

Second Semester Syllabus

S.No.	Course Code	Course Name	Credits	Remarks
1	MGT 202	Organizational Behavior	3	Same as BBA
2		Financial Accounting	3	
3	ECO 202	Macro Economics	3	Same as BBA
4	STT 201	Business Statistics	3	Same as BBA
5		Business Communication	3	
Total			15 Credits	

ENG 205: Business Communication

Credits: 3
Lecture hours: 48

Course Objectives

The main objective of the course is to enable students to understand and demonstrate the use of basic and advanced business communication theory and writing techniques, including anticipating audience reaction, and use career skills that are needed to succeed, such as using ethical tools, working collaboratively, observing business etiquette, and develop soft skills properly. By the end of this course, students will be specifically able to:

- write effective and concise business letters, emails and memos, notices,
- plan successfully for and participate in meetings and prepare for job interviews,
- develop interpersonal skills that contribute to effective and satisfying personal, social and professional relationships,
- evaluate and interpret business text materials,
- explain the materials logically, orally or on paper; and
- work independently and as a member of a group.

Course Description

The *Business Communication* course is a contemporary communication course for undergraduate level BBA and management studies students to help develop their specific communication skills in business and economic contexts. This course is designed to give students a comprehensive view of communication, its scope and importance in business, and the role of communication in establishing a favorable outside the firm environment, as well as an effective internal communications program. The various types of business communication media are covered.

Course Details

48 LHs

Part I Business Communication: Understanding the Foundation

1. The role of communication in the business organization:
Frequency of communication, Internal-operational and external-operational communication, Personal communication, Organizational communication network
2. A model of the communication process:
Communication environment, Communication process, Universal ingredients of human communication, Some fundamental truths of communication
3. Perception and reality: Reality defined, Changing reality and business communication, Truth and reality
4. The filter of the mind: The role of opinions, attitudes, and beliefs
5. Barriers and malfunctions of communication

Part II Fundamentals of Business Writing

Principles of clear business writing:

1. Basic principle of adaptation, short sentences, paragraph design
2. Writing for effect:

Objectives of the business letters, Coherence in the letter, Structure of the letter

Part III Basic Patterns of Business Messages

Routine business writing:

1. Direct and indirect business letters: Good and bad news, Inquiries, collection and requests, Persuasive and sales,
2. Memorandums, notes, e-mails, Notices

Part IV Business Report Writing

1. Reports: Problems, organizations, and interpretation
2. Techniques of writing: reports and proposals
3. Reports: Visual communication aspects

Part V Other Forms of Communication

1. Public speaking and oral reporting
2. Cross-cultural communication
3. Conducting and participating in meetings
4. Nonverbal communication
5. Technology of business communication
6. Preparing job application, résumés and cover letters
7. Preparing advertisement materials: print and electronic media

Text book

Raymond V.Lesikar,Marie E.Flately, KathrynRentz, Lentz Paula&NeerjaPande: *Business Communication: Making Connections in a Digital World*, 13th or latest edition, New Delhi: Tata-McGraw Hill.

References:

Courtland L.Bovee, John V.Thill, &... Raina,*Business Communication Today*, 14th edition. Pearson.

P. Upadhyaya,&D. Adhikari,*Technical Communication-II, Tools and Applications*,Kathmadu: Buddha Academic Publishers.

Cambridge/Oxford Advanced Learners Dictionary, Latest ed.

ACC 205: Financial Accounting

Credits: 3
Lecture hours: 48

Course Objective

This course aims to familiarize students with the function and process of financial reporting system from a user and system designer perspective.

Course Description:

The course consists of ten units. The detailed contents of each unit along with contact hours are given below. The major topics covered in this course are: introduction to financial accounting, recording a business transactions, sub-divisional of journal, accounting for cash and banking transactions, preparation of trial balance and adjusted trial balance, accounting for depreciation and preparation of asset account, reserve and provision, capital and revenue concept, preparation of financial statements, and preparing a project covering the stage from data entry to the extraction of financial statements from the accounting software package.

Course Details:

Unit 1: Introduction

6 LHs

Concept, objectives, functions and limitations of accounting; Users of accounting information; Qualitative characteristics of accounting; Accounting as a language of business; Basic accounting principles; Accounting cycle; Double entry book keeping system; Accounting equation.

Unit 2: Recording of Business Transactions

4 LHs

- Journal: Meaning and objectives; Journalizing based on types of account
- Ledger: Meaning, objectives, account formats (T-format and balancing format), posting of simple and compound entries into ledger, balancing and closing of ledger accounts

Unit 3: Sub-division of Journal

4 LHs

- Concept of sub-division of Journal, trade discount and cash and accounting treatment
- Purchase Book: Concept, preparation and posting from purchase
- Purchase Return Book: Concept, debit note, preparation and posting from purchase
- Sales Book: Preparation and posting from sales book
- Sales Return Book: Concept, credit note, preparation and posting from sales return book
- Bills Payable Book: Concept, preparation and posting from bills payable book
- Bills Receivable Book: Concept, preparation and posting from bills receivable book

Unit 4: Accounting for Cash and Banking Transactions

7 LHs

- Cash and Banking Transactions: Objectives, importance; Bank account: Current, saving and fixed deposit account
- Cheques: Meaning, parties to a cheque, types of cheque, rules for drawing a cheque, endorsement and dishonor of cheque
- Pass Book: Concept and importance
- Cash Book: Concept and importance; Types of cash book: Single, double and triple column
- Petty Cash Book: Meaning, importance, types
- Bank Reconciliation Statement: Concept, importance, reasons for disagreement between cash book and passbook balances; Preparation of bank reconciliation statement

Unit 5: Trial Balance

4 LHs

- Meaning and objectives, preparation of trial balance and adjusted trial balance

- Journal Proper: Concept, opening entries, closing entries, transfer entries, adjusting entries
- Errors: Meaning, causes of accounting errors, types of errors, errors disclosed and not disclosed; Rectification of errors before and after preparation of trial balance; Suspense account.

Unit 6: Accounting for Depreciation 5 LHs

- Meaning and causes of depreciation, accounting entries of depreciation
- Methods of depreciation: Straight line method and diminishing balance method.
- Disposal and addition of assets and accounting for gain and losses.
- Effect of depreciation on income statement and balance sheet.

Unit 7: Reserve and Provision 2 LHs

- Concept and objectives of reserve and provision
- Maintaining general reserve, provision for bad debt, provision for discount on debtors

Unit 8: Capital and Revenue concept 2 LHs

- Concept, types and difference between capital and revenue receipt, capital and revenue expenditure.

Unit 9: Financial Statements 7 LHs

- Concept of annual report and its components
- Concept and types of financial statements
- Preparation of income statements and balance sheet with and without adjustment using worksheet
- Cash flow statement: Meaning, importance, preparation of cash flow statement under direct method.

Unit 10: Computerized Accounting 7 LHs

- Introduction to accounting software packages
- Uses and benefits of accounting software packages
- Overview about different types of accounting software
- Data entry in accounting software
- Extraction of accounting information and financial reporting through accounting software packages.
- Preparing a project covering the stage from data entry to the extraction of financial statements from the accounting software package.

Textbook:

G.A. Porter and C. L. Nortorn, *Financial Accounting: The Impact on Decision Makers*. USA: The Dryden Press.

References:

- Paul E. Kimmel, Jerry J. Weygandt, and Kieso Donald E., *Financial Accounting*. New York: John Wiley & Sons.
- R. Narayanaswamy, *Financial Accounting: A Managerial Perspective*. New Delhi: Prentice Hall of India Pvt. Ltd.
- M. R. Koirala, and et. al. *Principles of Accounting-I*. Kathmandu: Buddha Academic Enterprises Pvt. Ltd.
- P. K. Sinha, *Fundamental of computers*. New Delhi: BPB Publication

ECO 202: Macro Economics

Credits: 3

Lecture Hours : 48

Module Objectives

This module aims to develop students' understanding of the macroeconomic concepts to enhance their skills in analyzing business environment for decision-making.

Course Description

Macroeconomics: concepts and importance. National income accounting: concepts, measurement approaches and measurement difficulties of national income. Consumption, saving and investment functions, paradox of thrift, acceleration coefficient. Income determination models: classical and Keynesian theories, IS – LM model, concept of multipliers. Business cycles: phases and economic stabilization policy. Inflation: theories of inflation, computation of rate of inflation, Unemployment, macroeconomic policies: monetary policy, fiscal policy. Macroeconomic issues: Nepalese perspective.

Course Details

Unit 1: Introduction to Macroeconomics

LHs 2

Meaning and scope of macroeconomics, Static and dynamic analysis of Macroeconomics, Macroeconomics and business environment.

Case Studies

Unit 2: National Income Accounting

LHs 7

Circular flow of income and expenditure (two, three and four sector economy), Meaning of national income: Various concepts of NI: GDP, NDP, GNP and NNP (both in – market price and factor cost terms), Nominal GDP, Real GDP and GDP deflator, **Potential and actual GDP**, Personal income, Disposable income and **Saving**, Per capital income. Three approaches of measurement of NI (Product, Income and Expenditure), Measurement Difficulties of NI.

Numerical assignments and Case studies

Unit 3: Consumption, Saving and Investment

LHs 8

- Meaning, technical attributes and determinants of consumption function
- Psychological law of consumption function
- Meaning, Technical attributes and determinants of saving function
- Paradox of thrift
- Meaning and types of investment
- Concept of MEC and investment demand curve
- Determinants of induced investment
- Principle of acceleration coefficient (Tabular explanation)

Numerical assignments and case studies

Unit 4: Theories of National Income Determination LHs 12

Classical Theory of output and Employment

Keynesian Model of Income Determination

- Income determination in a Two sector economy, change in aggregate demand and investment multiplier
- Income determination in a Three sector economy, fiscal multipliers (tax multiplier, government expenditure multiplier and balanced budget multiplier)
- Income determination in a Four sector Economy, foreign trade multiplier IS – LM Model of Income Determination
- Derivation of IS curve and product market equilibrium
- Derivation of LM curve and money market equilibrium

- Determination of equilibrium income
- Shift in IS curve and effect on equilibrium income
- Shift in LM curve and effect on equilibrium income
- Shift in IS and LM curves and simultaneous effect on equilibrium income
- Monetary policy and effect on equilibrium income
- Fiscal Policy and effect on equilibrium income
- Monetary – Fiscal Policies mix and effect on equilibrium income

Numerical assignments and Case studies

Unit 5: Inflation, Unemployment and Business cycles

LHs 7

Inflation: Meaning, types (on the basis of rate and control), Theories of inflation – Demand-pull and cost-push, Effects (production and distribution of income and wealth), Computation of rate of inflation (Using PPI, CPI and GDP inflator only), Meaning of Deflation and stagflation

Unemployment: Meaning and types, costs of unemployment, Inflation and unemployment

Business cycles: Meaning and characteristics, Phases of business cycles, Economic stabilization policy.

Numerical assignments and Case studies

Unit 6: Macroeconomics Policies

LHs 5

Macroeconomic Policy: Meaning and Objectives

Money Supply: Meaning and sources

Monetary policy: Meaning, types, instruments, indicators, targets, goals.

Fiscal Policy: Meaning, methods, instruments, goals

Deficit Financing: Meaning and significance

Budget: Meaning and components

Case studies

Unit 7: Macroeconomics Issues: Nepalese Perspective

LHs 7

Balance of Payments : Meaning and components

Exchange rate: Meaning and types, exchange rate determination (demand supply approach) Economic growth and development, Sources of economic growth, Privatisation, economic liberalisation and globalization, market failure, Foreign direct investment Foreign employment: current status and role.

Case studies

References

Bernake and Abel , *Macroeconomics*, Singapore, Pearson Education latest edition Froyen, R.T. Macroeconomics and Policies (8th edition)

Lipsey, R.S. and C. Harbury, *Elementary Macroeconomics*, New York, Oxford University Press latest edition

Mankiew, NG (1998), *Principles of Macroeconomics*, Orlando, The Dryden Press, Harcourt Brace College Publishers

McConnell and Brue, *Economics : Principles, Problems and Policies*, New York, McGraw Hill. Latest edition

Shrestha, R.G. and Adhikari, G.M. *Macroeconomics*, fifth edition

Todaro, M.P *Economics in the Third World*, Hyderabad, Orient Longman, Ltd. Latest edition

Other suggested readings: Various Publications and Journals of Nepal Rastra Bank, Ministry of Finance, National Planning Commission, Central Bureau of Statistics, World bank, Central Department of Economics (TU) and So on.

STT 201: Business Statistics

Credit Hours: 3
Lecture Hours: 48

Nature of the course:

Theory and Practical with EXCEL (60% + 40%)

The student must succeed in Theory exam and Practical exam separately

Course Objectives:

This course introduces the students to statistical tools and techniques which are applied to in business decision-making. The course will cover the basic tools used to describe data for the purposes of transforming data into information. In addition, the course will present the fundamentals of statistical inference showing how it is possible to examine a small subset of data to reach conclusions about the larger set of data.

The statistical tools should be introduced from an applied perspective using business related examples. Microsoft Excel software will be used throughout the course to aid in statistical analysis.

Course Details

Unit 1: Describing Data using Graphs and Tables

4LHs

Statistics in Business, Data Collection, Frequency distribution, Stem-and-leaf plots, Graphic presentation of Frequency distribution – Diagrams, graphs, O-give curve.

Unit 2: Describing Data Using Numerical Measures

9 LHs

Measures of Central Tendency (Mean, Median and Mode), Partition values (quartiles, deciles and percentiles), Measures of variation (Range, Inter Quartile Range, quartile deviations), Variance and standard deviation, Coefficient of Variation, Skewness, Kurtosis, Five number summary, Box-Whisker plot.

Unit 3: Probability

5 LHs

Sample Space and Events, Probability, laws of probability, conditional probability, Baye's theorem.

Unit 4: Probability Distributions

5LHs

Random variable, Mathematical Expectation, Binomial Distribution, Poisson Distribution, Normal Distribution.

Unit 5: Sampling Theory and Sampling Distributions

4 LHs

Population and Sample, Sampling Methods, Central limit theorem, Sampling Distribution of Mean and Proportion.

Unit 6: Estimation

5LHs

Estimation, Properties of Good Estimator: Consistency, unbiasedness, efficiency and sufficiency, Point and interval estimates, Margin of Error and Levels of Confidence, Confidence interval estimates for mean and proportion.

Unit 7: Introduction to Hypothesis Testing

7LHs

Concept of Hypothesis Testing, Steps of Hypothesis Testing, Hypothesis Testing for Mean and Proportions for large Sample, Hypothesis Testing Using Critical Value approach, Confidence Limit approach, p -value approach.

Unit 8: Simple Linear Correlation

5 LHs

Scatter plot, Measures to describe correlation, Pearson's product moment correlation coefficient, Correlation Coefficient for Bi-Variate Data, test of significance of Sample Correlation Coefficient using Probable Error, Spearman's rank correlation coefficient.

Unit 9: Simple Linear Regression

4 LHs

Linear models, Assumptions of the linear model, Linear regression model, Obtaining the least-squares linear regression model, interpretation of regression Coefficient.

Reference books:

1. David M. Levine and et al, *Statistics for managers using MS excel Pearson*
2. Glyn Davis and Branco Pecar, *Business Statistics using EXCEL*, Oxford University Press

MGT 203: Organizational Behavior

Credits: 3
Lecture Hours: 48

Course Objectives

This course aims to provide students with an in-depth understanding of fundamental theories of organizational behavior.

Course Description

The course comprises 10 units- introduction, understanding individual behavior, perception, learning, personality, motivation and job satisfaction, groups and teams in organizations, leadership, communication, conflict and organizational change and development.

Course Details

Unit 1: Introduction to Organizational Behavior

6LHs

Concept, Organizational behavior system, basic assumptions, levels of OB analysis, Basic assumptions of OB, Contributing disciplines to the field of OB, challenges for managers.

Unit 2: Understanding Individual Behavior

5LHs

Concept, behavior as an input-output system. Mental process-beliefs, attitudes, values, needs, motives and behavior, Sensation, Emotions and Cognitive dissonance.

Unit 3: Perception

3LHs

Concept, perceptual process, factors affecting perception, specific application of perception in organizations, theories in organizations, Attribution theory, Attribution errors.

Unit 4: Learning

3LHs

Concept of learning, Learning theories, Factors influencing learning, Principles of learning, Behavior modification.

Unit 5: Personality

5LHs

Concept, Personality traits and characteristics, Determinants of personality, linking an individual's personality and values to the workplace, Major personality attributes influencing OB, application of personality traits and characteristics at work place.

Unit 5: Motivation and Job Satisfaction

5LHs

Concept, Motivation theories-Maslow Hierarchy needs theory, Hygiene factors and motivators theory, ERG motivation theory, McClelland Achievement theory and Vroom expectancy theory. Application of motivation theories, Motivation for Performance, Concept of job satisfaction, Effects of job satisfaction on employees' performance.

Unit 6: Groups and Teams in Organizations

5LHs

Concept of group and group dynamics, the dynamics of group formation, types of groups, The dynamics of informal groups, concept and nature of teams, Types of teams, Team processes.

Unit 7: Leadership**4LHs**

Concept, Effective leadership, Theories of leadership-trait perspective, behavioral theories, contingency theories,

Unit 8: Communication**4LHs**

Concept, Function and process, System, Types, Communication network, Barriers to effective communication, Overcoming communication barriers, Issues in communication.

Unit 9: Conflict**3LHs**

Concept, nature, types and nature and types of intergroup conflict, Dynamics of intergroup conflict, Sources of conflict, Approaches to conflict management.

Unit 10: Organizational Change and Development**5LHs**

Concept, Forces of change, Resistance to change, Approaches to managing organizational change, Concept of organizational development (OD), OD values, OD interventions.

Text Books

Robbins, S.P., *Organizational Behavior*, New Delhi: Pearson.

Arnold, H.J. and Fieldman, D.C. *Organizational Behavior*. New York: McGraw Hill Book Company.

Adhikari, D.R. *Organizational Behavior*. Kathmandu: Buddha Academic Enterprises Pvt. Ltd.

Asathappa, K. *Organizational Behavior*. (8th Edition), New Delhi: Himalayan Publishing House.

Dwivedi, R.S. *Human Relations and Organizational Behavior: A Global Perspective*. New Delhi: Macmillan India Limited.

Moorhead, G. and Griffin, R.W. (2000). *Organizational Behavior*. New Delhi: AITBS Publishers.