

Purbanchal University
BBA I Semester
LH: 48

Course Title: Business Mathematics

Code No: FO 111

Area of Study: Foundation

Credit: 3

Course Objectives: This is a foundation course to acquaint the students with fundamentals of mathematics and its application in business decision making

Course Contents:

Unit 1: Set Theory

LH 5

Review on the following: Set and Set Membership, Inclusion Relation and Equality of Sets; Universal Set; Finite and Infinite Sets. Set Operations: (Union, Intersection, Difference, Compliment and Symmetric Difference). Fundamental Laws of Set Operations; Partition of Set; Cartesian Product of Sets, Cardinal Number of Finite Set and Related Problems.

Unit 2: Matrix and Determinants

LH 7

Matrix, Special Types of Matrices, Addition of Matrices, Multiplication of Matrix by Scalar and Matrix Multiplication, Determinant of Square Matrix, Determinant of Product of two Matrices, Properties of Determinant and Related Problems, Transpose of a Matrix, Ad-joint of a Matrix, Inverse of Square Matrix, Properties of Inverse of a Matrix, Rank of Matrix.

Unit 3: Linear Equations

LH 5

System of Linear Equation, Consistent and Inconsistent System, Test of Consistency, Solution of System of Linear Equation, Unique Solution and Infinite Solutions, Solution by Row-Equivalent Method, Inverse Matrix Methods and Cramer's Rule up to Three Variables.

Unit 4: Function, Limit and Continuity

LH 8

Function: Construction of Functions; Linear and Quadratic Functions; Absolute Value Functions; Step Function, Exponential Function, Logarithmic Function, Convex Set and Convex Function; Zeros of a Function;

Algebraic and Graphic Methods of Finding Zeros of Linear and Quadratic Functions, Break-Even Analysis; Limit of a Function; Continuous Function, Monotonic Function, Inverse Function.

Unit 5: Differentiation (Excluding Trigonometric Function) LH 7

Definition of Derivative, Right-hand and Left-hand Derivative, Basic Laws of Derivative, The Chain Rule, Derivative of Exponential and Logarithmic Function, Higher Order Derivatives, Application of Derivative.

Unit 6: Maxima and Minima Functions

LH 6

Local Maxima and Minima of a Function, Global Maxima and Minima, Application of Maxima and Minima to Business Related Problems.

Unit 7: Integration (Excluding Trigonometric Function)

LH 5

Integral, Integration Formulate, Integration by Parts, Definite Integral, Application of Integration.

Unit 8: Interest and Annuities

LH 5

Simple and Compound Interest, Effective Rate of Interest, Present and Future Value of Money under Compound Interest

Annuity: Amount and Present Value of an Annuity

Suggested Reference:

M Raghavachari, *Mathematics for Management: An Introduction*, 2005, Tata McGraw-Hill Publishing Company Limited, New Delhi

Shrestha, Thagurathi & Mishra, *Business Mathematics*, 2011 edition, Buddha Publication, Kathmandu

Frank Budnick, *Applied Mathematics for Business, Economics, and the Social Sciences*, 2010, Tata McGraw-Hill Publishing Company Limited, New Delhi

Kashyap Trivedi and Chirag Trivedi, *Business Mathematics*, 2011, Pearson Education, India

S Rajagopalan, R Sattanathan, *Business Mathematics*, 2009, Tata McGraw-Hill Publishing Company Limited, New Delhi

Course Title: English

Code No: FO 112

Area of Study: Foundation

Credit: 3

Course Objective:

The course provides interactive reading and challenging writing assignment to improve the student's language skill. It also emphasizes on grammar and vocabulary to be proficient in the language. Overall, the course aims to improve the student's reading, writing and critical thinking skills for personal and professional purposes.

Course Contents:

Part I

Interactive Reading

1. American Values and Assumptions	Gary Althen	LH: 4hrs
2. Where Do We Stand?	Lisa Davis	LH: 4hrs
3. How the Web Destroys the Quality of Students' Research Papers An Opposing View	David Rothenberg, Richard Cummins	LH: 4hrs
4. The Teacher who changed my life	Nicholas Gage	LH: 4hrs
5. Computers and the Pursuits of Happiness: An Opposing View	David Gelernter Winn F. Martin	LH: 4hrs
6. Students Shall Not Download. Yeah, Sure	Kate Zernike	LH: 4hrs
7. Sex, Sighs and Conversation	Deborah Tannen	LH: 4hrs
8. The New American Dreamers	Ruth Sidel	LH: 4hrs

Part II

The Essentials of Writing

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|------------------------------|----------|
| 9. The Structure of an Essay | LH: 4hrs |
| 10. The Writing Process | LH: 4hrs |
| 11. Writing with Sources | LH: 4hrs |
| 12. Writing Assignments | LH: 4hrs |

Textbook

Gardner S. Peter, **New DIRECTIONS Reading, Writing and Critical Thinking**, Second Edition, Cambridge University Press

Purbanchal University
BBA I Semester
LH: 48

Course Title: Business Economics

Code No: FO 113

Area of Study: Foundation

Credit: 3

Course Objective: The objective of the course is to develop fundamental understanding of microeconomic theories and methods as they are applied to business and decision making.

Course Contents:

Unit 1: Introduction of microeconomics

LH: 4

Problems of Scarcity, Central problems of Economics, Meaning, Definition and Types of Microeconomics, and Importance of Microeconomics in Business Decisions

Unit II: Theory of Demand and Supply

LH: 12

Demand: Concept, Derivation of Individual and Market Demand Curves, Movement along a Demand Curve and Shift in Demand Curve, Demand function and Determinants of demand, Elasticity of Demand (price, income, cross) [Numerical problems], Measurement of Price Elasticity of Demand (Point, Arc, Total outlay, Percentage), Relationship between Elasticity and Average revenue (AR)- Marginal revenue (MR), Importance of Elasticity of Demand

Supply: Concepts, Supply function, Elasticity of Supply and its measurement

Unit III: Theory of consumer behavior

LH: 9

Concepts of Cardinal Utility, Derivation of Marginal Utility (MU) and Total Utility (TU) curves, approach of Ordinal Utility: Indifference curve (meaning, assumptions, MRS and properties), Budget line and its shift, Consumer's equilibrium, Income effect, Price effect, Substitution effect, Decomposition of Price effect into Income and Substitution effect, Derivation of ICC and PCC for normal and inferior goods

Unit IV: Theory of Production**LH: 7**

Concept, forms of product (TP, AP, MP), Short-run and Long-run production functions: concepts, law of variable proportions, concepts and properties of Iso-quants, MRTS_{LK}, Iso-costs, Producer's equilibrium: optimal employment of inputs (two variables) [numerical problems], Law of returns to scale, Expansion path

Unit V: Cost and Revenue Curves:**LH: 4**

Cost concepts, Short-run costs and relationship to each other, Long-run cost and its derivation, U-shaped AC curves: reasons; Revenue and revenue curves under different market

Unit VI: Theory of product pricing:**LH: 8**

Market types and its characteristics, concept of equilibrium of firms and industry,

Perfect competition: price and output determination in SR and LR by TC-TR and MC-MR approach,

Monopoly: price and output determination in SR and LR by TC-TR and MC-MR approach, price discrimination (concepts, degrees and objective)

Monopolistic competition: short-run equilibrium, long-run equilibrium, excess capacity

[Numerical problems for profit maximization condition]

Unit VII: Theory of factor pricing:**LH: 4**

Rent: concept, modern theory of rent; Wages: Marginal productivity theory of wages; Interest: Liquidity, preference theory of interest; Profits: Innovation theory of Profit

Suggested References:

N.G. Mankiw., *Principles of Microeconomics*, 4e, South- Western Cengage Learning India Ltd.,

Dwevidi D.N., *Microeconomics Theory and Applications*, 2003, Pearson Education, New Delhi,

Koutsoyianuis A., *Modern Micro Economics*, MacMillan Press

Jhingan, M.L., *Micro Economic Theory*, Konark Publishers

Chopra, P.N., *Advance Micro Economics*, Kalyani Publication

Ahuja, H.L., *Advance Economic Theory*, S.Chand and Company

Joshi Shyam, *Micro Economics*,

RG Shrestha and GM Adhikari, *Micro Economics*, 2011, Asmita Books Publishers, Kathmandu

Course Title: Financial Accounting-I

Code No: MGT 114

Area of Study: Core

Credit: 3

Course Objective: The objective of this course is to enable students to record and report business transaction with a clear understanding of basic financial statements. The course also teaches the use of financial statements from different stakeholder's decision perspectives.

Course Contents:

Unit I: Introduction to Financial Accounting

LH: 4

Accounting as an Information system and Language of Business, Users of accounting information, Functions and Limitations of Financial Accounting, Accounting equation, Analysis of Transactions, Accounting cycle and Accounting methods (Cash basis and Accrual basis)

Unit II: Basic Accounting Concepts and Conventions

LH: 4

Basic Accounting concepts: business equity concept, money measurement concept, dual aspect (Accounting equation concepts), Going concern concept, Accounting periods concept, Historical cost concepts, realization concept, Accrual concept, and Matching concept

Basic Accounting Conventions: Conservatism (Prudence), Full Disclosure, Consistency and Materiality

General Accepted Accounting principles (GAAP) and Financial Reporting environment

Unit III: Preparation of Financial Statement

LH: 12

Journalizing, Posting in Ledger ('T' Accounts and self balancing ledgers), Preparation of unadjusted trial balance, adjusting entries and Post adjusted Trial balance, Concepts of Capital and Revenue Items, Closing entries, Financial Statements- The Income statement (P/L account), The statement of retained earnings, the Balance sheet, use of worksheet to complete accounting cycle

Unit IV: Accounting for Cash**LH: 3**

Cash Book and Bank statement, balance reconciliation statement

Unit V: Accounting for Fixed Assets and Depreciation**LH: 4**

Accounting of Plant, property and equipments, Depreciation methods- SLM and Written down value method, Disposal of fixed assets

Unit VI: Cash and Funds flow statement**LH: 14**

Preparation of the statement of cash flow (direct and indirect method), preparation of the statement of funds flow (working capital basis)

Unit VII: Corporate report and analysis**LH: 7**

Concept of corporate annual reports; analysis of corporate common size statements; ratio analysis- liquidity, solvency, efficiency (turnover), and profitability; uses of ratios for different stakeholders' point of view

References:Porter, Gary A. and Norton, Curtis L., *Financial Accounting: The Impact on Decision Makers*, Harcourt College Publishers, OrlandoNarayanswamy, R., *Financial Accounting: A Managerial perspective*, 10 edition, PHI (P) Ltd., New DelhiMadhav Raj Koirala, L P Bhanu Sharma, Narendra Sharma, Chiranjibi Acharya, Chinta M. Gautam, *Financial Accounting*, 2nd edition, Buddha Academic Publishers and Distributors P Ltd, KathmanduY R Koirala, R P Acharya, D Bhandari, M Karmacharya, B B Sharma, *Introduction to Financial Accounting*, 2012, Asmita Books Publishers & Distributors, Nepal

Course Title: Principles of Management

Code No: MGT 115

Area of Study: Core

Credit: 3

Course Objective: The objective is to provide students with an understanding of basic concepts of organization, and principles and practices of management.

Course Contents:

Unit-I Introduction to Business and Business forms

LH: 8

Business - Concept, Nature and Scope, Business as a system, Business Objectives, Business and Environment interface, distinction between Business, Commerce and Trade.
Forms of Business Organization- Sole proprietorship, Partnership, Joint stock company, Cooperative societies, Multinational Corporations.

Unit-II Management Thoughts

LH: 12

Introduction- Nature and Process of Management, Basic Managerial Roles and Skills, Nature of Managerial work; Approaches to Management- Classical, Human Relations and Behavioural, Systems and Contingency approaches, Contemporary issues and challenges of Management

Unit-III Planning and Decision Making

LH: 10

Concept, Purpose and Process of Planning, Kinds of Plans, Strategic planning, Tactical planning and Operational planning, Contingency Planning, Planning Tools and Techniques, Goal setting, MBO, Decision making- nature and process, Behavioral aspects of decision making, Forms of group decision making in organizations.

Unit-IV Organizing and Leading

LH: 10

Organizing and elements of Organizing- Division of Work, Departmentalization, Distribution of Authority, Coordination; Organization Structure and Leadership- Nature and Significance, Leadership Styles, Behavioural and Situational approaches to Leadership.

Unit-V: Controlling

LH: 8

Management control- Nature, Purpose and Process of Controlling, Kinds of Control System, Prerequisites of effective Control System, resistance to Control, Controlling Techniques, Social Audit

Suggested References

Harold Koontz, Weihrich, H., *Management A Global Perspective*, 10/e, Tata McGraw-Hill, New

Delhi Stephen P. Robbins, Mary Coulter, Neharika Vohra, *Management*, 10/e, Pearson

Prem Raj Pant, *Principles of Management*, 2003, Buddha Academic Publishers, Nepal

Santosh Raj Poudyal, Gopal Man Pradhan and K P Bhandari, *Principles of Management Text and Cases*, 2003, Buddha Academic Publishers, Nepal

Shyam Bahadur Katuwal, *Fundamentals of Business Management*, 2011, Molung Foundation, Nepal

Purbanchal University

BBA II Semester

LH: 48

Course Title: Business Communication

Code: FO-121

Area of Study: Foundation

Credit Hour: 3 Credits

Course Objective:

The objective of the course is to acquaint the students with the knowledge of the Communication- written as well as oral, required in the corporate world in its day to day functioning

Course Contents:

Unit I:

L.H.12

Business Communication: Nature and process, forms of communication, role of communication skills in business, Communication Models, communication Process, Barriers in Communication; Corporate Communication: Formal and Informal, Communication Networks, Grapevine, Non-Verbal Communication; Importance of Communication in Business World

Unit II:

L.H.10

Oral Communication, Public Speaking, Body Language, Presentations before the Group, Factors affecting Presentation, Effective listening, Interviewing Skills, Arranging and Participation in Group Discussion, Talk program, Meeting, Seminars and Conferences.

Unit III:

L.H.10

Business Correspondence:- Essentials of effective correspondence, Types, structures and layout of business letters; Form and style-the opening, salutation, the body, the subject line, the message, the complementary closing signature, Types of letters-sale letters, goodwill letters, greetings, notices, memo, circulars and orders, Applications for employment, Resume.

Unit IV:

L.H.10

Report Writing: Writing Skills, Planning, Drafting, Writing, Re-Writing, Editing, Different Types of Business reports, Structure, Steps toward writing of Different Types of Business reports, Style of report Writings.

Unit V:

L.H. 6

Technology in Business communication, Modern Office techniques used in Business Communication. Basic use of MS-word, MS-excel, MS-PowerPoint, Internet, email and its uses.

References:

Kathryn Rentz, Marie Flatley, Paula Lentz, *Lesikar's Business Communication: Connecting a Digital Word*, 12th Edition,

Kaul, Asha, *Effective Business Communication*, PHI, New Delhi

McGrath, E.H., *Basic Managerial Skills for All*, PHI, New Delhi

Purbanchal University

BBA II Semester

LH: 48

Course Title: Macroeconomic Analysis and Policy

Code: FO-122

Area of Study: Foundation

Credit: 3

Course Objective:

This course aims to prepare the students to be familiar about the concept of macroeconomics, National income accounting analysis, different theories of employment, and components of macroeconomics, understanding macroeconomic problems with their solutions by means of different macroeconomic policies and functioning of the economy of a country.

Course Contents:

Unit I: Introduction to Macroeconomics

L.H.4

Approach of macroeconomic analysis; difference and interdependence with microeconomics; types, limitations and importance of macroeconomics

Unit II: National Income Analysis

L.H.7

Meaning and concepts of National Income; Different methods of measurement, Difficulties in measuring NI, Importance of NI, NI and Economic welfare

Unit III: Theories of Employment

L.H.8

Concepts of employment and unemployment (types also), Say's law of markets, classical theory of employment & output, principle of effective demand, Keynesian theory of employment

Unit IV: Components of Macroeconomics

L.H.15

Consumption function (concepts, Marginal propensity to consume: MPC, Average propensity to consume: APC, Keynes Psychological Law of consumption function, determinants of consumption function, measures to raise propensity to consume)

Saving function (meaning, Marginal propensity to save: MPS, Average propensity to save: APS, determinants of saving, Paradox of thrift)

Investment function (concepts, types of investment, concept of marginal efficiency of capital: MEC and marginal efficiency of investment: MEI, relationship between MEC & MEI, other determinants of investment, measures to stimulate investment, investment multiplier: concept, establishment of relation with MPC, importance and leakages.

Unit V: Macroeconomic problems

L.H.8

Inflation (meaning, types, causes, effects, measures to control, Inflationary gap) Trade cycle (meaning, types, characteristics, phases, controls over trade cycle)

Unit VI: Macroeconomic policies

L.H.6

Concepts of macroeconomic policies, tools (monetary and fiscal policy); Monetary policy: meaning, types, objectives, instruments, role in developing countries, Fiscal policy: meaning, types, objectives, instruments, role of fiscal policy

Reference:

1. Shapiro E., *Macroeconomic Analysis*, Galgotia Publication, New Delhi.
2. Samuelson and Nordhaus, *Economics*, Tata McGraw Hills, Publishing Ltd., New Delhi
3. Ahuja, H.L., *Macroeconomic Theory and policy*, S.Chand & company, New Delhi
4. Jhingan, M.L., *Macroeconomic Theory*, Vinda Publications, Delhi
5. Gautam, S.S. and Lamsal, S., *Macroeconomics*, Sunrise publications, KTM
6. Shrestha, R.G. and Adhikari, G.M., *Macroeconomics*, Asmita publications, KTM

Purbanchal University**BBA II Semester****LH: 48****Course Title: Business Statistics****Code: FO-123****Area of Study: Foundation****Credit Hour: 3**

Course Objective: The objective of this course is to make the students learn about the fundamentals of statistics and application of statistical tools and techniques for decision making

Course Contents:**Unit I: Introduction****L. H. 2**

Origin, Meaning, Definitions, Uses, Functions, Scope and Limitation of Statistics, Types and Sources of Data, Methods of collecting primary and secondary data, precautions in the use of secondary data, problems of data collection.

Unit II: Classifications and Presentation of Data**L. H. 4**

Need, Meaning, Objectives and Types of classification; construction of frequency distribution; Presentation of data: Tabular, Diagrammatic and Graphic Presentation.

Unit III: Measures of Central Tendency and Dispersion**L.H.10**

Introduction, Types of Averages and their computations: Mean, Median, Mode (excluding grouping method for finding mode), Weighted mean, Geometric mean, Harmonic mean, Criteria for good measure of central tendency, General limitations of an average.

Measures of Dispersion: Concept, Types, Absolute and Relative measures, Range, Quartile deviation, Mean Deviation, Standard deviation, Coefficient of variation, Lorenz curve.

Unit IV: Measures of Skewness, Kurtosis and Moments**L. H. 5**

Meaning, Objectives and Measurement of Skewness:- Karl Pearson's and Bowley's, Kurtosis and its measurement, Methods of Moments

Unit V: Correlation and Regression Analysis**L. H. 7**

Introduction, Types of Correlation, Methods of studying Correlation:- Simple correlation, Scatter Diagram, Karl Pearson's Correlation Coefficient including bi-variate frequency distribution, Probable error, Interpretation of results, rank correlation.

Simple Regression equations, Properties and its coefficient

Unit VI: Index Number**L. H. 6**

Introduction, Uses of Index Numbers, Problems in the Construction of Index Number, Types of Index Number, Methods of constructing Index Number: Unweighted Index Numbers, Weighted Index Numbers- Weighted Aggregative Index Numbers (Laspeyres, Paasches, Fishers Ideal Methods), Weighted Average of Relatives, Test of consistency: Time Reversal and Factor Reversal,

Cost of Living Index Numbers, Methods of constructing cost of living index numbers.

Unit VII: Time Series Analysis**L. H. 8**

Meaning, Utility and Component of Time Series, Measurement of Trend: Graphic Method, Semi-Average Method, Moving Average Method, Least Square method; Measurement of Seasonal Variation: Method of Simple Average (monthly, quarterly), Ratio to Moving Average Method.

Unit VIII: Probability**L. H. 6**

Introduction, Basic terminologies used in Probability, Approach to Probability: Classical, Relative Frequency and Subjective Approach, Permutation and Combination, Additive and Multiplicative laws of Probability for two events.

Reference:

L. V. Richard, *Statistics for Management: An Introduction*, Tata McGraw-Hill Publishing Company Limited, New Delhi

B C Bajarajarya, *Business Statistics*, M K Publication, Kathmandu, Nepal

S C Gupta, *Fundamentals of Statistics*, Himalaya Publishing House, New Delhi, India

Azaya B. Sthapit, Rashindra P. Yadav and Shankar P. Khanal, *Business Statistic*, Asmita Publication, Kathmandu, Nepal

Purbanchal University**BBA II Semester****LH: 48****Course Title: Principles of Marketing****Code: MGT 124****Area of Study: Core****Credit Hour: 3**

Course Objective: The objective of the course is to provide basic knowledge of the concept of Marketing and introduce the basic principles underlying.

Course Contents:**Unit I: INTRODUCTION:****L.H.6**

Concept and Importance of Marketing; Fundamental Concepts in Marketing: Needs, wants, demand, products, offerings, value, cost satisfaction, exchange, transaction, relationship, market, segmentation, target market, positioning, distribution channels, promotion, communication channels, supply chain, marketing environment, etc.; Business-Oriented Marketing Concepts: Production concept, Product concept, Selling concept, Modern Marketing concept, social concept, Holistic concept; Marketing Process: concentration, equalization and dispersion; Marketing-Mix: concept, features, and importance;

UNIT II: UNDERSTANDING MARKETING ENVIRONMENT:**L.H.5**

Concept and features of marketing environment; Classification of marketing environment; micro and macro; Marketing Environment in Nepal;

UNIT III: MARKET SEGMENTATION, TARGETING AND POSITIONING:**L.H.5**

Concept of market and market segmentation; Objectives and Need of market segmentation; Process of market segmentation; Targeting the market: concept and types of target market, focusing marketing program; Introduction to market positioning

UNIT IV: UNDERSTANDING BUYER'S BEHAVIOUR:**L.H.6**

Concept of buyer and buyer behavior; Importance of understanding buyer behavior; Consumer buying decision: process and determinants; Organizational buying decision: process and determinants;

UNIT V: PRODUCT DECISION:**L.H.6**

Concept, and classification of products; Types and features of consumer products; Types and features of industrial products; Product life-cycle: concept and stages; New product: concept and development process; Branding, packaging and labeling decisions;

UNIT VI: PRICING DECISION:**L.H.4**

Concept of price and pricing; Objectives of pricing; Methods of pricing; Pricing strategies;

UNIT VII: PROMOTION DECISION:**L.H.8**

Concept and objectives of promotion; Promotion mix and its components: advertising, publicity, sales promotion, personal selling, public relations and relationship marketing; Advertising: concept, features, types, and Medias; Publicity: concept and forms of publicity; Sales Promotion: concept and types; Personal selling: concept, types and process of selling; Selection of Promotion mix; Integrated marketing communication;

UNIT VIII: DISTRIBUTION DECISION:**L.H.8**

Concept and objectives, and components of distribution decision; Methods of distribution: direct and indirect; Direct marketing; concept and forms; Marketing channels and channel structure for consumer goods and industrial goods; Role of marketing intermediaries; Selection of channel of distribution; Physical distribution: concept and components;

References:

1. Kotler and Armstrong, *Principles of Marketing*, Pearson/Prentice-Hall of India.
 2. Stanton, Etzel and Walker, *Fundamentals of Marketing*, McGraw Hill.
 3. Evans and Berman, *marketing*, Macmillan Publishing Company.
 4. Rosenberg, Larry J., *Marketing*, Prentice-Hall.
 5. Strauss, El-Ansary and Frost, *E-Marketing*, Pearson Education.
 6. Zikmund and d'Amico, *Marketing*, John Wiley & Sons.
 7. Shrestha, Shyam K., *Fundamentals of Marketing*, Asmita Publications, Kathmandu.
 8. Agrawal, G. R., *Fundamentals of Marketing in Nepal*, M. K. Publishers.
 9. Koirala, K. D., *Fundamentals of Marketing*, Kathmandu.
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Purbanchal University

BBA II Semester

LH: 48

Course Title: Financial Accounting II

Code: MGT-125

Area of Study: Core

Credit Hour: 3

Course Objective: The objective of this course is to make the students understand various accounting concepts and to familiarize students with the mechanics of preparation and interpretation of financial statements.

Course Contents:

UNIT I: ACCOUNTING FOR SHAREHOLDERS' EQUITY

L .H.6

Forms of organization, meaning and features of ordinary share capital and preference share capital, accounting for ordinary share capital, preference share capital and treasury stocks, accounting for dividends (cash and stock dividends)

UNIT II: ACCOUNTING FOR LIABILITIES

L.H.5

Meaning of liabilities, classification of liabilities: current liabilities (definitely determinable, estimated and contingent liabilities) and long term liabilities (bonds and debentures), accounting for current liabilities, accounting for debentures (issue and retirement of debentures, and conversion of debentures into equity).

UNIT III: ACCOUNTING FOR BUSINESS COMBINATIONS

L.H.10

An overview of corporate investment, methods of accounting for business combinations (Amalgamation and Absorption), advantages and disadvantages of business combinations

UNIT IV: ACCOUNTING FOR HOLDING COMPANY **L.H.7**

Concept and advantages of holding company, preparation of consolidated balance sheet

UNIT V: ACCOUNTING FOR PRICE LEVEL CHANGE **L.H.8**

Nature of inflation accounting, limitation of conventional financial statements, methods of price level adjustments- current Purchasing Power Method and Current Cost Accounting Method

UNIT VI: ACCOUNTING FOR NON-PROFIT MAKING ORGANIZATIONS **L.H.10**

Meaning and features of non-profit making organizations, Receipts & Payments Account, Income & Expenditure Account, Balance Sheet, Accounting for Educational Institutions and Professionals

UNIT VII: ACCOUNTING STANDARD **L.H.2**

Benefits, International Accounting Standard and Accounting Standards in Nepal

References:

Mukharjee & Hanif, “*Modern Accountancy*” Tata McGraw Hill, New Delhi, 2009.

R. Narayanswami, “*Financial Accounting- A Managerial Perspective*” PHI Learning Pvt. Ltd., New Delhi, 2009.

Pillai & Bagawathi, “*Advance Accountancy*”, Konark Publishers Pvt. Ltd., Delhi, 2002.

Accounting Standard Board Nepal, “*Nepal Accounting Standards*”, ASB, Babar Mahal.

R. M. Dangol, “*Financial Accounting and Planning*”, Taleju Prakashan

Y Koirala and et. al., “*Financial Accounting and Planning*”, Ashmita Publication

Purbanchal University

BBA III Semester

LH: 48

Course Title: Cost and Management Accounting

Course Code: MGT 131

Area of Study: Core

Credit Hour: 3

Course Objectives: The course gives knowledge of basic cost concepts, elements of cost and methods and techniques of costing.

Course Contents:

UNIT I: Introducing

L.H.5

Objectives of costing system; cost concepts and cost classification; management accounting – nature and scope; role of management accountant, tools and techniques of management accounting; distinction between financial accounting, cost accounting and management accounting

UNIT II: Elements of cost:

L.H.12

Material cost – purchase procedures, store keeping and inventory control, ROQ, fixing of minimum, maximum and re-order levels. ABC analysis, pricing of receipts and issue of material under LIFO and FIFO method and accounting thereof

Labour cost – classification of labour costs, payroll procedures, monetary and non-monetary incentive schemes (Halsey, Rowan, Teller and Gantt Approach), Labour and remedial measures.

Overheads – nature, classification, allocation, apportionment, absorption and control of overheads.

UNIT III: Contract Costing

L.H.7

Meaning and concept; Accounting procedure of contract costing

UNIT IV: Process Costing**L.H.7**

Meaning; Accounting treatment of process costing and inter-process profit.

UNIT V: Budgetary Control**L.H.7**

Concept, Advantages and Limitations of Budgets, Preparation of functional budgets

UNIT VI: Absorption costing and Marginal Costing**L.H.5**

Concept, Applications, Comparative Income Statement, Reconciliation Statement

UNIT VII: Cost-Volume Profit Analysis**L.H.5**

Meaning, Applications, Break-even Analysis, (Single and Product mix), Margin of safety

References:

1. Horngren, Datar, Foster, *Cost Accounting, A Managerial Emphasis*, Eleventh edition, Pearson Education Pvt. Ltd., New Delhi.
2. Lal, Jawahar, *Cost Accounting*: Tata McGraw Hill Publishing New Delhi.
3. M. Singh Yamesh, Ojha Khagendra, Acharya Chiranjibi *Cost and Management Accounting*, Buddha Academic Publisher and Distributors Pvt. Ltd. Ktm, Second Edition 2004
4. M N Arora, *A Textbook of Cost and Management Accounting*, 9th edition, Vikas Publishing House, 2011
5. Ray H. Garison: *Managerial Accounting, Concept for Planning, Control & Decision Making* 6th Edition Irwin, Boston
6. Khan, MY and Jain PK: *Management Accounting*, Tata McGraw Hill, 2009
7. Dangol R., *Cost and Management Accounting*, Taleju Prakasan.

Purbanchal University**BBA III Semester****LH: 48****Course Title: Business Finance****Code: MGT 132****Area of Study: Core****Credit Hour: 3**

Course Objective: The objective of this course is to create an understanding of the basic concepts, principles and techniques of business finance. It also aims to enable them to apply this knowledge in real-life situations and take appropriate financial decisions.

Course Content**Unit I: Introduction to Financial Management****L.H. 2**

Finance as an area of study; Functions of Financial Management; Goals of the Financial Manager; Agency problem and Agency cost;

Unit II: The Operating Environment of the Firm**L.H. 3**

Basic forms of Business Organizations and taxation; Financial Markets – Overview; Capital Markets, Money market and its instruments: Treasury Bills, Gilt-edged securities, Certificate of Deposits, Commercial Papers, Repurchase Agreements, Banker Acceptance

Unit III: The Analysis of Financial Statements**L.H. 7**

Uses and Importance of financial ratio analysis; Types of ratios – *Solvency, Profitability, Activity (Efficiency), Leverage and Market Value*; Du-Pont Analysis; Limitations of Ratio Analysis;

Unit IV: Financial Planning**L.H. 4**

Financial Planning Process; Cash Budgets; Pro forma Statements – Preparing pro forma balance sheet and income statement

Unit V: Theoretical Framework of Risk and Return**L.H. 6**

Defining and Measurement of Risk and Return; Probability distribution and Expected rates of return; Single Asset Risk; Risk in Portfolio perspective; Efficient Portfolio; Optimal Portfolio; CML, SML and CAPM

Unit VI: Time Value of Money**L.H. 7**

Present Value: Discounting Single Sum, Uneven Series, Even Series (Annuity)

Applications of Present Value: Calculation of Interest rates, Loan Amortization

Future Value: Compounding Single Sum, Uneven Series, Even Series (Annuity)

Application of Future Value: Doubling period, Growth rate, Interest rate

Perpetuities; Semi-annual and other compounding periods; Nominal and Effective interest rates – Calculation and Comparison

Unit VII: Bond Valuation**L.H. 3**

Defining bonds and their features; Bond valuation; Bond Yields – Yield to Maturity (YTM), Yield to Call (YTC) and Current Yield; Semi-annual bond and its valuation;

Unit VIII: Stock Valuation**L.H. 4**

Features of Common Stock; Basic Stock Valuation – Zero Growth, Constant Growth, Super-normal Growth; Features and Valuation of Preferred Stocks;

Unit IX: Cost of Capital**L.H. 5**

Overview of cost of capital components; Cost of debt – before-tax and after-tax; Cost of Preferred Stock; Cost of Retained Earnings, Cost of newly issued common stock; Weighted Average Cost of Capital;

Unit X: Leverage and Capital Structure

L.H. 7

Business and Financial Risk; Breakeven Analysis; Degree of Operating Leverage; Degree of Financial Leverage and its impact; Degree of Total Leverage and its uses; Features of Ideal Capital Structure; The EBIT – EPS Approach to Capital Structure; Choosing the Optimal Capital Structure

References:

Gitman, Lawrence J., *Principles of Managerial Finance*, Harper Collins Publishers,

Brigham, E.F. and J. F. Houston, *Fundamentals of Financial Management*, Harcourt Asia Pte. Ltd., Singapore

Van Horne, James C., and John M. Wachowicz, *Fundamentals of Financial Management*, Pearson Education, New Delhi

Ross, Stephan A., R. W. Westerfield, and J. D. Bradford, *Fundamentals of Corporate Finance*, McGraw-Hill/Irwin, Boston

Pradhan, R. S., *Financial Management*, Buddha Academic Enterprises, Kathmandu

Purbanchal University

BBA III Semester

LH: 48

Course Title: Database Management System

Course Code: MGT 133

Area of Study: Core

Credit Hour: 3

Course Objective: This course aims at providing students with the fundamental knowledge of database systems, in general, and database management systems, in particular.

Course Contents:

Unit I: Introduction

L.H. 4

- 1.1 Definition of database and database system
- 1.2 Characteristics of database approach
- 1.3 Database system versus Traditional file processing system
- 1.4 Advantages and limitations of using DBMS

Unit II: Database System Concepts and Architecture

L.H.6

- 2.1 Data models
- 2.2 DBMS architecture and Data independence
- 2.3 Database languages
- 2.4 Database users and Database administrators
- 2.5 E-R Model: Entities, Attributes, Relationships, Keys, Cardinalities, Participation constraints, E-R Diagram
- 2.6 Data dictionary

Unit III: Relational Model

L.H.6

- 3.1 Properties of relation

3.2 Schemas, Tuples, Domains, and Schema diagram

3.3 Relational Algebra: Select, Project, Union, Intersection, Difference, Product, Join, Rename, Assignment, and Division operations

Unit IV: SQL

L.H.12

4.1 Introduction to SQL, DDL, and DML

4.2 Basic structure of SQL statements

4.3 SQL Queries: DDL operations, DML operations, Null values, String operations, Aggregate functions

4.4 Joined relations, Sub-queries

4.5 Set operations

4.6 Views

4.7 Laboratory classes on SQL covering all topics

Unit V: Integrity Constraints

L.H. 4

5.1 Domain constraints

5.2 Entity integrity

5.3 Referential integrity

5.4 Laboratory classes implementing all topics of this using SQL

Unit VI: Relational Database Design

L.H.6

6.1 Pitfalls of Relational Model: Redundancy and Anomalies

6.2 Functional dependency

6.3 Normalization, its need and objectives

6.4 1NF, 2NF, 3NF, BCNF and 4NF

Unit VII: Database Security

L.H.4

7.1 Access Control: Discretionary and Mandatory

7.2 Authorization and Authentication

7.3 Data encryption and decryption

Unit VIII: Transaction Management, Recovery, and Query Processing

L.H. 6

8.1 Introduction to transaction, ACID properties

8.2 Introduction to concurrency control

8.3 Reasons of transaction failure, System recovery and Media recovery

8.4 Introduction to query processing, steps in query processing

Case Study: Students themselves will have to study, prepare, and submit a report on database system of any one of the Nepalese organizations (such as Airlines Companies, Banks, Governments organizations, NGO, INGO, Private organizations)

References:

C. J. Date, “*Introduction to Database Systems*”, Addison-Wesley

Abraham Silberschatz et. al., “*Database System Concepts*”, McGraw Hill

Ramez Elmasri & Shamkant B. Navathe, “*Fundamentals of Database Systems*”

Gursharan Singh, “*A Guide to Oracle Developer 2000/Forms*”, Khanna Book Publishing Co. P. Ltd.

Purbanchal University

BBA III Semester

LH: 48

Course Title: Marketing Management

Course Code: MGT 134

Area of Study: Core

Credit Hour: 3

Course Objective: This course is designed to promote understanding of concepts, philosophies, processes and techniques of managing marketing operation and to develop a feel of the market place

Course Contents:

UNIT I: INTRODUCTION:

L.H.4

Marketing and Marketing Management;

Value and Satisfaction;

Management Orientation Concepts in Marketing;

Implementation of Marketing Management Orientation Concepts;

UNIT II: SITUATION ANALYSIS:

L.H.8

Concept and Scope of Situational Analysis: Organizational/Internal and External Analysis;

Process of Internal Analysis;

Environment Analysis;

SWOT Analysis

Techniques of Identifying Marketing Opportunities – SBU Model, BCG Model, GE Model;

UNIT III: MARKET SEGMENTATION & TARGET MARKET PLANNING:

L.H.10

Process of Market Segmentation;

Market Segmentation in Nepal

Identifying Market Segments and Selecting Target Market – Consumer Market vs. Business Market;

Developing Positioning Strategies;

Developing Marketing Plan and Program: Managerial framework and Marketing objectives and performance;

UNIT IV: MARKETING INFORMATION SYSTEM AND DEMAND FORECASTING: L.H.6

Marketing Information System;

Marketing Research System;

Role of Marketing Information in Marketing Decision Making;

Demand Forecasting-Current and Future Market Demand;

Trends in Marketing Information Technology in Nepal and Global Markets;

Marketing Information system in Nepal

UNIT V: COMPETITIVE ANALYSIS: L.H.6

Concept and Types of Competition;

Key Competitor Analysis;

Analyzing and Creating Competitive Advantage (Michael Porter's Approach);

Strategic Response to Competition;

UNIT VI: IMPLEMENTATION OF MARKETING PROGRAM: L.H.10

Concept and Components of Marketing Program;

Product Development and Brand Positioning;

Repositioning the Product in the Market through Product Life-Cycle Analysis;

Selecting the Pricing Objective and Pricing Methods;

Selecting the Distribution Strategies;

Promotion and Integrated marketing Communication;

Developing and selecting the promotional Strategies;

UNIT VII: MARKETING EVALUATION AND CONTROL:

L.H.4

Concept of Marketing Evaluation and Control;

Evaluation and Feedback System in Marketing Decision Making;

Requirements for Effective Evaluation of Marketing Program;

Concept of Marketing Control

(Note: At least one case study should be conducted after the completion of each unit)

References:

Aaker, David, *Strategic market Management*, John Wiley & Sons, Singapore

Cravens and Piercy, *Strategic Marketing*, Tata McGraw-Hill, New Delhi

Kotler, Keller, Koshy and Jha, *Marketing Management: A South Asian Perspective*, Pearson/Prentice Hall of India.

Kotler and Armstrong, *Principles of Marketing*, Pearson/Prentice Hall of India

Stanton, Etzel and Walker, *Fundamentals of Marketing*, McGraw-Hill International Editions.

Purbanchal University
BBA III Semester
LH: 48

Course Title: Business Environment of Nepal

Course Code: MGT 135

Area of Study: Core

Credit Hour: 3

Course Objectives:

This course examines the economic, social, political, and legal interfaces between the business institution (especially the corporation) and the environment. The course intends to provide students with a overview of the environmental forces within which business must operate, and an understanding of the analytical tools that managers use to solve business and economic problems. The focus is to enable students to identify, understand and evaluate the environmental forces causing change in business performance and future strategic options.

The topics include socio-economic, political-legal, technological, and global business environment, business-government relations, performance of industry and agricultural sectors and financial sector policy reforms.

Course Contents:

UNIT I: Introduction

L.H.6

Business and its environment, types of business environment, environmental analysis - process and techniques, scanning methods, use of environmental analysis in strategic management

UNIT II: Macroeconomic Environment

L.H.15

Dimensions of the economy, major problems and challenges facing Nepalese economy, employment trends and labour market issues, migration and foreign employment, economic development plans, industry and agricultural sectors - performance and emerging challenges, economic policies and reforms - industrial policy, privatization policy, trade policy, tourism policy, and monetary policy; liberalization of the Nepalese economy and capital market reforms, macroeconomic factors influencing competitive environment in Nepal.

UNIT III: Political -Legal Environment**L.H.8**

Political structure in Nepal, an overview of Nepalese constitution and business legislation, Government and its branches, business- government relations, risks involved with Nepalese political environment and the emerging issues, legislations relating to labour, finance, investment, intellectual property, e-business, and consumer protection.

UNIT IV: Socio- cultural Environment**L.H.6**

Components of socio-cultural environment, family structure and social organizations, class structure and classification, socio-cultural changes and their effects on business, Social conflict and its impact on the business environment

UNIT V: Technology and Energy Management**L.H.5**

Business and technology, current status of technology, technology transfer issues, IT policy of Nepal, natural environmental issues, energy situation in Nepal, environment and energy management issues in Nepal.

UNIT VI: Global Business Environment**L.H.8**

Concept of globalization - trends and issues, regional grouping of nations, regional trade agreement in South Asia - SAARC, SAPTA, SAFTA and BIMSTEC, foreign direct investment in Nepal, WTO and Nepal

References:

Pant, Prem R. *Fundamentals of Business Environment in Nepal*, Buddha Academic Enterprises.

Agrawal, Govind, *Dynamics of Nepalese Business Environment*. M. K. Publishers.

Business Legislations and related publications of the Government of Nepal

Purbanchal University

BBA IV Semester

LH: 48

Course Title: Business Law

Code: MGT 141

Area of Study: Core

Credit Hour: 3

Course Objective:

The course intends to familiarize students with the business related laws required for managing business operations effectively and successfully.

Course Content:

Unit I: INTRODUCTION

4 LH

Meaning and nature of law; Meaning and scope of business law; Sources of business law; Development of Nepalese business law

Unit II: LAW OF CONTRACT

20 LH

Meaning and definition of contract; Essential requirements of a valid contract, Classification of contract, Brief introduction of Nepalese Karar Ain 2056;

The proposal of offer and acceptance: Meaning and types of offer, Legal rules regarding offer, Communication and revocation of offer, Meaning of acceptance, Legal rules regarding a valid acceptance, Communication and revocation of acceptance

Consideration: Meaning, Definition and types of consideration, Essentials of a valid consideration, Contracts without consideration

Parties competent to contract: Meaning, Minor and the law regarding minor's agreement, Persons of unsound mind, Disqualified persons

Legality of object and consideration: Meaning and importance, Unlawful agreements, Agreements opposed to public policy, Void and illegal agreements

Quasi-contracts: Meaning of quasi-contract, Rules regarding quasi-contract, Quasi-contract Vs Contingent contract

Performance of contracts: Meaning of performance of contracts, Rules as to the performance of contracts, Assignment of contracts, Rules regarding assignment of contracts

Discharge of contracts: Meaning and modes of discharge of contract, Remedies for breach of contract.

Unit III: CONTRACT OF BAILMENT AND PLEDGE OF PAWN 6 LH Meaning, definition and kinds of Bailment, Rights and Duties of Bailor, Rights and Duties of Bailee, Termination of Bailment, Meaning of pledge or pawn, Advantages of pledge, Pledge by Non-owners, Rights and Duties of pledge, Rights and obligations of pledgor; Bailment Vs Pledge

Unit IV: INDEMNITY AND GUARANTEE

5 LH

Meaning and features of Indemnity, Rights and Duties of Indemnity holder, Rights and Duties or liabilities of indemnifier, Meaning and features of guarantee, Types of guarantee, Differences between contract of indemnity and guarantee

Unit V: CARRIERS AND CARRIAGE OF GOODS

4 LH

Contract of carriage, Classification of carriers, Rights, duties and liabilities of a common carrier, Meaning and Forms of a contract of affreightment;

Unit VI: LAWS OF ARBITRATION

5 LH

Meaning and definition of Arbitration, Essentials of a valid arbitration, Importance of Arbitration, Meaning of Arbitrator, Procedure to appoint Arbitrator, Duties of Arbitrator, Removal of Arbitrator or umpire, Meaning of Award, Essential elements of a valid Award

Unit VII: CONTRACT OF SALE OF GOODS

4 LH

Meaning and definition of contract of sale, Essentials of a contract of sale, Kinds of goods, Meaning and definition of Condition and Warranty, Express and implied Condition and Warranty, Rights and Duties of unpaid seller.

References:

Shrestha Ram Prasad 'Nirajan', **Business Law**

Shukla M.C.,(1996) , **A Manual of Mercantile Law**, S Chand and company Ltd, New Delhi

Nepal Karar Ain,2056,Law Book Management, Nepal

Dr Das Hari Hara, **Principles of International Law and organization**, Vikash Publishing House PVT.LTD,
New Delhi

Kuchhal M.C., **Business Law**, Vikash Publishing House PVT.LTD., New Delhi

Purbanchal University

BBA IV Semester

LH: 48

Course Title: Financial Management

Code: MGT 142

Area of Study: Core

Credit Hour: 3

Course Objective:

The objective of this course is to create an understanding of the basic concepts, principles and techniques of financial management among students. It also aims to enable them to apply this knowledge in real-life situations and take appropriate financial decisions.

Course Contents:

UNIT I: Recap of Business Finance

L.H. 3

Cost of Capital; Bond Valuation; Common Stock Valuation

UNIT II: Capital Budgeting: Cash-flow Principles

L.H. 4

Project Classifications; Identifying and Computing relevant cash-flows in cases of Expansion and Replacement – Initial investment, Net Operating Income, Terminal Cash-flow;

UNIT III: Capital Budgeting Techniques

L.H. 6

Capital Budgeting Techniques – Payback Period, Discounted Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Modified Internal Rate of Return, Profitability Index;

UNIT IV: Short-term Financial Planning

L.H. 4

Sources of Short-term Financing; Features of Short-term Financing;

Cost of Trade Credit; Short-term Bank Loans – Promissory Note, Line of Credit, Revolving Credit Agreement; Cost of Bank Loans – Simple Interest, Discount Interest and Effect of Compensating Balance on Discount Interest, Add-on Interest;

UNIT V: Working Capital Management

L.H. 5

Concept of Working Capital; Working Capital Terminology; Working Capital Cash-flow Cycle – Operating Cycle and Cash Conversion Cycle;

Current Assets Investment Policies – Conservative, Moderate, Aggressive; Current Assets Financing Policies – Conservative, Matching maturity, Aggressive; Choosing Overall Working Capital Policy;

UNIT VI: Cash and Marketable Securities

L.H. 5

Motives for Holding Cash;

Cash-flow Synchronization – Float; Collection Techniques – Concentration Banking and Lockbox System; Cash Management Models – Baumol Model and Miller-Orr Model;

UNIT VII: Receivables Management

L.H. 5

Purposes of Receivables; Key terms – Average Collection Period, Average Daily Sales, Average Investment in Receivables;

Aging Schedule and Payment Pattern Approach;

Credit Policy – Credit Period, Credit Standards, Collection Policy, Cash

Discounts Evaluation of Proposed Changes in Credit Policy;

UNIT VIII: Inventory Management

L.H. 6

Need for Inventory Management;

Types and Computation of Inventory Costs;

Economic Order Quantity, Safety Stock, Reorder Point;

Impact of Quantity Discounts on EOQ

Inventory Control Systems – ABC Analysis, Just-in-Time Approach, Red-line Methods

UNIT IX: Lease Financing

L.H. 5

Types of Lease; Factors influencing Lease Decisions; Possible Advantages of Leasing;

Cash-flow of a lease; Lease or Buy Decision;

UNIT X: Dividend Policy

L.H. 5

Dividends and Capital Gains; Factors influencing a Dividend Policy; Establishing a dividend policy and dividend payments; Stock Repurchases, Stock Dividends, and Stock Splits;

References

Gitman, Lawrence J., *Principles of Managerial Finance*, Harper Collins Publishers,

Brigham, E.F. and J. F. Houston, *Fundamentals of Financial Management*, Harcourt Asia Pte. Ltd., Singapore

Van Horne, James C., and John M. Wachowicz, *Fundamentals of Financial Management*, Pearson Education, New Delhi

Ross, Stephan A., R. W. Westerfield, and J. D. Bradford, *Fundamentals of Corporate Finance*, McGraw-Hill/Irwin, Boston

Pradhan, R. S., *Financial Management*, Buddha Academic Enterprises, Kathmandu

Purbanchal University

BBA IV Semester

LH: 48

Course Title: Taxation and Auditing

Code: MGT 143

Area of Study: Core

Credit Hour: 3

Course Objective: The objective of this course is to enable students to understand basic theory, practice of taxation and assessment of income, corporate and value added tax.

Course Content:

Unit I:

LH: 6

Concept and definition of tax; Difference between Tax, duty, charge and fee; Direct tax: Tax on income, Tax on capital (Tax on land, land transfer, motor vehicle)
Indirect Tax: VAT (Tax on goods and services), Customs, Excise, Services;
Impact of direct and indirect in economy;

Unit II:

LH: 6

History of income tax law in Nepal
Business, Profit and Remuneration Tax Act
2017, Nepal income Tax Act 2019
Income Tax Act 2031
Income tax Act 2058
Definitions of important terms:
Resident, temporary resident and nonresident

Unit III:

LH: 5

Natural person, Family; Entity (Corporation, Company, Cooperative, Partnership, Joint venture any Formal or Informal Association of Individuals)
Income chargeable to tax; Addition in income and deduction of expenditure

Unit IV:**LH: 6****Assessment of taxable income:**

Of Natural person and family, entity (Corporation, Company, Cooperative (Partnership, Joint venture and Formal or Informal Association of Individuate

Types of assessment:

Self assessment by tax payer,

Official assessment by tax officer (Jeopardy or ex party)

Unit V:**LH: 6****Payment of tax: Pay as you earn**

Withholding tax by the payers of income

Installments payment by the tax payer on Current year income

Other enforced collection

Appeals and revision:

Arithmetical error

Tax audit

Appeal to Internal Revenue Department or Revenue Tribunal

Unit VI:**LH: 4**

(a) Double tax avoidance as per treaty concept and practice in Nepal

(b) Fine and Penalty

Unit VII:

Value added tax concept definition and types; VAT in Nepal general le^g 1 provisions. **LH: 4**

Tax rates, Main rates, Zero rates and Exemptions; Registration and exit

Unit VIII:**LH: 5**

Submission of return and assessment; Revisions and assessment by tax officer; Jeopardy assessment by tax officer, Payment of tax, Fine and Penalty; Excise and custom

Unit IX:**LH: 6**

Origin, nature and scope of auditing; Advantage of an audit, Accounting, auditing and investigation; Evolution of auditing in Nepal; Classification of audits, private audit, government audit, internal audit, statutory or compulsory audit, partial audit balance sheet audit, cost audit, management audit, operational audit, Interim audit cash audit.

References:

Income Tax Act 2058 HMG Ministry of Law Parliamentary Affairs

Income Tax Rules: HMG Inland Revenue Department 2059, Excise Act and Rules

Rup Khadka, The Nepalese Tax System 2001, Sajha Prakashan, Katmandu

Customs Act and Rules

Value Added Tax Act, 2052: HMG Ministry of Law & Parliament Affairs

Value Added Tax Rules: HMG Inland Revenue Department, 2053

Bidya Dhar Mallik , *Nepalko Adhunik Aayakar Prauali*, 2060

Pushpa Raj Kandel, *Nepalako Bartaman Ka^y Byabstha:* Buddha Academic Enterprises Pvt Ltd
Kathmandu, 2060

Pushpa Raj Kandel, *Tax Laws & Tax Planning In Nepal*, Buddha Academic Enterprise Pvt Ltd.
Kathmandu, 2004 2nd Edition

T.R. Sharma, *Auditing:* Sahitya Bhawan, Agra

Walter W. Bigg, *Practical Auditing*, Allied Publisher Ltd, New Delhi

Finance Acts: Current year, HMG

Nepal Company Act 2053: HMG Ministry of Law & Parliamentary Affairs

Purbanchal University

BBA IV Semester

LH: 48

Course Title: Human Resource Management**Code No: MGT 144****Area of Study: Core****Credit: 3****Course Objective**

The purpose of this course is to develop knowledge and skills of students on the concept, functions, systems and techniques of managing human resource successfully in different organizations and in contexts of Nepal.

Course Content**Unit I: Introduction to human resource management (HRM)**

LH 8

Meaning, Characteristics, Objectives, Functions and importance of human resource management (HRM), System of HRM, Organization of HR department, Role and qualities of HR manager, HR ethics, Environment of HRM in Nepalese context

Unit II: Acquiring human resources

LH 10

Job design and analysis: Meaning, objectives and techniques of job design. Concept, importance and process (steps) of job analysis, Techniques of obtaining job analysis information, Outcomes of job analysis (job description, job specification and job evaluation). *Human resource Planning:* Meaning, importance and process of HRP, Use of human resource information system in HRP. Forecasting HR demand and supply, *Recruitment:* Meaning, goals, process and sources of recruitment. *Selection:* Concept, purposes, process and methods of selection. *Orientation and socialization:* Concept and process.

Unit III: Employee training and development

LH 10

Employee training: Concept, Objectives, Determining training needs, training methods, Evaluating training effectiveness; *Employee development:* Concept and methods; *Career development:* Meaning, Importance, Difference between career development and employee development

Unit IV: Utilizing human resources

LH 10

Motivation: Concept, process, importance, types, theories (Maslow's need hierarchy, Herzberg's, ERG, Equity, Expectancy) of motivation, Relationship between motivation and performance. *Frustration:* Concept, causes and elimination of frustration, *Morale and job satisfaction:* Concept and determinants. *Performance appraisal:* Meaning, importance, process and methods (absolute standard and relative standards) of appraisal, 360-degree appraisal. Use of MBO as appraisal method, *Compensation:* Concept, determinants and methods of compensation. Job evaluation (use and methods); *Rewards and incentives* (meaning and types), Contemporary issues of compensation in Nepal

Unit V: Labor relations

LH 4

Concept, actors and their roles, Methods of prevention and settlement of disputes, Nepalese labor legislations. Grievance handling, Disciplinary actions, Issues of labor relations in Nepal

Unit VI: Implications of the changing scenario of work for HRM

LH 6

Globalization, Technology changes, Workforce diversity, Labor shortage, Changing skills requirements, Quality and continuous improvements, Process engineering, Contingent workforce, Employee involvement, Decentralized work sites, HRM in entrepreneurial and global business operations

References:

DeCenzo David A. and Stephen. P. Robbins (Sixth edition)., Fundamentals of human resource management, New Delhi: Wiley- India.

Adhikari, D.R(2011), Fundamentals of human resource management, **Kathmandu: Buddha Academic Publishers and Distributors Pvt. Ltd.**

Agrawal, G.R. (2012), Foundation of human resource management in Nepal. **Kathmandu: M.K. Publishers & Distributors**

Katuwal, S.B. (2011), Foundations of human resource management, **Bhakatapur: Molung Foundation**

Cascio, Wane F. (Sixth edition), Managing human resources. **New Delhi: Tata McGraw-Hill Publishing Company Limited.**

Purbanchal University

BBA IV Semester

LH: 48

Course Title: Quantitative Techniques for Business**Code: MGT 145****Area of Study: Core****Credit Hour: 3**

Course Objective: The objective of this syllabus is to make students familiar with basic quantitative tools which can be applied in solving practical problems in business world.

Course Contents:**UNIT I: Decision Theory:****L.H. 8**

Steps involved in Decision Making, different environments for decisions, Making under uncertainty (probabilities unknown): maximax, maximin, regret criterion, Hurwicz's Rule (coefficient of Optimism), and Laplace rule (equal probability criterion). Decision under risk (probabilities known): EMV and EOL Criterion, Expected value of perfect information (EPVI), Cost of expected value of perfect information (EPVI)

UNIT II: Game Theory:**L.H. 8**

Introduction – Two Person Zero-Sum Games, Pure Strategies, Games with Saddle Point, Mixed strategies, Rules of Dominance, Solution Methods of Games: Algebraic methods. Reduction of $m \times n$ or $2 \times n$ game to 2×2 game by graphical method.

UNIT III: Linear Programming:**L.H. 10**

Introduction, Characteristics of linear programming problem, Formulation of a linear programming problem, Graphical method to solve both minimization and maximization problems, Use of graphical methods to show infeasibility, unbounded and multiple solutions, Use of Excel to solve linear programming problems (only for class exercises)

UNIT IV: Transportation and Assignment:**L.H. 8**

Transportation: Special features of Linear Programming problem, Solution with special reference to VAM and MODI method. Alternative solution by Excel (Class assignments only)
Assignment: Special features, Algorithm to solve both maximization and minimization problem.

UNIT V: Network Analysis:

L.H. 10

PERT and CPM, AON and AOA style, dummy activity, critical path, slack time, slack method to find the project completion time, probabilities in PERT (pessimistic, optimistic, most likely times)

UNIT VI: Statistical Quality Control:

L.H. 4

Basics of SQC, Control charts, Process and Product control, Control charts for variable (Mean and range chart) and attributes (p chart)

References:

J. K. Sharma, *Operations Research*, Macmillan Publication, 4th edition, India

Azaya B. Sthapit and Others, *Production and Operations Management*, 2010 edition, Asmita Books Publishers and Distributors Pvt.Ltd., Kathmandu, Nepal

Fago, A. K. Chaudhary and Others, *Production and Operation*, Buddha Publications, Kathmandu, Nepal

William J. Stevenson, *Production/ Operations Management*, New edition, IRWIN, Homewood, IL, Boston

Course Title : Banking and Insurance

Code No. : MGT 153

Area of Study : Core

Credit 3

Course Objectives

The objective of this paper is to impart basic knowledge of principles and practices of banking and insurance services, products, legal and regulatory aspects of banking and insurance industry to the students.

Unit I: Banking Principles and Practices

Introduction to Banking

LH 5

Meaning, Nature, Purpose and Need, Types of banks, Banking terminology, The Nepalese banking system and structure, Development of banking in Nepal, Role of Nepal Rastra Bank

Banking Trends and Technology

LH 5

Islamic Banking, Home/Private Banking, Branchless banking, Micro financing, ATMs, Internet banking, Mobile banking, Core banking solutions, Basel II and III, Debit, Credit, and Smart Cards, EFD, RTGS, ECC

Unit II: Banking Products and Services

Banking Products: Meaning, Deposits products, Principles of lending, Types of lending, Credit cards, Consortium and Syndication, Micro finance, Documentary credit, Financing exporters and importers, Documentation for deposits, Process and documentation of lending, Primary and Collateral Securities, Modes of creating charges on securities, Hypothecation, Pledge, Mortgage, Lien and Assignment

LH 7

Banking Services: Demand draft, Travelers' cheques, Managers' cheque, Mail transfer, Telegraphic transfer, MICR, Payments, ABBS, Swift code

LH 2

Unit III: Insurance Principles and Practices

Introduction to Insurance: Meaning, Nature, Purpose and Need, Principles of Insurance – Indemnity; Utmost good faith, Subrogation, and Insurable interest, Proximate clause, Features of insurance contracts, Nomination, Assignment, Lapse and Revivals, Assignment and foreclosure of

Insurance Policy, Players in Life and Non-Life Insurance, Evolution of insurance industry in Nepal, Roles of Beema Samiti **LH 5**

Life Insurance: Meaning, Importance, Type of plans, Underwriting, Pricing, Distribution channels, Policy servicing, Claim settlement, Understanding annual report of a Life Insurance Company

LH 4

Non-Life Insurance: Meaning, Importance, Types, Underwriting, Pricing, Claims - Investigation and Assessment; Surveyors and Loss Assessors; Documentation; Arbitration; Limitation, Settlement and post settlement, Understanding annual report of a Non-life Insurance Company **LH 5**

Unit IV: Insurance Products and Services

Life Insurance Products: Elements of life insurance, Features of term insurance, Features of endowment assurance, Role of term and endowment in product designing, Types of life insurance policies, Annuity & Pension Policies, Whole life policies, Money back policies, Other Types of Policies **LH 5**

Non-Life Insurance Products:

LH 8

Fire and Earthquake, Motor Vehicles, Marine, Cargo and Hull, Liability, Health Insurance: Need, Factors to be considered for premium fixing,

Rural & Social Insurance: Rural insurance policies, Project insurance, Social insurance, Old Age, Survivors & disability insurance, Types of benefits, Unemployment Insurance, Workers compensation policy

Miscellaneous Insurance Products: Burglary, Jewellers' block insurance, Baggage insurance, Banker's indemnity insurance, Aviation insurance, Fidelity guarantee insurance, Public liability insurance, Bancassurance

Unit V: Re-Insurance: Meaning, Nature of Re-Insurance risk

LH 2

Recommended Books

1. Banking Theory, Law and practice - Sunderaram and Varshney, Sultan Chand & Sons, New Delhi
 2. Banking System, Frauds and Legal Control – R.P. Namita
 3. Theory & Practice of Treasury & Risk management in Banks - IIBF
 4. Foreign Exchange and Risk Management, C. Jeevanandam , Sultan Chand
 5. Legal and Regulatory Aspects of Banking Operations – IIBF, 2/e, Macmillan, New Delhi
 6. Insurance: Theory & Practice - Nalini Tripathi & Prabir Pal, PHI, 2010
 7. Insurance Principles and Practice, Mishra, M. N., S. Chand & Co. Ltd., New Delhi
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Purbanchal University

BBA V Semester

LH: 48

Course Title : Organizational Behavior

Code No. : MGT 155

Area of Study: Core

Credit 3

Course Objectives

This course aims at understanding how organizations work and why people behave as they do in work settings. It further focuses on improving ability to analyze and understand organizational situations in terms of OB theories and concepts, improving skills in reacting appropriately to organizational situations using OB concepts and improving ability to create and maintain healthy and productive work environments.

Unit I: Introduction

LH 6

Meaning and Importance of Organizational Behavior (OB), Levels of analysis (Individual, Group and Organization)

Unit II: Individual Behavior

LH 18

Learning: Learning theories, Behavior modification

Attitudes: Components of attitudes, Cognitive dissonance, Major job related attitudes

Personality: Determinants, Big Five, Myers Briggs Type,

Perception and Attribution: Perceptual process, Perceptual errors and their application in organizations, Role of perception in Individual decision making

Motivation: Early theories of motivation (Hierarchy of needs, Two Factor Theory, McClelland's theory, ERG theory) Contemporary theories of motivation (Expectancy Theory, Equity Theory)

Unit III: Group Behavior

LH 14

Stages of group development, Group properties: Norms, Status, Size and Cohesiveness, Group decision making.

Leadership: Trait theories of leadership, Behavioral theories (Ohio State studies and University of Michigan Studies)

Communication:

Function of communication, Process of communication, Method of communication, Channels of communication, Barriers to communication, Overcoming barriers

Unit IV: Organizational Processes

LH 10

Organization Structure: Components of structure, Common organizational design, Modern organizational design,

Organizational Culture: Meaning and Function of Culture, Creating and Maintaining a Culture

Recommended Books

1. Organizational Behavior: Stephen Robbins, Timothy Judge, Seema Sanghi
2. Organizational Behavior: Fred Luthans, McGraw – Hill/ Irwin
3. Organizational Behavior: Devraj Adhikari

Purbanchal University

BBA V Semester

LH: 48

Course Title : Production and Operation Management

Code No. : MGT 152

Area of Study: Core

Credit 3

Course Objectives

This course will help the students to understand the importance of understand the whole process of manufacturing a product or a service, focusing on the concept of optimum utilization of resources and minimization of costs.

Unit I: Introduction

LH 10

Meaning and functions of production management, Role and responsibility of production function in organization, Types of production system- Continuous, Intermittent, Job lots.

Plant Layout- Objectives, Types, Materials flow pattern

Facility location decision [Numerical], layout decision, product and process layout, Line balancing [Numerical], Capacity planning

Unit II: Production Design

LH 6

Definition, Importance, Factors affecting product Design - Product Policy, Standardization, Simplification; Production development -Meaning, Importance, Factors responsible for development, Techniques of product development

Unit III: Production Planning and Control

LH 10

Meaning, Objectives, Scope, Importance & Procedure of production planning, Routing scheduling [Numerical], Master production schedule, Production schedule.

Production Control-Meaning, objectives, Factors affecting production control

Inventory Management: Meaning, Objectives, Cost of inventory, Inventory control system, q – model (concept only), p – model [Numerical]

Unit IV: Methods Study, Work Study, Time Study and Productivity

LH 14

Methods Study-

Concept, Questioning techniques, Principles of motion economy, Flow process chart, Multiple activity chart, SIMO Chart, Travel chart

Work Study-

Concepts, Scope and applications, Work study and Production improvement

Time Study

Routing Concepts, Stopwatch Study, Allowance, PMTS Systems (Concepts Only)

Productivity

Meaning, Importance, Measurement [Numerical], Techniques, Factors affecting productivity, Measures to boost Productivity- ISO 9000 to ISO 2000, Quality control, Quality circles, Effects of globalization on business

Unit V: Quality Management

LH 8

Quality- Meaning, Quality as a corporate strategy, Statistical methods, SPC control charts [Numerical], Acceptance sampling, Total Quality Management (TQM), Quality circles, Cost of Quality, Taguchi philosophy.

Recommended books

1. Operations Management, 8th Ed, William J Stevenson, Tata McGraw-Hill
2. Operations Research *Techniques for Management*, V. K. Kapoor, Sultan Chand & Sons
3. Production and Operations Management Concepts, Models, and Behavior, Everett E Adam, Jr, Ronald J. Ebert, PHI

Purbanchal University

BBA V Semester

LH: 48

Course Title : Project Management

Code No. : MGT 154

Area of Study: Core

Credit 3

Course Objectives

This course will help students to understand the foundation of project management, and different activities involved in the overall project management processes.

Unit I: Introduction

LH 6

Concept and meaning of Project, Characteristics of a project, Emergence and growth of project management, Project management as a profession, Project family tree, Project life cycle/Project phases, Project environment, Benefits and limitations of project management

Unit II: Project Classification

LH 6

Concept, Criteria for project classification, Types of project, Project formulation, Project formulation techniques, Causes of project overrun

Unit III: Project Planning and control

LH 10

Concept of project planning, Planning system, Total planning process, Concept of project planning, Need of project planning, Project planning process, Project planning techniques, Types of project costs, Reducing project duration

Unit IV: Project Appraisal

LH 7

Concept of project appraisal, Appraisal factors, Importance of project appraisal, Tools of project analysis and evaluation, Similarities and differences on project analysis,

Managing project risk, Managing project quality, Reasons for success and failure of project

Unit V: Project Organization, Schedule and Budgeting

LH 7

Concept, Types of project organization, Process of team building, Factors affecting the project team building, Characteristics of effective project team, Barriers to project team development, Techniques for making effective team, Managing Vs Leading a project, Processes of project schedule and budgeting

Unit VI: Project Monitoring, Evaluation and Closure

LH 7

Concept of project monitoring, Objectives of monitoring, Steps in monitoring, Methods of monitoring, Purpose of evaluation, Stages in evaluation, Types of evaluation, Estimating project time and costs, Types of project constraints, Concept of project closure, Activities in project closing process, Case

Unit VII: Project Management in Nepal

LH 5

Historical overview of project management in Nepal, Current status of project management in Nepal, Benefits and limitations of project management in Nepal

Recommended Books:

1. Kedar Prasad Acharya (2013), Project Management, First Edition, Asmita Books Publishers and distributors (P) Ltd.
2. Govind Ram Agrawal. Project management, M.K. Publishers and Distributors. Kathamandu, Nepal.
3. Harvery Maylor, Project Management, Macrillan, New Delhi
4. Harold Kerzner. Project Management. CBS Publishers & Distributors. New Delhi

Course Title : Research Methodology and Report Writing

Code No. : MGT 151

Area of Study: Core

Credit 3

Course Objectives

This course aims to introduce the students to the basic concepts of research and its methods.

It also intends to provide knowledge pertaining to report writing.

Unit 1: Introduction to Research

LH 5

Meaning and definition of research; Scientific method; Relationship between research and scientific method; Characteristics and purpose of research; Types of research – Pure, Applied, Exploratory, Descriptive, Evaluation; Significance of research in social sciences and business studies

Unit 2: Selection and Formulation of Research Problem

LH 7

Selection of research topic - Defining research problem, selecting the research problem; Criteria in the selection – internal and external; Criteria of good research problem

Meaning and Importance of Research Proposal – Review of literature and its importance, Statement of objectives, Formulating research questions, Submission of research proposal

Elements of Research Proposal – Introduction, Objectives, Rationale of study, Review of literature, Research gap, Research design and methods, Discussion

Unit 3: Hypothesis

LH 8

Meaning of hypothesis; Need for hypothesis; Types of hypothesis – Null and Alternate hypothesis; Level of significance; Concept of Type I and Type II errors; Concept of One-tailed and Two-tailed tests; Differences between Parametric and Non-parametric tests.

Unit 4: Research Design

LH 6

Concept and Meaning of research design; Need of research design; Elements of research design; Types of research design – Historical, Descriptive, Case studies, Causal, Correlational, Action research

Unit 5: Levels of Measurement and Scaling**LH 6**

Types of variables – Dependent, Independent and Intervening; Levels of measurement – Nominal, Ordinal, Interval and Ratio scales; Errors in measurement; Scales of measurement – Likert-scale, Thurstone, Guttman-scaling; Reliability and Validity of measurements; Considerations in selecting a measure

Unit 6: Sampling Process and Data Collection**LH 6**

Need for sampling; Types of sampling – Probability (Simple random, Stratified random, Systematic random, Cluster, Multi-stage) and Non-probability sampling (Judgmental, Quota, Convenience, Sequential); Sampling and Non-sampling Errors; Primary and Secondary Data; Methods of collecting primary data – Interview, Questionnaire, and Observation

Unit 7: Research Report**LH 6**

Objectives; Types of report – Descriptive and Analytical reports; Essentials of a good report; Content of a report; Layout of a report – Presenting data, tables and figures, Abbreviations, Using and Citing quotations, Foot-note and Back-notes; Inclusion and use of Bibliography, Appendices; Rules of typography (font, size, margin, spacing, etc.)

Unit 8: Ethical issues in Research**LH 4**

Defining the ethics in research, ethical issues in the overall research process, ethical issues in data collection activities, ethical issues in data analysis and reporting

Recommended books

1. Prem Raj Pant (2009), Social Science Research and Thesis Writing, 5th Edition, Buddha Academic Enterprises Pvt. Ltd., Kathmandu Nepal.
2. Shyam Bahadur Katuwal (2011), *Research Methodology Made Easy*, First Edition, Molung Foundation, Kathmandu, Nepal
3. C.R. Kothari (2009), *Research Methodology: Methods and Techniques*, Second Revised Edition, New Age International (P) Ltd., New Delhi, India.

Course Title : Entrepreneurship Development

Code No. : MGT 165

Area of Study: Core

Credit 3

Course objectives

The aim of this course is to provide the students the concepts of entrepreneurship. It also aims to make them aware of developing a business plan to successfully establish and manage a small business firm.

Unit 1: Introduction to Entrepreneurship

LH 6

Defining entrepreneur and entrepreneurship; Characteristics/Qualities of individual entrepreneur; Importance of entrepreneurship; Small business venture and entrepreneurship; Obstacles in women entrepreneurship; Entrepreneurship and economic Development; Entrepreneurial motivation – motivating factors; McClelland’s Acquired Needs Theory

Unit 2: Entrepreneurial Process and Intrapreneurship

LH 10

Critical Factors for starting new enterprise – Personal attributes, Environmental factors, Other sociological factors; Entrepreneurial process – Identifying and evaluating opportunities, Developing business plan, Determining the resource requirement, Managing the enterprise; Distinction between managerial and entrepreneurial decision-making; Concept of Intrapreneurship and its growing importance; Distinction between entrepreneurs and intrapreneurs

Unit 3: Creative Process for Business Ideas

LH 8

Creative process – Nature of creative process; Sources of new ideas – Consumers, Existing companies, Distribution channels, Research and development; Methods of generating ideas – Focus groups, Brainstorming

Unit 4: Business Planning Process

LH 8

The Planning process; Critical components of the Business Plan – Industry, Customer, and Competitor analysis, Company and product description, Marketing plan, Operations plan, Financial plan, Critical risks

Unit 5: Entrepreneurial Growth

LH 8

Transition from Startup to growth – Choice between growth and no-growth; Growth and its economic implications; Plateauing of growth; Financial strategies to support growth;

Organizational challenges during growth; Entrepreneurial skills and strategies – Record-keeping and Financial control, Inventory control, Human resources, Marketing skills, Strategic planning skills

Unit 6: Overview of Social Entrepreneurship

LH 8

Defining social entrepreneurship; Categorization of social entrepreneurial organizations – Imitative Non-profit organizations, Innovative Non-profit organizations, Hybrids, For-profit organizations; Dimensions of social entrepreneurship; Approaches to social entrepreneurship

Suggested Readings:

Robert D. Hisrich and Michael P. Peters, **Entrepreneurship**, Tata McGraw-Hill Publishing Co. Ltd., New Delhi, India

William Bygrave and Andrew Zacharakis (2011), *Entrepreneurship*, Second Edition, John Wiley & Sons, Inc., New York

Purbanchal University

BBA VI Semester

LH: 48

Course Title : Management Information System

Code No. : MGT 161

Area of Study: Core

Credit 3

Course objectives

The course aims at providing students with the knowledge of different types of information systems and primarily focuses on how to use computer information systems and information technologies to revitalize business processes, improve managerial decision making, and gain a competitive edge in business.

Unit 1: Information systems in Global business today

LH 6

Definition of Information system, Definition of management information system, Role of Information systems in business today, Globalization challenges and opportunities, The emerging digital firm, Strategic business objectives of information systems, Business perspective of information system

Unit 2: Global E-Business and Collaboration

LH 6

Business processes and information systems, Types of information systems, Systems for linking the enterprise systems for collaboration and team work, The information systems function in business

Unit 3: Information Systems Organization and Strategy

LH 7

Organizations and information systems, Impacts of information systems on organizations and business firms, Using information systems to achieve competitive advantage, Business value chain model, Case Study

Unit 4: Information Technology Infrastructure

LH 7

IT infrastructure, Infrastructure components, Contemporary hardware platform trends, Contemporary software platform trends, Management issues

Unit 5: Foundation of Business Intelligence

LH 3

Using databases to improve business performance and decision making, Case study

Unit 6: Decision Support System (DSS)

LH 3

Definition of decision support systems, Components of DSS, Applications of DSS, Functions of DSS

Unit 7: Executive Information System(EIS) and Business Information System

LH 4

Definition of EIS, Characteristics of EIS, Functional information systems, Marketing information systems, Manufacturing Information Systems, Finance and Accounting Information Systems

Unit 8: Securing Information Systems

LH 3

System vulnerability and abuse, Technologies and tools for protecting information resources

Unit 9: Achieving Operational Excellence and customer intimacy

LH 6

Enterprise Systems, Supply chain management systems, Customer relationship management systems, Enterprise applications, Case study.

Unit 10: Strategic Information Systems

LH 3

Definition of strategic information system, Strategic information system plan, Strategy for developing strategic information system, Case study

Recommended Books:

1. Kenneth C. Loudon/ Jane P. Loudon,"Management Information Systems, Managing the Digital Firm", Twelfth Edition, Pearson.
2. Uma G. Gupta,"Management Information Systems, A Managerial Perspective", Tenth Edition, West Publishing Company.

Purbanchal University

BBA VI Semester

LH: 48

Course Title : Public Finance

Code No. : MGT 162

Area of Study: Core

Credit 3

Course objectives

This course aims to provide analytical skill in the government finance of a country, help to understand the approach of government's economic activities and discuss the role of government to influence overall economic performance in a country.

Unit 1: An Introduction to public finance

LH 3

Concept, Scope, Role in developing economics

Unit 2: Public Revenue

LH 17

Meaning, Need, Sources, Principles of Public revenue

Taxation: A major source of public revenue, Concept of tax , Characteristics of good tax system, Cannons of taxation, Theories or principles of taxation (benefit principle and ability to pay principle), Objective of taxation in developing countries (Growth , equity, stabilization); Types of taxes

Unit 3: Public Expenditure

LH 7

Meaning and aim of public expenditure, Cannons of public expenditure, Effect of public expenditure (on production, distribution, economic stability, economic growth), Role in developing countries, Principle of maximum social advantage

Unit 4: Public Debt

LH 7

Concept, objectives, Importance, Sources, Effects, Meaning of burden and incidence of public debt, Redemption ,Concept of public debt management and its objectives

Unit 5: Fiscal Policy

LH 7

Concept, Objectives, Instruments, Fiscal policy for - inflation , Economic stability and economic growth, Role of fiscal policy, Concepts of compensatory, anti-inflationary and counter – cyclical fiscal policy

Unit 6: Public Budget**LH 7**

Meaning and purpose, Concept of deficit budget and its role as an instrument for resource mobilization, Implications of foreign aid in deficit budgeting, Concept of zero - based budgeting (ZBB)

Recommended Readings:-

1. Sundharam , K.P. M . and Andley K.K., Public Finance Theory and Practice, S.chand & Co., New Delhi
2. Singh, S.K. , Public Finance in Theory & Practice, S.Chand & Co , New Delhi
3. Lekhi, R.K. , Public Finance , Kalyani Publication, New Delhi
4. Vaish, M.C. , Money , Banking , Trade & Public Finance , Wiley Eastern Ltd . , New Delhi
5. Bhatia , H.L. , Public Finance , Vikash Publishing House , New Delhi.
6. Due & Friendler , Government Finance : Economics of the public sector : Illinois , Richard D . Irwin, USA.

Purbanchal University

BBA VI Semester

LH: 48

Course Title : Total Quality Management

Code No. : MGT 163

Area of Study: Core

Credit 3

Course objectives

This course will enable the students to understand the Total Quality Management concept, principles and practices and help to develop an insight and understanding of Total Quality Management.

Unit: 1 Introduction to Quality and Quality management

LH 8

Concept of quality, Competitiveness and Customers, Understanding and building the quality chains, Managing quality, Quality starts with understanding the needs, Quality in all functions

Unit 2: Conceptual Frameworks for Total Quality Management (TQM)

LH 12

Early TQM Frameworks and Concepts: Deming's fourteen points, Juran's ten steps, Corsby's four absolute and fourteen steps to manage improvement, Feigenbaun's approach to total quality control, Concept on Kaizen's tools—PDCA, 5s, 7 wastes, 7 old and new quality tools, 5 whys, value stream mapping, Workstation improvement and success stories, Shigeo Shingo's approach—Zero quality control, Just-In-Time(JIT), and Single Minute Exchange of Dies (SMED), Garvin's eight quality dimensions, Ishikawa (Fishbone) diagram, Taguchi's philosophy to quality, The common causes of TQM failures (Concepts Only)

Unit 3: TQM Tools

LH 9

Benchmarking—Definition, concept, benefits, elements, reason for benchmarking, process of benchmarking, FMEA, Quality Function Deployment (QFD)—House of Quality, QFD Process, Benefits, Taguchi Quality Loss function, Total Productive Maintenance (TPM)—Concept, Improvement needs.

Unit 4: Six Sigma**LH 8**

Concept, Features of Six Sigma, Goals of Six Sigma, DMAIC, Six Sigma implementation, Lean Sigma— Five Lean tools and principles to integrate into Six Sigma

Unit 5: Statistical Process Control (Concepts Only, No Numerical)**LH 6**

Central tendency, The seven tools of quality, Normal curve, Use of control charts

Unit 6: Quality System Standards**LH 5**

Concept, Requirement and benefits of - ISO 9000 series, ISO 9001:2000, ISO 9001:2008, ISO 14000.

Recommended Books:

- Oakland, J.S. (1989), Total Quality Management, 2nd ed. Oxford: Butterworth, Heineman Ltd., London.
- Basterfield H. Dale et. al. (2001), Total Quality Management, Pearson Education, New Delhi.
- Logothitis N. (1992), Managing for Total Quality, Prentice Hall of India, New Delhi.
- Charantimath, Poornima M.(2006), Total Quality Management, Pearson Education.
- James R.Evans & William M.Lidsay, (2002), The Management and Control of Quality, (5th Edition), South-Western: Thomson Learning.
- Sharma D. D.(2000), Total Quality Management- Principles, practice and cases, Sultan Chand & Sons, New Delhi.
- Janakiraman, B. and Gopal, R.K (2006), - Total Quality Management – Text and Cases, Prentice Hall (India) Pvt. Ltd., New Delhi.

Purbanchal University

BBA VI Semester

LH: 48

Course Title : Tourism Management

Code No. : MGT 164

Area of Study: Core

Credit 3

Course Objectives

This course provides framework and conceptual understanding of tourism and makes understand the various elements of Tourism Management. This course also provides knowledge of various organizations of tourism.

Unit I: Tourism Concepts

Definitions and historical development of tourism, Distinction between Tourist – Traveler – Visitor – Excursionist; Types and forms of Tourism; Tourism System: Nature, Characteristics; Components of tourism and its characteristics

Unit II: Domestic and International tourism

Domestic tourism: features, pattern of growth, profile; International tourism: Generating and Destination regions; Pattern of growth and Profile.

Unit III: Tourism Demand and Supply

Introduction to Tourism Demand; Determinants of tourism demands; Motivation and tourism demand; Measuring the tourism demand. Tourism Statistics (National, Regional and Global); Major tourism markets of Nepal, Emerging trends and new thrust areas of Nepalese tourism

Unit IV:

National Tourism Institutions and organizations and its role in promoting: Public Sector (NTC, NTB, Ministry of Culture and Tourism); Private sector (HAN, NATTA, TAAN, TURGAN, NARA, NMA)

International tourism institutions and organizations and their role in promoting international movement-UNWTO, WTTC, TAAI, IATO, IATA, ITC, PATA, UFTAA, ASTA

References:

- Mill and Morrison – The Tourism system an Introductory Text (1992) Prentice Hall
- P.C. Sinha, Tourism Management. Anmol Publication
- Cooper, C, Fletcher, J, Gilbert, D and Wanhill, S. (2002): Tourism: Principles and Practice, Addison Wesley Longman Publishing, New York, USA
- Burkart and Medlik, Tourism: Past, Present and Future, Heinmann, London
- Satyal Y.R., Tourism in Nepal: A profile, North Publishing House, Varanasi, India

Title : E-Commerce
Code No : MGT-172
Area of Study: Capstone
Credit 2

Course Objective: The course aims at equipping students with the theoretical knowledge of E-Commerce and its applications in business.

Contents:

Unit I: Introduction to E-Commerce **4 hrs**
Comparison between E-Commerce and traditional Commerce, Elements of E-Commerce application, Advantages and disadvantages of E-Commerce

Unit II: Business Model for Ecommerce **4 hrs**
E-business model based on relationship of transaction parties: Business-to-consumer, Business-to-Business, Consumer-to-Consumer, Business-to-Government

Unit III: Electronic Data Interchange (EDI) **6 hrs**
Basic components of EDI, comparison between EDI and E-mail, Benefits and drawbacks of EDI

Unit IV: Network security and Firewalls **10 hrs**
Client server network security, firewall and its types, Encryption and Decryption, Secret key Cryptography and public Key Cryptography, Digital signature, Digital certificate, Certificate authority

Unit V: Electronic Payment Systems **6 hrs**
Digital token and E- payment systems, E-cash, E- Cheque, Smart card, Credit Card based payment system

Unit VI: E-Marketing **2 hrs**
Traditional marketing, On-line marketing, E-advertising, Browsing behavior

Unit VII: M-Commerce **4 hrs**
Definition of M-Commerce, Differences between E-Commerce and M-Commerce, Applications of M-Commerce

References:

- Joseph P. T. (2015), "E-Commerce, A Managerial Perspective", Prentice Hall of India
- Andrew B, Whinston and Ravi Kalakota, "Frontiers of Electronic Commerce", Pearson
- Kenneth C. Loudon, Carol G. Traver, (2008) "E-Commerce Business, Technology, Society", Pearson

Title : Supply Chain Management

Code No : MGT-171

Area of Study: Capstone

Credit 2

Course Objective

The objective of the course is to introduce the concept of supply chain and its management. It aims to teach the students the interrelations among the drivers of the supply chain across the various functions in an organization. It also gives understanding of strategies and tools to solve supply chain issues.

Course Content

Unit 1: Introduction:

Supply Chain: Concepts and Stages, Objectives of Supply Chain, Decision Phases in Supply Chain, Process view of Supply Chain, Value Chain, Value System, and Supply Chain, Supply Chain Management **LH 5**

Unit 2: Supply Chain Structure

Factors affecting supply chain structure, Efficient vs responsiveness, Supply chain structure, Push-based supply chain, Commodity and cost-centric supply chain, Pull-based supply chain, Supply chain for emergencies **LH 5**

Unit 3: Supply Chain Drivers

Drivers of Supply Chain Performance, Facilities and SCM, Inventory and SCM, Transportation and SCM, Information and SCM, Sourcing and SCM, Pricing and SCM, Trade-offs in Designing SC Drivers **LH 8**

Unit 4: Designing Supply Chain Networks

Role of Distribution in the Supply Chain, Factors influencing distribution network design, Distribution network Designs, The role of network design in the SC, Factors influencing network design, Framework for network design decisions **LH 7**

Unit 5: Supply Chain Planning

Supply Chain Planning, Demand Planning and Forecasting, Forecasting Techniques (Concepts only), Aggregate Planning, Aggregate planning strategies- Chase strategy, Level strategy, Mixed production strategy [Numerical], Sales and Operations planning and its linkage **LH 7**

Supply Chain Performance Management: Importance, Performance measures, Approaches to performance measures

References:

- N. Chandrasekaran. *Supply Chain management Process, System, and Practice*. Oxford University Press, 2010.
- Sunil Chopra, Peter Meindl, and D.V. Kalra. *Supply Chain Management Strategy, Planning, and Operation*. 5th Edition, Pearson, 2013.

Course Title: Capital Structures
Course Code: FIN- 171
Area of Study: Specialization (Finance)

Purbanchal University
BBA VII Semester
LH: 48

Credit Hour: 3

Course Objectives:

This course aims to provide the graduates with an understanding of the basic concept and principles of Capital structure. Further the thorough understanding of the course will enable the graduates to develop analytical skill particularly in taking appropriate capital structure decisions in the corporate sector.

Contents:

Unit 1: Introduction.

LH 8

Introduction of Capital structure, Capital structure decisions and maximization of shareholders' wealth, Difference between financial structure and capital structure, optimal capital structure: significance, goals, and features, Factors that determines appropriate capital structure.

Unit 2: Common Stock Financing

LH 13

Introduction of common stock, Rights of holders of common stock holders; voting rights; Nature of voting rights: cumulative and non-cumulative voting; Preemptive right; valuation of rights, Effect of right offering on Financial Statement

Unit 3: Warrants and Convertibles

LH 15

Warrants

Meaning of warrants; Features of warrants; Reasons issuing warrants; Valuation of warrants
Effect of warrants on capital structure

Convertibles

Meaning and rationale of use of convertibles; Features of convertibles, Analysis of convertibles; Conversion ratio and conversion price; Conversion value; call policy on convertibles; Effect of convertibles on capital structure, Comparison of warrant and convertible

Unit 4: Long Term Debt and Preferred Stock

LH 12

Instruments of Long Term Debt Financing; Term loan and Amortized Loan, Different types of Bonds
Preferred Stock; Features and advantages of using preferred stock, Ranking of different types of securities
Refunding decision of debt and preferred stock using present value approach

Suggested Readings:

Van Horne, James C., *Financial Management and Policy*: PHI, New Delhi

Weston, J. Fred and Thomas E. Copeland, *Managerial Finance*: The Dryden Press, NY

Course Title : Working Capital Management
Code No : FIN - 172
Areas of Study : Specialization (Finance)
Credit Hour 3

Course Objectives:

This course aims to provide the students with an understanding of the concept and principles of working capital components and financing from the intermediate sources.

Contents:

Unit 1: Working Capital Policy **LH 8**

Concept and importance of working capital; Working capital cash flow cycle; Alternative current asset financing policies;

Unit 2: Short-term Financial Management **LH 10**

Sources of short- term financing and cost analysis: trade credit, accruals, commercial papers, line of credit, revolving credit, accounts receivable financing (pledging and factoring), inventory financing (floating lien, trust receipt, warehousing).

Unit 3: Inventory Management **LH 10**

Controlling investment in inventory; Costs influencing the size of inventory, the economic order quantity model, inventory policy with lead time, re-order level; ABC analysis and JIT system.

Unit 4: Receivable Management **LH 10**

Credit and collection policies: credit standard, credit period, cash discount and collection effort, and their evaluations; evaluating the credit applicants.

Unit 5: Cash Management **LH 10**

Functions of cash management; motives for holding cash; Managing collections and control of disbursement: Cash transfer tool and concentration banking; Models for determining optimal cash: inventory model and stochastic model; Cash budget.

Suggested Readings:

Van Horne, James C., **Financial Management and Policy**: PHI, New Delhi

Weston, J. Fred and Thomas E. Copeland, **Managerial Finance**: The Dryden Press, NY

Stephen A. Ross, Randolph W. Westerfield, and Bradford D. Jordan, **Fundamentals of Corporate Finance**: Tata McGraw-Hill, New Delh

Purbanchal University

BBA VIII Semester

LH: 48

Course Title : Financial Derivatives and Risk Management

Code No. : FIN-184

Area of Study : Specialization (Finance)

Credit hours : 3

Course objectives:

The aim of this course is to familiarize students with different types of financial derivatives and principles and mechanics of financial derivative markets, and the techniques of financial risk management and their application.

Contents

Unit 1: Introduction

LH 3

Concept of financial derivatives, Features of financial derivatives, Types of financial derivatives, Uses of financial derivatives, Participants in derivative markets, Function of derivative markets, Danger of derivatives

Unit 2: Mechanics of Futures Markets

LH 5

Forward vs Futures, Specification of futures, Daily settlement and Margin, Way of Closing Futures, Types of Futures

Unit 3: Futures Hedging Strategies

LH 5

Hedging Concept, Fundamental Principles, Arguments for and against Hedging, Basis risk, Cross Hedging

Unit 4: Mechanics of Option Markets

LH 5

Defining option, Types of option, Option Terminologies, Underlying assets, Option Quotation

Unit 5: Option Strategies and Profit Diagrams

LH 8

Pricing Option at Expiration, Strategies involving a single option and a stock, Protective put, Covered Call, Option combination: Straddle, Strangle, Strip and Strap

Unit 6: Option Pricing Models

LH 10

Binomial Option Pricing Model, Black-Scholes-Merton Option Pricing Model

Unit 7: Swaps Markets

LH 12

Introduction, Types of Swap, Interest Rate Swap Pricing and valuation, Mechanics of currency swap, Pricing and valuation of currency swap

Suggested Readings :

Chance, Don M and Brooks, Robert, An Introduction to Derivatives and Risk Management, South-Western Cengage Learning

David A Dubofsky and Thomas W. Miller Jr “Derivatives Valuation and Risk Management” Oxford University Press

K D Manandhar, G B Dahal; and K B Dahal “Fundamentals of Financial Derivatives and Risk Management” Buddha Publication

Course Title : Financial Institutions and Markets

Code No. : FIN-183

Area of Study: Specialization (Finance)

Credit hours : 3

Course Objectives:

This course aims at introducing the students to two important facets of economy – financial institutions and financial markets. In financial institutions, the central bank, being the agency that formulates and implements monetary policy, and commercial banks, being largest financial intermediary, are focused upon. Additionally, non-banking financial institutions, insurance companies, are introduced. In financial markets, different types of markets are discussed. Issuance of stocks, its process, and the role of investment banks are also highlighted. Finally, students are introduced to interest rates, and various factors that influence their determination,

Contents:

Unit 1: Role of Financial Institutions and Markets LH 5

Role of the financial system, Functions of financial markets, Types of financial markets, Money and financial investment, Real and financial assets, Classification and diversity of financial markets

Unit 2: Banking Institutions LH 6

Introduction to Banks, Types of Banks, Bank's assets and liabilities [*conceptual understanding of bank's balance sheet*]; Concept of Central Bank, Objectives, functions, and power of Central Bank in Nepal, Concept of Monetary Policy of Central Bank

Unit 3: The Money Market LH 3

Concept and features of Money Market, Roles and functions of Money Market, Types of money market instruments

Unit 4: Primary Markets and Investment Banking LH 6

Primary market, size and scope, Process of issuing securities, Initial public offering (IPO), Role and function of investment bankers, Gain or loss of investment bankers [*Numerical*]

Unit 5: The Level and Structure of Interest Rates LH 8

Interest rate levels, Determinants of market interest rates [*Numerical showing how interest rate changes when inflation premium, default risk and*

market risk changes], The term structures of interest rates, Term structures theories - Expectation theory [*Numerical*], Liquidity preference theory, and Market segmentation theory

Unit 6: Management of Commercial Banks **LH 10**

Financial statement as managerial tools, Management of Commercial Bank's profitability, Analysis of variations [*Numerical*], Commercial bank's leverage, profitability and risk [*Numerical*]

Unit 7: Insurance Companies **LH 10**

Concept of insurance, Types of insurance companies
Risk and return for insurance companies [*Numerical*]

Suggested Readings:

Saunders, Anthony and Marcia Millon Cornett, **Financial Markets and Institutions: A Risk Management Approach**, Tata McGraw Hill Publishing Company Limited, New Delhi

Mishkin, Frederic S., and Stanley G. Eakins, **Financial Markets and Institutions**, Pearson Education Inc., and Dorling Kindersley (India) Pvt. Ltd.

Bhole, L. M., **Financial Institutions and Markets: Structure, Growth and Innovations**, Tata-McGraw Hill Publishing Company Limited, New Delhi

Purbanchal University

BBA VIII Semester

LH: 48

Title : International Business

Code No : CAP - 181

Area of Study: Capstone

Credit 3

Objectives

The basic objective of this course is to provide understanding to the students with the emerging issues and global dimension of international business.

Contents

Unit 1: Introduction

LH 6

Concept, Objectives, Importance, Challenges, Concept of Liberalization and Privatization, Drivers of International Business

Unit 2: Globalization

LH 12

Meaning, Globalization and Management, Globalization and Developing countries, Global Entry Strategies (Concept Only): Export Strategy, Licensing Strategy, Franchising Strategy, Management Contract Strategy, Turnkey Operations Strategy, Joint Venture Strategy, Consortia Strategy, Wholly owned Subsidiary Strategy, Equity Alliance Strategy, Portfolio Investment Strategy, Strategic Alliance

Unit 3: Multinational Corporations (MNCs)

LH 5

Specific meaning of International, Multinational, Global and Transnational companies, Characteristics of Multinational Companies, Defenders and Critics of MNCs

Unit 4: Trade Theories

LH 5

Introduction, Mercantilism, Absolute Advantage, Comparative Advantage, Factor Endowment, Product Life Cycle

Unit 5: Culture and Communication in International Business

LH 14

Meaning of Culture, Religious and Ethical Systems: Economic Implications of Christianity, Economic Implications of Islam, Economic Implications of Hinduism, Buddhism, and Economic Implications of Confucianism.

The Impact of Culture on Managerial Behavior: Communication, Negotiation, Decision Making

Unit 6: Institutional Support to International Business

LH 6

Conceptual information about United Nations (UN), European Union (EU), ASEAN, SAFTA, BIMSTEC, International Monetary Fund (IMF), World Trade Organization (WTO)

Suggested Readings

Awsathappa, K.: *International Business*, McGraw Hill Education (India) Private Limited, 2012, Fifth Edition.

Hill, Charles W. L. and Jain, Arun Kumar: *International Business: Competing in the Global Marketplace*, Tata McGraw Hill Publishing Company Limited, 2005, New Delhi.

Sundaram, Anant K. and Black, J. Stewart, *The International Business Environment: Text and Cases*, Prentice-Hall of India Private Limited, 2005, New Delhi.

Agrawal, Govind Ram: *International Business*, M.K. Publishers and Distributors, 2011, Kathmandu.

Daniels, John D. and Radebaugh, Lee H.: *International Business: Environment and Operations*, Pearson Education, Asia.

Title : Strategic Management

Code No : CAP- 182

Area of Study: Capstone

Credit 3

Course Objectives

This course aims at acquainting students with the concepts underlying how strategy are formulated, implemented and controlled given a business environment.

Contents

Unit 1: Introduction to Strategy and Strategic Management

LH 5

Understanding strategy – Defining strategy, Levels [types] of strategy; Understanding Vision, Mission and Objectives, and their importance in the organization, Strategic management – Introduction to strategic management, Strategic management process

Unit 2: Environmental Analysis

LH 12

Environment Analysis – Concept of environment; Nature of environment [complexity, dynamism, multi-dimensional, turbulent]; Components of environment – Micro [customers, competitors, suppliers, investors] and Macro [economic, political and legal, socio-cultural, technological]; Roles of environmental analysis; PEST Analysis

Concept of Industry Analysis – Industry setting, Industry structure, Industry attractiveness, industry performance

Concept of Competition Analysis – Porter’s Five Forces Model

Internal Analysis – Need for Internal/Organizational analysis; Dynamics – Organizational resources, Organizational behavior, Strengths and Weaknesses, Synergistic effects, Competencies, Organizational capability, Strategic and Competitive advantage; SWOT analysis, Value chain analysis

Unit 3: Strategy Formulation

LH 12

Corporate-level strategy: Growth – Horizontal, Vertical; Diversification – Concentric, Conglomerate;

Expansion – Merger and acquisitions, Joint-ventures; Retrenchment– Turnaround, Liquidation

Business-level strategy: Competitive advantage, Low-cost, Differentiation, and Focus strategy

Functional-level strategy – Operations strategy, Marketing strategy, Financial strategy, Human Resource strategy

Portfolio Analysis – Advantages and disadvantages; Tools of analysis – BCG matrix, GE Nine Cell, Strategic Business Unit (SBU) [Merits and Demerits of SBU]

Unit 4: Strategic Implementation

LH 12

Concept of Strategy Implementation, Relationship between formulation and implementation, Barriers to strategy implementation, McKinsey's 7S Framework

Structural Issues – Organizational structure, Relationship between strategy and structure, Types of organizational structure [Simple, Functional, Divisional, SBU, Matrix, Network]; Matching structure with strategy

Behavioral Issues – Corporate culture, Strategic leadership, Organizational politics and power

Functional Issues – Financial policies and plans, Marketing policies and plans, Production policies and plans, Human resources policies and plans; Integration of Functional policies and plans

Unit 5: Strategic evaluation and Control

LH 7

Concept of Strategic evaluation and control, Importance of Strategic evaluation and control, Barriers to evaluation and control, Concept and Types of Strategic control [Premise control, Implementation control, Strategic surveillance], Concept of Operational control

Suggested Readings:

Jauch, L., W. Glueck, and R. Gupta, Business Policy and Strategic Management, Frank Bros. and Co. Ltd., New Delhi

Kazmi, A., Business Policy and Strategic Management, Tata-McGraw Hill, New Delhi

Pearce II, John A., and Richard B. Robinson, Jr., Strategic Management: Strategy Formulation and Implementation, AITBS, New Delhi

Wheelen, T.L., and J. D. Hunger, Strategic Management and Business Policy, Pearson Education, New Delhi

Course Title : Security Analysis and Portfolio Management

Code No. : FIN-186

Area of Study : Specialization (Finance)

Credit hours : 3

Course Objectives :

The course aims at providing the students with knowledge regarding various financial securities, securities market and their mechanisms, and different investment theories. In addition, it intends to impart requisite analytical skills for appraising financial securities and managing portfolio of such financial assets.

Unit 1: Introduction LH 2

Securities, Securities market, Securities analysis

Unit 2: Buying and Selling Securities LH 11

Order Size, Time limit, Types of orders, Margin account – Margin Purchase (Long Position), Short sale (Short Position) [Numerical], Process of Issuance of Securities, Trading Mechanism of Nepal, Securities Board of Nepal [SEBON], Concept of Trading cost [Theoretical]

Unit 3: Market Index LH 5

Introduction, Securities market indicators, Construction of an index, Methods of calculating indexes – Price-weighting index, Value weighting index, Equal-weighting index, Geometric mean index [First three indexes involve calculation whereas only conceptual knowledge regarding geometric mean index should be discussed.]

Unit 4: Securities Analysis LH 7

Common Stock Analysis – Dividend discount model, Models based on Price-earnings ratios

Bond Analysis – Zero-coupon bond, Redeemable bond, Perpetual bond, Callable bond

Bond return measures [All portions are numerical.]

Unit 5: Portfolio Analysis **LH 13**

Portfolio expected return and risk [Numerical], The efficient set theorem
Market model, Diversification – Portfolio total return, Portfolio market risk
[Numerical]

Unit 6: Bond Portfolio Management **LH 10**

Duration, Modified duration [Numerical], Relationship to bond price
changes [Numerical], Immunization [Numerical], Active Management and
Passive management of bond portfolio

Suggested Readings:

Bodie, Z., A. Kane, M. J. Alan, and P. Mohanty, Investments, Tata-McGraw Hill, New Delhi

Reilly, F. K. and Keith, C.B., Investment Analysis and Portfolio Management, Cengage Learning
(India) Private Limited, New Delhi

Sharpe, W.F., J.A. Gordon, and V.B. Jeffery, Investments, Prentice Hall of India Ltd., New Delhi