

PURBANCHAL UNIVERSITY

Faculty of Management

Syllabus Of

Bachelor of Business Administration (BBA) Semester II

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

Dr. Anupali

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

Second Semester	Course Code	Course Title	Credit Hrs.
	FA321	English II	3
	FA322	Macroeconomics	3
	CO323	Statistics for Business Decisions	3
	CO324	Cost and Management Accounting	3
	CO325	Introduction to Marketing	3
		Total Credit Hrs.	15

Purbanchal University

BBA II Semester

Course Title : English II
Course Code : FA321
Area of Study : Core
Credit Hours : 3
LH : 48

Course Objectives

This course is designed for students who wish to improve their communication skills at their workplace. It teaches the basic communication skills needed to communicate at a variety of work settings. It seeks to develop the participant's skills in independent learning outside of the classroom. The course attempts to enable the candidates to understand meaningful and stimulating content and context, identify, select, and apply appropriate information to respond to a task and integrate their communication skills in performance.

Contents:

Unit I: Fundamentals of Business Communication

LHS 4

Communication in the Workplace / The Role of Communication in Business / Main Categories of Business Communication / Communication Network of Organisation / The Business Communication Process

Unit II: Adaptation and Selection of Words

LHS 4

Choosing words that communicate / Technical Language / Suggestions for Non-discriminatory writing

Unit III: Construction of Clear Sentences and Paragraphs

LHS 4

Writing Sentences and Paragraphs that Communicate / Care in Sentence Design / Care in Paragraph Design

Unit IV: Writing for Effect

LHS 4

Conversational Style / You-view point / Accent on Positive Language

Unit V: Basic Patterns of Business Messages

LHS 8

The Process of Writing / Letters / Memorandums / Email / Adjustment Grants/ Refusals / Order Acknowledgements / Claims / Sales Letter

Unit VI: Public Speaking and Oral Communication

LHS 10

Conducting and Participating in Meetings / Using the Phone / Listening / Nature of Non-verbal Communication / Making Formal Speeches / Determination of Presentation Method / Consideration of Personal Aspects

Unit VII: The Job Search

LHS 4

Building a Network of Contacts / Preparing the Application Documents / Constructing the Resume / Handling the Interview

Unit VIII: Fundamentals of Report Writing

LHS 10

Defining Reports / Determining the Report Purpose / Gathering the Information Needed / Interpreting the Findings / Organizing the Report Information/ Writing the Report / Forms of Shorter Reports / Types of Short Reports

Note: *Unit VI should be administered in a practical approach.*

References:

Lesikar R.V. *et al.* Business Communication (11th edition). Tata McGraw Hill Company. New Delhi.

Das Ramakant. A Comprehensive Approach to Business Communication. Shiv Baba Printing House. Biratnagar.

Course Title	: Macroeconomics
Course Code	: FA322
Area of Study	: Core
Credit	: 3
LH	: 48

Course Objectives:

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

Contents:

Unit I: Introduction to Macroeconomics **LHS 4**

Origin and growth of Macroeconomics, Importance of Macroeconomics, Limitations of Macroeconomics

Unit II: National Income Analysis **LHS 7**

Meaning, Concepts and Measurement of National Income; Difficulties in measuring National Income, Importance of National Income, National Income and Economic Welfare

Unit III: Theories of Employment **LHS 8**

Say's law: the foundation of macroeconomics, Formal Model of Say's law, Determination of Employment & Real Output, Principle of Effective Demand, Keynesian Theory of Employment

Unit IV: Components of Macroeconomics **LHS 15**

Consumption Function, Marginal Propensity to consume, Average propensity to consume, Life Cycle Theory of Consumption, Investment Function, Types of Investment, Marginal Efficiency of Capital and Marginal Efficiency of Investment, Relationship between Marginal Efficiency of Capital and Marginal Efficiency of Investment, Accelerator Theory of Investment, Saving Function, Marginal propensity to save, Average Propensity to save, Determinants of Saving, Paradox of Thrift and Investment Multiplier, Relationship between Ex-post-saving and Ex-post investment

Unit V: Macroeconomic Problem **LHS 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**

Introduction 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;

Text and Reference Books:

1. Shapiro E., Macroeconomic Analysis, Galgotia Publication, New Delhi [Recent edition] for **Unit-I, II, III & IV**
2. Ahuja, H. L., Macroeconomic Theory and policy, S. Chand & company, N. Delhi [Recent edition] for **II,III,IV,V**
3. Dwivedi D.N., Macroeconomics Theory and Policy, The McGraw – Hill Companies 2006 [Recent edition] for **Unit – I, II, III, IV, V& VI**

Course Title : Statistics for Business Decisions

Course Code : CO323

Area of Study : Core

Credit : 3

LH : 48

Course Objectives:

To provide basic knowledge of various statistical tools to the students of BBA and enable them to apply such tools in business decisions

Unit I: Introduction

LHS 3

1.1: Statistics: Definition, scope in business studies and limitations

1.2: Variables: Definition, Types (Categorical and Quantitative), Statistical Scales of Measurement of variables (Nominal, Ordinal, Interval and Ratio Scales)

1.3: Data: Primary and Secondary sources of data; Major Sources of data in business

Unit II: Classification and Presentation of Data

LHS 5

2.1: Classification of Data: Objectives and Types of Classification; Construction of frequency distribution for quantitative variables

2.2: Tabular Presentation of Data: Univariate and Bivariate frequency tables

2.3: Diagrammatic Presentations: Bar Diagrams (Simple, Multiple, Component); Pie-Diagrams

2.4: Graphical Presentation: Line Graph of time dependent variables; Scatter Plot; Histogram, Frequency Polygon, Frequency Curve, Cumulative Frequency Curves (Ogives)

2.5: Stem and Leaf Presentation of data

Unit III: Descriptive Statistics

LHS 12

3.1: Measures of Central Tendency: Definition; The three principal measures: Mean, Median and Mode; Computation of Mean (Arithmetic, Geometric and Harmonic means, Simple and Weighted means, Combined arithmetic means); Comparative use of the three principal measures of central tendency; Limitations of central tendency measures

3.2: Partition Values: Meaning of partition values; Computation of Quartiles, Deciles and Percentiles, Five number summary and Box Plot presentation

3.3: Measures of Dispersion: Definition; Absolute and Relative Measures; Computation of Range and its coefficient, Quartile Deviation and its coefficient, Standard Deviation, Variance and Coefficient of Variation; Lorentz Curve and its application

3.4: Measures of Shape of Distribution: Meaning of Skewness and Kurtosis; Computation of Karl Pearson's Coefficient of Skewness and Percentile Coefficient of Kurtosis

Unit IV: Simple Correlation and Regression

LHS 6

4.1: Simple Correlation: Meaning; Types of Correlation; Computation of Karl Pearson's Correlation Coefficient (including bivariate frequency distribution) and Spearman's Rank Correlation Coefficient (including the case of repeated ranks)

4.2: Simple Regression: Meaning; Dependent and independent variables; Regression coefficient (using least square method); Fitting the regression line; Interpretation of regression coefficient; Estimation based on fitted regression model, Coefficient of Determination from simple regression

Unit V: Probability and Probability Distributions

LHS 10

5.1: Review of related terms, definition, addition and multiplication rules (for independent events) of probability

5.2: Conditional probability; Multiplication rule and Baye's Theorem; Application of Baye's theorem in solving related problems

5.3: Random Variable (Discrete and Continuous) and its mathematical expectation (with simple examples)

5.4: Binomial and Poisson Distributions: Criteria, Characteristics, Mathematical form and simple exercises related to these distributions

5.5: Normal Distribution: Nature and Characteristics; Standard normal distribution; Characteristics of Standard normal distribution; Application of normal distribution (simple exercises)

Unit VI: Sampling Distribution and Estimation

LHS 6

6.1: Sampling: Brief introduction to population, sample, sampling, probability sampling methods; Idea of Central Limit Theorem, Sampling Distribution of mean and proportion; Standard error of mean and proportion

6.2: Estimation: Point and Interval Estimation; Margin of error and confidence intervals; Confidence interval estimates for mean and proportions

Unit VII: Basics of Hypothesis Testing

LHS 6

7.1: Hypothesis: Definition; Types of hypothesis

7.2: Hypothesis Testing: Steps of hypothesis testing; Errors in hypothesis testing; Level of Significance; Critical value approach and p-value approach

7.3: Hypothesis Testing for Large Samples: z-test for mean and proportions (One sample and two sample cases)

References:

Levin, R. I. and D. S. Rubin. 1997. *Statistics for Management (Seventh Edition)*. New Delhi: Printice Hall of India Limited.

Sthapit, A. B., R. P. Yadav and S. P. Khanal. 2015. *Business Statistics (First Edition, Reprint: 2022)*. Kathmandu: Asmita Book Publishers and Distributors.

Bajracgarya, B. C. 2012 (2069 B. S.). *Business Statistics*. Kathmandu: M. K. Publishers and Distributors.

Course Title	: Cost and Management Accounting
Course Code	: CO324
Area of Study	: Core
Credit	: 3
LH	: 48

Course Objectives:

The course aims to provide students fundamental knowledge of cost and management accounting with information to plan, control and co-ordinate their activities. It further aims to give an understanding of how management accountants provide information to facilitate decision – making in an organization.

Contents

UNIT I: Introduction to Cost and Management Accounting **LHS 5**

Introduction to Cost Accounting, Meaning of Costing System; Cost Concepts and Cost Classifications; Introduction to Management Accounting, Nature and Scope; Tools and Techniques of Management Accounting; Distinction between Financial Accounting, Cost Accounting and Management Accounting, Applications of Cost and Management Accounting.

UNIT II: Understanding Cost Behaviors **LHS 10**

Material Cost: Purchase Procedures, Store Keeping and Inventory Control, Economic Order Quantity (EOQ), Calculation of Minimum Level, Maximum Level, Re-order Levels and Re-Order Quantity, ABC Analysis, Inventory Valuation under LIFO and FIFO method and its Accounting Procedure.

Labor Cost: Classification of Labor Costs, Payroll Procedures, Incentive Wages Schemes and Bonus (Halsey, Rowan, Taylor’s Differential Piece Rate System, and Gantt’s Approach) and its applications,

Overheads: Meaning, Classification, Allocation, Apportionment, Absorption and Control of Overheads.

UNIT III: Contract and Process Costing **LHS 10**

Meaning and Concept, Accounting Procedure of Contract Costing, Accounting Treatment of Process Costing (Including Inter-Process Profit) and its applications.

UNIT IV: Costing Systems

LHS 6

Concept, Applications of Marginal Costing System and Absorption Costing System, Income Measurement under Marginal Costing System and Absorption Costing System, Reconciliation Statement.

UNIT V: Cost-Volume Profit Analysis

LHS 7

Meaning, Applications, Break-Even Analysis, (Single and Product Mix), Margin of Safety and its applications.

UNIT VI: Budget Process, Performance Evaluation and Control

LHS 10

Concepts, Importance, Advantages, Limitations and Relevance of Budget Process in Management Accounting, Concepts of Planning, Budgeting and Forecasts, Preparation of Functional Budgets: Sales Budget, Production Budget, Purchase Budget and Cash Budget, Meaning and Objectives of Standard Costing, Measurement of Material, Labor and Overhead Variances and their interpretations.

Suggested Readings:

1. Horngren, Datar, Foster, *Cost Accounting, A Managerial Emphasis*, Pearson Education Pvt. Ltd., New Delhi.
2. Prof. M.L Agrawal and K.L. Gupta *Cost and Management Accounting*: Sahitya Bhawan Publications.
3. M. Singh Yamesh, Ojha Khagendra, Acharya Chiranjibi *Cost and Management Accounting*, Buddha Academic Publisher and Distributors Pvt. Ltd. Ktm.
4. Koirala, Y. R., Shakya, S.R. and Bhandari, D.R., *Cost and Management Accounting*: Asmita publication.
5. Ray H. Garison: *Managerial Accounting, Concept for Planning, Control & Decision Making*: Irwin, Boston
6. Dr. Tara P. Upadhyaya: *Cost and Management Accounting*: Buddha publication.
7. Dangol R., *Cost and Management Accounting*, Taleju Prakasan.

Course Title	: Introduction to Marketing
Course Code	: CO325
Area of Study	: Core
Credit	: 3
LH	: 48

Course Objectives

The basic objective of the course is to enhance the student's knowledge as regards to basics of marketing. The purpose of this course is to develop knowledge and skills in students to identify and analyze issues concerning major decision-making areas of marketing and provide a solid understanding of key marketing concepts and skills. It also aims to provide students with effective tools, techniques, and practical skills in marketing.

Contents

Unit I: Introduction LHS 8

Concepts of Market, Marketing and Marketing Management; Evolution and Core marketing concepts; Functions of Marketing; Process of marketing management; Understanding the market place and consumer needs; Marketing & customer value; Components of customer value and customer cost; Marketing mix and programs (7 Ps- Product, Price, Place, Promotion, People, Process, Physical Evidence).

Unit II: Marketing Environment and Marketing Information System LHS 8

Concept and Importance of Environmental Analysis in Marketing Management; Environmental scanning and analysis; Micro and Macro environment of the company; Responding Marketing Environment; Methods of Analysis: an overview of PESTEL, SWOT, ETOP. Concept and relevance of Information System; Marketing Information System.

Unit III: Market Segmentation, Targeting, and Positioning LHS 7

Market segmentation: concepts and need; Requirements for Effective Segmentation; Bases for Market Segmentation of Consumer and Organizational Markets; Benefit Segmentation; Identifying and evaluating Market Segments and Selecting Target Market; Positioning attributes;

Unit V: Product, Service, and Branding LHS 5

Concept of product and service; Features of a product and service; Product and service classification; Product Plan and New Product Development Process; Product Mix and its Elements; Product Life Cycle; Branding Strategies; Brand Equity; Service strategies.

Unit VI: Pricing and Promotion Decisions**LHS 10**

Price and its Determinants; Objectives of Pricing Decisions; Factors Affecting Pricing Decisions; Pricing Policies and Strategies; Pricing Approaches.

Concept and objectives of promotion; Promotion mix and its components: advertising, publicity, sales promotion, personal selling, and public relations; Selection of Promotion mix

Unit VII: Marketing Channels**LHS 6**

Concept of marketing channel, Importance of marketing channel; Factors Influencing Channel Decisions; Selection of Channels: consumer's goods and industrial goods channels; Retailing and wholesaling: concept and types.

Unit VII: Recent Trends in Marketing**LH 4**

E-Marketing; E-Retailing; Social Media Marketing; Direct Marketing; Relationship marketing; Green marketing.

References

- Kotler P., Armstrong, G. *Principles of marketing*, Prentice Hall of India.
Stanton W. J., Etzel M.J., Walker B. J. *Fundamentals of marketing*, McGraw Hill, India,
Cravens, D. W., Piercy N., *Strategic Marketing*, TATA McGraw-Hill, New Delhi.
Kotler, P., Armstrong, G., Agnihotri, P. *Principles of marketing*, Pearson, India.