**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: Business Communication L.H. 8

Nature, forms of communication, role of communication skills in business, Communication Models, communication Process, Barriers in Communication; Communication Networks, Non-Verbal Communication

#### Unit II: Oral Communication L.H. 8

Public Speaking, Presentations before the Group, Factors affecting Presentation, Effective listening, Interviewing Skills, Arranging and Participation in Group Discussion, Meeting, Seminars and Conferences.

### Unit III: Business Correspondence L.H. 10

Essentials of effective correspondence, Types, structures and layout of business letters; Form and stylethe opening, salutation, the body, the subject line, the message, the complementary closing signature, Types of letters-sale letters, goodwill letters,

Unit IV: Report Writing 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, Unit V: Technology in Business communication L.H. 6

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, 12th Edition,

Kaul, Asha, Effective Business Communication, PHI, New Delhi

McGrath, E.H., Basic Managerial Skills for All, PHI, New Delhi

#### **BBA II Semester**

LH: 36

**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.3

Approach of macroeconomic analysis; difference and interdependence with microeconomics; types, limitations and importance of macroeconomics

## **Unit II: National Income Analysis L.H.5**

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.5**

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 and policies L.H.8

Inflation (meaning, types, causes, effects, measures to control, Inflationary gap) Trade cycle (meaning, types, characteristics, phases, controls over trade cycle) 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

### **References:**

- 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

### **BBA II Semester**

LH: 36

**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

Definitions, Uses, Functions, Scope and Limitation of Statistics, Types and Sources of Data, Methods of collecting primary and secondary data.

## **Unit II: Classifications and Presentation of Data**

L. H. 2

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, Standard deviation, Coefficient of variation.

## **Unit IV: Measures of Skewness, Kurtosis and Moments**

L. H. 3

Meaning, Objectives and Measurement of Skewness: - Karl Pearson's and Bowley's, Kurtosis

# **Unit V: Correlation and Regression Analysis**

L. H. 6

Introduction, Types of Correlation, Methods of studying Correlation: - Simple correlation, , Karl Pearson's Correlation Coefficient Interpretation of results, rank correlation.

Simple Regression equations, Properties and its coefficient

Unit VI: Index Number L. H. 6

Introduction, Uses of 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. 4

Meaning, Utility and Component of Time Series, Measurement of Trend: Moving Average Method, Least Square method; Measurement of Seasonal Variation: Method of Simple Average (quarterly),

# **Unit VIII: Probability**

L. H. 3

Introduction, Basic terminologies used in Probability, 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

**BBA II Semester** 

LH: 36

**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.4

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-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, Introduction to market positioning

UNIT IV: UNDERSTANDING BUYER'S BEHAVIOUR: L.H.4

Concept of buyer and buyer behavior; Importance of understanding buyer behavior; Consumer buying decision: process and determinants; Organizational buying decision: process

UNIT V: PRODUCT DECISION: L.H.4

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

UNIT VI: PRICING DECISION: L.H.4

Concept of price and pricing; Objectives of pricing; Methods of pricing

UNIT VII: PROMOTION DECISION: L.H.5

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; Integrated marketing communication;

UNIT VIII: DISTRIBUTION DECISION: L.H.5

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; 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.

**BBA II Semester** 

LH: 36

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.4

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 HOLDING COMPANY L.H.7

Concept and advantages of holding company, preparation of consolidated balance sheet

UNIT IV: 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 V: 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 VI: 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