



# त्रिभुवन विश्वविद्यालय

व्यवस्थापन संकाय  
डीनको कार्यालय

डीनको कार्यालय  
कीर्तिपुर, काठमाडौं, नेपाल।

टेलिफोन : ०१-४३३०८१८, ०१-४३३२७१८, ०१-५१९५५६८ (Exam)

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मिति २०७८/१०/१२

## सूचना

त्रि.वि.व्यवस्थापन संकाय, डीनको कार्यालयबाट संचालित Bachelor of Business Administration (BBA), Bachelor of Business Management (BBM) र Bachelor of Information Management (BIM) कार्यक्रमहरूको देहाय बमोजिमको संशोधित पाठ्य संरचना तथा पाठ्यक्रम यहि शैक्षिक वर्ष २०७७/०७८ (सन् २०२१) मा भर्ना भै अध्ययन गर्ने तथा त्यसपछिका विद्यार्थीहरूको लागि लागु हुने गरी त्रि.वि. प्राज्ञिक परिषद्द्वारा स्वीकृत भएको व्यहोरा जानकारी गराईन्छ र सोही अनुसार नै पठनपाठन गर्नुहुन समेत अनुरोध छ।

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प्रा.डा. डिल्लीसज शर्मा  
डीन

**Tribhuvan University**  
**Faculty of Management**  
**Office of the Dean**



**BACHELOR OF BUSINESS MANAGEMENT (BBM)**

**Curriculum**

**Effective from the Academic Batch 2021 AD**

**Office of the Dean**  
**Faculty of Management**  
**Tribhuvan University**  
**Kathmandu**

# **TRIBHUVAN UNIVESITY**

## **Faculty of Management**

### **BBM PROGRAM**

#### **INTRODUCTION TO FACULTY OF MANAGEMENT**

The Faculty of Management (FOM), Tribhuvan University has its ultimate objective of educating students for professional pursuits in business, industry and government. It is further dedicated to contributing to an increase in the knowledge and understanding of business and public administration. FOM aims at developing a networking with management institutes in the country and abroad to exchange new knowledge, technology, and methods of achieving higher level efficiency in management of business and public entities. It also attempts to continuously innovate and promote cost-effective, socially relevant, modern technology based educational programs in Nepal.

The FOM offers instructions leading to Bachelor of Business Studies (BBS), Bachelor of Travel and Tourism Management (BTTM), Bachelor of Hotel Management (BHM), Bachelor of Information Management (BIM), Bachelor of Business Administration (BBA), Bachelor of Public Administration (BPA), Bachelor of Mountaineering Studies (BMS), Bachelor of Business Administration - Finance (BBA-F), Post Graduate Diploma in Police Sciences (PGDPS), Master of Business Management (MBM),

Master of Business Studies (MBS), Master of Public Administration (MPA), Master of Travel and Tourism Management (MTTM), Master of Hospitality Management (MHM), Master of Finance and Control (MFC), Master of Business Administration (MBA) and Master of Business Administration in Global Leadership and Management (MBA in GLM), Master of Business Administration in Information Technology (MBA IT), Master of Business Administration - Finance (MBA-F), Master of Business Administration in Corporate Leadership (MBA-CL), Master of Business Administration in Marketing (MBA - M), Master of Adventure Tourism Studies (MATS), The FOM also offers Master of Philosophy (M. Phil.) in Management, Master of Philosophy (M. Phil.) in Public Administration leading to a Degree of Doctor of Philosophy (Ph. D.).

#### **FOM's GOALS**

- Prepare professional managers capable of handling business in a dynamic global environment.
- Produce socially responsible and creative entrepreneurs capable of promoting business and industry for the socio-economic development of Nepal.
- Conduct research and management development programs for updating the knowledge and skills in academia and corporate world.
- Innovate and promote management programs catering to the needs of various social and economic sectors of Nepal.
- Establish linkages with leading universities and management institutes abroad and collaborate with them in development programs and their implementation in the work place.

## **BACHELOR OF BUSINESS MANAGEMENT (BBM) PROGRAM**

The BBM program of Faculty of Management, Tribhuvan University is an industry based management course that prepares the students to develop critical and analytical skills with in-depth knowledge about different aspects of business. It nurtures skills like entrepreneurship, interpersonal skills, leadership skills that help the graduates in getting better job opportunities and career development. It is, therefore, designed for aspiring business leaders and managers of the future. The BBM graduates are equipped with the necessary knowledge, skills and self-confidence to assist in effective and successful management, within constantly changing and highly competitive national and global business environment. This course has been designed with the objective of producing middle-level managerial manpower in the sectoral areas.

### **Program Objectives**

The program is designed with the following objectives:

- Develop students' skills in creative thinking, decision making, leadership, communication, and gain understanding of operations and change.
- Develop students' understanding of entrepreneurship and innovation, and effective management of business operations in a dynamic business environment.
- Prepare students for professional life to work as business manager and entrepreneur.

### **ELIGIBILITY CONDITION FOR ADMISSION**

Students applying for admission to the BBM program must have

- Successfully completed twelve-year schooling or its equivalent from any university, board or institution recognized by Tribhuvan University.
- Minimum D+ grade in each subject of grade 11 and 12 with CGPA 1.80 or more / Secured at least second division in the 10+2, PCL or equivalent program; and
- Complied with all the application procedure.

### **ADMISSION CRITERIA**

#### **Written Test:**

Eligible applicants are required to appear in the entrance test commonly known as Central Management Admission Test (CMAT) conducted by the Faculty of Management. The test will follow the international testing pattern and standards. It includes the areas like:

Verbal ability

Quantitative ability

Logical reasoning

General awareness

There shall be altogether one hundred (100) objective questions in the CMAT containing twenty (25) questions in each section with a total weight of 100 marks. Student must secure a minimum of 40% in the CMAT in order to qualify for the interview.

### **Interview**

Applicants securing above cut off point marks in the CMAT will be short-listed. Only short listed candidates will be interviewed and selected for admission.

### **TEACHING PEDAGOGY**

The BBM program is based on the student-centered learning approach. The general teaching methodology of the program includes interactive lectures, students' presentations, case studies, and projects. The teaching faculty shall determine the appropriate teaching-learning methods suitable for each course.

### **SEMINAR AND PRACTICUM**

Seminar and Practicum may conduct in accordance to guideline and evaluation criteria strictly follow as per direction mentioned in guidelines.

### **PROJECT AND REPORT WRITING OR INTERNSHIP**

A student is required to undertake a research assignment and prepare a Research Project Report at the end of the eight semester. The concerned colleges shall assign a faculty member to supervise the research work. The research work/ internship report must be presented in the format as prescribed by FOM. The evaluation of the project work/report shall be based on the following two components:

Written Report:	70 %
Presentation:	30%

FOM shall conduct the written report evaluation and report presentation through independent external evaluator(s). The concerned college shall organize the student's presentation of the project report in a seminar format.

In lieu of Project and Report Writing students shall be attached to organizations where they have to work for a period of eight weeks. Each student shall prepare an individual project report in the prescribed format based on his / her work in the respective organization assigned to him / her. Evaluation of the internship shall be based on the confidential report by the organization, project report and presentation of the report. The report must be submitted by the end of the eighth semester. Students must secure a minimum grade of "C" in the internship. The internship carries a weight equivalent to 6 credit hours. The evaluation of the Internship shall be based on the following three components:

Organizational Evaluation	25%
Written Report:	50 %
Presentation:	25%

## **ATTENDANCE**

The BBM program is an intensive professional program. This program demands a very high level of commitment from students. Students are required to attend regularly all classes and presentations as required by the course. Students failing to attend 80 % of classes shall not be allowed to appear in the semester-end examinations.

## **EXAMINATION AND EVALUATION**

The performance of students will be evaluated through ongoing in-semester evaluations and semester-end examinations. The FOM shall have the final authority in conducting, evaluating and awarding grades in semester-end examinations. The course facilitator (instructor) shall decide the grades in the in-semester evaluations.

## **IN-SEMESTER EVALUATIONS**

The in-semester (internal) evaluation shall generally have a total weight of 40 percent in each course. The concerned faculty shall be responsible for the continuous in-semester evaluations. The in-semester evaluation shall be based on a student's performance in class presentations, case analysis, and project assignments, class tests and others as required by the course. A student must secure a minimum Grade Point Average (GPA) of 2.0 or Grade C in a course in order to be eligible to appear in the semester-end examination of that course. The in-semester evaluations will be based on the following components.

## **SEMESTER-END EXAMINATIONS**

The semester-end examinations on course work related subjects shall have a total weight of 60 percent. The semester-end examination shall be based on problem solving questions, analytical questions, and case studies or any other formats as demanded by the courses. The duration of the examination shall be 3 hours for theory courses. Courses having practical components shall have two hour practical examinations.

<b>In-semester Evaluation: 40 Marks</b>	
<b>Evaluation Activities</b>	<b>Weight in %</b>
In-semester pre-board Examination	40
Class-room activities (Class presentations, case analysis, group works etc)	30
Projects and Assignments	20
Class Attendance and discipline	10
Total	100 %

## **PASSING GRADE AND GRADING SYSTEM**

The grading system followed in the BBM program will be based on the absolute performance of a student in the in-semester evaluation and semester-end examinations. The performance of a student in the program shall be made on a four point scale. The final evaluation of students is done through the

examination conducted by Tribhuvan University. Students must secure a minimum of grade ‘B’ or Grade Point Average (GPA) of 3.0 in the in-semester evaluation in order to qualify to appear in the semester examination.

The grading system of semester examination shall be as follows:

<b>Letter Grade</b>	<b>Cumulative Grade Point Average (CGPA)</b>	<b>Marks Obtained in Percent</b>	<b>Divisions / Remarks</b>
A	4.00	90 - 100	Distinction
A-	3.70 - 3.99	80 - 89.9	Very Good
B+	3.30 - 3.69	70 - 79.9	First Division
B	3.00 - 3.29	60 - 69.9	Second Division
B-	2.70 - 2.99	50 - 59.9	Pass in Individual Subject
F	Below 2.70	Below 50	Fail

### **NORMAL AND MAXIMUM DURATION OF STUDY**

The normal duration and the maximum duration for the completion of the requirements for the various programs are as follows:

Normal duration	48 months (8 semesters)
Maximum duration	96 months (16 semesters)

### **MAKE UP/RETAKE EXAM**

Make up/Retake examination shall be conducted as per the semester guidelines

### **GRADUATION REQUIREMENTS**

The BBM program extends over eight semesters (four academic years). The BBM degree is awarded upon its successful completion of all the following requirements specified by the curriculum.

- The successful completion of 120 credit hours as prescribed with a minimum of passing grade in all courses with CGPA of 3.00.
- A minimum of grade ‘B’ obtained in the Project Report Writing or Internship.
- Completed all the course requirements as specified in the curricular structure section within the maximum time period specified in the normal and maximum duration of the study section.

### **Credit Transfers and Withdrawal**

The program allows students to transfer the credits earned by them in similar program of other universities recognized by Tribhuvan University. A student who has partially completed the BIM program and would like to discontinue his / her studies shall also be allowed to withdraw from the program. In such cases, a certificate specifying the credit earned by the student in the program shall be provided.

### **Curricular Structure**

The BBM program is based on semester system. It is a 4 year program spread over eight semesters, each semester constitute of 16 weeks of intensive study. The program covers 120 credit hours. The curricular structure has business tool courses, business foundation courses, focus area courses and elective area courses.

Code	Course	Credit Hours
<b>Business tool courses: 36 Credit hours</b>		
<b>(Each course constitute of 3 credit hours)</b>		
ECO 203	Microeconomics for Business	3
ECO 204	Macroeconomics for Business	2
ECO 205	Seminar on Contemporary Issues of Macro Economics	1
ENG 201	English- I	3
ENG 202	English -II	3
ENG 203	Business Communications	3
MTH 201	Business Mathematics I	3
MTH 202	Business Mathematics -II	3
PSY 202	Psychology	3
RCH 201	Business Research Methods	3
SOC 203	Sociology for Business Management	3
SOC 204	Nepalese History and Politics	3
STT 201	Business Statistics	3
<b>Business foundation courses: 54 Credit hours</b>		
ACC 201	Financial Accounting	3
ACC 202	Cost & Management Accounting	3
ACC 204	Taxation and Auditing	3
FIN 206	Fundamentals of Finance	3
FIN 207	Financial Management	3
FIN 208	Financial Markets & Services	3
IT 204	E-commerce	3
IT 232	Database Management System	3
MGT 231	Foundation of Business Management	3
MGT 234	Legal Environment for Business in Nepal	3
MGT 205	Operations Management	3
MGT 237	Entrepreneurship & Business Resource Mapping	2
MGT 238	Practicum on Business Plan	1
MGT 240	Strategic Management	3
MGT 232	Leadership and Organizational Behavior	2
MGT 233	Seminar on Leadership & Organizational Behavior	1
MGT 237	Entrepreneurship & Business Resource Mapping	2

MGT 238	Practicum on Business Plan	1
MGT 239	Business Ethics and Corporate Governance	3
MGT 234	Legal Environment for Business in Nepal	3
MKT 201	Fundamentals of Marketing	3
<b>Focus Area Courses: 15 Credit hours</b>		
<b>Focus Area: Bank Operations and Cooperative Management (5 Courses)</b>		
BNK 211	Banking Law	3
BNK 212	Wholesale and Retail Banking	3
BNK 214	Commercial Banking Operations	3
BNK 215	Capital and Money Markets	3
BNK 216	Treasury Management	3
BNK 217	Cooperative Management	3
BNK 218	Micro Finance and Rural Banking	3
BNK 219	Investment Banking	3
BNK 220	Security Analysis and Profit Management	3
<b>Focus Area: Sales and Marketing (5 Courses)</b>		
MKM 201	Consumer Behavior	3
MKM 214	Sales Force Management	3
MKM 209	Retail Marketing	3
MKM 215	Industrial Marketing	3
MKM 216	Rural Marketing	3
MKM 212	Branding	3
MKM 211	Internet Marketing	3
MKM 204	Services Marketing	3
MKT 217	Fundamentals of Advertising	
MKM 210	Marketing Research	3
<b>Focus Area: Insurance and Risk Management (5 Courses)</b>		
INS 219	Fundamentals of Risk and Insurance	3
ISN 212	Insurance Broking and Bancassurance	3
INS 220	Property Risk Management	3
ISN 214	Commercial Liability Risk Management	3
INS 221	Life Insurance	3
INS 222	Nonlife Insurance	3
ISN 217	Global Trade and Marine Insurance	3

ISN 218	Micro Insurance	3
BNK 202	Financial Derivatives	3
<b>Focus Area: Entrepreneurship and Enterprise Development (5 Courses)</b>		
MEM 205	Social Entrepreneurship	3
EED 218	Small Business Planning & Management	3
EED 219	Innovation and Technology Management	3
EED 214	Entrepreneurial Marketing	3
EED 220	Micro-finance & Cooperatives	3
EED 221	Project Planning & Management	3
EED 222	Design Thinking & Entrepreneurial Skills Management	3
<b>Focus Area Accounting</b>		
ACS 201	Taxation in Nepal	3
ACS 202	Accounting for Banking	3
ACS 203	Corporate Accounting	3
ACS 204	Budgeting	3
ACS 205	Corporate Auditing	3
ACS 206	Accounting for Business	3
ACS 207	Accounting for Insurance	3
ACS 208	Accounting for Financial Analysis	3
<b>Electives: 9 Credit hours (Three Courses)</b>		
ELE 221	Emerging Global Business Issues	3
ELE 223:	Management of Foreign Trade	3
ELE 224	Organizational Development and Change	3
ELE 225	Budgeting and Financial Forecasting	3
ELE 226:	Event Management	3
ELE 227	Service Operations Management	3
ELE 228	Labor Relations Management	3
ELE 242	Negotiation Skills	3
ELE 243	Real estate Management	3
MGT 350	<b>Internship Or</b>	<b>6 Credit hours</b>
PRJ 351	<b>Summer Project</b>	

<b>Course Cycle</b>		
	<b>Semester I:</b>	<b>15 Cr</b>
ECO 203	Microeconomics for Business	3
ENG 201	English- I	3
MGT 231	Foundation of Business Management	3
MTH 201	Business Mathematics I	3
SOC 203	Sociology for Business Management	3
	<b>Semester II:</b>	<b>15 Credit Hours</b>
ACC 201	Financial Accounting	3
ECO 204	Macroeconomics for Business	2
ECO 205	Seminar on Contemporary Issues of Macro Economics	1
ENG 202	English -II	3
MTH 202	Business Mathematics -II	3
MGT 232	Leadership and Organizational Behavior	2
MGT 233	Seminar on Leadership & Organizational Behavior	1
	<b>Semester III:</b>	<b>15 Credit Hours</b>
ACC 202	Cost & Management Accounting	3
ENG 203	Business Communication	3
FIN 206	Fundamentals of Finance	3
SOC 204	Nepalese History and Politics	3
STT 201	Business Statistics	3
	<b>Semester IV</b>	<b>15 Credit Hours</b>
MGT 234	Legal Environment for Business in Nepal	3
FIN 207	Financial Management	3
PSY 202	Psychology	3
ACC 204	Taxation and Auditing	3
RCH 201	Business Research Methods	3
	<b>Semester V</b>	<b>15 Credit Hours</b>
<b>9   Page</b>		

MKT 201	Fundamentals of Marketing	3
MGT 205	Operations Management	3
FIN 208	Financial Markets & Services	3
IT 231	IT and Application	3
	Focus Area Course I	3
	<b>Semester VI:</b>	<b>12Credit Hours</b>
IT 232	Database Management System	3
MGT 236	Business Environment	3
MGT 237	Entrepreneurship & Business Resource Mapping	2
MGT 238	Practicum on Business Plan	1
	Focus Area Course II	3
	<b>Semester VII</b>	<b>15 Credit Hours</b>
	Elective Course I	3
	Focus Area Course III	3
	Focus Area Course IV	3
IT 204	E-commerce	3
MGT 239	Business Ethics and Corporate Governance	3
	<b>Semester VIII</b>	<b>18 Credit Hours</b>
MGT 240	Strategic Management	<b>3</b>
	Elective Course II	<b>3</b>
	Elective Course III	<b>3</b>
	Focus Area Course V	<b>3</b>
	Project Report Writing/ Internship with Report	<b>6</b>

### **MATTERS NOT MENTIONED**

The FOM shall have the final authority to decide any other matters and issues not mentioned in the aforementioned clauses.

Business Tools course.

# **ECO 203: Microeconomics for Business**

## **(BBM)**

**Credits: 3**  
**Lecture Hours: 48**

### **Course Objectives**

This course aims to develop students' understanding of the microeconomic concepts and theories in order to enhance their skill in analyzing business opportunities and markets for efficient use of resources.

### **Course Description**

This course comprises fundamentals of microeconomics, analysis of demand, supply and market efficiency, theory of consumer's behavior, production and cost analysis, pricing theory and practices and market for resources.

### **Course Learning Outcomes**

By the completion of the course students will be able to:

- Describe the nature of microeconomics and its use in business and also understand basic principles of economics.
- Use the demand and supply as the basic tools of market equilibrium and efficiency.
- Measure elasticity of demand and supply and use price elasticity of demand in business decision making.
- Derive the demand curve for normal goods by analyzing the consumer's behavior in both cardinal and ordinal approach.
- Explain the production functions and determine optimal combination of inputs and also examine the behavior of short-run and long-run cost and cost curves.
- Explain market structures, determine profit maximizing price of the products in those market and explain the pricing of real practices.
- Describe the pricing of resources.

### **Course Details**

#### **Unit 1: Fundamentals of Microeconomics**

**5LHs**

Microeconomics: concept and scope; Microeconomics in business decisions: nature and uses; Basic principles of economics: how people make decisions, how people interact and how the economy as a whole works.

#### **Unit 2: Analysis of Demand, Supply and Market Efficiency**

**12LHs**

Demand function: concept and types, movement and shifts in demand curve; Supply function: concept and types, movement and shifts in supply curve; Market equilibrium; Effect of changes in demand and supply on market equilibrium; Effect of government policy (Tax, subsidy and price control) on market equilibrium; Market efficiency: concepts and measurement (by consumer's surplus and producer's surplus); Price elasticity of demand: concept and calculation; Price elasticity of demand in demand curve; Relationship between revenue and price elasticity; Uses of price elasticity of demand in business decision making; Concept of income elasticity of demand, cross elasticity of demand, advertisement elasticity of demand and elasticity of supply.

**Unit 3: Theory of Consumer's Behavior****4LHs**

Cardinal approach: assumptions, consumer's equilibrium and derivation of demand curve; Ordinal approach: concept, assumptions and properties of indifference curve; Marginal rate of substitution; Price line; Consumer's equilibrium; Price effect and derivation of demand curve for normal goods

**Unit 4: Production and Cost Analysis****11LHs**

Production function: concept and types; Optimal employment of one variable inputs; Isoquants: assumptions, MRTS, properties and isocost line, optimal employment of two variable inputs; Laws of returns to scale; Cobb-Douglas production function; Cost function: concepts, implicit cost and explicit cost, accounting cost and economic cost, opportunity cost; Behavior of short-run costs and cost curves; Derivation of long-run average and marginal cost curves; Economies and diseconomies of scale; Relation between average cost and marginal cost

**Unit 5: Pricing Theory and Practices****10LHs**

Market structure: concept and characteristics; Profit maximization goal of firm; Price and output determination under perfect competition: short-run and long-run equilibrium, Derivation of short run supply curve of a firm and industry; Price and output determination under monopoly: short-run and long-run equilibrium; Price and output determination under monopolistic competition: short-run and long-run equilibrium; Pricing practices: price discrimination, cost plus pricing, incremental cost pricing and two-part tariffs

**Unit 6: Markets for Resources****6 LHs**

Wage determination: competitive labor market, Three union models, The minimum-wage controversy, Wage differentials and Pay for performance; Interest rate differentials; Economic rent and its determination; Profit: business profit and economic profit

**Basic Book**

McConnell, C.R., Brue, S.L. and Flynn, S.M., *Economics: Principles, Problems and Policies*, New Delhi, McGraw Hill. Latest Edition

**References**

Browning and Browning (1994), *Microeconomic Theory and Applications*, New Delhi, Kalyani Publishers

Adhikari, G.M. and Shreshtha, R.G. *Microeconomics for Business*, Kathmandu: KEC Publications, Latest Edition.

Case, K. E. and Fair, R.C. *Principles of Economics*, Singapore, Pearson Education. Latest Edition.

Dwivedi D.N., *Microeconomics Theory and Practice*, New Delhi, Tata McGraw Hill. Latest Edition

Koutsoyianis, A., *Modern Microeconomics*, London, Macmillan. Latest Edition

# **ENG 201: English - I**

**(BBM)**

*Credits: 3*  
*Lecture Hours: 48*

## **Course Description**

English 201 course focuses on English language and communication skills required for general as well as professional contexts. It encourages students to expand their English vocabulary, improve their reading and writing abilities in English in both social and professional interactions, and learn terminology and skills that they can apply to different communicative purposes. It also seeks to enhance students' cross-cultural understanding by presenting a wide array of ideas from different spheres of human activity, which is of vital importance for success as an executive in management. Reading opinions of thoughtful people is important because we learn about other opinions and ideas in the process and they help shape our ideas and prepare us to become educated citizens who can think and form their own conclusions.

The course has two main components of equal weightage: (50% + 50%)

- I. Core English**
- II. Genres and Disciplines**

## **Course Objectives and Outcomes**

After completing this course, students will be able to:

- read texts written in various disciplines and discourses
- express themselves using varied forms in both speech and writing
- adapt content to purpose, context and audience
- understand and use appropriate style and tone
- conduct general and business communications
- work successfully in a team
- match audience with the purpose and medium of communication
- use presentational and rhetorical techniques for effective communication
- gain disciplinary and interdisciplinary insights

## **Course Contents**

### **I. Core English**

#### **Unit 1.**

1. What are you like?
2. Customs and traditions
3. Looking ahead
4. Into the wild
5. Health matters
6. Would you believe it?
7. Traces of the past

#### **Unit 2.**

8. The big issues
9. It's a crime
10. Buying and selling
11. Entertainment or art
12. A changing world
13. Writing guide
14. Grammar reference

### **II. Genres and Disciplines**

#### **Unit 3**

1. New Nepal
2. Shooting an Elephant
3. The Parrot in the Cage
4. Advertise Your Business
5. The Company Man
6. Light My Lucky
7. The Etiquette of Freedom
8. The Rights of Animals

9. Professions for Women

10. The Stronger

11. Here I Love You

#### **Unit 4**

12. Girl

13. Popular Mechanics

14. The Fly

15. Jest and Earnest

16. The Hundredth Dove

17. The Lunatic

18. The Clock Tower

19. Beauty

20. All-Pervading Poetry

21. The Allegory of the Cave

22. Not the Non-Existent

#### **Teaching Method**

The suggested teaching method is to introduce the theme and the writing task and then guide the students to practice specific skills and put language knowledge to produce their own writings. It is important to discuss what it means to be educated and how great thinkers lead the way for students to become educated through different ideas and opinions. The study of thoughtful writings on different disciplines by experts in their fields should spark discussion and action around topics of societal importance. The method, therefore, is to engage students in a dialogue about the questions and ideas raised in each text by exploring different perspectives, listening to the voices of others, and respectfully sharing their own experiences and thoughts.

#### **Evaluation**

The examinations will cover the language skills and include a range of tasks which assess students' ability to use English in a variety of contexts. Above all, the examinations will assess the students' ability to communicate effectively in English, especially in reading and writing

activities using appropriate writing style. Special credit will be given to originality of expression and depth of thinking,

### **Prescribed Texts**

Gude, Kathy, & Mary Stephens. *Cambridge English Advanced Result: Student's Book with Online Practice*. Oxford UP, 2018.

Lohani, S., compiler & editor. *Visions: A Thematic Anthology*. Kathmandu: Vidyarthi Pustak Bhandar, 2020.

### **References**

Carter, Ronald, and Michael McCarthy. *Cambridge Grammar of English*. Cambridge UP, 2006.

Larsen-Freeman, Diane, and Marti Anderson. *Techniques and Principles in Language Teaching*. 3<sup>rd</sup> ed., Oxford UP, 2011.

Klarer, Mario. *An Introduction to Literary Studies*. 3<sup>rd</sup> ed., Routledge, 2013.

Abrams, M.H., and G.G. Harpham. *A Glossary of Literary Terms*. 11<sup>th</sup> ed., Cengage Learning, 2014.

Minot, Stephen, and Diane Thiel. *Three Genres: The Writing of Literary Prose, Poems and Plays*. 9th ed., Pearson, 2014.

Harmer, Jeremy. *The Practice of English Language Teaching*. 5<sup>th</sup> ed., Pearson, 2015.

Pearson Education. *Longman Business English Dictionary*. 2nd ed., Longman, 2018.

*Oxford Advanced Learner's Dictionary of Current English*. 10th ed., Oxford UP, 2020.

# **MGT 231: Foundation of Business Management**

(BBM)

Credit Hours: 3  
Lecture Hours: 48

## **Course Objectives:**

The course aims to impart the knowledge of fundamental management principles and integration of those principles with the real time business situation and managerial activities that they have to perform in future so as to enhance their managerial capability and enable them to apply in the practical field. The course will remain important in the development of the soft skills of the students.

## **Course Description:**

This course covers introduction of the management that covers the concept, functions and roles of a manager and business environment and their analysis for the purpose of business use. It also incorporates major principles of management that covers classical and recent management principles. Similarly it covers some fundamental concepts and philosophies of business ethics and social responsibility. The fundamental functions of a manager has also been incorporated in the course with the Nepalese management practices.

## **Learning Outcomes:**

On completion of this course, the student will be able

- a. To understand the concept of business, management and business management, role and functions of manager and analysis of business environment using porter model.
- b. To understand the unethical behaviour in business and ethical behaviour as well the additional social responsibility of the business.
- c. To know the philosophical aspects of management with the understanding of management culture
- d. To know the functions of a manager and develop skill to apply them in practice.
- e. To communicate, present and play as a role of manager with the development of soft skills.
- f. To understand business management trends and scenario in Nepal

## **Learning Strategies:**

- *Quizzes/ Surprise Test:* Quizzes to be taken individually without prior information. The quizzes is to be taken using objective questions covering the related text chapter materials.
- *Project & Live Projects:* The students should work in team for producing live project report as a part of experiential learning. They should go to the field, collect real time data and develop report. They also should present it in the class within 10 minutes of each group.
- *Case analysis:* The students should submit analysis of the cases provided by the course instructor reflecting the text/ practice related problems, genesis of the problems. It may be presented in class too.

- *Assignments:* The students tend to develop and deliver a presentation of 15 minutes on contemporary issues that are worthy enough. Home assignment in preparation of term paper can be provided.
- *Simulation:* The students need to participate in the activities that are set inside the class room. Course Convenor should provide issues and make practice as in real life situation.
- *Term paper & Thematic review:* The course convenor should provide issues that are importantly raised in the society and ask students to review related articles and develop the theme as the part of term paper and ask them to present in the class.
- *Oral Presentation:* The convenor should provide issues a day before and ask them to speak 5-10 minutes without any supportive materials in the class.

## **Course Details:**

### **Unit 1: Introduction**

**6 LHs**

Concept of management and business management, the management process, type of managers (general, functional and line managers), basic managerial roles and skills, changing job of managers, management challenges, acquaintance to task and general environment of business and analysis of task environment using Porter model.

*Activities:* Preparation of company profile focusing task environment and case analysis.

### **Unit 2: Philosophical Aspects of Management**

**6 LHs**

The classical philosophy (scientific management, administrative management and bureaucratic management), behavioural management philosophy (human relation movement and Hawthorne studies), system and contingency philosophy and emerging issues and challenges in Nepalese business.

*Activities:* Surfing and finding out the techniques of using these theories in practice and presenting in class.

### **Unit 3: Business Ethics and Social Responsibility**

**4 LHs**

Ethical issues in management, the roots of unethical behaviour, philosophical approaches to ethics, social responsibility of business and arguments for social responsibility and Friedman doctrine.

*Activities:* Oral presentation on social and ethical issues in Nepalese business and society and case analysis.

### **Unit 4: Planning and Decision Making**

**7 LHs**

Planning: Meaning and levels of planning, planning horizons, planning process, meaning and use of single use, standing, contingency and derivative planning, pitfalls and their improvement in planning.

Decision Making: Concept of decision making, process of rational decision making, type of problems and decision making, decision making conditions and styles.

*Activities:* Simulation and case analysis

**Unit 5: Organizational Architecture****7 LHs**

Meaning and concept of organizational structure and architecture, elements of organizational architecture, designing structure: vertical differentiation (Tall Vs. Flat), horizontal differentiation (Functional, multidivisional, geographical and matrix), and integrating mechanisms (formal knowledge network and strategy, coordination and integrating mechanisms), definition and source of authority, responsibility and accountability and creating accountability in business organizations, emerging issues in organization design and architecture, Nepalese practices in organizational structure.

*Activities:* Project work and case analysis.

**Unit 6: Organizational Culture****4 LHs**

Meaning and concept of organizational culture, importance of organizational culture, change and strengthening organizational culture, managing organizational culture during merger, organizational culture in Nepalese organization.

*Activities:* Term paper on culture after merger and case analysis

**Unit 7: Group and Team****4 LHs**

Meaning of team and group, difference between team and group, importance of team in organization, creating effective team, types of group and team, managing team conflict, position of team work in Nepalese organization.

*Activities:* Simulation and case analysis.

**Unit 8: Communication and Control****5 LHs**

Meaning of business communication, communication process, parties involved in communication, communication barriers and their improvement, meaning, process and types of control, essentials of effective control system, control tools and techniques.

*Activities:* Simulation, oral presentation and case analysis

**Unit 9: Business Management Trends and Scenario in Nepal****5 LHs**

Growth of business sector in Nepal, major industries in Nepal – manufacturing, export – oriented, import- substitution, and service sector, existing management and business practices in Nepalese business, major problems of Nepalese business

*Activities:* Live project and presentation

**Reading Materials:**

Charles W. L. Hill & Steven L. McShane (2008). *Principles of Management*. Irwin: McGraw-Hill.

Stephen P. Robins & David A. Decenzo (2008). *Fundamentals of Management*. Delhi: Pearson Education Inc.

Ricky W. Griffin (2012). *Management Principles and Applications*. New Delhi: CENGAGE Learning

Chalise, M. & Gautam, P. K. (2021). *Principles of Management*. Kathmandu: KEC Publication and Distributors (P.) Ltd.

# MTH 201: Business Mathematics I

(BBM)

Credits:3  
Lecture Hours: 48

## Course Objectives

The course introduces mathematical techniques through examples of their application to economic and business concepts. It also tries to get students tackling problems in economics and business using these techniques as soon as possible so that they can see how useful they are.

The purpose of the course, then, is to present mathematical skills and concepts, and to apply them to ideas that are important to the management students. In addition, the course includes the basics of spreadsheet operations relating to solving equations, systems of equations, quadratic equations, non-linear functions, applications of derivatives, financial mathematics and some numerical methods as well.

## Course Contents

Straight lines and Functions, their Applications in Market Analysis, Excel for Linear Functions Simultaneous Equations and Use them in Equilibrium Market Analysis, Quadratic Equations and Economic Applications, Non-linear Functions, Numerical Methods for Solving Nonlinear Equations, their Graphs and Applications, Financial Mathematics, Differentiation and Applications in Marginal Analysis, Derivatives for Economic and Business Applications.

## Detailed Course

### Unit 1: Straight lines and Functions

6 LHs

Straight lines, Linear functions, Applications: demand, supply, cost, revenue, Elasticity of demand, Supply and income, Budget and cost constraints, Least square method and line of best fit (two variables only), Least square method for time series analysis.

**Lab. Work:** Introducing Excel, Excel for linear functions.

### Unit 2: Simultaneous equations

5 LHs

Simultaneous linear equations, Equilibrium and break-even points, Consumer surplus, Producer surplus and Total surplus, National income and the IS- LM model

**Lab. Work:** Excel for simultaneous linear equations.

### Unit 3: Quadratic Equations

5 LHs

Graphs of Quadratic functions, Quadratic equations, Applications to economics and business;

**Lab. Work:** Excel for quadratic equations.

**Unit 4: Non-linear functions, their graphs and applications****10 hrs**

Cubic and other polynomial functions, Exponential functions, Logarithmic functions, Hyperbolic functions of the form  $a/(bx + c)$ ; Bisection method, Newton-Raphson method for solving nonlinear equations.

**Lab. Work:** Excel for non-linear functions; Smart math calculator (software): Bisection method, Newton-Raphson method.

**Unit 5: Financial mathematics****10 LHs**

Arithmetic and geometric sequences and series; Simple interest, compound interest and annual percentage rates, Depreciation, Net present value and internal rate of return, Annuities, debt repayments, sinking funds; Relationship between interest rates and the price of bonds.

Lab. Work: Excel for financial mathematics.

**Unit 6: Limit and Differentiation, Applications of derivatives****12 LHs**

Idea of limit, Limit of algebraic functions at a point and at infinity (basic concept only), Slope of a curve and differentiation, Rules of differentiation (power rule, sum rule, product rule, quotient rule, and chain rule), Differentiation by first principle (algebraic, logarithmic and exponential functions), Differentiation and marginal analysis (marginal cost, marginal revenue and marginal profit), Increasing and decreasing function, Stationary point, Point of inflection, Differentiation of implicit and parametric functions, Economic applications of derivatives for maximum and minimum points, Higher order derivatives (up to 3<sup>rd</sup> order), Curvature, Elasticity of demand and the derivatives.

**Lab. Work:** Excel for applications of derivatives.

**References**

Alpha C. Chiang, **Fundamental Methods of Mathematical Economics**, McGraw-Hill, Inc.

Frank S. Budnick, **Applied Mathematics for Business, Economics, and the Social Sciences**, McGraw-Hill Ryerson, Limited.

G. S. Monga, **Mathematics for Management and Economics**, Vikas Publishing House Pvt. Ltd., New Delhi.

Mike Rosser, **Basic Mathematics for Economists**, Routledge Taylor & Francis Group.

Ronald J. Harshbarger, James J. Reynolds, **Mathematical Applications for the Management, Life, and Social Sciences**, Houghton Mifflin Company.

Srinath Baruah, **Basic Mathematics and its Application in Economics**, Macmillan India.

Teresa Bradley, **Essential Mathematics for Economics and Business**, John Wiley & Sons Ltd.

Vassilis C. Mavron, Timothy N. Phillips, **Mathematics for Economics and Finance**, Springer-Verlag.

# **SOC 203: Sociology for Business Management (BBM)**

**Credits: 3  
Lecture Hours: 48**

## **Course Overview.**

Business administration, business management and business information management have sociological embeddedness. The business leadership, entrepreneurship, business acumen, and corporate success emanate from the social network, social capital and cultural aptitude. This course aims to share some of the key facets of sociological knowledge concerning business administration with graduate students of business administration and management. This course is developed by overlaying sociology with studies on business management.

The key components of this course comprise a basic orientation to sociology as a social science discipline where the core of sociology and sociological perspectives are brought to the fore. Here linkages between Sociology and Management Studies are elaborated. It follows by an exposition to how sociology attempts to unpack and understand 'society' as such and a discussion on how society is composed of. Students will get an opportunity here to be exposed to the debates on consumer behaviour and organizational culture.

## **Learning Objectives.**

The primary objective of this course is to provide students of business administration and management basic orientation to sociological knowledge and insights. This course has the following objectives:

- To encourage students to learn and get benefits from sociological knowledge and perspectives to prepare them as better business leaders and administrators.
- To help students learn fundamentals of social structure in the forms of the family, social institutions, social groups, organizations, corporate houses and the like such that this helps them understand the business dynamics in a better way.
- To train students in Sociology of management and business administration in general and issues like authority, trust, social network, social embeddedness of market, indigenous knowledge management and business application of anthropology, in particular.

## **Course Details**

### **Unit 1. Introduction to Sociology**

**8 LHs**

- a) Sociology (introduction and broad historical context of its emergence)
- b) The core of sociology
- c) Sociological perspective
- d) Development of sociology as a discipline
- e) The institutional history of sociology in Nepal
- f) Sociology and Management Studies
- g) Business application of anthropology

### **Required readings**

- Giddens, A., Duneier, M., Appelbaum, R.P. & Carr, D. (2018). What is Sociology? in *Introduction to Sociology*, eleventh ed., W.W. Norton & Company, pp. 3-20.
- Mills, C.W. (1959). *The Sociological Imagination*, London: Oxford University Press, (The promise), pp. 3-13.
- Macionis, J. J. (2010). Sociology as a point of view, Chapter 1, in *Sociology*, Thirteenth ed., Prentice Hall: Pearson Education, pp. 4-10.
- Berger, P. & Luckman, T. (1991). The social interaction in everyday life, in *The Social Construction of Reality: A Treatise in Sociology of Knowledge*, Irvington Publisher. pp. 13-30; 43-48.
- Luintel, Youba Raj. (2021). Sociology in Nepal: A brief disciplinary history, in Why Sociology and Anthropology Department at Tribhuvan University had to split? An inside story of political-academic muddling, Gaurab KC and Pranab Kharel (eds.), *Practices of Sociology in Nepal*, Kathmandu: Bajra Publications, pp. 38-45.
- Smith, J.H. (1960). Sociology and Management Studies. *The British Journal of Sociology*, Vol.11, No.2, pp. 103-111.
- Covert, B. & Heilborn, J. (2007). Where did the New Economic Sociology come from? *Theory and Society*, Vol. 36(1), pp. 31-54.
- Pant, D.R. & Alberti, F. (1997). Anthropology and business: reflections on the business applications of cultural anthropology, *Liuc Papers No. 42, Serie Economia e Impresa 11, giugn*, pp. 1-19.

### **Unit 2. Understanding Society Sociologically**

**5 LHs**

- a) The building blocks of society
- b) How does society shape individuals?
- c) Consumer behavior and organizational culture

### **Required readings**

- Tischler, H. L. (2011). Culture, in *Introduction to Sociology*, tenth ed., Belmont: Wadsworth Publishing, pp. 51- 70.
- Shankar Rao, C. N. (2019). Basic sociological terms: role and status; Social control: social norms and social values, in *Sociology: Principles of Sociology with an Introduction to Sociological Thought*, Chand and Company, pp. xx-xx.
- Macionis, J. J. (2010). Social interaction, Chapter 5, in *Sociology*, thirteenth ed., Prentice Hall: Pearson Education, pp. 102-109.
- Vasavi, A.R. (1996). Co-opting culture: managerialism in age of consumer capitalism. *Economic and Political Weekly*, Vol. 31(21), pp. 22-25.
- Guiso, L., Sapienza, P. & Zingales, L. (2015). Corporate culture, societal culture, and institutions. *The American Economic Review*, Vol.105(5), pp. 336-339.

### **Unit 3. Social Institutions and Business Acumen**

**7 LHs**

- a) Family (and business)
- b) Economy and work
- c) Power and authority
- d) Religion, business acumen and work ethics

### **Required readings**

- Maconis, John J. (2010), Religion (chapter 13), education (chapter 14) and political and economic systems, Chapters 13-15, in *Sociology*, thirteenth ed., Prentice Hall: Pearson Education, pp. 294- 363.
- Ritzer, G. & Wiedenhof Murphy, W. (2019) Politics and the economy, chapter 15, in *Introduction to Sociology*, fifth ed., Los Angeles: Sage Publication, pp. xx-xx.
- Coleman, J. S. (1984). Introducing social structure into economic analysis. *The American Economic Review*, Vol. 74(2), pp. 84-88.
- Simon, H. A. (1979). Rational decision making in business organizations. *The American Economic Review*, Vol. 69(4), pp. 493- 513.
- Davies, C. (1992). The Protestant Ethic and the comic spirit of capitalism. *The British Journal of Sociology*, Vol. 43(3), pp. 421-442.
- IP, P. K. (2009). Is Confucianism good for business ethics in China? *Journal of Business Ethics*, Vol. 88(3), pp. 463-476.
- Van Buren III, H.J., Sayed J. & Mir, R. (2020). Religion as a macro social force affecting business: concepts, questions, and future research, *Business and Society*, Vol. 59(5), pp. 799-822.

### **Unit 4. Social Differentiation and Inequality**

**5 LHs**

- a) Social inequality and social stratification
- b) Dimension of social stratification
- c) Theories of social stratification (brief overview)
- d) Class and class division
- e) Gender inequality and women's subordination
- f) Caste, livelihoods and caste hierarchy in Nepal

### **Required readings**

- Haralambos, M., Holborn, M., Chumpman, S. & Moore, S. (2018). Stratification, Class and Inequality, Chapter 1, in *Sociology: Themes and Perspective*, eighth ed., London: Collins Publisher Limited, pp. 21-82.
- Ritzer, G. & Wiedenhof Murphy, W. (2019). Dimension of social stratification, from Chapter 8, in *Introduction to Sociology*, fifth ed. Los Angeles: Sage Publication, pp. 188-197.
- Luintel, Youba R. (2018). Gender and women's subordination, in *Gender and Development: Some Essays*, Kathmandu: Academic Book Center, pp. 1-28.
- Luintel, Youba R. (2018). Caste and the dynamics of change in livelihoods, in *Caste and Society: Changing Dynamism of Inter-Caste Relations in Nepal*, Kathmandu: Academic Book Center, pp. 13-31.
- Luintel, Youba R. (2018). Disposition of contemporary caste hierarchy, in *Caste and Society: Changing Dynamism of Inter-Caste Relations in Nepal*, Kathmandu: Academic Book Center, pp. 69-99.

### **Unit 5. Groups, Organizations, Bureaucracy and Leadership**

**7 LHs**

- a) Social groups (primary and secondary)
- b) Organizations (type, origin, management, and work organization)
- c) Institutional theories of organizations
- d) Leadership and organizational performance
- e) Corporate governance
- f) The sociology of labor market

### **Required readings**

- Macionis, J. J. (2010). Social groups and organizations, Chapter 6, in *Sociology*, thirteenth ed., Prentice Hall: Pearson Education, pp. 120-137.
- Zucker, L. G. (1987). Institutional theories of organization, *Annual Review of Sociology*, Vol. 13, pp. 443-464.
- Blau, P. M. (1968). The hierarchy of authority in organizations, *American Journal of Sociology*, Vol. 73(4), pp. 453- 467.
- Lieberson, S. & O'Connor, J. F. (1972). Leadership and organizational performance: a study of large corporations, *American Sociological Review*, Vol. 37(2), pp. 117-130.
- Dobson J., Gorospe N., and Jeong S. S. (2017). Third-wave feminism, ethics of care, and corporate governance: The case of gender quotas on corporate boards, *International Handbooks in Business Ethics*, New York: Springer, pp. 283-295.
- Davis, G. F. (2005). New directions in corporate governance, *Annual Review of Sociology*, Vol. 31, pp. 143-162
- Kalleberg, A. L. & Sorensen, A. B. (1979). The sociology of labor markets source, *Annual Review of Sociology*, Vol. 5, pp. 351-379.

### **Unit 6. Social Change and Transformation**

**5 LHs**

- a) What is social change?
- b) Sources of social change
- c) Modernity and progress
- d) Post-modernity
- e) Globalization and social change
- f) Urban Sociology and the sociology of the city

### **Required readings**

- Macionis, J. J. (2010). Collective behavior and social change, Chapter 18, in *Sociology*, thirteenth ed., Prentice Hall: Pearson Education, pp. 417- 429.
- Tischler, H. L. (2011). Collective behaviour and social change; globalization and social Change, Chapter 18, in *Introduction to Sociology*, tenth ed., Belmont: Wardsworth Publishing, pp. 267- 289.
- Wu, C. (2016). Moving from urban sociology to the sociology of the city, *The American Sociologist*, Vol. 47(1), pp. 102-114.

### **Unit 7. Social Science Research Method**

**5 LHs**

- a) Basics of sociological investigation
- b) Three ways of doing Sociology (Positivist, Interpretative, and Critical)
- c) Methods of sociological inquiry
- d) Sociological research: processes and procedures
- e) Research ethics
- f) Problem-solving sociology

### **Required readings**

- Tischler, H. L. (2011). Sociological investigation, Chapter 2, in *Introduction to Sociology*, tenth ed., Belmont: Wardsworth Publishing, pp. 29-47.

- Giddens, A., Duneier, M., Appelbaum, R.P. & Carr, D. (2018). Asking and answering sociological questions, in *Introduction to Sociology*, eleventh ed., W.W. Norton & Company, pp. 25-35.
- Prasad, M. (2018). Problem-solving sociology, *Contemporary Sociology*, Vol. 47(4), pp. 393-398.

### **Unit 8. Sociology of Management and Business Administration**

**6 LHs**

- a) Understanding sociology of management
- b) Price, authority, and trust
- c) Social network analysis and the sociology of economics
- d) Sociology of work, leisure and entrepreneurship

#### **Required readings**

- Bradach, J. L. & Eccles, R. G. (1989). Price, authority, and trust: from ideal types to plural forms, *Annual Review of Sociology*, Vol. 15, pp. 97- 118.
- Baker, W. E. (1984). The social structure of a national securities market, *American Journal of Sociology*, Vol. 89(4), pp. 775-811.
- Bögenhold, D. (2013). Social network analysis and the sociology of economics: filling a blind spot with the idea of social embeddedness, *The American Journal of Economics and Sociology*, Vol. 72(2), pp. 293- 318.
- Thornton, P. H. (1999). The sociology of entrepreneurship, *Annual Review of Sociology*, Vol. 25, pp. 19-46

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*Note: This is a text-based course. It implies that Colleges/Departments offering this course, together with teaching faculties, should compile the reading materials and refer to the texts in the classroom teaching, discussion, assignments and final exam. Every student should have easy access to such a collection and compilation of the reading materials.*

Tribhuvan University  
**Faculty of Management**  
**Office of the Dean**



Course detail of  
BBM (Bachelor of Business Management) 2<sup>nd</sup> Semester

August 2022

# **Business Mathematics - II**

**(BBM Second Semester)**

**Credits: 3**  
**Lecture Hours**

## **Course Objectives**

The course introduces mathematical techniques through examples of their application to economic and business concepts. It also tries to get students tackling problems in economics and business using these techniques as soon as possible so that they can see how useful they are.

The purpose of the course, then, is to present mathematical skills and concepts, and to apply them to ideas that are important to the management students. In addition, the course includes the basics of spreadsheet operations relating to applications of integration in business and economics, linear programming, Solving linear equations by matrix and determinant methods, application of differential equation, applications of difference equations and some numerical methods as well.

## **Course Description**

This course deals on linear inequalities and linear programming, integration and applications in production, first-order differential equations and applications, dynamics of market price, linear algebra and applications, numerical methods for solving systems of linear equations, input/output analysis, functions of several variables and their applications in business and economics, difference equations and dynamic economic analysis.

## **Course Details**

### **Unit 1: Linear inequalities and linear programming**

**6 LHs**

Linear Inequalities in two variables, Introduction to linear programming problem, Formulation of linear programming problem, Methods of solving linear programming problems: Graphical method, Simplex method (two variables), Duality and standard minimization linear programming problems.

Online: Simplex method

### **Unit 2: Linear algebra and applications**

**7 LHs**

Introduction to matrices and types of matrices, Operation on matrices: Addition and subtraction of matrices, Scalar multiplication of a matrix, Multiplication of matrices, Transpose of matrix, Determinant of a square matrix, Minors and cofactors of matrix, Singular and non-singular of matrix, Adjoint and inverse matrices, Elementary row operations, Methods of solving linear equations: Cramer's rule, Inverse matrix method (Application of linear equation for solving business and economics related problems), Gauss elimination method and Gauss- Jordan method, Input/output analysis, Technology coefficient matrix, Hawkins-Simon conditions for the viability of the system.

**Lab. Work:** Excel for linear algebra

Online: Gauss elimination method for solving system of linear equations, Gauss-Jordan method for solving system of linear equations and finding inverse matrices

**Unit 3: Integration and applications****8 LHs**

Concept of integration, Techniques of integration (Standard form, substitution method and integration by parts), Integration of algebraic, logarithmic and exponential functions, Methods of evaluating definite integrals, Application of integration in business and economics ( including consumers' surplus and producers' surplus), Area under a curve.

**Unit 4: Functions of several variables****9 LHs**

Functions of several variables, Applications of functions of two variables in business and economics, Partial differentiation, Applications of partial differentiation, Elasticity of demand, Utility, Production, Graphical Representations, Unconstrained optimization, constrained optimization and Lagrange multipliers.

**Unit 5: First-order differential equations and applications****9 LHs**

Introduction to differential equation, Order and degree of differential equation, Solution of differential equations, First-order linear differential equations with constant coefficient and constant term, Differential equation for limited and unlimited growth, Dynamics of market price, First order differential equation with variable- coefficient and variable term, Exact differential equations, Nonlinear differential equations of the first order and first degree.

**Unit 6: Dynamic economic analysis and Difference equations****9 LHs**

Introduction to difference equations, Solution of first order difference equations (homogeneous and non-homogeneous), Economic applications of first order difference equation: Cobweb model, Lagged Keynesian macroeconomic model, Duopoly price adjustment.

**References**

Alpha C. Chiang, **Fundamental Methods of Mathematical Economics**, McGraw-Hill, Inc.

Frank S. Budnick, **Applied Mathematics for Business, Economics, and the Social Sciences**, McGraw-Hill Ryerson Limited.

G. S. Monga, **Mathematics for Management and Economics**, Vikas Publishing House Pvt. Ltd., New Delhi.

Mike Rosser, **Basic Mathematics for Economists**, Routledge Taylor & Francis Group.

Ronald J. Harshbarger, James J. Reynolds, **Mathematical Applications for the Management, Life, and Social Sciences**, Houghton Mifflin Company.

Srinath Baruah, **Basic Mathematics and its Application in Economics**, Macmillan India Ltd.

Teresa Bradley, **Essential Mathematics for Economics and Business**, John Wiley & Sons Ltd.

Vassilis C. Mavron, Timothy N. Phillips, **Mathematics for Economics and Finance**, Springer-Verlag.

# English-II

*Credits: 3*  
*Lecture Hours: 48*

## **Course Objectives**

After completing this course, students will be able to:

- read texts written in various general and other disciplinary discourses;
- describe things and events in English;
- understand and support arguments;
- understand and use appropriate tone and style in writing;
- match audience with the purpose and medium of communication;
- see new angles on a range of academic topics;
- read and write persuasively in English;
- adapt content to purpose, context and audience;
- use appropriate style and tone of writing for general and business purposes;
- develop specific speaking and listening skills;
- work in key areas of English use;
- avoid the most common errors;
- get access to the academic language needed to succeed;
- generate individual ideas and opinions by being exposed to a fresh approach to critical thinking;
- learn language through literature.

## **Course Description**

The English 202 is a course in general English and it takes a two-way approach to improve students' English language proficiency. It seeks to develop their reading and writing skills, their understanding of tone, style, and knowledge of communication methods, along with developing their vocabulary, grammar, listening and speaking, and ability to write general and to some extent professional documents. This course is so planned as to introduce students to methods and techniques of developing their English language and communication skills for general communication, and furthermore to develop their English on a broader level in various areas of thinking and knowledge by being exposed to writings from different genres and disciplines.

The course has two main components of equal weightage:

### **I. Core English**

## **II. Genres and Disciplines**

### **Course Details**

#### **I. Core English**

**6 LHs**

##### **Unit 1.**

1. Globalization
2. Education
3. Medicine

##### **Unit 2.**

**6 LHs**

4. Risk
5. Manufacturing
6. Environment

##### **Unit 3.**

**8 LHs**

7. Architecture
8. Energy
9. Art and design
10. Ageing

##### **Unit 4.**

**4 LHs**

13. Writing guide
14. Grammar reference

## **II. Genres and Disciplines**

#### **Unit 1. Short Stories**

**6 LHs**

1. The Empty Drum
2. A Tale
3. Amina
4. The Andhi Khola
5. The Dog of Titwal

#### **Unit 2. Poems**

**6 LHs**

6. New Year
7. In Just-

8. Dream Variations
9. The Brook
10. The Song
11. Now Light Has Come

**Unit 3. Plays**

**3 LHs**

12. The Sandbox

**Unit 4. Essay**

**9 LHs**

13. On Natural Death
14. A Change of Worlds
15. Hearts of Sorrow
16. Fundamentals of Scientific Management
17. The Green Frog Skin
18. The Right to Control One's Learning
19. The Myth of Sisyphus
20. The Enlightened Mind

**Teaching Method**

The suggested teaching method is to introduce the theme and the writing task and then guide the students to practice specific skills and put language knowledge to produce their own writings. The recommended approach is to view the books not as mere language texts but to introduce students to many disciplines, to expand their intellectual and spiritual horizons. The method, therefore, is to engage students in a dialogue about the questions and ideas raised in each text by exploring different perspectives, listening to the voices of others, and respectfully sharing their own experiences and thoughts.

**Evaluation**

The examinations will cover the language skills and include a range of tasks which assess students' ability to use English in a variety of contexts. Above all, the examinations will assess the students' ability to communicate effectively in English, especially in reading and writing activities using appropriate writing style. Special credit will be given to originality of expression and depth of thinking. Questions will be given from all the different units.

**Prescribed Texts**

Sowton, Chris. *Unlock Level 4: Reading and Writing Skills Student's Book*. Cambridge UP, 2014.

Lohani, S.P., comp, & ed. *Voices: A Reader*. Buddha Publication, 2021.

### **Supplementary Materials**

*Cambridge Advanced Learner's Dictionary*. 4th ed., Cambridge UP, 2020.

Sowton, Chris. *Unlock Level 4: Reading and Writing Skills Student's and Teacher's interactive eBooks*. Cambridge UP, 2014.

Stirling, Johanna. *Unlock Level 4: Reading and Writing Skills Teacher's Book with DVD*. Cambridge UP, 2014.

Abrams, M. H., and G.G. Harpham. *A Glossary of Literary Terms*. 11<sup>th</sup> ed., Cengage, 2014.

Klarer, Mario. *An Introduction to Literary Studies*. 3<sup>rd</sup> ed., Routledge, 2013.

# Financial Accounting

(BBM Second Semester)

*Nature of course: Core*

*Full Marks: 100*

*LHs: 48*

*Pass Marks: 50*

## Course Objectives

The main objective of this course is to provide in-depth knowledge and understanding of basic principles, concept and practices of financial accounting. This course also aims to develop students' understanding on business transactions, record such transactions in an accounting system and enable them to prepare and analyze the basic financial statements.

## Course Description

This course contains conceptual and theoretical foundation of financial accounting; processing and recording business transactions; accrual accounting concept; adjusting entries, closing entries,; preparation of basic financial statements like profit and loss account, balance sheet and cash flow statement and their analysis.

## Course Details

### Unit 1: Basic Understanding of Financial Accounting

2 LHs

Financial accounting: concept, features, objectives and scope; Book-keeping, accounting and accountancy; Nature of accounting; Qualitative features of accounting information; Users and uses of accounting information: internal users and external users; Elements and components of financial statement; Limitations of financial accounting.

### Unit 2: Conceptual Framework of Accounting

3 LHs

GAAP and its features; Basic accounting concepts: the business entity concept, the monetary concept, the going concern concept, the cost concept, the dual aspect concept, the accounting period concept, the realization concept, the accrual concept and the matching concept; Basic accounting conventions: consistency, conservatism, materiality and full disclosure;

Differences between accrual versus cash basis of accounting; Differences between accounting and accountancy;

Accounting standards: meaning, nature, need, significance and classification of accounting standards; Concept of Nepal Accounting Standards (NASs), International Accounting Standards (IASs), Nepal Financial Reporting Standards (NFRSs), International Financial reporting Standards (IFRSs); Disclosures required as per NFRS

**Unit 3: Accounting Process****8 LHs**

Accounting events of business: concept and types; Accounting equation for analyzing the transactions; Debit and credit and their rules; Recording process of accounting events: journal, ledger, and trial balance. Opening and closing entries: concept and types of closing entries; Adjusting entries: concept and types of adjusting entries; Prepaid and outstanding items; Adjusted trial balance.

**Unit 4: Accounting for Cash and Bank Reconciliation Statements****4 LHs**

Concept of cash and bank; Types of bank account; Cheques: concept and types, parties to a cheque, honor and dishonor of cheque; Bank Statement: concept and importance; Preparation of bank reconciliation statement.

**Unit 5: Accounting for Property, Plant and Equipment****4 LHs**

Concept, features and types of property, plant and equipment; Acquisition cost of property, plant and equipment; Depreciation of property, plant and equipment: Straight-line method, diminishing balance method, and unit of activity method; Choice of depreciation method; Disposal of property, plant and equipment; Impact of depreciation on profit measurement; Intangible assets: concept and types; Capital versus Revenue: concept and types.

**Unit 6: Basic Financial Statements****18 LHs**

Financial statements: concept, objectives and limitations;

Basic Nepal Accounting Standards (NASs): NAS 1: Presentation of financial statements, NAS 2: Inventories, NAS 7: Statement of cash flow, NAS 8: Accounting policies, changes in accounting estimates and errors, NAS 10: Events after reporting period, NAS 16: Property, plant and equipment

Preparation of financial statement under NFRS:

Statement of Profit or Loss (Income Statement): concept, types and components of profit or loss statement

Statement of financial position (Balances Sheet): concept, purpose, components and preparation of classified statement of financial position or balance sheet;

Statement of other comprehensive income: concept, components and preparation of other comprehensive income statement;

Statement of changes in equity: concept, components and preparation of statement of changes in equity.

Cash Flow Statement: Meaning, objectives and limitations of cash flow statement; Contents of cash flow statement; Preparation and interpretation of cash flow statement using balance-sheets of single and two periods under direct and indirect method.

**Unit 7: Value Added Statement****3 LHs**

Value added: concept and its application; Value added statement: concept, advantages and preparation of value added statement showing value added generated and applied.

## **Unit 8: Analysis of Financial Statement**

**6 LHs**

Meaning, objectives, need and importance of financial statement analysis; Types of financial statement analysis: Horizontal, vertical and trend analysis, comparative and common size statement analysis and their application.

Ratio analysis: Concept, uses, importance and limitations of ratio analysis; Types, computations and interpretations of: liquidity (current ratio and quick ratio), capital structure (debt-equity ratio, debt to total capital ratio, interest coverage ratio and debt coverage ratio), efficiency (stock turnover ratio, receivable turnover ratio including collection period, payable turnover ratio including payable period, total assets turnover ratio, capital employed turnover ratio), profitability (gross profit ratio, net profit ratio, operating ratio, return on equity, return on total assets and return on common shareholders equity) and earning evaluation ratios (EPS, DPS and price-earnings ratio) for evaluating the financial performance of the business.

### **Suggested Readings**

Accounting Standards Board, (2018). Nepal Financial Reporting Standards Kathmandu: ASB.  
Greunung & Keen, (2000). International Accounting Standards. A Practical Guide, USA: World Bank

Narayanaswamy. R. *Financial Accounting: A Managerial Perspective (Fourth Edition)*. New Delhi: PHI Learning Private Limited.

NFRS (2014). Nepal Accounting Standards. Kathmandu: ASB.

Porter. G. & Norton, C. L. *Introduction to Financial Accounting (8<sup>th</sup> Edition)*. Delhi: Cengage Learning India Private Limited.

## Leadership and Organizational Behavior

*Level: Bachelor of Business Management (BBM)*

*Full Marks: 100*

*Semester : Second*

*Nature of the Course: core*

*Credit Hours: 2(32 HRs)*

### Course objectives

The objectives of this course are to introduce the basic concepts of Organizational Behavior and Leadership. It also aims to enhance the knowledge and approaches of OB and Leadership and develop students' skills to handle tactfully emerging OB challenges and issues and to provide students with an in-depth understanding of fundamental concept and understanding of organizational behavior and leadership.

### Learning Outcomes

Upon successful completion of this course, the students will be able to;

- Develop basic understanding of organizational behavior
- Apply different dimensions of organizational behavior in organizational system and procedures
- Understand the importance and basic concepts of leadership
- Know the issues and approaches of leadership and their importance for organizational success

### Learning Strategies

The faculty member / course instructor strictly follow the following learning strategies while teaching to the student

- **Quizzes/ Surprise Test:** Quizzes to be taken individually without prior information. The quizzes is to be taken using objective questions covering the related text chapter materials.
- **Project & Live Projects:** The students should work in team for producing live project report as a part of experiential learning. They should go to the field, collect real time data and develop report. They also should present it in the class within 10 minutes of each group.
- **Case analysis:** The students should submit analysis of the cases provided by the course instructor reflecting the text/ practice related problems, genesis of the problems. It may be presented in the class room.
- **Assignments:** The students tend to develop and deliver a presentation of 15 minutes on contemporary issues that are worthy enough. Home assignment in preparation of term paper can be provided.
- **Simulation:** The students need to participate in the activities that are set inside the class room. Course Convenor should provide issues and make practice as in real life situation.
- **Term paper & Thematic review:** The Course Convenor should provide issues that are importantly raised in the society and ask students to review related articles and develop the theme as the part of term paper and ask them to present in the class.
- **Oral Presentation:** The Convenor should provide issues a day before and ask them to speak 5-10 minutes without any supportive materials in the class

### Course Description

This course contains Introduction to OB, perception and learning, personality and job satisfaction, organizational conflict and stress, organizational change and development.

Similarly, the course includes Introduction to leadership, theories of leadership and contemporary leadership styles, leadership behavior and leadership development etc.

## **Course Details**

### **Unit 1: Introduction**

**6 LHs**

Concept of organizational behavior; Levels of OB analysis; Organizational behavior system; Basic assumptions of organizational behavior; Contributing disciplines to the field of organizational behavior; Individual behavior as an input-output system; Mental process: beliefs, attitudes, values, needs, motives and behavior; Emotions and Cognitive dissonance; New challenges for manager in OB.

### **Unit 2: Perception and Learning**

**4 LHS**

Concept of perception; Perceptual process; Factors affecting perception; Attribution theory; Attribution errors; Perception and individual decision making; Concept and principles of learning; Learning theories: cognitive learning and social learning; Behavior modification.

### **Unit 3: Personality and Job satisfaction**

**4 LHs**

Concept and types of personality; Personality traits and characteristics; Determinants of personality; Emotions and personality; Major personality attributes influencing organizational behavior; Concept and importance of job satisfaction; Measuring job satisfaction; Effects of job satisfaction on employees' performance.

### **Unit 5: Organizational Conflict and Stress**

**3 LHs**

Conflict: concept, nature, and types; Sources of conflict; Approaches to conflict management; Resolving conflict through negotiation; Functional and dysfunctional conflicts; Organizational stress: concept, causes and managing stress.

### **Unit 6: Organizational Change and Development**

**3 LHs**

Concept and forces of change; Resistance to change; Approaches to managing organizational change: Lewin's three steps model; Organizational development (OD): concept and features of OD.

### **Unit 7: Introduction to leadership**

**4 LHs**

Understanding leaders and leadership; Leaders and managers; leadership effectiveness; Attributes of effective leaders; Developing leadership skills; Pre-requisites of organizational leaders; Leadership taxonomy; Current issues in leadership.

### **Unit 8: Theories of effective leadership & Contemporary Leadership Styles**

**6 LHs**

Contingencies Theories: Fiedler's contingency theory, Cognitive resource theory, Path goal theory, Situational leadership theory and Multiple linkage model; Contemporary leadership styles: Transactional leadership, Transformational leadership, Charismatic leadership, Value-based leadership, Spiritual and servant leadership, Boundary spanning & team leadership.

## Unit 9: Leadership Behavior and Leadership Development

2 LHs

Concept of leader behaviors: supportive, directive, participative; Professional development to leaders: coaching, mentoring, counselling; Leadership development mechanisms: recruitment, training & learning, delegation, mentoring, experiential learning, 360-degree appraisal.

### *Suggested Readings*

Arnold, H.J. &Fieldman, D.C. *Organizational Behavior*. New York: McGraw Hill Book Company.

Dwivedi,R.S.,*Human Relations and Organizational Behavior:A Global Perspective*. New Delhi: Macmillan India Limited.

Newstorm, J.W., *Organizational Behavior: Human Behavior at Work*, New Delhi: Tata McGraw\_Hill Publishing company.

Robbins, S.P., *Organizational Behavior*, New Delhi: Pearson.

Halder, U.K , *Leadership and Team Building*, Oxford University Press New Delhi, India

Chalise,M & Gautam,P, *Leadership and Organizational Behavior* , KEC Publication, Kathmandu, Nepal

# Macroeconomics for Business

BBM 2nd year

*Credit: 2  
Lecture Hours: 32*

## Course Objective

This course aims to develop students' understanding of the macroeconomic theories, issues, and policies to enhance their skills in analyzing the economic environment for business.

## Course Description

This course comprises an introduction to macroeconomics, national income accounting, consumption, saving and investment, Income determination models: classical, Keynesian, and IS-LM models, macroeconomic issues, and policies.

## Course Learning Outcomes

By the completion of the course students will be able to:

- Explain the nature of macroeconomics and the circular flow of income and expenditure and assess the relationship between macroeconomics and the economic environment for business.
- Explain the concepts of national accounts and measure GDP.
- Derive consumption function, saving function, investment function, investment multiplier, government expenditure multiplier, tax multiplier, and foreign trade multiplier.
- Determine the equilibrium level of income and employment in Classical, Keynesian, and IS-LM models.
- Discuss macroeconomic issues.
- Describe monetary policy and fiscal policy and explore the effect of change in monetary policy and fiscal policy on the national economy.

## Course Details

### Unit 1: Introduction to Macroeconomics

**3 LHs**

Macroeconomics: concept and scope, Relationship between macroeconomics and economic environment for business; Circular flow of income and expenditure in a closed and open economy.

### Unit 2: National Income Accounting

**5 LHs**

National income accounting: concepts; GDP: concepts and measurement; Other national accounts: NDP, GNP, NNP, NI, PI, GNDI, DI and per capita income, Nominal GDP, Real GDP, price indexes, and inflation.

### Unit 3: Consumption, Saving, and Investment

**4 LHs**

Consumption function: concept, technical attributes, and determinants; Saving function: concept, technical attributes, and determinants; Investment function: concept and types, concept of MEC and investment demand curve, investment function, and determinants of investment.

### Unit 4: Theories of Employment and Income Determination

**10 LHs**

Classical theory of employment; Keynesian model of income determination in a closed and open economy; Multiplier: investment multiplier, fiscal multipliers (tax multiplier,

government expenditure multiplier), and foreign trade multiplier; Paradox of thrift; IS-LM Model of Income Determination: derivation of IS and LM curves, determination of equilibrium income, Effects of monetary and fiscal policies on equilibrium income.

### **Unit 5: Macroeconomic Issues and Policies**

**10 LHs**

Inflation: concept and computation, demand-pull and cost-push inflation, effects; Concept of deflation and stagflation; Unemployment: concept and types, costs of unemployment; Business cycles: concept, and phases. Money supply: concepts; Balance of payments: concepts and components, Exchange rate: concept and types; Concepts of economic growth and development; Monetary policy: concepts, types, instruments, and goals, Fiscal policy: concepts, methods, instruments, and goals;

### **Basic Books**

Abel, A.B. and Bernanke, B.S. **Macroeconomics**, Singapore, Pearson Education. Latest Edition  
Dwivedi, D. N. **Macroeconomics: Theory and Policy**, New Delhi, Tata McGraw Hill Education. Latest Edition

### **References**

McConnell and Brue, **Economics: Principles, Problems and Policies**, New York, McGraw Hill. Latest Edition

Shrestha, R.G. and Adhikari, G.M. **Macroeconomics for Business: Text, and Cases, Kathmandu, KEC Publication. Latest Edition**

Todaro, M.P. **Economics in the Third World**, Hyderabad, Orient Longman, Ltd. Latest edition

Other suggested readings: Various Publications and Journals of Nepal Rastra Bank, Ministry of Finance, National Planning Commission, Central Bureau of Statistics, World bank, ADB, OECD and So on.

# **Seminar on Contemporary Issue of Macroeconomics**

## **BBM-II**

Credit: 1

Lecture Hours: 16

### **Course Objective**

The purpose of this course is to provide practical exposure to contemporary macroeconomic issues and policies from global and Nepalese perspectives through seminar paper presentations so that students can assess the macroeconomic effect on business.

### **Course Description**

This course focuses on the concept and methods of seminar paper presentation on one side and the other side, it comprises recent situation, growth, and trends of the global and national economy in the area of inflation, monetary policy, government budget, national accounts, foreign employment, foreign direct investment, financial inclusion, public-private partnership, and fiscal federalism.

### **Course Learning Outcomes**

By the completion of the course students will be able to:

- Get the skills to develop a seminar paper and present it
- Describe monetary policy, fiscal policy, and inflation of Nepal and explore the effect on business
- Analyze and present the national accounts of Nepal
- Discuss privatization, economic liberalization, foreign employment, foreign direct investment, financial inclusion, public-private partnership, and fiscal federalism in Nepal
- Assess the effect of the global economy on business

### **Learning strategies**

- The student will extensively review the conceptual paper/ theoretical paper/research paper based on theoretical and empirical review
- Students need to prepare the paper with the close guidance of a Faculty member/course instructor
- Faculty member reviews and accepts or advises on the revision of the review-based paper
- Upon completion of the review paper, the student submits a final review paper to the faculty member at the department/campus
- Student should appear in a seminar (presentation of review paper) that will be evaluated by concerned faculty members and other experts.
- Faculty members and experts jointly award the grades.

### **Course Contents**

#### **1. Theoretical Orientation**

**7 LHs**

Concept of the seminar, webinar, workshop, symposium, conference, and training; Seminar paper and its structure; Procedure for article searching, article reading, drawing materials for a seminar paper, seminar paper writing, and seminar paper presentations; Introduction to issues/theme of seminar and concept of the thematic review

## **2. Development and Presentation of Paper**

**9LHs**

The faculty member/course instructor will give contemporary macroeconomic issues from a global and Nepalese perspective. Students will review several related articles/papers on given issues and develop the slides for presentation and thematic paper as the outcome of the seminar.

### **Evaluation**

A student is required to undertake a review-based research assignment and prepare a seminar paper at the end of the session. The seminar paper must be presented in the format as prescribed by the concerned faculty/ course instructor. Evaluation of the seminar paper and presentation shall be based on the following bases:

- Written Report (Seminar paper): 70 %
- Presentation: 30%

### **Issues/Themes Elaboration**

- Inflation of Nepal
- Monetary policy of Nepal
- Government budget of Nepal
- National accounts of Nepal
- Private and economic liberalization
- Foreign employment and remittance in Nepal
- Foreign direct investment in Nepal
- Financial inclusion in Nepal
- Public-private partnership in Nepal
- Fiscal federalism in Nepal
- Growth and trends of the global economy

Faculty member/course instructor can assign topics of contemporary economic issues other than those above.

### **References**

Monetary policy of Nepal Rastra Bank, Budget of the government of Nepal, National Accounts published by Central Bureau of Statistics, Publications of World Bank, ADB, IMF, articles, critical books, and reports published by national and international organizations/ researchers on contemporary economic issues.

# **Seminar on Leadership & Organizational Behavior**

## **(BBM 2nd Semester)**

*Credits: 1*

*Lecture Hours: 16*

### **Course Description and Objective**

This course aims to help the students to acquire in-depth knowledge of the literatures of leadership and organizational behavior mainly, theory and empirical evidences and to give the students practical experience by conducting a review based research project in emerging issues.

The emphasis of this course will be on recent contributions to theory and practice of leadership & OB within Nepal and globe. The course will cover articles, dissertation, project work, books etc. published in the areas of leadership & OB.

### **Learning Outcomes**

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

- Familiarize with theory and empirical evidences of nature of leadership & OB practices in contemporary organization;
- Examine theories and empirical evidences on leadership & OB and enhance their abilities; in conducting research in the areas
- Understanding the emerging issues of leadership and OB and contextualize in the Nepalese settings
- Aware the theories and research results in the area of leadership and OB;
- Impart the knowledge of theory, empirical evidences and applications in the issues of leadership and OB
- Develop review based paper as outcome of seminar in the different areas of leadership & OB

### **Learning strategies**

- The student will extensively review the conceptual paper/ theoretical paper / research paper on the basis of theoretical and empirical review
- Students need to prepare the paper with the close guidance of concerned teacher / course convener/faculty member
- Faculty member reviews and accepts or advises for revision of the review based paper
- Upon completion of review paper the student submits a final review paper to the faculty member at the department/campus
- Student should appear in seminar (presentation of review paper) that will be evaluated by concerned faculty member and other experts.
- Faculty member and expert jointly award the grades.

### **Seminar operationalization**

- **Theoretical orientation**

**6 LHs**

Introduction to workshop module (Article searching, article reading, drawing materials for seminar paper for presentation)

Introduction to issues/theme of seminar and concept of thematic review

- **Implementation of seminar** **6 HRs**
- **Thematic Review/ Development & presentation of paper** **4 HRs**

Faculty member/course instructor may give issues related to OB and leadership. Students should review number of related articles/papers on given issues and develop the slides for presentation and thematic paper as outcome of seminar.

### **Evaluation**

A student is required to undertake a review based research assignment and prepare a seminar paper at the end of the session. The seminar paper must be presented in the format as prescribed by concerned faculty/ course instructor. Evaluation of the seminar paper & presentation shall be based on the following bases:

- Written Report ( Seminar paper): 70 %
- Presentation: 30%

### **Content/ issues elaboration**

Project report/review paper is the final output of the seminar in leadership and OB course. The following contents will be

- a) Contemporary issues of Leadership and OB
- b) New challenges for managers in OB
- c) Effects of job satisfaction on employee's performance
- d) Current issues in leadership and OB
- e) Conflict management in organization
- f) Transformational leadership and employee's performance
- g) Leadership development programs in Nepalese organization
- h) Culture & ethnic differences
- i) Workforce diversity and diversity management
- j) Others

### **References**

Articles, critical books, seminar papers, and dissertations, published internationally, regionally and locally in the area of management.

Tribhuvan University  
**Faculty of Management**  
**Office of the Dean**



Course detail of  
BBM (Bachelor of Business Management) 3<sup>rd</sup> Semester

March 2023

# ACC 202: Cost and Management Accounting

BBM 3<sup>rd</sup> Semester

*Credits: 3*

*Lecture Hours: 48*

## **Course Objectives**

The objectives of the course are to provide the students with in-depth knowledge of cost and management accounting in order to enable them to develop, arrange and classify cost information required for decision making for maximizing the profit. The course further aims at developing a sound base for higher study in accounting besides in practical knowledge required by the middle level managers to handle cost information independently.

## **Course Description**

This course contains conceptual and theoretical foundation of cost and management accounting ; It also comprises classification and segregation of cost, accounting for material and labour, allocation, apportionment and absorption of overhead cost, costing in different situations such as service costing, income statement under variable and absorption costing techniques, standard costing system with material and labour cost variance, flexible budgeting under different levels of activities, overhead cost variance and functional budgeting.

## **Course Details**

### **Unit 1: Conceptual Foundation**

**2 LHs**

Cost accounting and management accounting; Meaning, objectives, advantages and limitations of cost and management accounting; Limitations of financial accounting; Similarities and dissimilarities in financial, cost and management accounting

### **Unit 2: Cost Concept and Cost Classification**

**4 LHs**

Concept, importance and classification of cost: basic concept of cost and expense; cost classification: based on function, behavior, controllability, decision making, time of recording, planning and control, period and product cost;  
Cost segregation and estimation: concept and methods of cost segregation: i) Two point method ii) Least square method and iii) Estimation of cost

### **Unit 3: Accounting for Materials**

**4 LHs**

Materials/Inventory: Concept, reasons and objectives for holding material/inventory. Inventory control: Meaning, importance and techniques; Economic order quantity: concept, techniques, formula and trial & error approaches-considering discount under certainty condition; Re-order level, maximum stock level, minimum stock level, average stock level, danger level and safety stock; Concept and techniques of perpetual inventory system; Stock control through ABC analysis and just in time inventory: concept, advantages and limitations.

### **Unit 4: Accounting for Labour Cost**

**3 LHs**

Labour Cost: Concept and need for control of labour cost; Remuneration without premium plan: Features of good remuneration system, time and piece wage system;

Remuneration with premium Plan: Features of premium plan, premium bonus scheme- Halsey and Rowan Plan, Taylor's Differential Piece Rate, Gant's Task and Bonus Plan.

**Unit 5: Accounting for Overhead Cost**

**5 LHs**

Overhead Cost: Meaning, features, importance and classification; Apportionment and absorption of overhead: meaning and importance; apportionment and absorption of overhead cost based on volume, direct labour hours and direct machine hours.

**Unit 6: Costing in Service Sectors**

**6 LHs**

Service Costing: Concept, features and scope of service costing; Preparation of cost sheet for transport service for passenger, hospital, hotel and restaurant services, limitations of service costing.

**Unit 7: Accounting for Profit Planning**

**8 LHs**

Variable Costing and Absorption Costing: Concept, features, importance and preparation of income statement under variable costing and absorption costing; Over and under absorption of fixed manufacturing overhead and adjustment; Limitations of variable costing and absorption costing; Reconciliation of profit or loss between absorption and variable costing techniques showing the causes of differences.

Cost Volume Profit Analysis: Meaning, importance; assumptions and limitations of CVP analysis; Contribution margin or ratio, profit volume ratio; Break even analysis using contribution margin, algebraic approaches; Break-even-analysis: under various situations: changes on selling price, fixed cost, variable cost, multi-products situations, margin of safety and determination of selling price to realize desired profit ; Advantages and limitations of break even analysis.

**Unit 8: Cost Accounting for Planning and Control**

**12 LHs**

Standard Costing: Concept of standard cost and standard costing, features, application, advantages and limitations; Difference between standard and budget.

Variance Analysis; Material variances: Concept and calculation of cost, price, usage, mix and yield variances; Labour variances: Concept and calculation of cost, efficiency, rate, mix, idle time and yield variances.

Overhead Cost Variance: Concept and calculation of capacity, efficiency and spending variances.

Budget: concept, features and importance of budget; Types of budget: sales budget, production budget, material budget & merchandize purchase budget, labour budget, manufacturing overhead budget, cost of goods manufactured budget, selling/distribution & administrative expenses budget and cost of goods sold budget.

Fixed and Flexible Budgeting: Concept and importance of fixed and flexible budgets; Difference between fixed and flexible budgets; Flexible budgeting for overhead cost control on activity levels and budget allowance for actual level attained.

**Unit 9: Short term Decision Making**

**4 LHs**

Concept, need and objectives of short term decisions in business; Cost concept in decision making: Relevant and irrelevant costs, avoidable and unavoidable costs, opportunity cost; Types of decisions: Drop or Continue, Special Offer/Order and Make or Buy

**Suggested Readings**

Atkinson, A. A., Kaplan, R. S., Matsumura, E.M., Young, S.M & Kumar, G. A. (2012).

*Management Accounting /6e*. New Delhi: Pearson Education Pvt. Ltd.

Garrison, R. H. & Noreen, E. W. (2017). *Managerial Accounting* McGraw-Hill Companies, Inc.

Lynch & Williamson, ( ) *Accounting for Management Planning & Control*, Tata McGraw Hill Co.

Pillai & Bagavathi (2017). *Cost Accounting* New Delhi: S. Chand and Company Ltd.

# **ENG 203: Business Communication**

BBM 3rd Semester

*Credits: 3  
Lecture Hours: 48*

## **Course Objectives**

The course seeks to enable students to explore communication theories and models to determine how to communicate effectively in business settings, develop awareness and skills of structuring information, study different modalities of business communication, make effective use of business etiquette with non-verbal communication skills, identify different principles and approaches to oral and written communication in develop skills for professional presentations, adapt to new ways of communication with the help of latest technology, understand and use appropriate style and tone in spoken as well as written texts be familiar with the language used in conducting meetings and prepare reports based on the discussion in the meetings, write memos, letters, and other business communications, apply formal structure and develop organization in writing memos, proposals, reports, and the like and learn the art of using essential rhetorical techniques for developing effective communication.

## **Course Description**

This course provides the principles of effective communication and methods of applying them in organizations. It provides an understanding of communication practices and prepares readers for their assignments in the corporate world. The course includes important topics like communication in general and business communication in particular, the communication process, interpersonal communication, oral communication, writing of proposals and reports, technology-enabled communication, and presentations among others. This course includes techniques for developing practical solutions to making communication in the business context more effective. This course seeks to enhance students' cross-cultural understanding and communicative competence in varied contexts. Special attention to be given to Nepali contexts.

## **Course Details**

### **Unit 1: The Communication Process**

- Basics of communication
- Theories and principles of communication
- Communication methods, modes, and systems
- Writing process
- Importance of communication

- Barriers to communication

## **Unit 2: Business Communication**

- What is business communication?
- History of business communication
- Nature of communication
- Why business communication?
- Functions and importance of business communication
- Components of business communication
- Types of business communication

## **Unit 3: Skills and Values in Business Communication**

- Communication skills
- Organizational communication skills
- Interpersonal communication skills
- Leadership and communication skills in leadership
- Professionalism in business communication
- Writing and listening skills
- Ethical values
- Cross-cultural sensitivities

## **Unit 4: Writing Electronic and Other Messages**

- Memos
- Notices
- Letters
- Emails
- Blogs
- Advertisements
- Press releases
- Business plans
- Grants
- Proposals
- Reports

## **Unit 5: Oral Communication**

- Enhancing oral communication
- Presentation strategies and soft skills
- Telephone calls
- Using nonverbal communication
- Conversations and negotiations

#### **Unit 6: Visuals and Nonverbal Communication**

- Using visual aids
- Pictures
- Charts
- Graphics

#### **Unit 7: Communication in Career Planning**

- Planning and conducting a job search
- Résumés, references, and cover letters
- Group discussion and interview

#### **Teaching Method**

The suggested method of teaching is to engage students in practicing communication skills, especially in groups. It is desirable to take local examples and case studies to make the content alive and then lead students to the writing task, i.e. guide the students to practice specific skills of language knowledge necessary for communication in business. As far as possible, visits to business houses, short internships and arranging talks by leaders in the field will enhance students' knowledge and communicative competence. It is recommended to take examples from Nepali contexts as far as practicable.

#### **Evaluation**

The examinations will cover the materials specified in the course contents, and evaluate students' competence in the language skills including a range of tasks, and their ability to use English in a variety of business contexts with ease and accuracy.

#### ***Suggested Readings***

- Thapa, Anirudra. *Business Communication: Principles and Applications*. Kathmandu: Asmita, 2021.
- Adhikari, Dharma, I. Hugh Holmes, Tika Lamsal, and Mike Sobiech. *Business Communication: Theory and Practice*. Kathmandu: Buddha Publications, 2020.
- Raman, Meenakshi, and Sangeeta Sharma. *Professional Communication*. 3<sup>rd</sup> ed., Oxford UP, 2017.

- Mukerjee, Hory Sankar. *Business Communication: Connecting at Work*. 2<sup>nd</sup> ed., Oxford UP, 2016.
- **Oxford Advanced Learner's Dictionary of Current English**. 10th ed., Oxford UP, 2020.
- Guffey, Mary Allen, and Dana Loewy. *Essentials of Business Communication*. 11th ed., Cengage Learning, 2019.
- Holmes, Hugh I. *English for Business Studies-I*. Buddha Publications, 2019.
- *Longman Business English Dictionary*. 2nd ed., Longman, 2018.
- Bovee, C.L., and John Thill. *Business Communication Essentials*. 7th ed., Pearson, 2016.
- Hartley, Peter, and Peter Chatterton. *Business Communication*. 2<sup>nd</sup> ed., Routledge, 2015.
- Taylor, Shirley. *Communication for Business: A Practical Approach*. Pearson, 4<sup>th</sup> ed., 2015.
- McKeown, Arthur. *Professional English in Use: Management*. Cambridge UP, 2011.
- Bargiela-Chiappini, Francesca, *The Handbook of Business Discourse*. Edinburgh UP, 2009.
- Raman, Meenakshi, and Prakash Singh. *Business Communication*. Oxford UP, 2006. Tourish, Dennis, and Owen Hargie. *Key Issues in Organizational Communication*. Routledge, 2004.
- Adair, J. *Effective Leadership: A modern guide to developing leadership skills*. Pan Books, 1986.

# FIN 206: Fundamentals of Finance

BBM 3rd Semester

*Credits: 3*

*Lecture Hours: 48*

## Course Objective

This course Fundamentals of Finance aims to lay the foundation for understandings fundamental concepts and principles of finance. This course equips the students with fundamental tools and techniques of financial management to prepare them to resolve complex financial issues concerning business firms.

## Course Description

This course consists of the introduction to finance, financial environment, interest rates, time value of money, bond valuation, stock valuation, cost of capital, capital budgeting, and working capital.

## Course Details

### Unit 1: Introduction to Finance

**5 LHs**

Concept of finance; Finance functions, The financial goal; Finance in organizational structure; Finance and related disciplines.

### Unit 2: Financial Environment

**4 LHs**

Overview of financial environment; Financial instruments, Financial markets: Functions and types of financial markets; Financial institutions: Depository and non-depository financial institutions.

### Unit 3: Analysis of Financial Statements

**6 LHs**

Financial statements and reports; Concept of financial statement analysis; Users of financial analysis; Tools of financial statements analysis; Need of financial ratio analysis; Types of financial ratios: liquidity ratios, asset management ratios debt management ratios, profitability ratios and market value ratios; Du-Pont equation; Comparative ratios and benchmarking; Uses and limitations of ratio analysis.

### Unit 4: Interest rates

**6 LHs**

The cost of money; Interest rates levels; Determinants of market interest rates; Term structure of interest rates; Theories of term structure of interest rates; Shape of yield curve; Using the yield curve to estimate future interest rates; Macroeconomic factors influencing interest rates; and Interest rate and business decision.

### Unit 5: Time Value of Money

**8 LHs**

Concept of time value of money; Cash flow time line; Future values and present values of a single cash flow; Computing the interest rate and the number of years; Future value and present value of an ordinary annuity and annuity due; Computing

annuity payments, periods and interest rates; Present value of perpetuities; Present value and future value of uneven cash flows; Semiannual and other compounding periods; Preparation of loan amortization schedule; Application of the concept of time value of money.

#### **Unit 6: Bond Valuation**

**5 LHs**

Meaning and key characteristics of bonds, Basic financial asset valuation model, Valuation of bonds: perpetual bonds, zero coupon bonds, coupon bonds with finite maturity, Bonds with semiannual coupons, required return and bond values, Changes in bond values over time, Bond yields: current yield, capital gain yield, yield to maturity and yield to call.

#### **Unit 7: Stock Valuation**

**5 LHs**

Meaning and key features of common stock, Common stock valuation: single and multiple holding periods, The dividend discount model: zero growth model, normal growth model, non-constant growth model, valuing the entire firm, Preferred stock: Features and valuation.

#### **Unit 8: Cost of capital**

**5 LHs**

Concepts and uses of cost of capital, Components of cost of capital: cost of debt, cost of preferred stock, cost of retained earnings, cost of new common stock, weighted average cost of capital; Factors affecting cost of capital.

#### **Unit 9: Working Capital**

**4 LHs**

Concepts of working capital; Types of working capital; Factors affecting the size of working capital; Working capital management and its significance; Operating cycle, cash conversion cycle and computing the amount of working capital requirement.

#### **Suggested Readings**

Brigham, E. F. & Houston, J. F. *Fundamentals of financial management*. Delhi: Cengage Learning.

Ross, S. A., Westerfield, R. W. & Jordan, B. D. *Fundamentals of corporate finance*. New York: McGraw-Hill Irwin.

Van Horne, J. C., Wachowicz, J. R. & Bhaduri, S. N. *Fundamentals of Financial Management*. New Delhi: Prentice-Hall India Ltd.

# SOC 204: Nepalese History and Politics

BBM 3rd Semester

Credits: 3  
Lecture Hours: 48

## Course Objectives

After the completion of the course the students will be able;

- to describe the major historical events of Nepal,
- to examine the political changes and development of different historical time,
- to corroborate the contemporary politics with the past historical events,
- to identify the factors and issues affecting current politics of Nepal

## Course Description

This course is designed to impart the introductory knowledge to the student about the history and political development of Nepal. This course mainly focuses on the main trends of Nepalese history covering major historical events and political changes of Nepal.

## Course Details

### Unit 1: Nepal in Ancient and Medieval Times 8 LHs

- Historicity of Nepal
- Brief history of ancient Nepal-Gopala, Mahishpala and Kirat dynasty
- Malla Rule in Nepal Mandala-political, social and economic condition
- Division of Malla Kingdom
- Introduction to the Baise and Chaubise principalities of Medieval Nepal
- Causes of the Fall of Malla Kingdom

### Required Readings:

1. Shah, Rishikesh (1992), *Ancient and Medieval Nepal*, New Delhi: Manohar Publications.
2. Regmi, D. R. (1965/1966), *Medieval Nepal, Part I & II*, Calcutta: Firma K.L. Mukhopadhyay.
3. Pande, Ram Nivas, *Making of Modern Nepal*, New Delhi: Nirala Publications, 1997.
4. सुवेदी, राजाराम, *कर्णाली प्रदेशको मध्यकालीन इतिहास*, काठमाडौं: साभ्ना प्रकाशन, वि.सं. २०५४ ।
5. सुवेदी, राजाराम, *वाइसी राज्यको ऐतिहासिक रूपरेखा*, काठमाडौं: नेपाल र एशियाली अध्ययन केन्द्र, वि.सं. २०५५

### Unit 2: Modern Nepal: Shah Rule (1742-1846) 8 LHs

- Prithvinarayan Shah and the conquest of Kathmandu Valley
- Bahadur Shah as Regent
- Rise and Fall of Bhim Sen Thapa
- Anglo-Nepal War, 1814-16- Causes and effects

### Required Readings:

1. Regmi, D. R., *Modern Nepal, I & II Vols.*, Calcutta: Firma K.L. Mukhopadhyaya, 1975.

2. Stiller, Ludwig F., *The Rise of the House of Gorkha*, Ranchi: Patna Jesuit Society. 1975.
3. Vaidya, T. R., *Advanced History of Nepal*, New Delhi: Anmol Publications, 1994.
6. आचार्य, बाबुराम, श्री ५ बडामहाराजाधिराज पृथ्वीनारायण शाहको संक्षिप्त जीवनी (भाग- १, २), काठमाडौं: श्री ५ महाराजाधिराजका प्रेस सचिवालय, वि.सं. २०२४ ।

### **Unit 3: Modern Nepal: Rana Regime (1846-1951)**

**10 LHs**

1. Rise of Jaga Bahadur and Emergence of Rana regime
2. Family conflict and Classification of Rana family
3. Peace and Friendship Treaty of 1923 between Nepal and British India
4. Causes of the Fall of Rana Rule

#### **Required Readings:**

1. Jain, M.S. *The Emergence of a New Aristocracy in Nepal*, Agra: Sri Ram Mehra & Co. Publishers, 1972.
2. Sever, Adrian, *Nepal Under the Ranas*, Delhi: Oxford and IBH Publishing Co., 1993.
3. Amatya, Shaphalya, *Rana Rule in Nepal*, Delhi: Nirala Publications, 2004.
4. Whelpton, John, *A History of Nepal*, London: Cambridge University Press, 2005.
5. Manandhar, T.R., *Ten Years of Trouble*,

### **Unit 4: Nepal: Experiment with Democracy**

**12 LHs**

1. The 1950-51 Movement: Its causes and effects
2. Parliamentary System of Government (1959-60)
3. Emergence of Panchayat System and its chief features
4. Causes of the End of Panchayat System
5. People's Movement of 1990 and Restoration of Democracy
6. People's Movement of 2006 and End of the Monarchy

#### **Required Readings:**

1. Joshi, Bhuvan Lal and Leo E. Rose, *Democratic Innovations in Nepal*, Berkeley: University of California Press, 1966, (Reprinted by Mandala Publication, Kathmandu, 2004).
2. Whelpton, John, *A History of Nepal*, London: Cambridge University Press, 2005.
3. Toffin, Gerard, *From Monarchy to Republic*, Kathmandu: Vajra Books, 2013.

### **Unit 5: Political Development and Governance in Nepal**

**10 LHs**

1. Constitution and its development in Nepal
2. Political Parties and Their Roles after 1990
3. The Comprehensive Peace Agreement
4. Issue of Federalism in Nepalese Politics
5. Elections of Constituent Assembly
6. Chief Features of Constitution of Nepal (2015)
7. Administrative System of Nepal- Federal, Provincial and Local Government

## **Required Readings:**

1. Toffin, Gerard, From Monarchy to Republic, Kathmandu: Vajra Books, 2013.
2. Brown, T. Louis, The Challenge to Democracy in Nepal, London: Routledge, 1996.
3. Einsiedel, Sebastian Von, David M. Nalone and Suman Pradhan (eds.), Nepal in Transition (From People's War to Fragile Peace), New York: Cambridge University Press, 2012.
4. Pyakurel, Uddhab Prasad and Indra Adhikari, State of Conflict and Democratic Movement in Nepal, Delhi: Vij Books India, 2013.
5. Raghavan, V. R. (ed.), Internal Conflict in Nepal (Transnational Consequences), New Delhi: Vij Books India, 2011

## **References**

1. Baral, L. R., *Oppositional Politics in Nepal*, New Delhi: Abhinav Publications, 1977.
2. Baral, L.S., *Nepal Facets of Maoist Insurgency*, New Delhi: Adroit Publishers, 2011.
3. Parmanand, The Nepali Congress Since its Inception, New Delhi: Ankur, 1977. Gyanwali, Ram Prasad, 2012. Know Nepal. Kathmandu: Bhundipuram Prakashan.
4. Manandhar, Tri Ratna, Nepal: The Years of Trouble, Kathmandu: Purna Devi Manandhar, 1986
5. Sharan, P. Government and Politics of Nepal, New Delhi: Metropolitan Publications, 1983.
6. Shah, Rishikesh, Politics in Nepal, New Delhi: Manohar, 1993
7. Uprety, Prem R., Political Awakening in Nepal, New Delhi: Commonwealth Publishers. 1992.
8. आचार्य, बाबुराम, श्री ५ बडामहाराजाधिराज पृथ्वीनारायण शाहको संक्षिप्त जीवनी (भाग १-४), काठमाडौं: साभ्का प्रकाशन, वि.सं. २०६१ ।
9. गौतम, राजेश, नेपालको प्रजातान्त्रिक आन्दोलन र नेपाली कांग्रेस, काठमाडौं: श्रीराम श्रेष्ठ र कृष्णमुरारी अधिकारी, वि.सं. २०५५
10. गौतम, राजेश, नेपालको प्रजातान्त्रिक आन्दोलन र नेपाली कांग्रेस, भाग-२, काठमाडौं: कृष्णमुरारी अधिकारी र श्रीराम श्रेष्ठ, वि.सं. २०६६ ।
11. शर्मा, देवीप्रसाद, आधुनिक नेपालको इतिहास, काठमाडौं, रत्न पुस्तक भंडार, वि.सं. २०७४ ।
12. नेपालको संविधान, नेपाल सरकार,, नेपाल कानून किताव व्यवस्था समिति, वि.सं. २०७२ ।
13. नेपाली, चित्तरञ्जन, श्री ५ रणबहादुर शाह, काठमाडौं: मेरी राजभण्डारी, वि.सं. २०२० ।
14. नेपाली, चित्तरञ्जन, जनरल भीमसेन थापा र तत्कालीन नेपाल, काठमाडौं: रत्नपुस्तक भण्डार वि.सं. २०२२ ।

# STT 201: Business Statistics

BBM 3rd Semester

*Credits: 3  
Lecture Hours: 48*

**Nature of the course: Theory and Practical with EXCEL (60% + 40%)**

## Course Objectives

The principal objective of Business Statistics is for students to describe data and make evidence based business decisions making using descriptive and inferential statistics that are based on well-reasoned statistical arguments. 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 the larger set of data. 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.

## Course Description

Statistics in business and management, describing data using graphs and tables. Numerical measures: central tendency, dispersion, skewness and kurtosis. Probability: laws of probability, conditional probability. Probability distribution: discrete probability distribution and continuous probability distribution. Sampling theory: sampling techniques, sampling and non-sampling errors. Estimation: point and interval estimates. Hypothesis testing: test of significance for large samples. Linear correlation and regression.

## Course Details

### Unit 1: Describing Data using Graphs and Tables

**4 LHs**

Uses and scope of statistics in business and management, Frequency distribution, Stem-and-leaf plots, Diagrams (Simple bar diagram, Sub-divided bar diagram, Multiple bar diagram, and Pie-chart) and graphical presentation of frequency distribution – Histogram, Ogive curve, Problems using Excel.

### Unit 2: Describing Data Using Numerical Measures

**9 LHs**

Measures of central tendency (Mean, Median and Mode), Partition values (Quartiles, Deciles and Percentiles); Measures of variation (Range, Inter quartile Range, Quartile deviations, Standard deviation); Variance and Coefficient of Variation; Measurement of skewness (Karl Pearson coefficient of skewness and Bowley coefficient of skewness); Measurement of kurtosis (Percentile coefficient of kurtosis); Five number summary, Box-and -Whisker plot, Problems using Excel.

### Unit 3: Simple Linear Correlation Analysis

**5 LHs**

Introduction, Scatter plot, Karl Pearson's correlation coefficient including bi-variate frequency distribution, Coefficient of determination, Test of significance of sample

correlation coefficient using probable error, Spearman's rank correlation coefficient, Problems using Excel.

**Unit 4: Simple Linear Regression Analysis** **4 LHs**

Introduction, Simple linear regression models, Assumptions of linear regression model, Line of best fit, Linear regression model by least-squares method, Interpretation of regression coefficients, Properties of regression coefficient, regression coefficient for bi-variate frequency distribution, Problems using Excel.

**Unit 5: Probability** **4 LHs**

Introduction, Sample space and events, Probability, Laws of probability, Conditional probability, Problems using Excel.

**Unit 6: Probability Distributions** **6 LHs**

Introduction, Discrete probability distribution (Binomial distribution and Poisson distribution), Continuous probability distribution (Normal distribution), Problems using Excel.

**Unit 7: Sampling Theory** **3 LHs**

Introduction, Population and sample, Objectives of sampling, Sampling techniques, Sampling and non-sampling errors, Standard error, Concept of central limit theorem.

**Unit 8: Estimation** **6 LHs**

Introduction, Properties of good estimator (Consistency, Unbiasedness, Efficiency and Sufficiency), Point and interval estimates, Level of confidence, Confidence interval estimates for mean and proportion, Determination of sample size for mean and proportion, Problems using Excel.

**Unit 9: Introduction to Hypothesis Testing** **7 LHs**

Introduction, Steps of hypothesis testing, Level of significance, Critical region, One tailed test and two tailed test, Hypothesis testing using critical value and p-value approaches, Test of significance for large samples (Z-test): Test of significance of a single mean and difference between two means, Test of significance of a single proportion and difference between two proportions, Problems using Excel.

***Suggested Readings***

- Davis, G. and B. Pecar. *Business Statistics using EXCEL*, Oxford University Press.
- Levine, D.V., D.F. Stephan and K. A. Szabat. *Statistics for managers using MS excel*, Pearson.
- Linda, H. and F. John. *Applied Statistics for Business and Management using Microsoft Excel*, Springer.
- Trevor, W. *Applied Statistics: Methods and Excel-Based Application*, JUTA Academics.

**Tribhuvan University**  
**Faculty of Management**  
**Office of the Dean**



**BACHELOR OF BUSINESS MANAGEMENT (BBM)**

**Curriculum**

**Effective from the Academic Batch 2021 AD**

**Office of the Dean**  
**Faculty of Management**  
**Tribhuvan University**  
**Kathmandu**

# **TRIBHUVAN UNIVESITY**

## **Faculty of Management**

### **BBM PROGRAM**

#### **INTRODUCTION TO FACULTY OF MANAGEMENT**

The Faculty of Management (FOM), Tribhuvan University has its ultimate objective of educating students for professional pursuits in business, industry and government. It is further dedicated to contributing to an increase in the knowledge and understanding of business and public administration. FOM aims at developing a networking with management institutes in the country and abroad to exchange new knowledge, technology, and methods of achieving higher level efficiency in management of business and public entities. It also attempts to continuously innovate and promote cost-effective, socially relevant, modern technology based educational programs in Nepal.

The FOM offers instructions leading to Bachelor of Business Studies (BBS), Bachelor of Travel and Tourism Management (BTTM), Bachelor of Hotel Management (BHM), Bachelor of Information Management (BIM), Bachelor of Business Administration (BBA), Bachelor of Public Administration (BPA), Bachelor of Mountaineering Studies (BMS), Bachelor of Business Administration - Finance (BBA-F), Post Graduate Diploma in Police Sciences (PGDPS), Master of Business Management (MBM),

Master of Business Studies (MBS), Master of Public Administration (MPA), Master of Travel and Tourism Management (MTTM), Master of Hospitality Management (MHM), Master of Finance and Control (MFC), Master of Business Administration (MBA) and Master of Business Administration in Global Leadership and Management (MBA in GLM), Master of Business Administration in Information Technology (MBA IT), Master of Business Administration - Finance (MBA-F), Master of Business Administration in Corporate Leadership (MBA-CL), Master of Business Administration in Marketing (MBA - M), Master of Adventure Tourism Studies (MATS), The FOM also offers Master of Philosophy (M. Phil.) in Management, Master of Philosophy (M. Phil.) in Public Administration leading to a Degree of Doctor of Philosophy (Ph. D.).

#### **FOM's GOALS**

- Prepare professional managers capable of handling business in a dynamic global environment.
- Produce socially responsible and creative entrepreneurs capable of promoting business and industry for the socio-economic development of Nepal.
- Conduct research and management development programs for updating the knowledge and skills in academia and corporate world.
- Innovate and promote management programs catering to the needs of various social and economic sectors of Nepal.
- Establish linkages with leading universities and management institutes abroad and collaborate with them in development programs and their implementation in the work place.

## **BACHELOR OF BUSINESS MANAGEMENT (BBM) PROGRAM**

The BBM program of Faculty of Management, Tribhuvan University is an industry based management course that prepares the students to develop critical and analytical skills with in-depth knowledge about different aspects of business. It nurtures skills like entrepreneurship, interpersonal skills, leadership skills that help the graduates in getting better job opportunities and career development. It is, therefore, designed for aspiring business leaders and managers of the future. The BBM graduates are equipped with the necessary knowledge, skills and self-confidence to assist in effective and successful management, within constantly changing and highly competitive national and global business environment. This course has been designed with the objective of producing middle-level managerial manpower in the sectoral areas.

### **Program Objectives**

The program is designed with the following objectives:

- Develop students' skills in creative thinking, decision making, leadership, communication, and gain understanding of operations and change.
- Develop students' understanding of entrepreneurship and innovation, and effective management of business operations in a dynamic business environment.
- Prepare students for professional life to work as business manager and entrepreneur.

### **ELIGIBILITY CONDITION FOR ADMISSION**

Students applying for admission to the BBM program must have

- Successfully completed twelve-year schooling or its equivalent from any university, board or institution recognized by Tribhuvan University.
- Minimum D+ grade in each subject of grade 11 and 12 with CGPA 1.80 or more / Secured at least second division in the 10+2, PCL or equivalent program; and
- Complied with all the application procedure.

### **ADMISSION CRITERIA**

#### **Written Test:**

Eligible applicants are required to appear in the entrance test commonly known as Central Management Admission Test (CMAT) conducted by the Faculty of Management. The test will follow the international testing pattern and standards. It includes the areas like:

Verbal ability

Quantitative ability

Logical reasoning

General awareness

There shall be altogether one hundred (100) objective questions in the CMAT containing twenty (25) questions in each section with a total weight of 100 marks. Student must secure a minimum of 40% in the CMAT in order to qualify for the interview.

### **Interview**

Applicants securing above cut off point marks in the CMAT will be short-listed. Only short listed candidates will be interviewed and selected for admission.

### **TEACHING PEDAGOGY**

The BBM program is based on the student-centered learning approach. The general teaching methodology of the program includes interactive lectures, students' presentations, case studies, and projects. The teaching faculty shall determine the appropriate teaching-learning methods suitable for each course.

### **SEMINAR AND PRACTICUM**

Seminar and Practicum may conduct in accordance to guideline and evaluation criteria strictly follow as per direction mentioned in guidelines.

### **PROJECT AND REPORT WRITING OR INTERNSHIP**

A student is required to undertake a research assignment and prepare a Research Project Report at the end of the eight semesters. The concerned colleges shall assign a faculty member to supervise the research work. The research work/ internship report must be presented in the format as prescribed by FOM. The evaluation of the project work/report shall be based on the following two components:

Written Report:	70 %
Presentation:	30%

FOM shall conduct the written report evaluation and report presentation through independent external evaluator(s). The concerned college shall organize the student's presentation of the project report in a seminar format.

In lieu of Project and Report Writing students shall be attached to organizations where they have to work for a period of eight weeks. Each student shall prepare an individual project report in the prescribed format based on his / her work in the respective organization assigned to him / her. Evaluation of the internship shall be based on the confidential report by the organization, project report and presentation of the report. The report must be submitted by the end of the eighth semester. Students must secure a minimum grade of "C" in the internship. The internship carries a weight equivalent to 6 credit hours. The evaluation of the Internship shall be based on the following three components:

Organizational Evaluation	25%
Written Report:	50 %
Presentation:	25%

## **ATTENDANCE**

The BBM program is an intensive professional program. This program demands a very high level of commitment from students. Students are required to attend regularly all classes and presentations as required by the course. Students failing to attend 80 % of classes shall not be allowed to appear in the semester-end examinations.

## **EXAMINATION AND EVALUATION**

The performance of students will be evaluated through ongoing in-semester evaluations and semester-end examinations. The FOM shall have the final authority in conducting, evaluating and awarding grades in semester-end examinations. The course facilitator (instructor) shall decide the grades in the in-semester evaluations.

## **IN-SEMESTER EVALUATIONS**

The in-semester (internal) evaluation shall generally have a total weight of 40 percent in each course. The concerned faculty shall be responsible for the continuous in-semester evaluations. The in-semester evaluation shall be based on a student's performance in class presentations, case analysis, and project assignments, class tests and others as required by the course. A student must secure a minimum Grade Point Average (GPA) of 2.0 or Grade C in a course in order to be eligible to appear in the semester-end examination of that course. The in-semester evaluations will be based on the following components.

## **SEMESTER-END EXAMINATIONS**

The semester-end examinations on course work related subjects shall have a total weight of 60 percent. The semester-end examination shall be based on problem solving questions, analytical questions, and case studies or any other formats as demanded by the courses. The duration of the examination shall be 3 hours for theory courses. Courses having practical components shall have two hour practical examinations.

<b>In-semester Evaluation: 40 Marks</b>	
<b>Evaluation Activities</b>	<b>Weight in %</b>
In-semester pre-board Examination	40
Class-room activities (Class presentations, case analysis, group works etc)	30
Projects and Assignments	20
Class Attendance and discipline	10
Total	100 %

## **PASSING GRADE AND GRADING SYSTEM**

The grading system followed in the BBM program will be based on the absolute performance of a student in the in-semester evaluation and semester-end examinations. The performance of a student in the program shall be made on a four point scale. The final evaluation of students is done through the

examination conducted by Tribhuvan University. Students must secure a minimum of grade ‘B’ or Grade Point Average (GPA) of 3.0 in the in-semester evaluation in order to qualify to appear in the semester examination.

The grading system of semester examination shall be as follows:

<b>Letter Grade</b>	<b>Cumulative Grade Point Average (CGPA)</b>	<b>Marks Obtained in Percent</b>	<b>Divisions / Remarks</b>
A	4.00	90 - 100	Distinction
A-	3.70 - 3.99	80 - 89.9	Very Good
B+	3.30 - 3.69	70 - 79.9	First Division
B	3.00 - 3.29	60 - 69.9	Second Division
B-	2.70 - 2.99	50 - 59.9	Pass in Individual Subject
F	Below 2.70	Below 50	Fail

### **NORMAL AND MAXIMUM DURATION OF STUDY**

The normal duration and the maximum duration for the completion of the requirements for the various programs are as follows:

Normal duration	48 months (8 semesters)
Maximum duration	96 months (16 semesters)

### **MAKE UP/RETAKE EXAM**

Make up/Retake examination shall be conducted as per the semester guidelines

### **GRADUATION REQUIREMENTS**

The BBM program extends over eight semesters (four academic years). The BBM degree is awarded upon its successful completion of all the following requirements specified by the curriculum.

- The successful completion of 120 credit hours as prescribed with a minimum of passing grade in all courses with CGPA of 3.00.
- A minimum of grade ‘B’ obtained in the Project Report Writing or Internship.
- Completed all the course requirements as specified in the curricular structure section within the maximum time period specified in the normal and maximum duration of the study section.

### **Credit Transfers and Withdrawal**

The program allows students to transfer the credits earned by them in similar program of other universities recognized by Tribhuvan University. A student who has partially completed the BIM program and would like to discontinue his / her studies shall also be allowed to withdraw from the program. In such cases, a certificate specifying the credit earned by the student in the program shall be provided.

### **Curricular Structure**

The BBM program is based on semester system. It is a 4 year program spread over eight semesters, each semester constitute of 16 weeks of intensive study. The program covers 120 credit hours. The curricular structure has business tool courses, business foundation courses, focus area courses and elective area courses.

Code	Course	Credit Hours
<b>Business tool courses: 36 Credit hours</b> <b>(Each course constitute of 3 credit hours)</b>		
ECO 203	Microeconomics for Business	3
ECO 204	Macroeconomics for Business	2
ECO 205	Seminar on Contemporary Issues of Macro Economics	1
ENG 201	English- I	3
ENG 202	English -II	3
ENG 203	Business Communications	3
MTH 201	Business Mathematics I	3
MTH 202	Business Mathematics -II	3
PSY 202	Psychology	3
RCH 201	Business Research Methods	3
SOC 203	Sociology for Business Management	3
SOC 204	Nepalese History and Politics	3
STT 201	Business Statistics	3
<b>Business foundation courses: 54 Credit hours</b>		
ACC 201	Financial Accounting	3
ACC 202	Cost & Management Accounting	3
ACC 204	Taxation and Auditing	3
FIN 206	Fundamentals of Finance	3
FIN 207	Financial Management	3
FIN 208	Financial Markets & Services	3
IT 204	E-commerce	3
IT 232	Database Management System	3
MGT 231	Foundation of Business Management	3
MGT 234	Legal Environment for Business in Nepal	3
MGT 205	Operations Management	3
MGT 237	Entrepreneurship & Business Resource Mapping	2
MGT 238	Practicum on Business Plan	1
MGT 240	Strategic Management	3
MGT 232	Leadership and Organizational Behavior	2
MGT 233	Seminar on Leadership & Organizational Behavior	1
MGT 237	Entrepreneurship & Business Resource Mapping	2

MGT 238	Practicum on Business Plan	1
MGT 239	Business Ethics and Corporate Governance	3
MGT 234	Legal Environment for Business in Nepal	3
MKT 201	Fundamentals of Marketing	3
<b>Focus Area Courses: 15 Credit hours</b>		
<b>Focus Area: Bank Operations and Cooperative Management (5 Courses)</b>		
BNK 211	Banking Law	3
BNK 212	Wholesale and Retail Banking	3
BNK 214	Commercial Banking Operations	3
BNK 215	Capital and Money Markets	3
BNK 216	Treasury Management	3
BNK 217	Cooperative Management	3
BNK 218	Micro Finance and Rural Banking	3
BNK 219	Investment Banking	3
BNK 220	Security Analysis and Profit Management	3
<b>Focus Area: Sales and Marketing (5 Courses)</b>		
MKM 201	Consumer Behavior	3
MKM 214	Sales Force Management	3
MKM 209	Retail Marketing	3
MKM 215	Industrial Marketing	3
MKM 216	Rural Marketing	3
MKM 212	Branding	3
MKM 211	Internet Marketing	3
MKM 204	Services Marketing	3
MKT 217	Fundamentals of Advertising	
MKM 210	Marketing Research	3
<b>Focus Area: Insurance and Risk Management (5 Courses)</b>		
INS 219	Fundamentals of Risk and Insurance	3
ISN 212	Insurance Broking and Bancassurance	3
INS 220	Property Risk Management	3
ISN 214	Commercial Liability Risk Management	3
INS 221	Life Insurance	3
INS 222	Nonlife Insurance	3
ISN 217	Global Trade and Marine Insurance	3

ISN 218	Micro Insurance	3
BNK 202	Financial Derivatives	3
<b>Focus Area: Entrepreneurship and Enterprise Development (5 Courses)</b>		
MEM 205	Social Entrepreneurship	3
EED 218	Small Business Planning & Management	3
EED 219	Innovation and Technology Management	3
EED 214	Entrepreneurial Marketing	3
EED 220	Micro-finance & Cooperatives	3
EED 221	Project Planning & Management	3
EED 222	Design Thinking & Entrepreneurial Skills Management	3
<b>Focus Area Accounting</b>		
ACS 201	Taxation in Nepal	3
ACS 202	Accounting for Banking	3
ACS 203	Corporate Accounting	3
ACS 204	Budgeting	3
ACS 205	Corporate Auditing	3
ACS 206	Accounting for Business	3
ACS 207	Accounting for Insurance	3
ACS 208	Accounting for Financial Analysis	3
<b>Electives: 9 Credit hours (Three Courses)</b>		
ELE 221	Emerging Global Business Issues	3
ELE 223:	Management of Foreign Trade	3
ELE 224	Organizational Development and Change	3
ELE 225	Budgeting and Financial Forecasting	3
ELE 226:	Event Management	3
ELE 227	Service Operations Management	3
ELE 228	Labor Relations Management	3
ELE 242	Negotiation Skills	3
ELE 243	Real estate Management	3
MGT 350	<b>Internship Or</b>	<b>6 Credit hours</b>
PRJ 351	<b>Summer Project</b>	

<b>Course Cycle</b>		
	<b>Semester I:</b>	<b>15 Cr</b>
ECO 203	Microeconomics for Business	3
ENG 201	English- I	3
MGT 231	Foundation of Business Management	3
MTH 201	Business Mathematics I	3
SOC 203	Sociology for Business Management	3
	<b>Semester II:</b>	<b>15 Credit Hours</b>
ACC 201	Financial Accounting	3
ECO 204	Macroeconomics for Business	2
ECO 205	Seminar on Contemporary Issues of Macro Economics	1
ENG 202	English -II	3
MTH 202	Business Mathematics -II	3
MGT 232	Leadership and Organizational Behavior	2
MGT 233	Seminar on Leadership & Organizational Behavior	1
	<b>Semester III:</b>	<b>15 Credit Hours</b>
ACC 202	Cost & Management Accounting	3
ENG 203	Business Communication	3
FIN 206	Fundamentals of Finance	3
SOC 204	Nepalese History and Politics	3
STT 201	Business Statistics	3
	<b>Semester IV</b>	<b>15 Credit Hours</b>
MGT 234	Legal Environment for Business in Nepal	3
FIN 207	Financial Management	3
PSY 202	Psychology	3
ACC 204	Taxation and Auditing	3
RCH 201	Business Research Methods	3
	<b>Semester V</b>	<b>15 Credit Hours</b>
<b>9   Page</b>		

MKT 201	Fundamentals of Marketing	3
MGT 205	Operations Management	3
FIN 208	Financial Markets & Services	3
IT 231	IT and Application	3
	Focus Area Course I	3
	<b>Semester VI:</b>	<b>12Credit Hours</b>
IT 232	Database Management System	3
MGT 236	Business Environment	3
MGT 237	Entrepreneurship & Business Resource Mapping	2
MGT 238	Practicum on Business Plan	1
	Focus Area Course II	3
	<b>Semester VII</b>	<b>15 Credit Hours</b>
	Elective Course I	3
	Focus Area Course III	3
	Focus Area Course IV	3
IT 204	E-commerce	3
MGT 239	Business Ethics and Corporate Governance	3
	<b>Semester VIII</b>	<b>18 Credit Hours</b>
MGT 240	Strategic Management	<b>3</b>
	Elective Course II	<b>3</b>
	Elective Course III	<b>3</b>
	Focus Area Course V	<b>3</b>
	Project Report Writing/ Internship with Report	<b>6</b>

### **MATTERS NOT MENTIONED**

The FOM shall have the final authority to decide any other matters and issues not mentioned in the aforementioned clauses.

Business Tools course.

Tribhuvan University  
**Faculty of Management**  
**Office of the Dean**



Course detail of  
BBM (Bachelor of Business Management) 4<sup>th</sup> Semester

October 2023

# **ACC 204: Taxation and Auditing**

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

*Full Marks: 100*

*Pass Marks: 50*

*Credits: 3*

*Lecture Hours: 48*

### **Course Objective**

The objective of this course is to provide students with the knowledge of general principles and practices of tax law in Nepal and develop in them the basic skills required to solve practical problems regarding Income Tax and VAT. The course further aims to provide student with the basic knowledge, concepts, objectives, importance and procedure of auditing, thereby enabling them to handle internal audit of concerned organizations.

### **Course Description**

This course “Taxation and Auditing” is designed to understand and apply the knowledge of taxation and auditing in the process of business administration. It contains two parts: taxation and auditing. In taxation students will be familiar with the subject matters such as conceptual foundation, taxation of income in Nepal, definition of basic terms under income tax act, tax accounting and timing, quantification, allocation and characterization of amounts, capital and revenue, classification and status of assessee (tax payers), heads and sources of income, computation of taxable income and tax liability from employment, valuation of stocks and depreciation, computation of taxable income and tax liability from business and investment, tax administration and official documentations, penal provision, and value added tax (VAT). In auditing, students will be familiar with the topics such as conceptual foundation, planning of an audit, internal check and control, vouching, verification and valuation, audit report and tax audit.

### **Unit 1: Introduction to Taxation**

**2 LHs**

Meaning and objectives of tax; Classification of taxes: direct and indirect tax with merits and demerits; Canons of taxation.

### **Unit 2: Taxation of Income in Nepal**

**4 LHs**

Historical background of evolution of income tax in Nepal; Features of Income Tax Act, 2058; Definition of basic terms under Income Tax Act; Tax accounting and timing: accounting based on cash, accounting on accrual basis, quantification, allocation and characterization of amounts; Classification and status of assessee (Taxpayers): natural person and entity, resident and non-resident, single and couple; Heads and sources of income: concepts, classification: income from employment, income from business, income from investment, casual gain, sources of incomes: domestic and foreign. Tax Act with other laws: Constitution, Tax Act, Tax rule, Finance Act, Legal precedents established by court; Concepts of Presumptive taxation, Turnover taxation, Personal Income Tax (PIT),

**Unit 3: Income from Employment****9 LHs**

Concept of employment, Features of employment income, Chargeable Income under the head of employment; Non - taxable/non chargeable income; Valuation of perquisites; Allowable reduction; Exemptions; Tax credit; Tax rate; Computation of assessable income; Taxable income; Tax liabilities and payable.

**Unit 4: Valuation of Stocks, and Depreciation****2 LHs**

Methods of stock valuation, Adjustments of over and under valuation of stocks; Calculation of cost of trading stocks; Assets pooling system of depreciation, Calculation of depreciation basis and allowable depreciation; Provisions for unabsorbed pollution control cost, research and development cost Provision for repairs and maintenance cost; Provisions of additional depreciation allowance.

**Unit 5: Income from Business****10 LHs**

Concept of business income; Concepts of capital and revenue incomes and expenses; Chargeable and non-chargeable incomes from business; Deductible and non-deductible expenses; Assessable income from sole proprietorship business and profession other than entities; Set-off and Carry forward of business loss.

**Unit 6: Income from Investment****4 LHs**

Concept of investment income; Difference between investment and business; Chargeable and non-chargeable incomes from investment; Deductible expenses and non-deductible expenses; Taxation on Capital Gain: tax on gain on sale of shares and non-business, land and building; Investment income from domestic sources and foreign sources; Assessable income from investment, taxable income, Tax liability and tax payable for individual taxpayers other than entities. Set-off and carry-forward of investment losses;

**Unit 7: Total Assessable income tax liability and tax payable****3 LHs**

Concepts of statement of total assessable income and taxable income; Allowable reductions: Exemption; Progressive slab rates and flat rates; Tax credit: Foreign tax credit, Medical tax credit; Tax concessions; Adjustments of advance tax; Tax deduction at source (TDS); Computation of total assessable income Taxable income and tax payable with sole proprietorship business and profession other than entities.

**Unit 8: Tax Administration and Official Documentations****3 LHs**

Tax authorities and their powers, rights and duties; Rights and duties of a taxpayer; Documentation, record keeping and information collection; Income return and tax assessment; Payment, collection (recovery/realization), remission, refund and set-off; Penal Provision; Provision of fees and interest; Provision of penalties for offences; Administrative review and appeal.

**Unit 9: Value Added Tax****5 LHs**

Concept of value added tax (VAT); Origin and evolution of VAT; Principle governing VAT; Types of VAT; Method of computing VAT; Method of collection/realization and refund of VAT; Penalties and appeal; Threshold limit and rate of VAT; Permanent Account Number and VAT number; Abbreviated invoice and VAT invoice.

**Unit10: Auditing****6 LHs**

Meaning, scope, objectives and advantages of auditing, accounting, auditing and investigation, Errors and frauds: concepts, types, detection and prevention of errors and frauds, Concept of internal control: Internal auditing and internal check; Basic concepts of audit plan, vouching, verification and valuation. Concept, contents and types of audit report. Concept of tax audit.

**Suggested Readings:**

Lekhi, R. K. (2018). *Public Finance*, Kalyani Publishers, New Delhi.

Government of Nepal, *Income Tax Act, 2058* with amendments

Government of Nepal, *Budget speech and Finance Act (recent)*

Government of Nepal, *Income Tax Rules, 2059* with amendments

Government of Nepal GON, *Value Added Tax Act, 2052* with amendments

Government of Nepal GON, *Value Added Tax Rules, 2053* with amendments

Dhakal, K. D. et.al. (Updated edition). *Fundamentals of Taxation and Auditing*, Ashmita Books Publishers and Distributors Pvt. Ltd., Kathmandu.

Kandel, P. R. & Aryal, K.P. (Updated edition). *Fundamentals of Taxation and Auditing*, Bhundipuram Prakashan Pvt. Ltd., Kathmandu.

K.C., J.B. (Updated edition), *Tax Laws and Tax Planning, Theory and Practice*, Khanal Books and Stationery, Kathmandu.

Regmi, G.N. et.al. (Updated edition). *Fundamentals of Taxation and Auditing*, KEC Books Publication and Distribution Pvt. Ltd., Kathmandu.

Sapkota, P. P. et.al (Updated edition). *Taxation in Nepal*, Dreamland Publication Pvt. Ltd. Kathmandu.

# **FIN 207: Financial Management**

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

*Full Marks: 100*  
*Pass Marks: 40*

*Credits: 3*  
*Lecture Hours: 48*

### **Course Objective**

The aim of this course is to familiarize students with concepts and principles of financial management. This course has been structured as a compulsory course in finance. This course equips students with fundamental tools and techniques of financial management to prepare them to tackle the financial issues of business firms.

### **Course Description**

This course is a core course in finance and includes the basic area of financial management functions. It consists of introduction to financial management, analysis of financial statements, risk, return and portfolio theory, financial planning and forecasting, capital structure and leverage, current assets management, and distributions to shareholders.

### **Course Detail**

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

**4 LHs**

Concept and scope of financial management; Financial management decisions; Financial manager's responsibility; Forms of organizations; The agency problem; Business ethics and social responsibility; Financial innovations

#### **Unit 2: Financial Planning and Forecasting**

**6 LHs**

Concept of financial planning and forecasting; Strategic plan; Operating plan; Financial plan, Sales forecast; The additional fund needed formula; Excess capital adjustments; Forecasted financial statement: forecasted income statement and balance sheet; Using regression to improve forecast

#### **Unit 3: Capital Budgeting**

**8 LHs**

Concept of capital budgeting decision; Capital budgeting decision process; Types of capital budgeting projects; Estimation of cash flows, Capital budgeting decision techniques: payback period, discounted payback period, net present value, profitability index, internal rate of return, modified internal rate of return; merits and limitations of each capital budgeting decision technique, Replacement decision; Evaluation of projects with unequal lives

#### **Unit 4: Risk, Return and the Portfolio Theory**

**6 LHs**

Concept and measurement of return and risk, Measurement of rate of return: expected and average rate of return; Measurement of risk: variance, standard deviation and coefficient of variations: Measurement of risk and return in portfolio context; Risk diversification; Minimum variance portfolio; Efficient portfolio; Optimal portfolio; Capital assets pricing model (CAPM)

**Unit 5: Capital Structure and leverage****6 LHs**

Concept of capital structure; Capital structure issues; Estimating the optimal capital structure; Factors affecting capital structure; Business risk and financial risk; Leverage: operating and financial leverage; Degree of operating and financial leverage; Combining operating and financial leverage, Impact of financial leverage; Indifference charts; Breakeven analysis: operating, cash and financial BEP

**Unit 6: Current Assets Management****7 LHs**

Concept of current assets management. *Cash management*: significance of cash management, motives of holding cash, importance of maintaining adequate cash; *Inventory management*: significance of inventory management, objectives of holding inventories, inventory management techniques, inventory control system; *Receivable management*: significance of receivable management, cost of maintain receivables, elements of credit policy, evaluating proposed changes in credit policy

**Unit 7: Dividend policy****5 LHs**

Nature and types of dividend policy, Dividend versus capital gain; Dividend irrelevance theory; Bird in the hand theory; Tax preference theory; Factors affecting dividend policy; Stock dividends and stock splits: stock split, stock dividend, effect on stock price, Stock repurchase.

**Unit 8: Multinational Financial Management****6 LHs**

Nature of multinational corporations; Reasons for companies going global; Multinational versus domestic financial management; Exchange rates quotations; Cross rates; Interbank foreign currency quotations; Trading in foreign exchange rates: spot rates and forward rates; Interest rate parity; Purchasing power parity

**Suggested Readings**

- Brigham, E. F. & Houston, J. F. *Fundamentals of financial management*. Delhi: Cengage Learning.
- Ross, S. A., Westerfield, R. W. & Jordan, B. D. *Fundamentals of corporate finance*. New York: McGraw-Hill Irwin.
- Van Horne, J. C., Wachowicz, J. R. & Bhaduri, S. N. *Fundamentals of financial management*. New Delhi: Prentice-Hall India Ltd.

# MGT 234 Legal Environment for Business in Nepal

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

Credits: 3  
Lecture Hours: 48

### Course Objectives

This course aims to enhance the students' understanding of composite insights on legal environment of business required for effective management of business operations.

### Course Description

This course contains fundamental understanding of law, sources of business law, general law of contract, specific contracts, law of company and insolvency, legal and regulatory compliance, disputes settlement systems

### Learning strategies

At least one case will be administered at the end of each chapter. The students will also prepare a project report from public media on legal issue of business, term paper and seminar work on the legal and compliance issues and other assignments as specified by faculty member.

### Unit 1: Legal Environment of Business 3 LHs

Nature, Types and Sources of law; Legal Environment of Business: Concept and importance of legal environment for business; Meaning and sources of business law in Nepal.

### Unit 2: General Law of Contract 3 LHs

#### Law of Contract

Meaning and definition of contract; Essential elements of a valid contract; Classification of contract; the law relating to contract in Nepal (Part-V of the *Muluki Civil Code, 2074*).

#### Offer and Acceptance 2 LHs

Meaning and Rules regarding Offer; Revocation/lapse of Offer; Meaning and Rules regarding Acceptance; Communication of Offer and Acceptance.

#### Contractual Capacity 2 LH

Meaning of Contractual Capacity; Legal effects of agreements made with an incompetent party (the minor and the person of unsound mind).

#### Consideration 2 LHs

Meaning and Rules regarding Consideration; Exceptions to the general rule 'No Consideration no Contract'.

**Free Consent** **2 LHs**

Concept and importance of Free Consent, Meaning, and legal effects of contract caused by: Coercion, Undue Influence, Misrepresentation, Fraud, Mistake

**Legality of Object and Consideration** **2 LHs**

Concept and importance of Legality of Object and Consideration; Conditions of unlawful agreement and void agreements.

**Contingent Contract** **2 LHs**

Meaning and definition of contingent contract; Rules regarding Contingent Contract

**Quasi Contract** **2 LHs**

Meaning and definition of Quasi Contract; Cases of quasi-Contract.

**Performance of Contract** **2 LHs**

Meaning and nature of Performance of Contract; who can demand Performance of Contract?

Who should perform the contract?

**Termination of Contract** **2 LHs**

Meaning of Termination of Contract; Modes of termination of contract

**Breach of Contract** **2 LHs**

Meaning and types of Breach of Contract; Remedies for Breach of Contract

**Unit 3: Specific Contracts**

**Contract of Agency** **4 LHs**

Meaning and general rules of agency; Modes of creating agency; Types of agents; Rights and duties of agent; Responsibilities of principal; Personal responsibility of agent; Termination of Agency

**Contract of Sale of Goods** **4 LHs**

Meaning and feature of contract of sale of goods; Difference between sale and agreement to sell;

Implied Condition and warranty, and caveat emptor; Transfer of ownership; transfer of title by non-owner; Rights and duties of unpaid seller.

**Contract of Carriage** **4 LHs**

Meaning and nature of Contract of Carriage; Characteristics of Common Carrier; Difference between Common and Private Carrier; Rights, duties and liabilities of Common Carrier; Carriage by land; Carriage by Sea (Contract of Affreightment: Charter party and Bill of Lading), and Carriage by air; Incoterms 2020: A brief introduction

**Unit 4: Law of Company and Insolvency****4 LHs**

Company: Meaning, nature and incorporation of company; Insolvency: Meaning and Procedure of insolvency of a company; Liquidation of a Company; Power and role of the Liquidator; Nepalese law of Insolvency and feature of Insolvency Act.

**Unit 5: Legal and Regularity Compliance****3 LHs**

Changing dimensions of legal environment of business in Nepal; Laws relating to Intellectual Property Rights; Right to Information; Cyber Law; Consumer Protection; Environment Protection; Ethics essentials - business ethics issues in Nepal.

**Unit 6 : Dispute Settlement Systems****3 LHs**

The Dispute Settlement Systems; Court system: structure and jurisdiction of courts and civil procedures in Nepal; Arbitration: powers of arbitrator, duties of arbitrator, revocation of arbitrator's authority.

**Suggested Readings**

Albuquerque, Daniel (2013) Legal Aspects of Business (Texts, Jurisprudence and Cases), Oxford University Press, New Delhi, India.

Kalika, S. N. (2023), Legal Environment of Business (for BBA), Buddha Publications, Kathmandu.

Shukla, M.C. (2010), Mercantile Law, S. Chand & Company Ltd, New Delhi.

*Muluki* Civil Code, 2074, Law Book Management Committee, Kathmandu.

Companies Act, 2063, Law Book Management Committee, Kathmandu.

Insolvency Act, 2063, Law Book Management Committee, Kathmandu.

Nepalese Acts and Regulations (Current Acts relating to Intellectual Property Rights; Right to Information; Cyber Law; Consumer Protection; and Environment Protection, and Constitution of Nepal, etc.).

# **PSY 202: Psychology**

**BBM 4<sup>th</sup> semester**

**Credits: 3**

**Lecture Hours: 48**

## **Course Objective**

To enable the students to understand basic processes and structures underlying human behavior as a basis for managing people in an organizational setting.

## **Course Description**

This course contain introduction, perception, social thought and behavior, motivation and emotion, learning, memory and forgetting, thinking and problem solving, human intelligence, personality.

## **Course Details**

### **Unit 1: Introduction**

**6 LHs**

Introduction to Psychology – concepts, The roots of Psychology, goals of psychology, major perspectives in psychology (behavioral, cognitive, biological, evolutionary, developmental, psychodynamics, and social and cultural). Scope of Psychology.

### **Unit 2: Human Development**

**6 LHs**

Concept, nature of development, issues of nature and nurture, growth and development, Baltes's principles of life-span development, Key stages of development- prenatal, infancy, childhood, adolescence, adulthood (psychosocial issues and hazards.)

### **Unit 3: Perception, Social Thought and Behavior**

**6 LHs**

Concepts, factors influencing perception. Perceptual organization. Constancies and Illusions; Person perception – Concept, Kelly's attribution theory, Impression Formation and biases • Social behavior i) Persuasion, ii) attitudes, iii) prejudices and techniques to reduce it, prosocial behavior. • Social influences- i) conformity, ii) compliance, iii) obedience (Milgram's experiment)

### **Unit 4: Learning**

**5 LHs**

- Concept, Models of learning: concept and applications of classical conditioning, operant conditioning, insight and observational learning.
- Application of learning theories
  - i) Shaping behavior - reinforcement, and punishment
  - ii) Learned Helplessness.

**Unit 5: Motivation and emotion****2 LHs**

Motivation: concept and types. Implication of motivation for managers

Emotion: concept and types. Application of emotions in organization (ability and selection, decision-making, creativity, interpersonal conflict, deviant workplace behaviors).

**Unit 6: Memory and Forgetting****6 LHs**

- Memory – concept, memory process (encoding, storage, retrieval)

The foundations of Memory: short term memory, working memory, long-term memory modules: declarative memory (semantic memory and episodic memory,) and procedural memory, • Improving memory • Forgetting – concept, causes of forgetting – i) decay, ii) inhibition (proactive and retroactive), iii) memory dysfunctions – Alzheimer’s disease, amnesia – retrograde amnesia and anterograde amnesia.

**Unit 7: Cognition****5 LHs**

Thinking – concept, elements of thought – mental images and concepts. Creative thinking – concept, factors influencing creative thinking. Problem solving – concept, methods of problem solving (trial and error, algorithm, heuristics), Decision-making – Concept, common biases and errors in problem solving - i) over- confidence, ii) anchoring bias, iii) availability bias, iv) confirmation bias, v) representative bias, vi) escalation of commitment, vii) hindsight bias.

**Unit 8: Human Intelligence****5 LHs**

- Intelligence-Concept , major approaches of intelligence - Gardner’s theory of multiple intelligence, Sternberg’s Triarchic theory, Cattell’s theory of intelligence. Variations in Intellectual Ability: Intellectual disability and Mentally gifted. Emotional intelligence: Concept, Goleman’s dimensions of emotional intelligence.

**Unit 9: Personality****5 LHs**

Concept, Personality traits: 16 PF, The Big Five Model, personality attributes influencing work behavior. Measuring personality: Objective and projective approach.

**Unit 10: Psychology and Health****2 LHs**

Stress: Causes, consequences, coping

Subjective well being.

**Suggested Readings**

Baron, R. A. (Latest Edition). *Psychology*. Prentice-Hall of India.

Ciccarelli, Sandra K. & White, N. (2015). *Psychology*. 4th Edition. Pearson Education, Inc.

Feldman, R. S. (2015). *Understanding Psychology*. 11<sup>th</sup> Edition. McGraw Hill Publication

Nolen, S; & A. Wagenaar.(2009). Atkinson & Hilgard’s *Introduction to Psychology*, 15<sup>th</sup> Edition. Cengage Learning

# **RCH 201: Business Research Methods**

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

*Credits: 3*

*Lecture Hours: 48*

### **Course Objectives**

This course is an introduction on how to do business research with an emphasis on applied problem solving and report writing. The objective of this course is therefore to provide knowledge and understanding of basic principles of business research methods.

### **Course Description**

The course has a preliminary focus on problem identification, theoretical framework development and hypothesis formulation. The course will then deal with research design issues, measurement, sampling, data collection and analysis. This encompasses the overall understanding and application of appropriate research techniques and research statistics, and report writing and presentation skills.

### **Course Details**

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

**8 LHs**

Meaning of research; Scientific research-features, Types of research-basic research and applied research; The scientific research process; Paradigm shifts-Positivism vs. interpretivism philosophies; Management research-concept, nature, and value in business decision making; applying scientific thinking to management/business problems; Ethical issues in business research.

#### **Unit 2: Literature Searching and Theoretical Framework**

**5 LHs**

Concept, purposes and steps in literature survey; Literature search through the internet; Theoretical framework; Research problem; Statement of research objectives; Formulation of research hypothesis; Approaches-deduction and induction.

#### **Unit 3: Research Design**

**5 LHs**

Concept of research design; Quantitative research designs -descriptive, correlational, causal-comparative, and experimental; Qualitative research - case study, ethnography and grounded theory.

#### **Unit 4: Measurement, Scaling and Sampling**

**8 LHs**

Variables (independent, dependent and moderating) and measurement scale ( nominal, ordinal, interval, ratio ); Nature of measurement; Scale construction for attitude measurement; Scales commonly used in business research (rank order rating scale, semantic differential scale, likert scale); Validity and reliability of measurement; Sources of measurement problems; Sampling process; Types of sampling -probability sampling (simple random, systematic, stratified and cluster) and non-probability sampling(convenience, judgmental and quota); Sampling and non- sampling errors; Determination of sample size.

**Unit 5: Data Collection and Analysis****12 LHs**

Types of data and their sources-secondary data, advantages and disadvantages of using secondary data; Primary data-sources and methods; Questionnaires-design, components and principles of questionnaire writing; Research interviews- face-to-face and telephone interviews, computer assisted interviewing; Observation-concept and methods; Presenting data in tables, diagrams and graphs, Quantitative data analysis methods - descriptive and inferential statistics; Methods of collecting qualitative data; Qualitative data analysis methods - content analysis, narrative analysis, discourse analysis, grounded theory analysis; Chi-square test for goodness of fit and independence of attributes with examples.

**Unit 6: Research Proposal and Report Writing****10 LHs**

Topic selection; Research proposal – purpose, types and structure; Writing research reports -the reporting process, procedure for writing, and style of writing; Typing and layout of the research report; Citations and references by using APA format; Essentials of a good research report.

**Suggested Readings**

Bryman, A. and E. Bell. *Business Research Methods*. New Delhi: Oxford University Press.

Pant, P. R. *Fundamentals of Business Research Methods*. Kathmandu: Buddha Academic Enterprises.

Zikmund, and G. William. *Business Research Methods*. New Delhi: Thomson India.

Chawla, D. and N. Sondhi. *Research Methodology-Concepts and Cases*. New Delhi: Vikas Publishing House.

Cooper, D. R. *Business Research Methods*. New Delhi: Tata McGraw- Hill Publishing Company Ltd.