

Purbanchal University  
Faculty of Management  
Biratnagar

**SYLLABUS  
Of  
Bachelors of Business Administration (BBA) Program**

w.e.f

2012 (2069-70) session

## **Introduction**

Purbanchal University is established by the Purbanchal University Act 1994. The university has been operating more than 85 academic and professional programs of undergraduate and graduate level all over Nepal through its constituent and affiliated colleges. The university with a mission to establish as a leading university of academic excellence is working to introduce new programs or updating existing programs.

The Faculty of Management (FOM) of Purbanchal University offers professional, functional and practical programs and courses. The courses are designed according to the need of the country and the international trend in management education.

The main objective of FOM is to contribute to the development of efficient and capable manpower for the business, government, and social sectors. FOM is continuously involved in developing and upgrading its curricula, teaching methods, and examination system. Its programs are designed with greater degree of flexibility that allows the incorporation of the latest development in theory and practice of management. Presently FOM is offering fourteen programs in Bachelors, Masters and PhD level.

The BBA program of Purbanchal University is a full-time program directed at preparing professional managers for the business and non-business sectors. The program's focus is on developing managerial and entrepreneurial capabilities of students through the curricular and co-curricular activities. The BBA program specifically aims to:

- To provide adequate basic understanding about Management Education among the students.
- To prepare students to exploit opportunities being newly created in the Management Profession.
- To train the students in communication skills effectively.
- Inculcate knowledge, skill, and attitude in students so that they become scientifically approached, result oriented, and socially responsive management professionals.
- To inculcate Entrepreneurial skills.

## **Eligibility for Admission**

The candidate applying for BBA program must have

- Successfully completed a twelve-year schooling or its equivalent from any University, board or institution recognized by Purbanchal University.
- Secured at least 40 % in the 10+2, PCL or equivalent program.

## **Curricular Structure**

The BBA program has been designed at 120 credit hours with 40 course components including internship. Each course component has a weight of 2 or 3 credit hours requiring a minimum of 32 or 48 direct class contact hours per semester and 5 credit hours for Internship. The course structure of the program is as follows:

**a) Foundation Courses****18 credit hours**

The BBA program requires a strong foundation in basic communication skills, business mathematics and statistics and fundamentals of economics to analyze business problems and environment. The following six courses of three credit hours each have been included for this purpose.

1. FO-111: Business Mathematics
2. FO-112: English
3. FO-113: Business Economics
4. FO -121: Business Communications
5. FO -122: Macro Economic Analysis and Policy
6. FO -123: Business Statistics

**b) Core Courses****76 credit hours**

The program provides core courses on general management and functional areas so that students understand the diversity and interrelationships of business issues and problems. The following twenty six courses have been included as core courses of which some are of three and others are of two credit hours:

1. MGT-114: Financial Accounting-I
2. MGT-115: Principles of Management
3. MGT-124: Principles of Marketing
4. MGT-125: Financial Accounting-II
5. MGT-131: Cost and Management Accounting
6. MGT-132: Business Finance
7. MGT-133: Database Management System
8. MGT-134: Marketing Management
9. MGT-135: Business Environment of Nepal
10. MGT-141: Business Law
11. MGT-142: Financial Management
12. MGT-143: Taxation and Auditing
13. MGT-144: Human Resource Management
14. MGT-145: Quantitative Techniques for Business
15. MGT-151: Research Methodology and Report Writing
16. MGT-152: Production and Operations Management
17. MGT-153: Banking and Insurance
18. MGT-154: Project Management
19. MGT-155: Organizational Behavior
20. MGT-161: Management Information System (MIS)
21. MGT-162: Public Finance
22. MGT-163: Total Quality Management
23. MGT-164: Tourism Management

24. MGT-165: Entrepreneurship Development
25. MGT-171: Supply Chain Management (2 Cr)
26. MGT-172: E-commerce (2 Cr.)

**c) Capstone Courses****6 credit hours**

BBA students develop a comprehensive and strategic perspective through the following two capstone courses:

1. CAP-181: International Business
2. CAP-182: Strategic management

**d) Specialization Area Courses****15 credit hours**

Specialization area courses have been designed in five major areas for in-depth knowledge in the area. Students develop specialized expertise in their specialization area. Students are required to take four specialization courses (from selection of six) and one seminar course from a selected area. Currently, five specialization areas (Finance, Marketing, Human Resource Management, Accounting, and International Business) are offered to the students. The seminar course on specialization area will be decided at the start of each cycle according to the relevance and need of the job market.

**Marketing**

1. MKT-171: Specialization 1-Consumer Behavior
2. MKT-172: Specialization 2-Advertising and Sales promotion
3. MKT-183: Specialization 3-Sales and Distribution management
4. MKT-184: Specialization 4-Marketing of Services
5. MKT-185: Specialization 5-Brand Management
6. MKT-186: Specialization 5-Retail Management

**Finance**

1. FIN-171: Specialization 1-Capital Structures
2. FIN-172: Specialization 2-Working capital Management
3. FIN-183: Specialization 3-Financial Institutions and Market
4. FIN-184: Specialization 4-Financial Derivatives and Risk Management
5. FIN-185: Specialization 5-Capital Investment and Financing Decisions or
6. FIN-186: Specialization 5-Security Analysis and Portfolio Management

**Human Resource Management**

1. HRM-171: Specialization 1- Designing and Managing HR system
2. HRM-172: Specialization 2- Training and Development
3. HRM-183: Specialization 3-Organization Development
4. HRM-184: Specialization 4-Leadership and Team Building

5. HRM-185: Specialization 5-Industrial Relations
6. HRM-186: Specialization 5- Conflict management and negotiation

#### Accounting

1. ACN- 171: Specialization 1-Advanced Cost Accounting
2. ACN-172: Specialization 2-Advanced Management Accounting
3. ACN-183: Specialization 3-Taxation Practices in Nepal
4. ACN-184: Specialization 4-Auditing
5. ACN-185: Specialization 5-Budgeting
6. ACN-186: Specialization 5-Company Accounts

#### International Business

1. IBM-171: Specialization 1-International Marketing
2. IBM-172: Specialization 2-International Finance
3. IBM-183: Specialization 3-Cross-cultural negotiations
4. IBM-184: Specialization 4-Export Promotion Management
5. IBM-185: Specialization 5-Forex Management
6. IBM-186: Specialization 5-Foreign Language (Any one UN language except English)

#### e) PRO 400: Internship

**5 credit hours**

### Semester Cycle

**Total Number of Courses- 40**

**Total Credit- 120**

#### Sem-1

**15 credit hours**

1. FO-111: Business Mathematics
2. FO-112: English
3. FO-113: Business Economics
4. MGT-114: Financial Accounting-I
5. MGT-115: Principles of Management

#### Sem-2

**15 credit hours**

6. FO -121: Business Communications
7. FO -122: Macro Economic Analysis and Policy
8. FO -123: Business Statistics
9. MGT-124: Principles of Marketing
10. MGT-125: Financial Accounting-II

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<b>Sem-3</b>	<b>15 credit hours</b>
11. MGT-131: Cost and Management Accounting	
12. MGT-132: Business Finance	
13. MGT-133: Database Management System	
14. MGT-134: Marketing Management	
15. MGT-135: Business Environment of Nepal	
<b>Sem-4</b>	<b>15 credit hours</b>
16. MGT-141: Business Law	
17. MGT-142: Financial Management	
18. MGT-143: Taxation and Auditing	
19. MGT-144: Human Resource Management	
20. MGT-145: Quantitative Techniques for Business	
<b>Sem-5</b>	<b>15 credit hours</b>
21. MGT-151: Research Methodology and Report Writing	
22. MGT-152: Production and Operations Management	
23. MGT-153: Banking and Insurance	
24. MGT-154: Project Management	
25. MGT-155: Organizational Behavior	
<b>Sem-6</b>	<b>15 credit hours</b>
26. MGT-161: Management Information System (MIS)	
27. MGT-162: Public Finance	
28. MGT-163: Total Quality Management	
29. MGT-164: Tourism Management	
30. MGT-165: Entrepreneurship Development	
<b>Sem-7</b>	<b>15 credit hours</b>
31. MGT-171: Supply Chain Management (2 Cr)	
32. MGT-172: E-commerce (2 Cr.)	
33. MGT-173: Internship (5 Cr.)	
34. XXX-171: Specialization-1	
35. XXX-172: Specialization-2	
<b>Sem-8</b>	<b>15 credit hours</b>
36. CAP-181: International Business	
37. CAP-182: Strategic management	
38. XXX-183: Specialization-3	

39. XXX-184: Specialization-4
40. XXX-185 **OR** XXX-186: Specialization-5

### **Specialization area**

#### **Marketing (Any Five)**

##### **Sem- 7**

1. MKT-171: Specialization 1-Consumer Behavior
2. MKT-172: Specialization 2-Advertising and Sales promotion

##### **Sem-8 (Any Three)**

3. MKT-183: Specialization 3-Sales and Distribution management
4. MKT-184: Specialization 4-Marketing of Services
5. MKT-185: Specialization 5-Brand Management

##### **OR**

6. MKT-186: Specialization 5-Retail Management

#### **Finance (Any Five)**

##### **Sem- 7**

1. FIN-171: Specialization 1-Capital Structures
2. FIN-172: Specialization 2-Working capital Management

##### **Sem-8 (Any Three)**

3. FIN-183: Specialization 3-Financial Institutions and Market
4. FIN-184: Specialization 4-Financial Derivatives and Risk Management
5. FIN-185: Specialization 5-Capital Investment and Financing Decisions

##### **OR**

6. FIN-186: Specialization 5-Security Analysis and Portfolio Management

#### **HRM (Any Five)**

##### **Sem-7**

1. HRM-171: Specialization 1- Designing and Managing HR system
2. HRM-172: Specialization 2- Training and Development

##### **Sem-8 (Any Three)**

3. HRM-183: Specialization 3-Organization Development
4. HRM-184: Specialization 4-Leadership and Team Building
5. HRM-185: Specialization 5-Industrial Relations

##### **OR**

6. HRM-186: Specialization 5- Conflict management and negotiation

**International Business (Any Five)****Sem-7**

1. IBM-171: Specialization 1-International Marketing
2. IBM-172: Specialization 2-International Finance

**Sem-8 (Any Three)**

3. IBM-183: Specialization 3-Cross-cultural negotiations
4. IBM-184: Specialization 4-Export Promotion Management
5. IBM-185: Specialization 5-Forex Management

**OR**

6. IBM-186: Specialization 5-Foreign Language (Any one UN language except English)

**Accounting (Any Five)****Sem-7**

1. ACN- 171: Specialization 1-Advanced Cost Accounting
2. ACN-172: Specialization 2-Advanced Management Accounting

**Sem-8(Any Three)**

3. ACN-183: Specialization 3-Taxation Practices in Nepal
4. ACN-184: Specialization 4-Auditing
5. ACN-185: Specialization 5-Budgeting

**OR**

6. ACN-186: Specialization 5-Company Accounts

**Evaluation**

*Medium of instruction and examination shall be English.*

The evaluation processes for the courses are divided as:

Course		Internship				Thesis Work			
IA	SEE	R	OE	VV	Total	R	EV	VV	Total
30	70	40	20	40	100	40	20	40	100

IA= Internal Assessment



SEE= Semester End Examination

R= Report/ Thesis

VV=Viva-voce

OE= Organizational Evaluation

EV= External Evaluation

The evaluation process for the theoretical courses of 100 marks is divided into two parts. The first part-consists of Internal Assessment (IA) and the second part consists of the Semester End Examination (SEE). The internal (internal assessment) and semester end examination will carry 30 marks and 70 marks for BBA in each course except Thesis and Internship. The pass mark for the Internal Assessment shall be 12 for BBA. Similarly for semester end examination 28 marks for BBA.

A candidate must have at least of 80% attendance of the number of classes offered in each course to be eligible for appearing for semester end examination. If the candidate has shortage of attendance in any course in a semester she/he shall not be allowed to appear for any examination in that semester. However the Dean may permit to appear in the concerned examination if the Dean is satisfied with the reasons cited by the candidate in his/her application for his absence in classes with the due recommendation of the Campus Chief/Coordinator and the concerned subject teacher.

**Internal Assessment:** The faculty, who teaches the course, shall conduct the Internal Assessment. The faculty shall be accountable for transparency and reliability of the entire evaluation of the student in the concerned Course. The internal assessment of the students shall be as per the criteria given below:

<b>Nature of Assessment</b>	<b>Weightage (Marks)</b>
<b>Class Test I</b> (After 30% course coverage) <b>Class Test II</b> (After 60% course coverage) <b>Class Test III/ Term Paper</b> (After complete coverage)	<b>40%</b> (Average of best two) <b>(12 marks)</b>
<b>Attendance</b> 95% above- 100% of marks	<b>20%</b> <b>(6 marks)</b>

90% to 95%- 80% of marks 80% to 90%- 70% of marks	
<b>Group Discussion/Class Participation</b> Participation- 40% of marks Argument- 40% of marks Leading/Convincing- 20% of marks	<b>20%</b> <b>(6 marks)</b>
<b>Presentation</b> Presentation Content- 30% of marks Communication- 50% of marks Organization of presentation- 20% of marks	<b>20%</b> <b>(6 marks)</b>

Note: In case a student fails to secure 12 out of 30 in the internal assessment (all four components taken together), he/she shall not be allowed to appear for the Semester end examination. If candidate is not appearing in internal examination, she/he will be allowed one more chance to appear for retest and her/his passing marks (actual marks obtained in retest or passing marks whichever is less) will be consider for grade only.

Record of the internal assessment should be maintained by concerned faculty of the concerned colleges and made available to the office of Campus Chief/ Coordinator. **Dean, Faculty of Management holds the right to ask for records of internal assessment from any college/campus after completion of semester.** The details of records are to be maintained for one year from the date of semester end exam.

**Semester End Examination:** The semester end examination for the theoretical courses will be in written form of 70 marks for BBA. The University shall conduct this examination for each course at the end of each Semester. The duration of examination shall be 3 hours for each course. The objective of the semester end - examination is to examine the candidate's creativity, comprehension, problem solving ability, interpretation, and awareness capabilities. The format of the question pattern for Semester End Examinations is presented in the Annexure-I (BBA)

### **Internship**

Students at the end of the Seventh Semester shall be assigned to organizations for practical exposure and business orientations. The period of internship shall be of eight weeks. At the end of the internship, the student shall prepare a report on the prescribed format and present it in a seminar organized by the college. The format of the internship is presented in the Annexure-II (BBA).

The evaluation of the internship or thesis shall be made by the University/college as presented above. The evaluation of the written report as well as the oral presentation must be conducted by external experts as per the roster approved by the FOM, PU.

The report must be submitted by the end of three weeks after completion of the eighth semester end term exam. A blanket of dates will be fixed for the students to defend his/her report. In case student fails to appear in the assigned date he/she will lose the academic year and will appear in next year.

### **Grading System**

<i>Grade</i>	<i>CGPA</i>	<i>Percentage Equivalent</i>
A	4.0	85 and Above
B	3.4	70 to 84.99
C	2.8	55 to 69.99
D	2.2	45 to 54.99
F	0	Fail

**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**

- |                              |          |
|------------------------------|----------|
| 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,

Koutsoyanuis 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

**Purbanchal University**  
**BBA I Semester**  
**LH: 48**

**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*, 2<sup>nd</sup> 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

**Purbanchal University**  
**BBA I Semester**  
**LH: 48**

**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 Prespective*, 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*, 12<sup>th</sup> 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*, 9<sup>th</sup> edition, Vikas Publishing House, 2011
5. Ray H. Garison: *Managerial Accounting, Concept for Planning, Control & Decision Making* 6<sup>th</sup> Edition Irwin, Boston
6. Khan, MY and Jain PK: *Management Accounting*, Tata McGraw Hill, 2009
7. Dangol R., *Cost and Management Accounting*, Taleju Prakasan.

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**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



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**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:****LH: 4**

Value added tax concept definition and types; VAT in Nepal general legal provisions.  
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, *Neplako Bartaman Ka<sup>y</sup> Byabstha:* Buddha Academic Enterprises Pvt Ltd  
Kathmandu, 2060

Pushpa Raj Kandel, *Tax Laws & Tax Planning In Nepal*, Buddha Academic Enterprise Pvt Ltd.  
Kathmandu, 2004 2<sup>nd</sup> 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  $2 \times 2$  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, 4<sup>th</sup> 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

## Question Pattern for Semester End Examination, BBA

**Total Marks- 70**

**Pass marks- 28**

### **Section One: Reasoning Type**

Compulsory:

**1\*15 marks**

The question should test the reasoning capacity of the students in the major theme of the course. It could be application type, situational type, etc. If possible this should cover more than one unit of syllabus. For the case of numerical based subjects, this question should have one part questioning the applications or decisions based on results of main part of the question.

### **Section Two: Long Answer Type Questions**

Two Questions to Answer from set of three:

**2\*10=20 marks**

The questions should test major concepts from the course.

### **Section Three: Short Answer type Questions**

Seven questions to Answer from set of eight:

**7\*5=35 marks**

The questions should test basic concept, definitions, relevant examples, and short numerical.

The last question will be a set of 5 one sentence answer type questions of 1 mark each. This will be compulsory question.

Any **one** of the remaining seven questions of Section Three will have internal choice, where both the questions should be from the same unit.

**Note:**

- *No unit will be left out in terms of distribution of questions.*
- *Questions will be marked serially from start till end.*
- *Question 1 and 12 will be compulsory.*

*In case of quantitative type subjects, Q 12 should focus on the theoretical part of the subject.*

### **Format and Guideline for Internship**

Internship is a scheme of arrangements, requiring a student to work in an organization for a specific period of time (four to eight weeks) after/during completing requisite courses. The student of BBA and MBA programs of the Faculty of Management, Purbanchal University has to go for internship as the partial requirement of the program(s).

Internship has certain specific objectives such as to:

- Training in genuine understanding
- Apply management knowledge to practice
- Improve personal skills i.e. organizational analysis, financial analysis, marketing analysis etc.
- Improve report writing skills,
- Help develop concrete plans, including long and short-term action plans, along with financial details.

#### **Working in an organization as an internee**

An internee will spend **8 weeks** in an organization. The organization provides its support to a student free of cost. An Internee should acknowledge the fact that the staff of an organization helps a student as a courtesy besides doing their routine work. For an internee, it will be an exercise to know he/she can utilize this opportunity.

In the best way this will be a test of an internee to get maximum support from the staff through his/her human relation skills. It is better not to interface in the regular work of staff of the organization or to find faults with them. An internee is there to observe and not to offend society. He/she can get some background material such as reports pertaining to that organization by following the proper procedure of permission from the concerned persons. People in an organization generally get offended when an outsider tries to get hold of some documents without permission. An internee can sometimes help staff in their work but not as a regular feature. He/he must be very diplomatic in handling situation, if asked to work for the staff in the organization. The internee should be well organized while working in an organization.

Work must be focused and well directed to the subject he/she has selected. One will be expected to give more emphasis on analysis and recommendations. Therefore, an internee should select a section or unit of a big organization only, in case of a large organization one can select **only a section on certain department for work**. An internee should do extensive work on this section and prepare concrete recommendations for its improvement. One is expected to give concrete and implementable recommendations. In short internship report must give all necessary information to a person who is interested to implement recommendations of the report. In case of a small sized organization, it should be reviewed as a whole. Focus of work should be on a small unit with more emphasis on analysis and recommendations.

An internee may develop work plan to pursue while doing internship so as to complete within given time frame.

### **Format for writing Internship Report**

The report should follow the following order:

1. Cover Page ( The cover page should be written as shown in sky blue background)
2. Inside Title Page( as of cover page, but in white paper)
3. Certificate of internship training organisation
4. Acknowledgements
5. List of Contents
6. List of Tables, Figures & Illustrations
7. Executive Summary
8. Introduction
  - a. Overview of the Organization
  - b. Brief History
  - c. Nature of the organization
  - d. Business Volume
  - e. Nature and number of the employees
  - f. Product and Services
  - g. Organizational Structure
    - i. Overall and Concerned Department
9. Objective
  - a. Studying the chosen Organization
  - b. Specific Objective (if any)
10. Methodology (**if specific objective**)
11. Observations
  - a. Functions of the concerned departments
  - b. Detail of assigned work responsibilities
  - c. Problem encountered during fulfilling work responsibilities
  - d. Data Collection for specific objective (if any)
12. Analysis and Review
  - a. Analysis of data collected on any specific issues (**if Specific Objective**)
  - b. Critical Analysis of the theoretical concepts relating to practical experiences in the departments
  - c. Knowledge Gain from the work assigned
13. Conclusion and Recommendations
  - a. Contribution of internship in knowledge gain
  - b. General Comments and suggestions for the company
14. References (APA format)
15. Annexure (if any)

*Sample cover page of an internship report*

**[TITLE]\***

***[Name and address of the organization]***

|||

**By**

**[Name of Student]\***

**PU Registration No:**

**Campus name:**

|||

An internship report submitted to the Purbanchal  
University, Faculty of Management in partial  
fulfillment for the Degree of Bachelor of  
Business Administration (BBA)

Month, Year

Place

**Internship Report Production Guidelines**

- Page: Page should be of A4 size. Paper weight should not be **less than** of 75 gram.
- Font: Times New Roman
- Justification: The whole document must be fully (left + right) justified.
- Spacing: The body of the report should have 1.5 line spacing.
- Margin: 2.5cm all round (in banding).
- Paragraphs and Sections: Extra blank line before and after every section and subsection, Paragraphs must be separated by blank line. Paragraphs must be justified.
- Headings & Subheadings: All headings and their subheadings should be properly formatted using heading rules.
- Punctuations: Space after each punctuation mark (such as ; , . , etc)
- Page Numbering: The page numbers should start with 1 from the first page of the chapter 1 of the report. All page numbers should be centered inside the bottom margin, 2cm from the bottom edge of the paper. All the pages before the first chapter should be given Roman numbers (i, ii, iii, etc.)
- Spelling & Grammar Check: spelling and grammar should be correct and it should be checked by apply Spelling & Grammar check feature of MS Word on whole document of the report.
- Size of the report: The size of the report may vary with the size of the organization and the area of study.

**Page dimension and binding specifications**

The dimension of the intern project report should be in A4 size. Font size should be 12 and line spacing should be 1.5. The project report should be bound using appropriate material, but not spiral banding.

**Submission Date & Format**

*Four hardcopies of the thesis (ring-bound; both single-sided and double-sided printings are acceptable) as well as a two softcopies (in PDF format) of the report* must be submitted by the stipulated deadline. The student can also provide a hard copy to the concerned Internee Organization on its request

**Evaluation of Internship**

Evaluation of the Internship is based on an assessment of:

- (i) The Internee's organization head
- (ii) The student's performance by his/ her college supervisor and

**Weightage of marks for evaluation**

The internship work of the student is evaluated in 100 full marks. Following are the distribution of marks:

<b>Area of distribution</b>	<b>Marks</b>
(i) Internee organization's evaluation	20
(ii) Evaluation of written report of Internship	40
(iii) Evaluation through Viva –Voice examination	40
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Total marks: 100

**(i) Internee Organization's Evaluation**

The responsibilities of the Internee Organization's Supervisor are to:

- Provide guidance to the student regarding understanding the organization, the analysis of the management problem and other related matters,
- Evaluate the student's progress during the Internship, and
- Evaluate the final copy of the Internship Report and submit a report about internee as prescribed in the form below

**Organization's supervisor evaluation form**

(This evaluation will be of 20 percent weightage of Total evaluation). The evaluation form should cover the following information:

**Candidate and College Information**

Name of the Candidate:

University Registration Number:

Name of the College:

Internship Commencement date:

Internship Completion date:

**A. Organization and Organization Supervisors Information**

Name of the Organization:

Mailing Address

Name of the Organization Supervisor:

Position/ Organization Title:

Department:

**B. Internee Evaluation:**

In evaluation, please chose only one option for each characteristic listed below of Internee on the basis of his/her time spent during internship at your organization (out of 20 marks).

<b>Characteristics</b>	Very Good (100%)	Good (80%)	Average (60%)	Poor (50%)	Very Poor (40%)	Total
Punctuality (2.5):						
Management Skills (2.5)						
Analytical Skills (2.5)						



Communication Skills (2.5)						
Interpersonal Skills (2.5)						
Sincerity (2.5)						
Confidentiality (2.5)						
Cooperativeness(2.5)						
<b>Grand Total (20)</b>						

### (ii) Evaluation of written report of Internship

University will evaluate the written on 40 percentage weightage of Total evaluation on the basis of following point:

Format of the report	10%
Content of the report	40%
Writing of the report	20 %
Analytical part of the report	30%

### (iii)Evaluation through Viva –Voice examination

This evaluation will have 40 percentage weightage of Total evaluation. The viva of the internee will be taken by the College including following members-

1. Institutional Supervisor
2. Institutional Head ( campus)
3. External (Faculty of Management's approval )

### The viva-voce evaluation will be on the basis of following points

1. Presentation skills	25%
2. Understanding of the organizations and assigned task	25%
3. Communication skills	25%
4. Queries reply	25%