

PURBANCHAL UNIVERSITY

Faculty of Management

Syllabus Of

Bachelor of Business Administration (BBA)

Semester I

(With Effect from Academic Year 2079 B.S.(2022 A.D.)

Curricular Structure (Bachelor of Business Administration – 120 Credit Hrs.)

Semester	Course Title	Credit Hrs.
First Semester	English I	3
	Microeconomics	3
	Business Mathematics	3
	Financial Accounting and Analysis	3
	Fundamentals of Management	3
	Total Credit Hrs.	15

Course Title : English I

Area of Study : Core

Credit Hours : 3

LH : 48

Course Objectives:

This course is designed for students to broaden their horizons through Reading, Reflecting and Writing. It is also prepared to develop a lasting passion for learning.

Aims

The aims describe the purposes of a course based on this syllabus. The aims are to enable students to explore the meaning of life, foster human relationships, understand the moral sense of right and wrong, bring change and development, focus on reading and writing skills.

Skills

Students should be able to enhance their reading and writing skills. They should be able to apply their range of skills learnt from the course content in their professional life. In fact, they should be encouraged to participate in classroom activities, assignments, discussions and interactions that would genuinely showcase their overall skills.

Course Details:

Part I

Readings on the Topic

1	How Your Birth Order Influences Your Life Adjustment	Lucille K. Forer	LH 4
2	The Lion's Hair	Ethiopian Folktale	LH 4
3	The Friendship Bond	Mary Brown Parlee	LH 4
4	Heart Speaks to Heart Across a Cultural Divide	Gail Saunders	LH 4
5	The Ant and the Grasshopper	W. Somerset Maugham	LH 4
6	Courtesy: Key to a Happier World	Dr. Norman Vincent Peale	LH 4
7	Tell White Lies (Occasionally)	Donald W. McCullough	LH 4

8	The Trumpet of Conscience	Dr. Martin Luther King Jr.	LH 4
9	Modern Society and the Quest for Human Happiness	The Dalai Lama	LH 4
10	Development, Democracy, and the Village Telephone	Sam (Satyan) Pitroda	LH 4

Part II

Writing Skills

LH 8

Paraphrasing, summarizing a story/ Introductions and conclusions/ Adding coherence, Outlining/Summarizing an article, summarizing a passage, Summarizing main ideas, Subject-verb-agreement, Sentence variety: simple, compound, and complex, Consistency in tense, person, number, and tone

Reference

Smalzer R. William. Write to be Read. Reading, Reflection, and Writing. Second Edition. Cambridge University Press. Delhi.

Course Title : Microeconomics

Area of Study : Core

Credit : 3

LH : 48

Course Objectives:

The objective of the course is to develop analytical skill of the students to understand the theories and practices in business economics as they are applied to the area of the business economy.

Course Details:

Unit I: Introduction

LH 5

Meaning of microeconomics, Microeconomic approach, Types of microeconomics, Importance of Microeconomics, Limitations of Micro Economics. Concepts of factors of production and price of factors of production.

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), Importance of Elasticity of Demand Supply: Supply function, Elasticity of Supply and its measurement

Unit III: Theory of Consumer Behavior

LH 10

Concepts of Cardinal Utility, Derivation of Marginal Utility (MU) and Total Utility (TU) curves, the approach of Ordinal Utility: Indifference curve (meaning, assumptions, MRS and properties), Budget line and its shift, Consumer's equilibrium, [Numerical problems] 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 8

Concept, forms of the product (Total Product, Average Product, Marginal Product), Short-run and Long-run production functions: concepts, the law of variable proportions, concepts and properties of Iso-quants, Marginal Rate Technical Substitution, Iso-costs, Producer's equilibrium [numerical

problems], Law of returns to scale, Expansion path, Choice of optimal combination of factors of production

Unit V: Cost and Revenue Curves

LH 4

Traditional Theory of Cost: Short-Run and Long-Run Cost, U-shape average cost; Modern Theory of Cost: Short-Run and Long –Run cost; Revenue under different market

Unit VI: Theory of Firm

LH 9

Market types and their characteristics, the 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]

References:

1. Craig H Petersen, W. Cris Lewis and Sudhir K. Jain, Managerial Economics, 4/ed, Pearson Education, New Delhi, 2003 [Recent edition] for **Unit – II, V &VI**
2. Dwevidi D.N., Microeconomics Theory and Applications, 2003, Pearson Education, New Delhi, [Recent edition] for **Unit – I & Unit – II,**
3. Koutsoyianuis A., Modern Micro Economics, MacMillan Press, [Recent edition] for **Unit – II, III,IV,V&VI**
4. Craig H Petersen, W. Cris Lewis and Sudhir K. Jain, Managerial Economics, 4/ed, Pearson Education, New Delhi, 2003 [Recent edition] for **Unit – II, V &VI**
5. Dwevidi D.N., Microeconomics Theory and Applications, 2003, Pearson Education, New Delhi, [Recent edition] for **Unit – I & Unit – II,**
6. Koutsoyianuis A., Modern Micro Economics, MacMillan Press, [Recent edition] for **Unit – II, III, IV, V &VI**

Course Title : Business Mathematics

Area of Study : Core

Credit : 3

LH : 48

Course Objectives:

The course objective is to develop proficiency in understanding, computational skills and application of basic mathematical concepts to solve business-related problems.

Course Details:

Unit I: Set Theory LH 5

Review on Set and Set Membership, Universal Set, Finite and Infinite Sets, Equality of Sets, Set Operations: (Union, Intersection, Difference, Complement, and Symmetric Difference), Fundamental Laws of Set Operations, Cartesian Product of Sets, Cardinal number of Finite Sets and Related Problems (Up to three subsets of universal set).

Unit II: Matrix, Determinants, and Solution of Linear Equations LH 12

A: Matrix and Determinant

Matrix, Types of Matrices, Addition of Matrices, Multiplication of a Matrix by a Scalar, Multiplication of Matrices, Determinant of a Square Matrix, Properties of Determinant (Without Proof) and Related Problems, Transpose of a Matrix, Adjoint of a Matrix, Inverse of a Square Matrix, Rank of matrix, Computation of rank of matrix (Any one method, up to 3×4 matrix),

B: System of Linear Equations

Consistent and inconsistent system of linear equations, test of Consistency of System of Linear Equations (use of rank of a matrix), Solutions of System of Linear Equations: Unique Solutions and Infinite Solutions, Solution of system of linear equations of three variables (Using inverse matrix method, Gaussian elimination method, Cramer's rule), Solutions to some verbal problems (Up to three unknowns)

Unit III: Function, Limit and Continuity LH 8

Function, Construction of Functions, Linear and Quadric Functions, Absolute Value Function, Exponential Function, Logarithmic Functions, Zeros of a Function, Step Function, Monotonic Function, Construction of cost and revenue functions, Break Even Analysis, Limit of a Function, Continuous function, Test of continuity of a function.

Unit IV: Differentiation and its application

LH 13

A: Differentiation

Definition of Derivative, Basic rules of differentiation (Sum, Product, quotient, power and chain Rule), Derivative of Algebraic, Exponential and Logarithmic Functions, Concept of Higher Order Derivative, Economic applications of derivatives: marginal cost, marginal revenue and elasticity of demand

B: Maxima and Minima of functions

Local Maxima and Minima of a Function, Global Maxima and Minima, Application of Maxima and Minima to Business Related Problems (Cost minimization, Profit maximization)

Unit V: Integration (Excluding Trigonometric Function)

LH 5

Integration, Formulae of Integration, Integration by Parts, Definite Integrals, Application of Integration in finding Area (Simple cases with algebraic functions) and in Business Related Problems (Computation of consumer's surplus and producer's surplus)

Unit VI: Interest and Annuities

LH 5

Simple and Compound Interest (Review only), Effective Rate of Interest, Annuity, Present Value and Amount of Immediate Annuity and Annuity Due

References:

Raghavachari, M. *Mathematics for Management: An Introduction*, McGraw Hill Education, 2017.

Bhardwaj, R. *Mathematics for Managers*. Laxmi Publication, 2010.

Shrestha, K.K; Thagurathi, R.K. & Mishra, N., *Business Mathematics* (New Edition, 2012), Buddha Publication, Kathmandu.

Karna, P.K. & Raut, M.K; *Business Mathematics*, (New Edition), Ashmita Books Publishers and Distributors, Kathmandu.

Course Title : Financial Accounting and Analysis

Area of Study : Core

Credit : 3

LH : 48

Course Objectives:

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

Course Details:

Unit I: Introduction to Financial Accounting LH 6

Meaning, Objectives, Importance and Limitations of Financial Accounting, Users of accounting information, Accounting Cycle, Accounting methods (Cash basis and Accrual basis), Analysis of Transactions and Accounting equation.

Unit II: Basic Accounting Concepts and Conventions LH 3

Basic Accounting concepts: Business Entity Concept, Money Measurement Concept, Dual Aspect Concept, Going Concern Concept, Accounting Periods Concept, Historical Cost Concept, Realization concept, Accrual Concept, and Matching concept. Generally Accepted Accounting Principles (GAAP) and Financial Reporting environment.

Unit III: Fundamental Accounting process LH 16

Journalizing, Posting in Ledger, Preparation of Unadjusted Trial Balance, Adjusting Entries and Adjusted Trial Balance, Worksheet, Concepts of Capital and Revenue Items, closing entries, Concept of International Financial Accounting Standards (IFRS) and Nepal Financial Reporting Standards (NFRS), Overview of the process of preparing Financial Statements according to NFRS, Financial Statements- Income statement, Statement of Retained Earning and Balance Sheet, Basic concepts of use of accounting software for the fundamental accounting process.

Unit IV: Accounting for Cash LH 6

Concept of Cash Book and Bank statement, Preparation of Bank Reconciliation Statement.

Unit V: Accounting for Fixed Assets and Depreciation LH 7

Meaning and accounting of Fixed Assets (Depreciable and Non-depreciable Assets), Depreciation methods- Straight Line Method (SLM), Diminishing Balance/Written Down Value Method and MACRS (Modified Accelerated Cost Recovery System).

Unit VI: Corporate: Concept, Report, and Analysis

LH 10

Concept of Corporate Annual Reports; Analysis of Corporate Common Size Statements; Ratio Analysis- Liquidity, Solvency, Efficiency (turnover) and Profitability [with Numericals]; Uses of Ratios for different Stakeholders' Point of View, Preparation of Cash Flow Statement (Direct and Indirect method) [with Numericals], Concept of Joint Stock Company., Overview of the process of issuing shares (Equity share and Preference Share) and Debenture, Forfeiture of share, and the process of the redemption of debenture, Concept of Holding Company, Consolidated Balance Sheet, and Price level Changes (Only Concept).

References:

Madhav Raj Koirala, L P Bhanu Sharma, Narendra Sharma, Chiranjibi Acharya, Chinta M. Gautam, (2021), *Financial Accounting*, 2nd Edition, Buddha Publications

Y R Koirala, R P Acharya, D Bhandari, M Karmacharya, B B Sharma. (2021). *Introduction to Financial Accounting*, Asmita Publications.

Narayanswamy, R., *Financial Accounting: A Managerial Perspective*, 10th Edition, PHI (P) Ltd., New Delhi

Porter, Gary A. and Norton, Curtis L., *Financial Accounting: The Impact on Decision Makers*, Harcourt College Publishers, Orlando

Course Title : Fundamentals of Management

Area of Study : Core

Credit : 3

LH : 48

Course Objectives:

The objective is to provide students with an understanding of basic concepts of Principles and practices of management to enhance their managerial capabilities and enable them to apply in the practical field.

Course Details:

Unit I: Introduction to Business and Business forms LH 8

Business - Concept, Nature and Scope, Business Objectives, distinction between Business, Commerce and Trade. Forms of Business Organization- Sole proprietorship, Partnership, Joint-stock company, Cooperative society

Unit II: Introduction to Management LH 8

Management: Concept, Characteristics, Principles, Functions, Emerging Challenges for Management; Managers: Concept, Basic Managerial Roles and Skills; Approaches to Management- Classical, Behavioral, Quantitative, Systems, and Contingency

Unit III: Planning and Decision-Making LH 8

Concept, Purpose and Process of Planning, Types of Plans, Methods of Planning, Contingency Planning- Concept and Needs; Decision - Making- Concept, nature, importance, types and process, Decision Making Styles, Decision Making Conditions- Certainty, Risk, Uncertainty

Unit IV: Organizing and Coordination LH 8

Organizing – Concept, Nature and elements of Organizing, Process of Organizing, Formal and Informal Organization- Concept, Features, objectives, Differences between formal and Informal Organization; Organizational Structure- Concept, Forms of Organizational Structure- Line, Line and Staff, Functional, Committee, Matrix, Team, Network; Coordination- Concept, Purposes and Principles of good coordination, Techniques of effective coordination

Unit V: Leadership and Motivation LH 8

Leadership – Concept, Nature and Functions, Difference between Manager and Leaders, Leadership Styles- Autocratic, Democratic, Laissez-Faire (Free Rein), Emerging Issues Concerning Leadership ; Motivation – Concept, Features, Importance, Types of Motivation- Extrinsic and Intrinsic, Financial and Nonfinancial, Reward and Punishment, Techniques for

Improving Employee Motivation ; Theories of Motivation- Need Hierarchy (Abraham Maslow), Two Factor Theory (Frederick Herzberg), Theory X and Theory Y (Douglas McGregor)

Unit VI: Supervision and Control

LH 8

A: Supervision

Concept, Importance, Factors affecting Supervision, Supervisor – Roles, Functions

B: Control

Nature, Purpose and Process of Controlling, Types of Control – Feed-forward, Concurrent, Feedback, Planning Vs. Controlling, Prerequisites of effective Control System, resistance to Control, Controlling Tools and Techniques, Managing Control in Organization,

References

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

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

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

Instructions for Colleges/Campuses

1. The instruction and evaluation medium of the course is English. Students will write the semester-end examination in English and no other language will be eligible for the exam.
2. **Evaluation of Internal Assessment Marks**

The faculty, who teaches the course, shall conduct the Internal Assessment. The faculty and the college/institution shall be accountable for transparency and reliability of the entire evaluation of the student in the concerned Course.

A candidate must have at least **80% attendance of the number of classes offered in each course** to be eligible for appearing for the semester-end examination. If the candidate has a shortage of attendance in any course in a semester, she/he shall not be allowed to appear for any examination in that semester.

Nature of assessment	Weightage	Percentage
Class Test (at least two)	12 marks	30%
Attendance 95% above - 100% of marks 90% to 95% - 90% of marks 80% to 90 - 80% of marks Less than 80% - NQ	10 marks	25%
Class Presentation/ Assignment/ Case studies and other Class Activities	10 marks	25%
Term Paper	8 marks	20%

Note:

In case a student fails to secure 16 out of 40 for BBA in the internal assessment (all four components taken together), he/she shall not be allowed to appear for the Semester end examination. Record of the internal assessment should be maintained by the concerned colleges. The semester-end examination for the courses will be of sixty marks in written form. The University shall conduct this examination and the duration of the examination shall be 3 hours for each course.

The internal evaluation will be done by the faculty assigned to the course. The faculty and school will provide remarks to any students given more than 80 percent in the internal evaluation and all the proof of evaluation will be kept for scrutiny by the Dean's Office. If the college fails to show the proof or the Dean's office representative is not

satisfied with the marking, will have the right to change, which will be the final internal evaluation marks.

3. Question Pattern for Semester End Examination

Full Marks	60
Pass Marks	24
Time	3 hours

Section A:	(1x10= 10)
Analytical Question (I, II, III and IV Sem,)/Case Study (V, VI, VII and VIII Sem,)	
(Q1): Analytical Questions /Case Study to assess the understanding of the main core of the subject. The word limit for the answer should not be more than 500 words in non-numerical subjects.	
Section B:	(7X5= 35)
Descriptive Answer Type Questions (Any 7 out of 8)	
(Q2-Q9): Basic Understanding of Theories, Concepts, Numerical, Explanations, Examples, and Practical issues related to topics covered in the Syllabus. The word limit for the answer should not be more than 250 words in non-numerical subjects.	
Section C:	
Short Answer Type Questions	(5X3= 15)
(Q10-Q14): Questions to understand the meaning, definition, full form, formulas, and 3-4 lines answers. The word limit for the answer should not be more than 50 words in non-numerical subjects.	

Note:

- Question paper should cover all the units of the syllabus and should try to divide marks according to the weightage of the Unit in terms of lecture hours assigned.
- If it's a numerical subject, the Question paper should have at least 30 percent of Theoretical answer-type questions
- Section B will have one question as a choice.
- Question paper should have three categories of questions- 60 percent around the basic understanding of the concepts mentioned in the syllabus (**which can be attempted by even an average student**), 30 percent as to understand the knowledge gained by the students (**which can be attempted by good student**), and 10 percent as to understand the skills acquired by the students (**which can be attempted by intelligent student**)