-organizational psychology, Understanding human relations, Human engineering, Recruitment, Selection and Placement, Development and training personnel, Identifying skill gap, Application of industrial-organizational psychology in local industry and organization (Miner, 1992), (Aamodt, 2022)</p>	<b>6</b>

6	<p><b>Counseling</b></p> <p>Meaning and definitions of counseling, Basic principles of counseling</p> <p>I. Principle of acceptance</p> <p>II. principle of communication</p> <p>III. Principle of non-judgmental attitude</p> <p>IV. Principle of empathy</p> <p>V. principle of confidentiality</p> <p>VI. Principle of individuality</p> <p>VII. Principle of non-emotional involvement</p> <p>VIII. Principle of purposeful expression of feelings</p> <p>Stages of counseling process</p> <p>Step 1: Relationship building</p> <p>Step 2: Problem assessment</p> <p>Step 3: Goal setting</p> <p>Step 4: Counseling intervention</p> <p>Step 5: Evaluation, termination</p> <p>Importance of counseling in financial institution, Practices of counseling in local micro-finance institutions</p> <p>(Herr, 1989), (Durband, Law, &amp; Mazzolini, 2018), (McLeod, 2013)</p>	6
<b>References</b>		
<p>Aamodt, M. G. (2022). <i>Industrial/organizational psychology: An applied approach</i>: Cengage Learning.</p> <p>Borden, W. (2009). <i>Contemporary psychodynamic theory and practice</i>: Lyceum Books.</p> <p>Ceci, S. J., &amp; Williams, W. M. (1999). <i>The nature—nurture debate: The essential readings</i>: Blackwell Publishing.</p> <p>Chapman, M. (1988). <i>Constructive evolution: Origins and development of Piaget's thought</i>: Cambridge University Press.</p> <p>Durband, D. B., Law, R. H., &amp; Mazzolini, A. K. (2018). <i>Financial Counseling</i>: Springer.</p> <p>Gardner, H. (1993). <i>Multiple intelligences: The theory in practice</i>: Basic books.</p> <p>Herr, E. L. (1989). <i>Counseling in a dynamic society: Opportunities and challenges</i>: ERIC.</p> <p>Hurlock, E. B. (1950). <i>Child development</i>: Ratna Sagar.</p> <p>Kalat, J. W. (2016). <i>Introduction to psychology</i>: Cengage Learning.</p> <p>Kline, P. (2013). <i>Fact and Fantasy in Freudian Theory (RLE: Freud)</i>: Routledge.</p> <p>Martin, J. (2001). <i>Profiting from multiple intelligences in the workplace</i>: Gower Publishing, Ltd.</p> <p>Maslow, A. H. (1998). <i>Maslow on management</i>: John Wiley &amp; Sons.</p> <p>McLeod, J. (2013). <i>An introduction to counselling</i>: McGraw-hill education (UK).</p>		

Miner, J. B. (1992). *Industrial-organizational psychology*: McGraw-Hill Book Company.

Morgan, J. J. B., & Gilliland, A. R. (1927). *An introduction to psychology*: Macmillan.

Pfeifer, R., & Scheier, C. (2001). *Understanding intelligence*: MIT press.

Sherif, C. W., Sherif, M., & Nebergall, R. E. (1965). *Attitude and attitude change: The social judgment-involvement approach*: Saunders Philadelphia.

**Course Title: Business Statistics**

**Level: BBA**

**Year/Semester: II/III**

**Course Code: MGT 435**

**Credit Hours: 3**

<p><b>Course Description</b></p>	<p>This course introduces the students to statistical tools and techniques which are applied to in business decision-making. The course will cover the basic tools used to describe data for the purposes of transforming data into information. In addition, the course will present the fundamentals of statistical inference showing how it is possible to examine a small subset of data to reach conclusions about a larger set of data.</p> <p>The statistical tools should be introduced from an applied perspective using business-related examples. Microsoft Excel software will be used throughout the course to aid in statistical analysis.</p>
<p><b>Key Objectives</b></p>	<p>This course provides undergraduate business students with the fundamental concepts and tools needed to understand the emerging role of business analytics in organizations, to apply basic business analytics tools in a spreadsheet environment, and to communicate with analytics professionals to effective use and interpret analytic models and results for making better business decisions.</p>
<p><b>Enabling objectives</b></p>	<p>After completion of all the Learning units of the course participants will be able to:</p> <ul style="list-style-type: none"> <li>• Implement a unified approach to business-related problems by integrating methods and applications that have been traditionally taught in separate courses, specifically statistics and management science.</li> <li>• Analyse business problems with tools they have access to and will use in their careers.</li> <li>• Use Excel functions for business intelligence queries in databases.</li> <li>• Explain the purpose of regression analysis and provide examples in business.</li> </ul>

	Explain the purpose of classification methods, how to measure classification performance, and the use of training and validation data.	
<b>Unit</b>	<b>Contents</b>	<b>LH</b>
<b>1</b>	<b>Describing Data using Graphs and Tables</b>	<b>4</b>
	Statistics in Business, Frequency distribution, Stem-and-leaf plots, Diagrams and Graphic presentation of Frequency distribution – Histogram, Ogive curve	
<b>2</b>	<b>Describing Data Using Numerical Measures</b>	<b>9</b>
	Measures of Central Tendency (Mean, Median and Mode), Partition values (quartiles, deciles and percentiles), Measures of variation (Range, Inter Quartile Range, quartile deviations), Variance and standard deviation, Coefficient of Variation, Skewness, Kurtosis, Five-number summary, Box- Whisker plot. <b>Unit Case Study</b>	
<b>3</b>	<b>Probability</b>	<b>5</b>
	Sample Space and Events, Probability, laws of probability, conditional probability, Baye's theorem. <b>Unit Case Study</b>	
<b>4</b>	<b>Sampling Theory and Sampling Distributions</b>	<b>5</b>
	Population and Sample, Sampling Methods, Central limit theorem, Sampling Distribution of Mean and Proportion. <b>Unit Case Study</b>	
<b>5</b>	<b>Estimation</b>	<b>6</b>
	Estimation, Properties of Good Estimator: Consistency, unbiasedness, efficiency and sufficiency, Point and interval estimates, Margin of Error and Levels of Confidence, Confidence interval estimates for mean and proportion, <b>Unit Case Study</b>	
<b>6</b>	<b>Introduction to Hypothesis Testing</b>	<b>7</b>
	Concept of Hypothesis Testing, Steps of Hypothesis Testing, Hypothesis Testing for Mean and Proportions for large Sample, Hypothesis Testing Using Critical Value approach, Confidence Limit approach, p-value approach. <b>Unit Case Study</b>	
<b>7</b>	<b>Simple Linear Correlation</b>	<b>6</b>
	Scatter plot, Measures to describe correlation, Pearson's correlation coefficient, test of significance of Sample Correlation Coefficient using Probable Error, Spearman's rank correlation coefficient <b>Unit case study</b>	
	<b>Simple Linear Regression</b>	

<b>8</b>	Linear models, Assumptions of the linear model, Linear regression model, Obtaining the least- squares linear regression model, interpretation of regression Coefficients, coefficient of determination. <b>Unit case study</b>	<b>6</b>
<b>References</b> <ol style="list-style-type: none"> <li>1. David Levine and et al, Statistics for managers using MS excel Pearson</li> <li>2. Glyn Davis and Branco Pecar, Business Statistics using EXCEL, Oxford University Press</li> </ol>		

# **4<sup>th</sup> Semester**



<b>Course Title: Financial Management -I</b> <b>Level: BBA</b> <b>Year/Semester: II/IV</b> <b>Course Code: MGT 441</b> <b>Credit Hours: 3</b>		
<b>Course Description</b>	This course aims to provide students with the basic concepts of financial management. This course enables the students to make proper financial decision in the field of corporate world by enhancing their capacity in the field of financial management. Furthermore, this course will also explain financial tools and techniques, which can be used to help firms maximize value by improving decisions relating to financial analysis, valuation of securities, capital budgeting, and working capital management.	
<b>Key Objectives</b>	Familiarizes the students with the fundamental concept of the financial management.	
<b>Enabling objectives</b>	After completing this course, the students will be able to: <ul style="list-style-type: none"> <li>➤ develop a foundation of financial management concepts,</li> <li>➤ understand the basic components of financial analysis,</li> <li>➤ use the concept of time value of money in business decision,</li> <li>➤ understand the basic concept of the valuation of financial securities and develop the corporate valuation model,</li> <li>➤ make important investment decisions by using different alternatives decision techniques of capital budgeting, and</li> <li>➤ manage optimal working capital of the firm by maintaining the optimum level of component of working capital, i.e., cash, receivable, inventory and payable.</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>LH</b>
<b>1</b>	<b>Introduction to Financial Management</b>	<b>03</b>
	Concept of Financial Management, Functions of Financial Management, Importance of Financial Management, Goals of Financial Management: Profit Maximization & Wealth Maximization, Agency Relationship: Agency Problems: Shareholders vs Managers and Agency Problems: Shareholders vs. Creditors	
<b>2</b>	<b>Financial Statement, Cash Flows and Financial Analysis</b>	<b>09</b>
	Concept and Uses of Financial Statement, Types of Financial Statements: Income Statement, Statement of Retained Earnings, Balance Sheet, Statement of Cash Flows: Concept and its Preparation, Financial Ratio Analysis: Uses of Financial Ratios, Users of Financial Ratios, Limitations of Financial Ratios, Types of Financial Ratios.	
<b>3</b>	<b>Time Value of Money</b>	<b>09</b>
	Concept and Significance of time Value of Money, Cash Flow Time Line, Future Value and Compounding, Present Value and Discounting, Future Value and Present Value of: Single Cash Flow, Annuity & Uneven Cash Flow Stream, Solving for Interest Rates and Number of Periods, Semi-Annual and Other Compounding Periods, Present Value	

	of Perpetuity, Comparison of different types of interest rates, Preparation of Loan Amortization Schedule.	
4	<b>Bond and Stock Valuation</b>	09
	Meaning and Features of Bond, Bond Valuation Model, Valuation of Semi-Annual and other Coupon Bond, Required Return and Bond Value, Changes in Bond Value over Time, Bond Yield Measures.	
	Meaning and Features of Preferred Stock, Valuation of Preferred Stock.  Meaning and Features of Common Stock, Value of common stock, Common Stock Valuation Models, Expected Rate of Return on a Constant Growth Stock, Valuation of the Firm.	
5	<b>The Capital Budgeting</b>	09
	Concept and Significance of Capital Budgeting, Capital Budgeting Process, Classification of Capital Projects, Estimation of Cash Flows,  Capital Budgeting Techniques: Pay Back Period, Discounted Pay Back Period, Net Present Value, Internal Rate of Return, Modified Internal Rate of Return and Profitability Index, Net Present Value Profile.	
6	<b>Management of Working Capital</b>	09
	Concept and Types of Working Capital, Factors Affecting Working Capital, Significance of Working Capital Management, Working Capital Cash Flow Cycle, Working Capital Policy.	
	<b>Cash Management:</b> Motives for Holding Cash, Managing Collections and Controlling Disbursement, Cash Management Models.	
	<b>Receivables Management:</b> Concept of Receivable Management, Elements of Credit Policy, Monitoring Receivables, Cost of Maintaining Receivables  <b>Inventory Management:</b> Basic Inventory Cost, Economic Order Quantity, Reorder Point, and Safety Stock.	
<b>References</b>		
8. Brigham, E. F. & Houston, J. F. (2009) Fundamentals of Financial Management. India: South Western Publication. 9. Van Horne, J. C., & Wachowicz, J. M. (2009) Fundamentals of Financials Management. Pearson Education. 10. Pandey, I. M. (2009). Financial Management, New Delhi: Vikash Publishing House Pvt. Ltd. 11. Shrestha, P. M., Lamichhane, P. & Pokhrel, S. (2021). Financial Management-I, Deepmala Publication, Kathmandu, Nepal		

**Course Title: Cost and Management Accounting****Level: BBA****Year/Semester: II/IV****Course Code: MGT 442****Credit Hours: 3****Teaching Hours: 48**

<b>Course Description</b>	The course is designed to provide students with an understanding of the concepts, tools and techniques of cost and management accounting and their application in managerial decision making. The course further introduces students to the sound base structure for higher study in accounting besides in practical knowledge required by the middle level managers to handle cost information independently. This course comprises conceptual foundation of cost and management accounting, segregation of cost, accounting for material, labor and overhead, allocation, apportionment and absorption of overhead cost, income statement under variable and absorption costing technique, flexible budget under different levels of activities and cost volume profit analysis.	
<b>Key Objectives</b>	<ul style="list-style-type: none"><li>➤ Acquire practical concepts and skills of cost and management accounting</li><li>➤ Contextualize cost and management information for managerial decision</li></ul>	
<b>Enabling objectives</b>	After completion of all the learning units of the course, participants will be able to: <ul style="list-style-type: none"><li>➤ understand the concept of cost and management accounting.</li><li>➤ know the concept, tools and practices of management accounting</li><li>➤ apply those concept and principle in decision making</li><li>➤ realize the budgeting and different level of costing</li><li>➤ know the costing system of material, labor and overhead</li></ul>	
<b>Unit</b>	<b>Contents</b>	<b>LH</b>
	<b>Conceptual Foundation</b>	

1	Meaning, objectives, importance, advantages and limitations of cost and management account; Differences between financial, cost and management account, classification of cost (according to element, function, behavior and decision making); Concept and method of cost segregation: two-point method and least square method.	6
2	<b>Accounting for Materials (Inventory)</b> Materials: concept, reasons and objectives for holding material; Inventory control: meaning, importance; Techniques of inventory management (economic order quantity with and without discount, re-order, maximum level, minimum level, danger and average stock levels) under the condition of certainty.	6
3	<b>Accounting for Labor</b> Concept and need for labor cost and labor cost control; System of wages payment (piece rate and time rate payment system); Incentive wages payment Plan: Halsey and Rowan premium plan, Taylor's differential piece rate system, Gantt's Task and Bonus plan.	6
4	<b>Accounting for Overhead</b> Meaning, classification and importance of overhead; Accounting and distribution of overhead cost: allocation, apportionment, reapportionment and absorption of overhead cost.	6
5	<b>Variable Costing and Absorption Costing</b> Concept, importance, income statement under variable costing technique, reconciliation statement between absorption and variable costing techniques showing the causes of difference. Concept, importance, income statement under absorption costing technique, limitations.	12
6	<b>Cost Volume Profit Analysis</b> Meaning and importance of cost volume profit analysis, assumptions of cost volume profit analysis and its limitation; Contribution margin analysis; Break-even analysis: under constant and the following underlying situations: changes on selling price, fixed cost, & variable cost, and under step fixed cost, break-even-analysis of multi-products firms.	8
7	<b>Flexible Budget</b> Concept, importance of flexible budget; Limitation of static budget, Flexible budgeting for overhead cost control, flexible budget in different level of activity.	4
<b>References</b>		
<ol style="list-style-type: none"> <li>1. Charles T. Horngren, Srikant M. Datar and George foster, <i>Cost Accounting: A managerial emphasis</i>, Pearson Education</li> <li>2. Jawahar Lal, <i>Cost Accounting</i>, Tata McGraw Hill Co., New Delhi</li> <li>3. S. N. Maheshwari &amp; S.N. Mittal, <i>Cost Accounting: Theory and Problems</i>, Shri Mahabir Book Depot, New Delhi</li> </ol>		

4. M. R. Koirala, and et.al, *Cost and Management Accounting*, Buddha Academy Publication House, Kathmandu.
5. Koirala, Y.R. and et.al, *Cost and Management Accounting*, Ashmita Publication, Kathmandu.

**Course Title: Fundamentals of Entrepreneurship**

**Level: BBA**

**Year/Semester: II/IV**

**Course Code: MGT 443**

**Credit Hours: 3**

**Teaching Hours: 48**

<b>Course Description</b>	The fundamentals of entrepreneurship introduce students with basic concepts and characteristics of entrepreneurship process and practices. It makes them learn what is essential for being successful entrepreneurs in the today's competitive market. It provides how to tackle business challenges and make the dream come true by equipping students with reasoning skills through idea generation, design thinking, marketing, digital skills, and ecosystem.
<b>Key Objectives</b>	<ul style="list-style-type: none"> <li>➤ To introduce basic concepts of entrepreneur and entrepreneurship, characteristics of entrepreneurs.</li> <li>➤ To improve student's self-confidence and giving them a chance at becoming self-reliant so that they are not totally dependent on employment.</li> <li>➤ To provide a dynamic platform on which an individual can explore their strengths through practical application.</li> <li>➤ To offers a thorough learning management system, assisting them in forming the right values and cognitive framework.</li> </ul>
<b>Enabling objectives</b>	<p>After completion of all the learning units of the course, participants will be able to:</p> <ol style="list-style-type: none"> <li>a) Develop an understanding of entrepreneurship and small business and appreciate their role in an economy, particularly in the FSM economy</li> <li>b) Develop and demonstrate competence in basic business and marketing planning</li> <li>c) Demonstrate competence in identifying opportunities and challenges that entrepreneurs face</li> <li>d) Improve their perspectives on innovation and continuously integrating, and accumulating new knowledge to mold their innovative ability and personality.</li> </ol>

<b>Unit</b>	<b>Contents</b>	<b>LH</b>
<b>1</b>	<b>Introducing Entrepreneurs</b>	<b>6</b>
	Evolution of the Concept of Entrepreneur, Characteristics and Functions of Entrepreneur, Types of Entrepreneurs, Entrepreneur and manager, Intra-preneur, Start-up.	
<b>2</b>	<b>Types of Entrepreneurs</b>	<b>6</b>
	Concept of Entrepreneurship, Types of Entrepreneurships: Women Entrepreneurship, Rural Entrepreneurship, Tourism Entrepreneurship, Agri-Preneurship, Social Entrepreneurship, Factors affecting Entrepreneurship Growth.	
<b>3</b>	<b>Entrepreneurship Motivation</b>	<b>8</b>
	Entrepreneurship Motivation, Motivational Cycle or Process, Theories of entrepreneurial Motivation, Entrepreneurial Motivation, changes in entrepreneurship Motivation, Achievement Motivation, Entrepreneurial Motivation Behavior.	
<b>4</b>	<b>The Business Plan</b>	<b>8</b>
	Need for Opportunity Identification and Selection, Environment Dynamics and Change, Business Opportunities in Different Sector, Meaning of Business Plan, Contents of Business Plan, and Formulation of Business Plan.	
<b>5</b>	<b>Protecting Idea</b>	<b>8</b>
	General Introduction of different types of Company, General Introduction of the Nepalese Intellectual Property, Legal Issues in setting up the organization, Patents, Trademarks, Copyrights, Licensing, Product safety and Liability, Insurance	
<b>6</b>	<b>Ecosystem and Support for Entrepreneurship</b>	<b>6</b>
	Institutional Finance to Entrepreneurs, Lease Financing and Hire Purchase, Institutional Support to Entrepreneurs, Taxation Benefits to Small-Scale Enterprise, Government Policy for Small-Scale Enterprise	
<b>7</b>	<b>Social Responsibility of Business</b>	<b>6</b>
	Corporate Social Responsibility, Corporate Citizenship, Strategy, CSR: Evolution and Development, Apprehensions against CSR, Forms of CSR, Dimensions of CSR, Making Business Corporations Socially Responsible.	
<b>References</b>		
1. Text Book: Entrepreneurial Development, Dr. S.S. Khanka, S. Chand & Company PVT. LTD.		



**Title: Management Information System (MIS) and Information Technologies (IT) Applications**

**Level: BBA**

**Year/ Semester: II/IV**

**Subject Code: MGT 444**

**Credit Hours: 3**

**Lecture Hours: 48**

<b>Course Description</b>	Management information system is core components of business organization at recent business environment. MIS is to implementation and utilization of computing system in business organization to increase the productivity of the organizations to achieve the goal. This course is design you to understand detail about Management information system.
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| <b>Key Objectives</b> | <ul style="list-style-type: none"><li>➤ To introduce basic concepts of MIS and IT applications.</li><li>➤ To improve student's self-confidence and giving them a good knowledge about Computer applications to increase the performance at their organizations.</li><li>➤ To provide a dynamic platform on which an individual can explore their strengths through practical application.</li></ul> |
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| <b>Enabling Objectives</b> | <p>After complete of the chapter, Learner will be able to define and describe the following.</p> <ul style="list-style-type: none"><li>➤ Define and describe the term information system and use of information system in an organization to better productivity.</li><li>➤ Explanations about Components of information system</li><li>➤ Describe the process of how organizations use information technology for competitive advantage.</li><li>➤ Classify and categories type of information system.</li><li>➤ Explanations about different database structures, and their implementation and maintenance.</li><li>➤ Define and describe different security issues and their security alternatives.</li><li>➤ Understand the uses of information system to decision makers.</li></ul> |
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<b>Unit</b>	<b>Course Content</b>	<b>L.H</b>
<b>1</b>	<b>Introduction</b>	8
	Definition, Objectives and role of MIS, System, Information system, Information system resources, types of management information system, Decision support system (DSS) Managerial challenges of information system.	
<b>2</b>	<b>Strategic Enterprise Systems</b>	10
	Enterprise resource planning (ERP), Supply chain management (SCM), Customer relationship management (CRM), Accounting information	



	system(AIS), Geographic information system(GIS) Naturel resources management system(NRMS)	
<b>3</b>	<b>Information Management with Database system</b>	10
	Introduction, fundamental data concept (character, field, database management system, database structures (Hierarchical structure, network structure, relational structure, object oriented structure, Multidimensional structure) Types of database (Operational database, distributed database, external database) Data warehouse and data mining, Meta data.	
<b>4</b>	<b>Emerging Technologies</b>	12
	Cloud computing, Big Data Technologies, Internet of Things (IoT), Bring Your Own Device (BYoD,) Virtual Reality, Augmented Reality, Block chain, Artificial Intelligence, E-Business and E-commerce.	
<b>5</b>	<b>Securing Information System</b>	8
	Introduction, Computer crime, Privacy issues, inter-network security and issues, security measures, Social and, ethical Issues in MIS, Auditing Information technology security.	
<b>Reference</b>	<ol style="list-style-type: none"> <li>1. Text Book: James A, O Brein; George M; Ramesh Bhel, 10<sup>th</sup> Edition; Management information system, Tata MC Graw hill Education PVT. Ltd; New Delhi</li> <li>2. Chopra, R. (2016). Database management System (DBMS) A practical Approaches (5th ed.). New Delhi: S.Chand.</li> <li>3. Bagchi, N. (2010). Management Information System (1st ed.). New Delhi: Vikas Publication.</li> </ol>	

<b>Course Title: Business Environment of Nepal</b>		
<b>Level: BBA</b>		
<b>Year/Semester: II/IV</b>		
<b>Course Code: MGT 445</b>		
<b>Credit Hours: 3</b>		
<b>Teaching Hours: 48</b>		
<b>Course Description</b>	The course on the Business Environment of Nepal for Bachelor of Business Administration (BBA) is designed to provide students with a comprehensive understanding of the economic, social, political, and cultural factors that shape the business landscape in Nepal. Through this course, students will explore the unique challenges and opportunities faced by businesses operating in Nepal and develop the analytical skills necessary to navigate the dynamic and rapidly changing business environment of the country. By the end of this course, students will be well-equipped to understand, analyze, and navigate the political, economic, legal, socio-cultural, and technological aspects of Nepal's environment and their impact on Nepalese business. In addition, it examines the regional and global environmental factors that impact the Nepalese business landscape.	
<b>Key Objectives</b>	<ul style="list-style-type: none"> <li>➤ To help students build their analytical capacity</li> <li>➤ To make them familiar with business environmental forces influencing businesses in the Nepalese context</li> <li>➤ To introduce them with the primary environmental variables and the dynamics of how they affect Nepalese business</li> <li>➤ To cultivate their numerical skills and tools for summative and formative skills</li> </ul>	
<b>Enabling objectives</b>	<p>After completion of all the learning units of the course, participants will be able to:</p> <ul style="list-style-type: none"> <li>e) Develop an understanding of business environment and its impact in national economics</li> <li>f) Develop and demonstrate competence in basic business and financial planning</li> <li>g) Demonstrate competence in identifying opportunities and challenges that business community has to face</li> <li>h) Improve their perspectives on business innovation</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>LH</b>
<b>1</b>	<b>Concept of Business Environment</b>	<b>5</b>
	Business and its environment, types of business environment, environmental analysis – process and techniques, scanning methods, use of environmental analysis in strategic management.	
<b>2</b>	<b>Economic Environment</b>	<b>12</b>
	Dimensions of the economy, major problems and challenges facing by Nepalese economy. Employment trends and labor market issues,	

	migration and foreign employment. Industry and agricultural sectors – performance and emerging challenges. Economic policies and reforms (concept and features) - industrial policy, privatization policy, trade policy, tourism policy, and monetary policy; liberalization of the Nepalese economy and capital market reforms, factors contributing to the competitive business environment in Nepal.	
<b>3</b>	<b><u>Political Environment</u></b> Importance of the political environment for business; the key stakeholders (political parties) in the Nepalese political system; federal and state governments; government's role in business; Key issues in government-business relations; risk analysis of the political climate, particularly in relation to the business sector; issues with the political climate in Nepal.	<b>6</b>
<b>4</b>	<b><u>Regulatory Environment</u></b> Concept and importance of the Regulatory environment for business. Rules and regulation: Concept and Features of Private Firm `Registration Act, Partnership Act, Companies Act; Industrial Enterprise Act; Foreign Investment and Technology Transfer Act; Labor Act; Special Economic Zone Act, Environmental Protection Act, Trade Union Act; Mines and Minerals Act; Export and import Control Act, Intellectual property - Patent, Design, Copyright and Trade Mark Act; Consumer Protection Act and regulations.	<b>13</b>
<b>5</b>	<b><u>Socio-cultural Environment</u></b> Socio-cultural environment and its significance for business; Determinants of socio-cultural, environment - religion, language, education, family structure and social organizations; An analysis of how socio-cultural environment affects the Nepalese business; Emerging sociocultural changes and trends in Nepal.	<b>6</b>
<b>6</b>	<b><u>Technology and Energy Management</u></b> Business and technology, current status of technology, technology transfer issues, IT Policy of Nepal, natural environmental issues, energy situation in Nepal, environment and energy management issues in Nepal.	<b>6</b>
<b>References</b>		
<b>Basic Texts</b>		
<ol style="list-style-type: none"> <li>1. Pant, P. R. Fundamentals of Business Environment in Nepal. Kathmandu: Buddha Academic Enterprises.</li> <li>2. Agrawal, G. R. Dynamics of Business Environment in Nepal. Kathmandu: M. K. Publishers.</li> </ol>		
<b>Reference Books</b>		

1. Aswasthappa, K. Business Environment for Strategic Management. Mumbai: Himalaya Publishing House.
2. Wetherly, P., & Dorrn, O. The Business Environment: Themes and Issues. New Delhi: Oxford University Press.
3. Ghosh, B. N. Business Environment. New Delhi: Oxford University Press.
4. Paul, J. Business Environment: Text and Cases. New Delhi: Tata McGraw Hill.

## Business Research Methods

Bachelor of Business Administration (BBA)

Course code No: MGT: 463 Year/ Semester: III/ VI Credit Hour: 03

### **Course Description**

This course is devoted to develop an understanding and skills of research in students. The course deals with the tools, techniques, and the changing paradigms of social science research, and their application to business research. The topics covered in this course are the foundation of research, research design, sampling techniques, measurement and scaling, data collection and analysis, writing research proposal, citation and referencing styles, and writing research report.

### **Key Objectives**

- ❖ Introduce students the concepts of scientific research, its practices and research philosophy
- ❖ Encourage students to enhance their managerial competencies using research output in decision making process

### **Enabling Objectives**

After completion of all the learning units of the course, participants will be able to:

- ❖ Understand basic knowledge about research, their methodology
- ❖ Develop basic skills to conduct survey research.
- ❖ Identify the different source of data and way of collecting data.
- ❖ Apply the various of levels of measurement.
- ❖ Prepare and present research reports.
- ❖ Able to use different statistical tools.

### **Course Contents**

#### **Unit 1: Foundation of Research**

LH

8

Meaning and nature of business research; Classification of research: Quantitative and qualitative, basic and applied, cross sectional and longitudinal, Evaluation research, action research, exploratory and explanatory research, descriptive and analytical research, conceptual and empirical research; Research process.

#### **Unit 2: Research Design**

LH

4

Meaning, need and features of research design; Types of research design: Exploratory, descriptive and causal research design.

#### **Unit 3: Measurement and Scaling**

LH

8

Meaning of measurement and scale; Types of measurement: nominal, ordinal, interval and ratio scale; Important scaling techniques: Paired comparison, rank order, constant sum, Guttman scale, Likert scale, continuous scale, Semantic differential scale, Thurstone scale and Staple

scale; Validity: Meaning, Types (face validity, content validity, criterion validity, construct validity); Reliability: Meaning, types (Cronbach's Alpha, split half, test-retest and parallel form reliability).

#### **Unit 4: Sampling**

LH

6

Meaning and terminology (census, population or universe, sample, sampling unit, sample size, sampling frame, sample statistics, population parameters) of sampling; Sampling techniques: Probability sampling (simple random, stratified random, systematic, cluster), non-probability sampling (convenience, quota, judgement, snowball), Features of good sampling.

#### **Unit 5: Data Collection and Analysis**

LH

10

Meaning of data, primary and secondary source of data; Methods of primary data collection: survey questionnaire, interview, observation and focus group discussion; e-research using internet and website to collect the data from individuals, web survey and email survey; Important consideration for data collection; Data analysis using descriptive and inferential statistics: frequency, percentage, graphs, mean, standard deviation, t test, F-test and regression analysis using SPSS or any other software.

#### **Unit 6: Writing Proposal and Research Report**

LH

12

Topic selection, good criteria for topic selection, research proposal: Types and content of research proposal, research report: Meaning, component of research report (prefatory parts, main body, and supplementary parts (references, appendices and annexures); Layout of research report (margin, page numbering, heading and sub-heading, table, figure, line spacing etc.); APA style for citation and referencing.

References:

1. Prem Raj Pant (2010). Social science research and thesis writing. Buddha Publication, Kathmandu
2. Uma Sekaran and Roger Bougie (2016). Research methods for business: A skill building approach. Willy

## Tax Planning

Bachelor of Business Administration (BBA)

Level: Bachelor Code: MGT: 481 Year/ Semester: IV/ VIII Credit Hour: 03

### **Course Description**

This course aims to provide the students with the knowledge of tax laws and tax planning for decision making and enable them to work as tax consultants in the corporate sector and tax officers in the government sector. The topics covered in these courses are basic terminology of taxation, assessment of income, tax exemptions, value added tax and tax planning.

### **Key Objectives**

- ❖ enables students to understand basic theory, practice of taxation and assessment of income and tax planning.
- ❖ Understanding the basic concept of value added tax

### **Enabling Objectives**

After completion of all the learning units of the course, participants will be able to:

- ❖ Understand the basic terminology of income taxation and value added tax
- ❖ Enhance the knowledge on assessment of income of individual and corporate organization
- ❖ Able to understand the basic knowledge on value added tax
- ❖ Understand the concept and procedures of tax planning

### **Course Contents**

#### **Unit 1: Introduction**

**LH**

**8**

Concept and meaning of taxation; Objectives of taxation; Types of taxes in Nepal; canons/ principles of taxation; Historical perspective of income tax in Nepal; Basic terms used in income tax act 2058: Income year and assessment year, cash basis and accrual basis of accounting system, Capital and revenue nature (expenses, income and losses), Tax deduction at sources (TDS), Advance tax, excess tax and outstanding tax, Permanent Account number (PAN), E-PAN, Assessable income, adjusted taxable income and net assessable income, Double Taxation Avoidance Agreement (DTAA), Foreign tax credit, Capital Gain and Tax, other basic terms used in under the income tax Act, 2058

#### **Unit 2: Tax Exemptions, Concessions and Tax Rates**

**LH**

**6**

Tax exemptions for individual, family and industry; Tax rate, Concession and rebate; Withholding tax; Allowable expenses: general deduction, interest, cost of trading stock, repair and improvement, pollution control cost, research and development cost depreciation allowance calculation of residential status, expenses not allowed for deduction; Quantification, allocation and characterization of amount.

**Unit 3: Calculation of Total Taxable Income and Liabilities** **LH**  
**10**

Meaning, Computation of total taxable income and tax liability from (Employment, business and investment), Calculation of depreciation, Setoff and carry forward of losses.

**Unit 4: Value Added Tax (VAT)** **LH**  
**6**

Concept of VAT, Origin and evolution of VAT, Method of computation of VAT, Method of collection, realization of VAT, Methods of keeping records of VAT

**Unit 5: Tax Planning** **LH**  
**10**

Basic concept of tax planning, needs and objectives of tax planning to modern business corporations, Major differences among tax evasion, tax avoidance and tax planning, types of tax planning, scopes of short-range tax planning, scopes of long-range tax planning, concepts of tax management.

**Unit 6: Tax Planning for Business Decisions** **LH**  
**8**

Tax planning for managerial decisions: Selection of business, forms of business incorporation, location of business unit, size of business, timing of future business activities; Tax planning for financial decisions; leasing or buying business assets, capital structure, retention or distribution or returns, merging of business unit.

**References:**

- Government of Nepal, *Income Tax Act*, 2058 with amendment, Kathmandu: Ministry of Finance, Government of Nepal.
- Government of Nepal, *Income Tax Rules*, 2059 with amendment, Kathmandu: Ministry of Finance, Government of Nepal.
- Government of Nepal, *Value Added Tax Act*, 2052 with amendment, Kathmandu: Ministry of Finance, Government of Nepal.
- GON, *Value Added Tax Rules*, 2053 with amendment, Kathmandu: Ministry of Finance, Government of Nepal.
- Ministry of Finance. (various years). *Budget Speeches*. Kathmandu: Ministry of Finance, Government of Nepal.
- Ministry of Finance. (various years). *Economic Survey*. Kathmandu: Ministry of Finance, Government of Nepal
- Aryal, K.P. & Poudel, S.P. *Taxation in Nepal*. Kathmandu: (Updated) Bhundipuram Prakashan Pvt.Ltd.
- Dhakal, K.D. Pandey, B. and Bhattarai, R., *Fundamentals of taxation*. Kathmandu: (Updated) MK Publishers and Distributors,
- KC J. B. *Tax Laws and Tax Planning: Theory and Practice*. Kathmandu: (Updated) Khanal Books & Stationery Pvt. Ltd.





Subject Name: Idea Generation & Entrepreneurship

Subject Code: SBRED464

Credit Hours:03

Course Objective

- a. To introduce entrepreneurship and the entrepreneurship mind-set.
- b. To generate and exploit new entry opportunities.
- c. To make a business plan
- d. To explore the different ways of funding the business plan
- e. To introduce the strategies for growth and managing implications of growth

Learning Outcomes

- a. Identify market opportunities
- b. Develop a business plan
- c. Identify sources of financing
- d. Pitch an idea to investors
- e. Incorporate a small business
- f. Operate a small business

Unit 1 (8)

Entrepreneurship and The Entrepreneurship Mind-Set: The Nature of Entrepreneurship, How Entrepreneurships Think, Role Models and Support Systems, Managerial Vs Entrepreneurial Decision Making, New entry: Opportunity, Exploitation and Risk Reduction

Unit 2 (8)

Generating Idea: Ideas from Trend, Sources of New Ideas, Methods of Generating Ideas, Creative Problem Solving, Creativity and Entrepreneurship, Types of Innovation, Entrepreneurial Innovation, e-Commerce and Business Start-Up.

Unit 3 (8)

Identifying Opportunities: Information Sources, The Nature of International Entrepreneurship, International Vs. Domestic Entrepreneurship, Technological Environment, Culture, Entrepreneurship Entry Strategy.

Unit 4 (8)

The Business Plan: What is business plan, Information needs, writing the Business Plan, Strategic Management, SWOT Analysis, and Environmental Analysis, Marketing plan, Financial Plan, Organizational Plan, Operational Plan, Using and Implementing the Business Plan.

#### Unit 5 (8)

Funding of Business Plan: Capital Structure, Source of Capital (Commercial Banks, Government Grants, Private Placement, and Bootstrap Financing), Venture Capital, Valuing your company.

#### Unit 6 (8)

Implications of Growth: Growth Strategies, Implication of Growth for the firm, Accessing resources( Joint venture, Acquisitions, Mergers, Leveraged buyouts, franchising), Exit strategy, Succession of Business, Options for selling the Business

Text book: Entrepreneurial Development Dr. S.S. Khanna S. Chand Publication

<b>Course Code Number</b>	
<b>Credit Hours</b>	
<b>Year:</b>	<b>Semester:</b>
<b>Course Objectives</b>	
<b>Main Objectives</b>	This course provides undergraduate business students with the fundamental concepts and tools needed to understand the emerging role of business analytics in organizations, to apply basic business analytics tools in a spreadsheet environment, and to communicate with analytics professionals to effectively use and interpret analytic models and results for making better business decisions
<b>Enabling Objectives</b>	<p>After completion of all the Learning units of the course participants will be able to:</p> <ul style="list-style-type: none"> <li>• Implement a unified approach to business-related problems by integrating methods and applications that have been traditionally taught in separate courses, specifically statistics and management science.</li> <li>• Analyze business problems with tools they have access to and will use in their careers.</li> <li>• Use Excel functions for business intelligence queries in databases.</li> <li>• Explain the purpose of regression analysis and provide examples in business.</li> <li>• Explain the purpose of classification methods, how to measure classification performance, and the use of training and validation data.</li> </ul>

## Business Analytics

Learning Unit (LU)	Learning Hours (LH)	Contents
LU 1	LH 4	<p><b>Introduction to Business Analytics</b></p> <p><i>Defining Business Analytics</i></p> <p><i>Evolution of Business Analytics</i></p> <ul style="list-style-type: none"> <li>• <i>Impact and challenges</i></li> </ul> <p><i>Scope of Business Analytics</i></p> <ul style="list-style-type: none"> <li>• <i>Software support</i></li> </ul> <p><i>Data for Business Analytics</i></p> <ul style="list-style-type: none"> <li>• <i>Dataset and database, Big data, Metrics and data classification, Data reliability and validity</i></li> </ul> <p><i>Model in Business Analytics</i></p> <p><i>Problem solving with Analytics</i></p> <p>Unit Case Study.</p>
LU 2	LH 4	<p><b>Analytics on Spreadsheets</b></p> <p><i>Basic excel skills</i></p> <p><i>Excel formulas, copying formulas, other useful excel tips, excel functions, basic excel functions, functions for specific applications, insert function, logical functions</i></p> <p><i>Using excel lookup functions for database queries</i></p> <p><i>Spreadsheet add-ins for Business analytics</i></p> <p>Unit Case Study.</p>
LU 3	LH 5	<p><b>Descriptive Analytics</b></p> <p><i>Data Visualization</i></p> <ul style="list-style-type: none"> <li>• <i>Dashboards</i></li> <li>• <i>Tools and software for data visualization</i></li> </ul> <p><i>Creating charts in data visualizations</i></p> <ul style="list-style-type: none"> <li>• <i>Columns and bar charts</i></li> <li>• <i>Data labels and data tables chart options</i></li> <li>• <i>Line charts</i></li> <li>• <i>Pie charts</i></li> <li>• <i>Bar charts</i></li> <li>• <i>Area charts</i></li> </ul>

		<ul style="list-style-type: none"> <li>• <i>Bubble charts</i></li> <li>• <i>Excel charts</i></li> </ul> <p><i>Data queries: tables, sorting and filtering</i>  <i>Statistical model for summarizing data</i></p> <ul style="list-style-type: none"> <li>• <i>Frequency distribution for categorical data</i></li> <li>• <i>Relative frequency distributions</i></li> <li>• <i>Frequency distribution for numerical data</i></li> <li>• <i>Excel histogram tool</i></li> <li>• <i>Cumulative relative frequency distribution</i></li> <li>• <i>Percentiles and quartiles</i></li> <li>• <i>Cross tabulation</i></li> </ul> <p><i>Exploring data using pivot tables</i>  <b>Unit Case Study.</b></p>
<b>LU 4</b>	<b>LH 5</b>	<p><b>Descriptive statistical measures</b>  <i>Population and samples</i></p> <ul style="list-style-type: none"> <li>• <i>Understanding statistical notation</i></li> </ul> <p><i>Measures of location</i></p> <ul style="list-style-type: none"> <li>• <i>Arithmetic mean, median, mode, midrange, using measures of location in business decisions</i></li> </ul> <p><i>Measures of dispersion</i></p> <ul style="list-style-type: none"> <li>• <i>Range, interquartile range, variance, standard deviation, chebyshev's theorem and empirical rules, standardized values, coefficient of variation</i></li> </ul> <p><i>Measures of shape</i>  <i>Measure of association</i>  <i>Statistical thinking and business decisions</i>  <b>Unit Case Study.</b></p>
<b>LU5</b>	<b>LH6</b>	<p><b>Tendlines and regression analysis</b>  <i>Modeling relationships and trends in data</i>  <i>Simple linear regression</i></p> <ul style="list-style-type: none"> <li>• <i>Finding the best fitting regression lines</i></li> <li>• <i>Least square regression</i></li> <li>• <i>Simple linear regression with excel</i></li> <li>• <i>Regression as analysis of variables</i></li> <li>• <i>Testing hypothesis for regression coefficients</i></li> </ul> <p><i>Multiple linear regression</i>  <i>Building good regression models</i>  <i>Regression with categorical independent variables</i>  <i>Regression model with nonlinear terms</i>  <i>Advanced techniques for regression modelling using XLMiner</i>  <b>Unit Case Study.</b></p>
<b>LU 6</b>	<b>LH6</b>	<p><b>Forecasting techniques</b>  <i>Qualitative and judgemental forecasting</i></p> <ul style="list-style-type: none"> <li>• <i>Historical analogy</i></li> <li>• <i>The Delphi model</i></li> <li>• <i>Indicators and indexes</i></li> </ul> <p><i>Statistical forecasting models</i>  <i>Forecasting model for time series with a linear trend</i>  <i>Forecasting time series with seasonality</i></p>

		<p>Selecting appropriate time series bases forecasting models</p> <p>Regression forecasting with causal variables</p> <p>The practice of forecasting</p> <p><b>Unit Case Study.</b></p>
LU7	LH6	<p><b>Introduction to data mining</b></p> <p>The scope of data mining</p> <p>Data exploration and reduction</p> <ul style="list-style-type: none"> <li>• Sampling, data visualization, dirty data, cluster analysis</li> </ul> <p>Classification</p> <ul style="list-style-type: none"> <li>• An intuitive explanation of classification, measuring classification performance, using training and validation data, classifying new data</li> </ul> <p>Classification techniques</p> <ul style="list-style-type: none"> <li>• K-nearest neighbors, discriminant analysis, logistic regression, associate rule mining</li> </ul> <p>Cause and effect modelling</p> <p><b>Unit Case Study.</b></p>
LU8	LH6	<p><b>Monte carlo simulation and risk analysis</b></p> <p>Spread sheets models with random variables</p> <ul style="list-style-type: none"> <li>• Monte-carlo simulation</li> </ul> <p>Monte carlo simulation using analytic solver platform</p> <ul style="list-style-type: none"> <li>• Defining uncertain model inputs</li> <li>• Defining output cells</li> <li>• Running a simulation</li> <li>• Viewing and analyzing results</li> </ul> <p>New product development model</p> <p>Newsvendor model</p> <p>Overbooking model</p> <p>Cash budget model</p> <p><b>Unit case study</b></p>
LU9	LH6	<p><b>Prescriptive analysis</b></p> <p>Linear optimization</p> <ul style="list-style-type: none"> <li>• Building linear optimization model</li> <li>• Implementing linear optimization model on spreadsheets</li> <li>• Solving linear optimization models</li> <li>• Graphical interpretation of linear optimization</li> </ul> <p>Integer optimization</p> <ul style="list-style-type: none"> <li>• Solving models with general integer variables</li> <li>• Integer optimization models with binary variables</li> <li>• Mixed integer optimization models</li> </ul> <p>Decision analysis</p> <ul style="list-style-type: none"> <li>• Formulating decision problems</li> <li>• Decision strategies without outcome probabilities</li> <li>• Decision strategies with outcome probabilities</li> <li>• Decision trees</li> </ul>

		<b>Unit case study</b>
<b>References</b>		<ol style="list-style-type: none"> <li>1. James Evans: Business Analytics: Methods, Models and decisions, Pearson education limited</li> <li>2. S. Christian Albright &amp; Wayne L. Winston: Business Analytics: Data analysis and decision, Cengage Learning</li> </ol>

Net Contact Hour is 48 excluding the exams and tests.

Evaluation Module: 50 percent will be assessed through the internal evaluation and 50 percent will be assessed through end semester examination