

PURBANCHAL UNIVERSITY

Faculty of Management

Syllabus Of

Bachelor of Business Administration (BBA) Program Semester I

With Effect From Academic Year 2079 BS (2022 AD)

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
Semester	Course Title	Credit Hrs.
Second Semester	English II	3
	Macroeconomics	3
	Statistics for Business Decisions	3
	Cost and Management Accounting	3
	Introduction to Marketing	3
	Total Credit Hrs.	15

Semester	Course Title	Credit Hrs.
Third Semester	Nepalese Business Environment I	3
	Quantitative Techniques for Management	3
	Human Resource Management	3
	IT Tools for Business	3
	The legal aspect of Business	3
	Total Credit Hrs.	15

Semester	Course Title	Credit Hrs.
Fourth Semester	Nepalese Business Environment II	3
	Production Management	3
	Financial Management	3
	Introduction to Spreadsheets and Data Visualization	3
	Taxation and Auditing	3
	Total Credit Hrs.	15

Semester	Course Title	Credit Hrs.
Fifth Semester	Project Management	3
	Banking and Insurance	3
	Entrepreneurship	3
	Organization Behavior and Business Ethics	3
	Database Management	3
	Total Credit Hrs.	15

Semester	Course Title	Credit Hrs.
Sixth Semester	Total Quality Management	3
	Research Methodology and Report Writing	3
	Corporate Governance	2
	Social Media Marketing	2
	Management Information System	3
	Total Credit Hrs.	13

Semester	Course Title	Credit Hrs.
Seventh Semester	Supply Chain Management	2
	Digital Business	2
	International Business	3
	Internship	5
	Specialization I	3
	Specialization II	3
	Total Credit Hrs.	18

Semester	Course Title	Credit Hrs.
Eighth Semester	Strategic Management	3
	Blockchain AI in Business	2
	Specialization III	3
	Specialization IV	3
	Specialization V	3
	Total Credit Hrs.	14

Specialization Area (Any One)

Marketing (Any 5)

Specialization 1-Consumer Behavior

Specialization 2-Advertising and Sales promotion

Specialization 3-Sales and Distribution management
Specialization 4-Marketing of Services
Specialization 5-Brand Management or
Specialization 5-Retail Management

Finance (Any 5)

Specialization 1-Capital Structures
Specialization 2-Working Capital Management
Specialization 3-Financial Institutions and Market
Specialization 4-Financial Derivatives and Risk Management
Specialization 5-Capital Investment and Financing Decisions or
Specialization 5-Security Analysis and Portfolio Management

Human Resource Management (Any 5)

Specialization 1- Designing and Managing HR system
Specialization 2- Training and Development
Specialization 3-Organization Development
Specialization 4-Leadership and Team Building
Specialization 5-Industrial Relations
Specialization 5- Conflict management and negotiation

Accounting (Any 5)

Specialization 1-Advanced Cost Accounting
Specialization 2-Advanced Management Accounting
Specialization 3-Taxation Practices in Nepal
Specialization 4-Auditing
Specialization 5-Budgeting
Specialization 5-Company Accounts

International Business (Any 5)

Specialization 1-International Marketing
Specialization 2-International Finance
Specialization 3-Cross-cultural negotiations
Specialization 4-Export Promotion Management
Specialization 5-Forex Management
Specialization 5-Foreign Language (Any one UN language except English)

Each year there will be defined academic activities which need to be completed by the students.
The details of those activities will come along with the course detail.

Course Title : English I
Area of Study: Core
Credit Hours : 3

Course Objective

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.

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 : Financial Accounting and Analysis

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 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, 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), Modified Acceleration Cost Recovery System (MACRS) and Written Down Value Method.

Unit VI: Corporate Report and Analysis**LH 10**

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, Preparation of Cash Flow Statement (Direct and Indirect method).

Suggested Readings:

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 : Microeconomics

Area of Study : Core

Credit : 3

Course Objective:

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 business economy.

Course Contents

Unit I: Introduction of microeconomics

LH 5

Meaning of micro economics, Micro economic approach, and Importance of Microeconomics
Limitations of Micro Economics

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: 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, 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 product (Total Product, Average Product, Marginal Product), Short-run and Long-run production functions: concepts, 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 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]

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**

Course Title : Principles of Management

Area of Study : Core

Credit : 3

Course Objective:

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 Contents:

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 societies

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**

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

Course Title : Business Mathematics

Area of Study : Core

Credit : 3

Course Objective: The course objective is to provide students with reinforcement of mathematical computations and challenge the student to understand how to process and interpret information to arrive at logical conclusions to common business math applications, Also the objective is to develop proficiency in the application to solve business math problems. Understand the important role math plays in all facets of the business world.

Unit 1: Set Theory

LH 5

Review on Set and Set Membership, Relation and Equality of Sets, Universal Set, Finite and Infinite 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.

Unit II: Linear Equations

LH 3

System Of Linear Equations, Consistency of System of Linear Equations, Solutions of System of Linear Equations, Unique Solutions, and Infinite Solutions.

Unit III: Matrix and Determinants

LH 9

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, Properties of Inverse of a Matrix, Solution by Row Equivalent Matrix Method, Inverse Matrix Method and Cramer's Rule up to Three Variables.

Unit IV: Function, Limit and Continuity

LH 8

Function, Construction of Functions, Linear and Quadric Functions, Absolute Value Function, Exponential Functions, Logarithmic Functions, Zeros of a Function, Break Even Analysis, Monotonic Function, Inverse Function Limit of a Function, Continuous function.

Unit 5: Differentiation of a Function (Excluding Trigonometric Function) LH 7

Definition Of Derivative, Right Hand derivative And Left-Hand Derivative, Basic Laws of Derivative, The Chain Rule, Derivative of Exponential and Logarithmic Functions, Higher Order Derivative, Slope of a line.

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

Integration, Formulae of Integration, Integration by Parts, Definite Integrals, Application of Integration in finding Area and in Business Related Problems.

Unit 8: Interest and Annuities LH 5

Simple And Compound Interest, Effective Rate of Interest, Present and Future Values of Money Under Compound Interest, Annuity, Present Value and Amount of Annuity Under different Conditions.

References:

Shrestha, Thagurathi, & Mishra, Business Mathematics (New Edition), Buddha Publication, Kathmandu.

Karna & Raut, Business Mathematics, (New Edition) , Ashmita Publication, Kathmandu.