PURBANCHAL UNIVERSITY

Faculty of Management

Syllabus Of

Bachelor of Business Administration (BBA) Program
Semester I

With Effect From Academic Year 2079 BS (2022 AD)

Purbanchal University
BBA I Semester
LH: 48

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.

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Purbanchal University
BBA I Semester
LH: 48

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.

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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

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BBA I Semester
LH: 48

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

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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**

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Purbanchal University
BBA I Semester
LH: 48

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

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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

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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.

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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.

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Faculty of Management

Syllabus Of

Bachelor of Business Administration (BBA)

Semester II

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



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**



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BBA II Semester

Course Title	**: English II**
Corse 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**

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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: ***<u>Unit VI should be administered in a practical approach</u>.***

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.

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BBA II Semester

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**

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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**

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BBA II Semester

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

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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. 19997. *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.

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BBA II Semester

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.

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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 II. 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.

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BBA II Semester

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.

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BIRATNAGAR, NEPAL

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.



Course Title : Business Environment in Nepal
Course Code : C0331
Area of Study : Core
Credit Hour : 3

Course Objectives:

This course examines the political, economic, social, technological, and legal interfaces between the business institution (especially the corporation) and the environment. The course intends to provide students with a overview of the environmental forces within which business must operate, and an understanding of the analytical tools that managers use to solve business and economic problems. The focus is to enable students to identify, understand and evaluate the environmental forces causing change in business performance and future strategic options.

COURSE CONTENTS:

UNIT I : Introduction **L.H. 7**

Concept of Business Environment, Importance of Business Environment, Internal and External Environment, Micro Environment, Macro environment; Environmental analysis- Concept, Process and Methods/ Techniques of Environmental Analysis – PESTLEG Analysis, Scenario Planning, Environmental analysis and strategic management, Recent Trends and Emerging Business environment in Nepal

UNIT II : Economic Environment **L.H.15**

Concept of Economic Environment, Economic System, Dimensions of the Economy, Major problems and challenges facing Nepalese economy; Employment trends and labour market issues, migration; Foreign employment- Trends and Issues, Remittance, Economic development plans- Concept, Brief overview of the economic development plan of Nepal, Fifteenth Five Year Plan (FY2019/20 to 2023/24)- National objectives, National Strategies, Targets of the plan; Agricultural Sector – Features of Nepalese Agriculture Sector, Contribution of Nepalese Agriculture Sector to GDP and Growth Rate, Issues and Challenges of Nepalese Agriculture Sector; Industrial Sector – Concept, Structure of Nepalese Industrial Sector, Performance of Industrial Sector in Nepal; Special Economic Zones ((SEZ) – Concept, Objectives of SEZ, Issues of Industrial Sector in Nepal; Economic policies and reforms – Concept, Industrial policy, Commerce/Trade policy, Tourism policy, liberalization of the Nepalese economy, Economic reforms in Nepal

UNIT III : Political -Legal Environment **L.H.8**

Introduction to Political Environment, Impact of Political Environment on Nepalese Business, Political structure in Nepal, an overview of Nepalese constitution, Government and its branches, Business Government Relationship, Responsibilities of Government towards Business Sector, Political Risk Factors of Nepalese Business,

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Nepalese political environment and the Emerging issues; Business Legislation in Nepal – General Business Legislation, Labor Related Legislation, Finance and Investment Related Legislation, Consumer protection Related Legislation, Intellectual Property Related Legislation.

UNIT IV: Socio- cultural Environment **L.H.6**

Concept of Socio-cultural Environment, Components of socio-cultural environment – Attitude, Values and Beliefs, Religion, Language, Education, Family Structure, Social Organizations, Class Structure, Business Culture; Emerging Socio-Cultural Trends in Nepal, Impact of Socio-Cultural Changes on Nepalese Business Organizations.

UNIT V: Technology and Energy Management **L.H.6**

Introduction to Technology, Components of Technological Environment, Business and technology, Current status of technology in Nepalese Business, Issues of Technology Transfer and Management in Nepal, Information Technology Policy, 2010, Electronic Transactions Act (ETA), 2006, Impact of Technology in Nepalese Business; natural environmental issues, Energy situation in Nepal, Energy management issues in Nepal.

UNIT VI : Global Business Environment **L.H. 6**

Concept of Globalization, Forms of Globalization, Driving forces of Globalization, Issues of Globalization, Effects of Globalization

References:

D. R. Bhandari : Business Environment in Nepal, Asmita Books Publishers and Distributors

Govind Ram Agrawal : Dynamics of Nepalese Business Environment. M. K. Publishers.

Francis Cherunilam : Business Environment,Himalaya Publishing House

K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House

Prem R. Pant: Fundamentals of Business Environment in Nepal, Buddha Academic Enterprises.

Business Legislations and Related Publications of the Government of Nepal

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Purbanchal University

BBAIII Semester

LH: 48

Course Title: Financial Management I

Code: CO 332

Area of study: Core

Credit Hour: 3

Course Objective: The objective of this course is to create an understanding of the basic concepts, principles and techniques of business finance. It also aims to enable them to apply this knowledge in real-life situations and take appropriate financial decisions.

Course Content

Unit I: Introduction to Financial Management **L.H. 4**

Concept and meaning of financial management; Functions of financial management; Goals of the financial manager; Agency problem and agency cost: Problem between management and share holder; Problem between share holder and creditors; methods for agency problem resolution.

Unit II: Time Value of Money **L.H. 7**

Concept and usages of time value of money, Present value [Discounting single sum, Uneven series, Even series (Annuity)] Applications of present value (Calculation of interest rates, loan Amortization); Future value [Compounding single sum, Uneven series, Even series (Annuity)], Application of future value (Doubling period, Growth rate, Interest rate); Valuation of Perpetuities; Semi-annual and other compounding periods; Nominal and effective interest rates-Calculation and Comparisons.

Unit III: Financial Planning and Analysis **L.H.13**

Meaning and objectives of financial planning, Financial planning process, Cash budget, Pro-forma statements- Preparing pro-forma balance sheet and income statement; Tools for financial

statement analysis – Horizontal analysis; Common size analysis, Ration analysis (Liquidity, Leverage, Profitability and Activity ratios).

Unit IV: Financial Returns and Risk **L.H.10**

Concept and meaning of financial returns and risk, Measurement and Returns (Real rate of return, Average rate of return, Expected rate of return and Required rate of return); Measurement of risks (Variance, standard deviation, coefficient of variance); Measurement of portfolio return and risks (Covariance, Variance and Standard deviation); Correlation, Efficient portfolio; Optimal portfolio; CML, SML and CAPM.

Unit V: Securities Valuations **L.H.8**

Defining bonds and their features; Bonds valuation; Bond yields [Yield to Maturity (YTM), Yield to Call (YTC) and Current Yield (CY); Features and valuation of preferred stocks; Features of common stock; Basic stock valuation – Zero growth, Constant growth, Non- constant growth

Unit VI: Cost of Capital **L.H.6**

Overview of cost of capital components; Cost of debt - before tax and after tax; Cost of preferred stock ; Cost of retained earnings, Cost of newly issued common stock; Weighted average cost of capital; Marginal cost of capital; Applications of costs of capital.

References:

Pradhan, R.S., ***Financial Management***, Buddha Academic Enterprises, Kathmandu.

Brigham, E.F. and J.F. Houston, ***Fundamental of Financial Management***, Harcourt Asia Pte. Ltd., Singapore.

Van Horne, James C., and John M. Wachowicz, ***Fundamentals of Financial Management,*** Pearson Education, New Delhi.

Ross, Stephan, A., R. W. Westerfield, and J. D. Bradford, ***Fundamentals of Corporate Finance***, McGraw-Hill/ Irwin, Boston.

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BBA III Semester
LH: 48

Course Title : **Quantitative Techniques for Management**

Course Code : CO333
Area of Study : Core
Credit Hour : 3

Course Objectives:
The main aim of this course is to provide basic knowledge of quantitative techniques and its application in decision making process to solve various managerial problems under deterministic and stochastic situation.

Unit 1: Introduction **LH 2**
Introduction of quantitative techniques, Application of quantitative techniques in decision making process, quantitative analysis process; Model formulation data preparation, model solution, report generation.

Unit 2: Decision theory **LH 8**
Decision making environment, Decision making under uncertainty: Maxi-max, Maxi-min, Mini-min, Mini-max, Mini-max regrett criteria, Laplace and Hurwicz criteria, decision making under risk: Expected monetary value criteria, expected opportunity loss, Expected value under perfect information, Marginal analysis, Decision tree approach.

Unit 3: Game theory **LH 8**
Introduction, properties of Game theory, Standard convention of game, Pure and mixed strategies, Pure strategies (Maxi-min and mini–max principles), Game with saddle point, Mixed strategies: Game without saddle point, Application of dominance rule, Graphical approach

Unit 4: Linear programming **LH10**
Introduction of Linear programming, Basic concept and notation, Formulation of linear programming model, Graphical solution of linear programming: Maximization and minimization, Special cases in linear programming: Multiple Optima, unbounded, infeasible, and degeneracy. Use of excel solver to solve linear programming problem (Only for class exercise)

Unit 5: Transportation **LH 8**
Introduction, LP formulation of the transportation problem, Case of minimization, Balance and unbalanced problem, Method for initial allocation, Case of degeneracy, use of excel solver to solve linear programming problem (Only for class exercise).

Unit 6: Assignment **LH 4**

Assignment problems: Concept of assignment problem. Mathematical formulation of assignment problem, Solution of assignment problem: maximization and minimization.

Unit 7: Network Analysis **LH 8**

Network models: Introduction, Difference between PERT and CPM, Basics terminologies, Construction of network diagram: AOA and AON techniques, PERT/ CPM network components and precedence relationship, Probability in PERT analysis.

Basic References:

Sharma J.K. (2009), Operation Research: Theory and application (4th edition), Macmillan Publishers India ltd.

Kothari C.R., (2020), Quantitative Techniques (Third revised edition), Vikash Publishing House Private Limited.

Sthapit, A. B. and others (2022), Production and Operation Management, Asmita Book publishers and distributors P. ltd., Kathmandu.

Hiller, F.S. and Liberman G.J. (2021), Introduction to operation research, McGraw-Hill Education.

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BBA III Semester

LH: 48

Course Title: Taxation and Auditing

Code: CO 334

Area of Study: Core

Credit Hour:3

Course Objective

The goal of this course is to equip students with a comprehensive understanding of the fundamental principles and applications of tax law in Nepal. Additionally, the course aims to cultivate essential skills for solving practical issues related to Income Tax and VAT. The course further aims to provide student with the basic knowledge,concepts, objectives, importance, and procedures of auditing. Ultimately enable them to handle internal audit of concerned organization

Unit 1: Introduction to Taxation **L.H. 6**

Meaning,Objectives and Classification of Tax, Canons of Taxation,Historical Background of Income Tax in Nepal, Features of Income Tax Act-2058, Definition of Basic Terms Under Income Tax Act., Classification and Status of Taxpayers, Heads and Sources of Income: Business Income, Employee Income, Investment Income, Casual Income, Capital Gain, Cash and Accrual basis of Accounting, Concept of Excise duty and Customs duty , PAN.

Unit 2: Income from Employment **L.H. 8**

Concept of Employment Income, Chargeable and Non-Chargeable Income,Income under the Head of Employment, Allowable reduction,Exemptions , Tax Rate, Computation of Assessable Income, Taxable Income, Tax Liabilities and Payable.

Unit 3: Income from Business **L.H.12**

Concept of Business Income, Concepts of Capital and Revenue Incomes and Expenses,Calculation of Deprecation Basis and Allowable Deprecation,Provision for Pollution Control Cost, Resources and Development Cost and Repair and MaintenanceCost, Chargeable and Non-Chargeable Incomes from Business, Deductible and Non-Deductible Expenses, Assessable Income from Business and Profession other than Entities, Set-off and Carry Forward of Business Loss, Capital Gain Tax.

Unit 4: Total Assessable income and tax payable **L.H. 6**

Concepts & Statement of Total Assessable Income and Taxable Income, Progressive Slab Rates and Flat Rates, Tax Credit :- Foreign Tax-Credit, Medical Tax Credit, Adjustments of Advance Tax, Tax Deduction at Source (TDS), Computation of Total Assessable Income, Taxable Income and Tax Payable, Methods of Tax Collection.

Unit 5 Rights and Duties **L.H. 4**

Rights of Tax Authorities, Government of Nepal, Inland Revenue Department(IRD), Director General (DG), Chief Tax Officer and Other Officers, Rights and Duties of Taxpayers.

Unit 6: Value Added Tax **L.H. 6**

Concept of Value Added Tax (VAT), Origin and Evolution of VAT, Types of VAT, Methods of Computing VAT, Methods of Collection Realization &Refund of VAT, Threshold Limit and Rate of VAT.

Unit 7: Auditing **L.H. 6**

Meaning, Scope, Objectives and Advantages of Auditing,Relation between Auditing and Taxations, Auditing and Investigation, Errors and Frauds,Concepts, Types, Detection, andPrevention of Errors and Frauds, Concept of Internal Control, Internal Auditing &Internal Check, Basic concepts of Audit Plan, Vouching, Verification, and Valuation, Concept, Contents &Types of Audit Report, Concept of Tax Audit.

Suggested Readings:

Government of Nepal, Income Tax Rules, 2059 with amendments

Government of Nepal GON, Value Added Tax Act, 2052 with amendments

Government of Nepal GON, Value Added Tax Rules, 2053 with amendments

Dhakal, K. D. et al. (Updated edition). Fundamentals Taxation and Auditing, Asmita Books Publisher and Distributors (P) Ltd., Kathmandu.

Kandel, R. &Aryal, K.P. (Updated edition). Fundamentals of Taxation and Auditing, Bhundipuran Prakashan Pvt. Ltd., Kathmandu.

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BBA III Semester
L.H. 48

Course Title: IT Tools for Business
Course Code: IT 335
Area of Study: Core
Credit Hour: 3
Nature of Course: Theory + Practical

Course Description

This course is designed to familiarize students with the usage of computers and information technology as tools for business. Students will gain practical skills in various software applications commonly used in business settings.

Course Objectives

- Understand fundamental computer concepts and terminology.
- Gain proficiency in using essential software applications for business.
- Develop skills in data management, analysis, and presentation.
- Explore emerging trends in information technology and their impact on business.

Course Contents:

Unit 1: Introduction to Computers — 3 Hrs

- Introduction and Characteristics of Computers
- Basic Operations of Computers
- Types of Computers (Digital and Analog Computers)
- History and Evolution of Computers
    - Generations of computers
- Application of Computers

Unit 2: IT in Business and Society — 2 Hrs

- IT in everyday life and its impact on society
- Role of IT in modern business operations
- Management Information System
    - Components of Information System
    - Types of Information System
- Social and ethical considerations in IT usage

Unit 3: Computer System Hardware — 10 Hrs

- Introduction and components of CPU
- Anatomy of Computer Hardware
    - Motherboard, CPU, RAM, storage devices

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- Computer Memory
    - Introduction and Memory representation
    - Memory Hierarchy
    - Types of Storage devices (Primary Memory, Secondary Memory)
    - Memory Utilization in Computing
- Input and Output devices
    - Types of Input devices
    - Types of Output devices
    - Input/Output Ports and its working

Unit 4: Computer Software 8 Hrs

- Introduction and Software Categories
    - System software (Operating Systems)
    - Application software (Freeware and Shareware software, Open source software and Closed source software)
- Operating Systems
    - Introduction and Types of OS
    - Objectives and Functions of OS
    - Popular operating systems (Windows, macOS, Linux)
- Common Office Suites
    - Microsoft Office (Word, Excel, PowerPoint)
    - Google Workspace (Docs, Sheets, Slides)
    - Creating and editing documents
    - Formatting text, paragraphs, and pages
- New Trends in Software

Unit 5: Internet and Networking 7 Hrs

- Basics of Internet and World Wide Web
    - How internet works
    - Evolution of the World Wide Web
- Browsers and Search Engines
    - Popular web browsers (Chrome, Firefox)
    - Search engine usage and techniques
- Email Communication
    - Setting up email accounts
    - Composing, sending, and receiving emails

Unit 6: Cybersecurity and Data Privacy 6 Hrs

- Threats to Cybersecurity
    - Cybercrimes and cyber threats (viruses, malwares, phishing, cyberbullying, online fraud, data breach, hacking, online harassment)
    - Social engineering and identity theft
- Password Management
    - Creating strong passwords
    - Password managers
- Data Encryption and Secure Communication



- Encryption and its types
- Secure browsing and online transactions

- Online Privacy and Protection
  - Protecting personal information online
  - Privacy policies and legal rights

Unit 7: IT Governance and Ethics — 6 Hrs

- Introduction to IT Governance
  - Key aspects of IT Governance
  - Importance of IT Governance
- IT Governance Frameworks
  - (ISO 38500, COBIT, ITIL, CMMI, COBIT)
- Ethical Considerations in IT
  - Digital ethics and responsible IT usage
- Intellectual Property Rights
  - Copyright, patents, and trademarks
  - Plagiarism and fair use
- Social and Legal Implications
  - Social impact of technology
  - Legal aspects of IT (cyber laws, liability)

Unit 8: Emerging IT Trends and Innovations — 6 Hrs

- Cloud Computing and Virtualization
  - Cloud service models (IaaS, PaaS, SaaS)
  - Virtual machines and hypervisors
- Big Data and Analytics
  - Data collection, storage, and analysis
  - Business intelligence and data-driven decision-making
- Internet of Things (IoT)
  - IoT devices and applications
  - IoT in smart homes and industries
- Artificial Intelligence (AI) and Machine Learning (ML)
  - AI applications in business
  - Ethics and challenges in AI adoption

Practical Section: Application Software for Business

MS Word Applications

- Paragraph Formatting
- Document Customization
- Inserting Graphics and Objects
- Mail Merge and Macros

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MS Excel Applications

- Data Entry and Formatting
- Formulas and Functions
- Data Analysis with Charts
- Advanced Excel Features (Pivot Tables, Solver)

MS PowerPoint Applications

- Slide Creation and Formatting
- Animation and Transitions
- Multimedia Integration
- Collaborative Presentation Tools

Evaluation of Internal Assessment Marks

Nature of assessment	Weightage	Percentage
Practical (Test + Viva)	**(5 + 5) marks**	**25%**
Attendance 95% above - 100% of marks 90% to 95% - 90% of marks 80% to 90 - 80% 0f marks Less than 80% - NQ	**8 marks**	**20%**
Class Presentation/ Assignment/ Practicals and other Class Activities	**12 marks**	**30%**
Pre-board Paper	**10 marks**	**25%**

Textbooks:

- Introduction to Computers, Peter Norton's, Tata McGraw-Hill

Reference books:

- Computer Fundamentals by Anita Goel - Pearson Publication
- Fundamentals of Computers, V. Rajaraman, PHI Learning Pvt. Ltd.
- Fundamentals of Information Technology by Alexis Leon and Mathews Leon - Leon Press, Chennai

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Purbanchal University

BBA IV Semester

LH: 48

Course Title: Legal Aspects of Business

Code: FA 341

Area of Study: Core

Credit Hour: 3

Course Objectives: The objective of this course is to provide a general understanding of legal process and practices that have close relation with the management of an organization. The course intends to familiarize students with business related laws required for managing business operations effectively and successfully. This course aims to create an understanding of legal environment of business and furthermore enables the students apply their skills to comply with the legal knowledge when they work for different organizations.

Course Contents:

Unit I: Introduction to the legal aspects of business- **LH 7**

- Meaning and nature of law.
- Meaning and scope of business law
- Sources of law/business law
- Development of Nepalese business law.

Unit II: Contract law **LH 6**

- Meaning and definition of valid contract
- Classification of contract
- Essential elements of a valid contract
- Differences between contract and agreement.

Unit III: Formation of contract- **LH 20**

- **Offer and Acceptance:** Ruled regarding to valid offers and acceptance.
- **Consideration:** Concept of consideration, Rules regarding consideration, Exception to the rule"No consideration no contract" and it's position on Civil Code (2074).
- **Contractual capacity:** People incompetent to a contract, Minor(Rules regarding to minors' contracts) , Unsound minds, People disqualified by law.
- **Free Consent:** Concept of free consent, factors affecting it: Coercion, undue influence,misinterpretation, fraud and mistake.
- **Performance of Contract**: Meaning and definitions of performance of contracts, it's importanceand rules regarding to the performance of contracts.
- **Termination of Contract:** Meaning and definition of termination of contracts, Modes of termination of contracts.
- **Breach of contract:** Introduction, Types and remedies of contract breaches.

Unit IV: Contract of Bailment- **LH 4**

- **Introduction**
- **Meaning and definition of contract of bailment**
- **Features of bailment.**
- **Rights and duties of the bailor and the bailee**
- **Termination of a bailment contract.**

Unit V: Law of Arbitration- **LH 6**

- **Introduction**
- **Meaning and definition of Arbitration**
- **Importance of Arbitration**
- **Rights and duties of an Arbitrator**
- **Award of Arbitration**
- **Termination of Arbitrator's Authority.**

Unit VI: Carriage and Carriage of goods- **LH 5**

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- **Introduction**
- **Meaning and definition.**
- **Classifications of carriage of goods**
- **Rights and duties of a common carrier**
- **Contracts of Affreightment and it's types.**

References

Anson's Law of Contract, 28th Edition, Oxford University Press, 2010, Walton Street.

Gower and Daviers, Principles of Modern Company Law, 11th Edition 2021, Sweet and Maxwell.

Text Books

Business Law 2nd Edition(2018) by Dilli Bhandari, ABC Publication, Kathmandu.

A text book on Company Law(B.S. 2076) by Dr. Awatar Neupane, Pairavi Book House Pvt. Ltd.,Kathmandu.

Company Law (B.S. 2064, Nepali Version) 2nd Edition by Bharat Raj Upreti, FREEDEL, Kathmandu.

Yadav Kumar K.C.'s Contract Law: A comparative study(2016), Pairavi Publication, Kathmandu.

Acts:

Muluki Civil Code, 2074

Company Act, 2063

Arbitration Act, 2055

Civil Aviation act, 2015

Motor Vehicles and transportation management Act, 2049

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BBA IV Semester

LH: 48

Course Title: Financial Management II

Code: CO 342

Area of Study: Core

Credit Hour: 3

Course Objectives:

The objective of this course is to create an understanding of the basic concepts, principles and techniques of financial management among students. It also aims to enable them to apply this knowledge in real-life situations and take appropriate financial decisions.

Course Contents:

UNIT I: Short-term Fund Management **LH 6**

Sources of Short-term Funds (Trade Credit, Bank Loans, Commercial Paper, Secured Loans); Cost of Trade Credit; Short-term Bank Loans and Costs – Promissory Note, Line of Credit, Revolving Credit Agreement; Cost of Commercial Paper and Secured Loans.

UNIT II: Investment Planning and Evaluation **LH 13**

Meaning and Classification of Projects (Independent, Mutually Exclusive and Replacement Projects);Evaluation of Project/s: Cash Flows Estimations(Initial investment, Net Operating Income, Terminal Cash-flow), Comparison of Cash Inflows and Outflows (Payback Period, Discounted Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Modified Internal Rate of Return, Profitability Index).

UNIT III: Working Capital Management **LH 5**

Concepts of Working Capital (Gross Concept, Net Concept and Zero Concept of Working Capital) Working Capital Cash-flow Cycle (Operating Cycle and Cash Conversion Cycle)

Current Assets Investment and Financing Policies (Conservative, Moderate/Matching, Aggressive)

UNIT IV: Cash and Receivable Management **LH 8**

Motives for Holding Cash; Cash Transfer Systems [Electronic Fund Transfer (EFT), Real Time Gross Settlement (RTGS), Immediate Payment Service (IPS), Unified Payment Interface (UPI), Depository Transfer Cheque (DTC)], Cash Management Models (Baumol Model and Miller-Orr Model)

Meaning of Receivables, Significance of Receivables Management, Receivables Management Techniques: Set of Credit Policies (Credit Period, Credit Standards, Collection Policy), Evaluation of Credit Policies (Average Collection Period, Average Daily Sales, Average Investment in Receivables, Costs of Investment of Receivables, Variable Costs of Receivables, Cash Discounts, Bad debt loss, Net benefits).

UNIT V: Inventory Management **LH 6**

Need for Inventory Management;Types and Computation of Inventory Costs;Economic Order Quantity, Safety Stock, Reorder Point;Impact of Quantity Discounts on EOQ; Inventory Control Systems (ABC Analysis, Just-in-Time Approach, Red-line Methods)

UNIT VI: Lease Financing **LH 5**

Meaning of Lease Financing, Types of Leases, Factors influencing Lease Decisions, Cash-flow of a lease, Lease or Buy Decision.

UNIT VII: Dividend Policy **LH 5**

Dividends and Capital Gains, Factors influencing a Dividend Policy, Dividend Policies, Dividend Payment Procedure, Stock Repurchases, Stock Dividends, and Stock Splits.

References

Pradhan, R. S., ***Financial Management***, Buddha Academic Enterprises, Kathmandu.

Gitman, Lawrence J., ***Principles of Managerial Finance***, Harper Collins Publishers

Brigham, E.F. and J. F. Houston, ***Fundamentals of Financial Management***, Harcourt Asia Pte. Ltd., Singapore.

Van Horne, James C., and John M. Wachowicz, ***Fundamentals of Financial Management***, Pearson Education, New Delhi.

Purbanchal University
BBA IV Semester

LH: 48

Course Title: Operations Management

Code: CO 343

Area of Study: Core

Credit Hour: 3

Course Objectives: The main aim of this course is to provide basic knowledge of operation management and its application to solve various issues in execution of operational strategies.

Course Contents:

Unit I: Introduction **LH 4**

Introduction, The Scope and evolution of Operations Management, Transformation process, Types of production system- continuous, intermittent, Operations Management and Decision Making, Recent issues in Operation management.

Unit II: Facility location and layout **LH 10**

location planning: strategic importance of location, Factors affecting location decisions; Manufacturing and sercice, Evaluating location alternatives; factor rating, load distance score ane center of gravity, Break-even analysis [Numerical], layout strategies: strategic importance of layout decisions, Types of layout, Designing product layout: line balancing [Numerical].

Unit III: Production planning and scheduling **LH 12**

Production planning: Meaning, Objectives, Importance & Procedure of Production planning.

Linear programming: Simplex solution of Minimization and maximization problem.

Product development: Operational issues in product life cycle; product development process, Quality function deployment.

Manufacturing process and service process, capacity planning decisions, Overview of the operations planning and scheduling system; forward scheduling and backward scheduling, sequencing rule [Numerical].

Unit IV: Inventory Management **LH 10**

Concept & purpose of inventory, inventory costs, inventory control system; Deterministic and probabilistic inventory model, establishment of safety stock under Q-model and p-model[Numerical], Other inventory models: price break model, single period models and uses during production model [Numerical], ABC Inventory planning.

Unit V: Productivity Management **LH 6**

Concept, Types of productivity, factors affecting productivity, productivity measurement and analysis, Techniques of productivity improvement.

Unit VI: Statistical Quality Control **LH 6**

Introduction, definitions of quality, Process control and product control, Statistical process control, control charts for variables and attributes, acceptance sampling; Operating characteristic curve.

References

Stevenson, W.J. (2012). Operations Management.11th edition. New Delhi: Tata McGraw-Hill.

Krajewski L, Ritzman L., Malhotra, M.(2007): Operations Management Process and Value

Chains.8 ed. New Delhi: Prentice Hall.

Chase Richard B., Aquilano Nicholas J and Jacobs F. Robart (1999): Production andOperations Management: Manufacturing and Services, 8th edition, Tata McGraw HillPublishing Company, New Delhi.

Sthapit, A. B, Yadav R. P, Tamang G. , Dhital S. and Adhikari P. (2022). Production andOperations Management. Kathmandu: Asmita Books Publish.

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Purbanchal University

BBA IV Semester

LH: 48

Course Title: Human Resource Management

Code: CO 344

Area of Study: Core

Credit Hour: 3

Course Contents:

Course Objective: The purpose of this course is to develop knowledge and skills of students on the concept, functions, systems and techniques of managing human resource successfully in different organizations and in other practical fields.

Unit I: Introduction to human resource management (HRM) **LH 5**

Meaning, Characteristics, Objectives, Functions and Importance of Human Resource Management, HR challenges and roles, Major Hr issues in Nepal.

Unit II: Acquiring human resources **LH 14**

Job design: Meaning, objectives and techniques of job design;

Job Analysis: Concept, importance and process, Techniques of obtaining job analysis information, Outcomes of job analysis (Job description, Job specification and Job evaluation)

Dejobbing: Concept, Reasons of dejobbing, Techniques of dejobbing

Human Resource Planning: Meaning, importance and process of HRP, Use of human resource information system in HRP, Forecasting HR demand and supply; Relationship between human resource planning and strategic planning

Recruitment: Meaning, goals, process and sources of recruitment;

Selection: Concept, purposes, process and methods of selection.;

Orientation and socialization: Concept and process.

Recruitment and Selection practices in Nepalese organizations



Unit III: Employee Training and Management Development **LH 8**

Employee training: Concept, Objectives, System approach to training, Determining training needs, training methods, evaluating training effectiveness; Issues and challenges in designing and conducting training programs,

Management development: Concept, objectives and methods,

Employee training and Management Development practices in Nepalese organizations

Career Planning: Concept, Objectives of career planning, Need for career planning, Career stages, process of career planning

Unit IV: Utilizing Human Resources **LH 8**

Performance Appraisal: Meaning, Purpose of performance appraisal , Process of performance appraisal Performance appraisal methods; Problems of performance appraisal, Criteria for effective performance appraisal system, Performance appraisal system in Nepalese organizations

Compensation: Concept, Purpose of compensation, Determinants and methods of compensation; Incentives - Concept and types, Employee Benefits – Concept and types, Perquisites – Concepts and elements, Contemporary issues of compensation in Nepal

Unit V: Maintaining Human Resources **LH 8**

Ethics, Justice and Fair Treatment in HR Management: Concept of Ethics, Justice and Fair Treatment, What shapes ethical behavior at work?, HRM's role in promoting Ethics and Fair treatment

Discipline: Concept, Disciplinary problems, Process and approaches of handling discipline, Challenges to disciplinary action

Occupational Safety and Health: Concept of protecting HR health and safety programs, Issues of safety and health, Health and safety management at the work place

Unit VI: Human Resource Audit **LH 5**

Concept, Types of HR audit- Compliance, Best practices, Performance, Competitive, Strategic, Policies, Safety, Function specific etc; How to conduct HR Audit – Identification of Auditor, Determine the types of Audit, Develop a questionnaire, Data collection, Analyze the result, Provide feedback, Prepare plan and offer continuous feedback; Areas of review during HR Audit

– Hiring and on-boarding processes, Compensation and benefits, Performance appraisal process, Lay off and termination process, Job descriptions and classifications, Documentation and personnel files etc.

References

Adhikari, Devraj, Human Resource Management, Buddha Academic Publishers and Distributors Pvt. Ltd. Kathmandu, Nepal

DeCenzo, David A. and Robbins, Stephen. P. (Sixth edition), Fundamentals of human resource management, New Delhi: Wiley- India.

Dessler, Garry and Varkkey, Biju,(Eleventh edition), Human Resource Management. Delhi: Pearson Education.

Ivanceivich, John M. (2010)., Human Resource Management, , New Delhi:Tata McGraw Hill

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Purbanchal University

BBA IV Semester

LH: 48

Course Title: Introduction to Spreadsheets and Data Visualization

Code: IT 345

Area of Study: Core

Credit Hour: 3

Course Description:
This course introduces students to the fundamentals of spreadsheets and data visualization. Students will learn to use spreadsheet software for data management and analysis, as well as create effective data visualizations to communicate insights.

Course Objectives:

- Understand the basics of spreadsheet software.
- Develop proficiency in data entry, formatting, and formula creation.
- Learn to create data visualizations for effective communication.
- Apply data visualization techniques to real-world datasets.

Course Contents:

Unit I: Introduction to Spreadsheets **LH 6**

Introduction to spreadsheets and their role in business.

- Understanding spreadsheet software (e.g., Microsoft Excel, Google Sheets).
- Basic spreadsheet terminology, concepts, and functions.
- Creating, saving, and opening spreadsheet files.
- Characteristics of spreadsheets.
- Importance of spreadsheets in business.
- Applications of spreadsheets and data visualization.

Unit II: Data Entry and Formatting **LH 6**

- Introduction to data and types (unstructured, semi-structured, structured)
- Data entry techniques and best practices
- Cell formatting: fonts, alignment, borders, and shading
- Applying number formats and styles
- Using cell references and naming cells
- Conditional formatting for data visualization

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Unit III: Basic Formulas and Functions **LH 8**

- Introduction to formulas and functions
- Basic mathematical and statistical functions
- Logical functions and conditional statements
- Error handling and troubleshooting
- Advanced functions: Lookup and reference functions

Unit IV: Data Analysis and Visualization **LH 6**

- Introduction to Data Analysis and types (Exploratory data analysis, Predictive Data Analysis)
- Principles of data analysis in a business context.
- Techniques for sorting, filtering, and organizing business data.
- Creating and customizing charts and graphs for effective data visualization.
- Data visualization for decision support and reporting in business scenarios.

Unit V: Advanced Data Visualization **LH 8**

- Interactive and dynamic charts and their types (Column Chart, Bar Chart, Line Chart, Pie Chart, Doughnut Chart, bar diagram chart, Histogram)
- Geographic and thematic mapping for business insights
- Preparing Excel Dashboards
- Introduction to data visualization tools and software (e.g., Tableau, Power BI).
- Case studies and real-world applications of advanced visualizations in business.

Unit VI: Data Cleaning and Preparation **LH 8**

- Data pre-processing techniques in a business context.
- Identifying and handling missing data, duplicates, and outliers.
- Data cleansing, data transformation, and normalization.
- Data merging and combining.
- Data preparation for analysis and visualization in a business context.

Chapter VII: Data Visualization in Marketing and Sales **LH 6**

- Application of data visualization in marketing and sales strategies
- Using data visualizations for customer segmentation and targeting
- Analyzing sales trends and customer behavior through charts and graphs
- Case studies on successful marketing campaigns using data visualization

Practical Section: Spreadsheet and Data Visualization Software

The lab activities under this subject should accommodate at least the following:

- Practical 1: Introduction to spreadsheet software (e.g., Microsoft Excel)
- Practical 2: Data entry and formatting
- Practical 3: Formulas and functions
- Practical 4: Creating charts and graphs
- Practical 5: Pivot tables and data summarization

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- Practical 6: Data visualization tools (e.g., Tableau, Power BI)
- Practical 7: Interactive charts and dynamic data visualization
- Practical 8: Data cleaning, preparation, and real-world applications
- Practical 9: Creating dashboards
- Practical 10: Final Report and presentation for a particular business case

Note: It is encouraged to utilize powerful data visualization tools such as Tableau and Power BI for practical exercises. These tools will help students to develop essential skills for effective data visualization and analysis, which are highly valuable in business.

Text Books:

Schwabish, Jonathan - Data Visualization in Excel-CRC Press_A. K. Peters (2023)

Data at Work: Best practices for creating effective charts and information graphics in Microsoft Excel by Jorge Camões

References:

"Information Dashboard Design: The Effective Visual Communication of Data" by Stephen Few

Nathan Yau - Data Points: Visualization That Means Something-Wiley (2013)

"Modern Data Visualization with R" by ROBERT KABACOFF



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BBA V Semester

Course Title: Project Management

Area of Study: Core

Code No: CO 351

Credit Hour: 3

LH: 48

Course Objective

The main aim of this course is to make students familiar with the importance of project management and make them aware with tools and techniques for successful execution of projects in different business environments.

Course Details:

Unit 1: Introduction to Project Management **LH 4**

Definition of a project, Understanding project management, Difference between project management and operation management, project life cycle, role of project manager and relationship with other functional manager, classification of projects.

Unit 2: Project Initiation **LH 8**

Criteria for project selection, Project selection models; Nonnumeric and Numeric (Pay-back period, Discounted cash flow, IRR and Profitability index), Risk in project selection, Project portfolio process (PPP), Managing conflict and negotiation during the project life cycle.

Unit 3: Project Planning **LH 12**

Project planning procedure, Work breakdown structure (WBS), Risk management process; fishbone diagram, Risk matrix, FMEA analysis, and decision tree analysis; Estimation of project budget; top-down, Bottom-up, and work element costing approach; Time Estimation: network diagram (ADM-PERT and PDM-CPM method), Gantt chart, crashing a project.

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Unit 4: Project Execution and Control **LH 8**

Designing project monitoring system, information needs and reporting process, Earned Value Analysis,Milestone Analysis,Project management information system (PMIS), Purpose of project control, Types of control; Cybernetic Control, Go/No-Go Controls and Post control.

Unit 5: Project Audit and Termination **LH 8**

Need for project audit, Contents of project audit, responsibility of project auditor/evaluator, project audit life cycle, essentials of an audit/evaluation, varieties and timing of project termination, project termination process.

Unit 6: Modern Developments in Project Management **LH 4**

Project management maturity model (PMMM), Developing effective procedural documentation, Project management methodologies, Continuous improvement, Capacity planning, Competency models, Managing multiple projects, The business of scope changes, End-of-phase review meetings.

Unit 7: Project Management Practices in Nepal **LH 4**

Historical Background of Project Management in Nepal, Current Status and benefits of Project Management in Nepal,Problem of Project Management in Nepal, Actions needed to improve Project Management in Nepal, Role of Project Management Association.

References

1. Meredith Jack R. and Mantel Jr. Samuel J., "Project management, a managerial approach", eighth edition, John Wiley & Sons. Inc.
2. Kerzner, Harold, " Project Management, a system approach to planning, scheduling and controlling", twelfth edition, John Wiley & Sons. Inc.
3. Agrawal, G. R. (n.d.). Project Management Scenario in Nepal.
4. Acharya, K.P. (2013), Project Management, Asmita book Publishers and Distributors (P) Ltd.
5. Bhandari N. et al; (Nov. 2022), " Project Management System: Issues, Challenges and Improvement in Nepal", Department of Geomatics Engineering, Kathmandu University.



Purbanchal University

BBA V Semester

Course Title: Banking and Insurance

Area of Study: Core

Code No: CO 352

Credit Hour: 3

LH: 48

Course Objective

The objective of this paper is to impart basic knowledge of principles and practices of banking and insurance services, products, legal and regulatory aspects of banking and insurance industry to the students.

Course Details:

Unit I: Introduction to Banking **LH 9**

Meaning, Origin, Nature, Purpose, functions, Need and Types of bank and financial institutions, an overview of Nepalese Financial System and recent developments in the financial system of Nepal, Role and function Nepal Rastra Bank, Basic concepts of Retail banking, Wholesale banking, International Banking, Universal banking, American Depository Receipt (ADRs) and Global depository Receipt(GDRs),Participatory notes, Role and function of Capital Market, Security Board of Nepal (SEBON), Role and Function of Mutual funds ,Role and function of Insurance Companies, Factoring and forfeiting services, Credit Information Center, Bankers Fair practice code; Risk Management in Banking and Basel III , Banking terminology (Capital Adequacy Ratio, Cash Reserve Ratio (CRR),Statutory Liquidity Ratio(SLR),Credit Deposit Ratio (CD Ratio), Open market Operation, Bank Rate, REPO, Reverse REPO, Interest rate corridor, Forward Exchange Contract, Forward rate Agreement, Interest rate Swap)

Unit II: Functions of Banks

Deposit and Ancillary Services: **LH 4**

Functions of bank, Banker-Customer Relationship(Bank as a trustee, Bailee –Bailer

relationship, Agent- Principal Relationship, Lessee- Lessor Relationship , Mandate and power of Attorney, Freezing the account operation, KYC/CFT/AML Guidelines, Payment and Collection of Cheques and Other Negotiable Instruments ,endorsement, forged instrument , bouncing of cheque and their implications; Deposit Products and Opening of Accounts of Various Types of Customers; Ancillary Service rendered by banks(Remittances, Demand Draft, Bankers Cheque, SWIFT, NEPT, RTGS, Safe Deposit Lockers, Portfolio management, Good for payment cheques,)

Loan and Advances: **LH 6**

Principles of Lending, Types of loan and Advances(Funded & Non Funded, Facilities, Working Capital and Term loan, Letter of Credit, Bank Guarantee, Credit Cards, Home Loans, Personal Loans, Consumer Loans), Credit Appraisal Techniques and approach to Lending , Working capital Financing and Regulatory guidelines(on working capital loan and other loan term loan, Management), Credit Monitoring, NPA Management ; Productive Sector Lending ;Agricultural Finance ;Micro, Small & Medium Enterprises Financing, deprived Sector Financing ;Different Documentation -Different Modes of Charging Securities(Assignment, lien, hypothecation, pledge) ;Types of Collaterals and their Characteristics (land & building, Plant &Machinery, Goods, share stock, bond, Gold & Silver, Deposit Receipts), Information Center (CIC).

Unit III: Introduction to Banking Technology **LH 5**

Essential of Bank Computerization –Bank computerization, LANs & WANs, UPS ,Core Banking software; PAYMENT System of Electronic Banking(Electronic payment system-ATM,POS ; Cash Deposit machine; PIN; Electromagnetic card; Electronic banking); Data Communication Network, Emerging trends in communication Network for banking, evolution of electronic funds transfer (EFT) System , structured message transfer system using SWIFT, Automated Clearing System- Clearing House Interbank Payments System (CHIPS) Clearing House Automated Payment System(CHAPS), Clearing House Automated Transfer System(CHATS), Nepal Clearing House; Two Level Fund Transfer system-FedWire, BankWire, POS; Electronic Clearing System in India, National Electronic fund transfer system(NEFT), Real Time Gross Settlement

System(RTGS),Digital Signature; Central Bank Digital Currency (CBDC), Global trend in Banking System, impact of IT on Banks ;Security Consideration

(This unit III aims to impart ***basic concepts only***)

Unit IV: Insurance Principles and Practices **LH 6**

Introduction to Insurance: Meaning, Nature, Purpose and Need, Principles of Insurance – Indemnity; Utmost Good Faith, Subrogation, and Insurable Interest, Proximate Clause, Features of Insurance Contracts, Nomination, Assignment, Lapse and Revivals, Assignment and Foreclosure of Insurance Policy, Players in Life and Non-Life Insurance, Evolution of Insurance Industry in Nepal, Roles of Beema Samiti

Unit V: Life Insurance:

Meaning, Importance, Type of plans, Underwriting, Pricing, Distribution channels, Policy servicing, Claim settlement, Understanding Annual Report of a Life Insurance Company **LH 3**

Insurance Products: Elements of life insurance, Features of term insurance, Features of endowment assurance, Role of term and endowment in product designing, Types of life insurance policies, Annuity & Pension Policies, Whole life policies, Money back policies, Other Types of Policies **LH 4**

Unit VI: Non-Life Insurance:

Meaning, Importance, Types, Underwriting, Pricing, Claims - Investigation and Assessment; Surveyors and Loss Assessors; Documentation; Arbitration; Limitation, Settlement and Post Settlement, Understanding Annual Report of a Non-life Insurance Company **LH 3**

Non-Life Insurance Products:

Fire and Earthquake, Motor Vehicles, Marine, Cargo and Hull, Liability, Health Insurance: Need, Factors to be considered for premium fixing **LH 2**

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Rural & Social Insurance: Rural Insurance Policies, Project Insurance, Social Insurance, Old Age, Survivors & Disability Insurance, Types of Benefits, Unemployment Insurance, Workers Compensation Policy **LH 2**

Miscellaneous Insurance Products: Burglary, Jewellers' block insurance, Baggage insurance, Banker's Indemnity Insurance, Aviation insurance, Fidelity guarantee insurance, Public liability Insurance, Bancassurance, **LH 2**

Re-Insurance: Meaning, Nature of Re-Insurance risk **LH 2**

References

1. Principles and practices of Nepalese Banking, Thapa R.B and Rawal D., Buddha Academic Enterprises, Kathmandu, Nepal
2. Principles and practices of Banking ,National Banking Institute
3. Principles and practices of Banking ,Indian Institute of Banking and Finance, , Macmillion Education
4. Banking Theory, Law and practice - Sunderaram and Varshney, Sultan Chand & Sons, New Delhi
5. Banking System, Frauds and Legal Control – R.P. Namita
6. Theory & Practice of Treasury & Risk management in Banks - IIBF
7. Foreign Exchange and Risk Management, C. Jeevanandam , Sultan Chand
8. Legal and Regulatory Aspects of Banking Operations – IIBF, 2/e, Macmillan, New Delhi
9. Elements of Banking and Insurance-Jyotsna Sethi, Nishwan Bhatia, PHI learning Second Edition
10. Insurance: Theory & Practice - Nalini Tripathi & Prabir Pal, PHI, 2010
11. Insurance Principles and Practice, Mishra, M. N., S. Chand & Co. Ltd., New Delhi

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BBA V Semester

Course Title:: Entrepreneurship

Area of Study: Core

Code No: CO 353

Credit Hour: 3

LH: 48

Course Objective

This course aims at instituting entrepreneurial skills in the students by giving an overview of entrepreneurs and the competences that are needed to become an entrepreneur. By the end of the course, students should be able to recognize the entrepreneurial potential, role of entrepreneurship within society, understand the process and nature of entrepreneurship.

Course Details:

Unit 1: Entrepreneurship Theory and Practice **LH 5**

Entrepreneurship Concepts and Definitions, Entrepreneurship Mindset, Myths of Entrepreneurship, Entrepreneurial eco-system (concepts), Entrepreneurs success stories, General Traits of successful Entrepreneur, Function and Types of entrepreneurship, Entrepreneurs versus Intrapreneurs, Theories of Entrepreneurship.

Unit 2: Role and Importance of Entrepreneurship **LH 10**

Intrapreneurship – Concepts and needs; Specific characteristics of entrepreneur: Leadership; Risk taking; Decision-making and business planning. Role of Entrepreneur: Role of an entrepreneur in economic growth as an innovator; generation of employment opportunities; complimenting and supplementing economic growth; bringing about social stability and balanced regional development of industries.

Unit 3: Scanning Business Opportunity **LH 16**

Area Potential Survey (APS) - HELVETAS model , SIYB Model (Start and improve your business model):Understanding the market, identifying ideas and areas with business potential, analyzing the needs and wants of the market, identifying resource needs, Identifying potential customer. Identifying the Opportunity: Convergent and divergent approach of opportunity sensing. Analyzing Business Opportunities: Market Analysis; demand-supply Analysis; Technical Analysis; Assets Analysis, Financial Analysis; sources of capital and its cost. Transforming ideas into reality, Business plan: Concept and templates; Business Plan Model: CANVAS Model, Lean Model

Unit 4: Creativity and Innovation **LH 9**

Creativity, Process of creativity - Inspiration, Clarification, Distillation, Perspiration, Evaluation and Incubation. Creativity in Problem Solving: Generating and acquiring new ideas, product design, service design, case studies, hands-on exercises, stimulation tools and approaches;

Creativity and motivation. Innovation: types of innovation, barriers to innovation, innovation process, establishing criterion for assessment of creativity & innovation, Entrepreneurship Boot camps (**Basic concepts only**)

Unit 5: Social and Rural Entrepreneurship **LH 8**

Introduction to Social Entrepreneurship, Defining Social Entrepreneurship,Characteristics and Boundaries of Social Entrepreneurship, Qualities, Skills and Values of Social Entrepreneurs. Social Enterprise Organizational Structures: Pure Non-profits, Pure For-Profits, Hybrids.

Rural Entrepreneurship: financing needs of rural enterprises and micro enterprises, role of entrepreneurship in rural development, technology and mass media and rural entrepreneurship, obstacles and opportunities of rural entrepreneurship, micro finance and rural entrepreneurship.

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Women Entrepreneurship - Role of women in rural entrepreneurship; employment generation via rural entrepreneurship.

Textbook:

Hisrich, R.D., Manimala, M.J., Peters, M.P., Shepherd, D.A.: Entrepreneurship, Tata McGraw Hill

References

1. R.D. Hishrich., Peters, M., Entrepreneurship: Irwin
2. Holt, D.H., Entrepreneurship – New Value Creation, Pearson
3. Shankar, R., Entrepreneurship Theory and Practice, Tata McGraw Hill
4. London, M. and Morfopoulos, R.G., Social Entrepreneurship
5. Dwivedi, A. and Sukhwal, A., Rural Entrepreneurship Development in Liberalised Era, Bookwell
6. APS- HELVETAS model
7. SIYB Model

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BBA V Semester

Course Title:: Organizational Behavior and Business Ethics

Area of Study: Core

Code No: CO354

Credit Hour: 3

LH: 48

Course Objective

This course is an introduction to the basic concepts and topics in organizational behavior (OB). The course focuses on OB at three levels: individual, interpersonal, and collective. It further focuses on OB theories and concepts, improving skills in reacting appropriately to organizational situations using OB concepts and improving ability to create and maintain healthy and productive work environments.

Course Details:

UNIT : I Introduction **LH 5**

Concept, Basic assumptions, Importance, Levels of OB Analysis, Contributing Disciplines to the field of OB, Challenges and Opportunities for OB Managers, Emerging trends of OB

UNIT II: Individual Behavior **LH 10**

Learning, attitude and Job satisfaction:

Learning: Concept, principles, theories of learning

Attitude: Concept, types, Job related attitudes

Job satisfaction: causation; impact of satisfied employees on workplace.

Purbanchal University

BBA V Semester

Course Title:: Organizational Behavior and Business Ethics

Area of Study: Core

Code No: CO354

Credit Hour: 3

LH: 48

Course Objective

This course is an introduction to the basic concepts and topics in organizational behavior (OB). The course focuses on OB at three levels: individual, interpersonal, and collective. It further focuses on OB theories and concepts, improving skills in reacting appropriately to organizational situations using OB concepts and improving ability to create and maintain healthy and productive work environments.

Course Details:

UNIT : I Introduction **LH 5**

Concept, Basic assumptions, Importance, Levels of OB Analysis, Contributing Disciplines to the field of OB, Challenges and Opportunities for OB Managers, Emerging trends of OB

UNIT II: Individual Behavior **LH 10**

Learning, attitude and Job satisfaction:

Learning: Concept, principles, theories of learning

Attitude: Concept, types, Job related attitudes

Job satisfaction: causation; impact of satisfied employees on workplace.

Motivation:

Concept, Theories (ERG, McClelland, Goal setting, Self-efficacy, Equity theory), Job characteristics model; Redesigning job and work arrangements; Employee involvement; Flexible benefits,

Personality and Values:

Concept of personality; Big Five model; Myers-Briggs Type Indicator (MBTI); Factors affecting Personality. Relevance of values; Linking personality and values to the workplace (person-job fit, person- organization fit)

Perception, Decision Making and Emotions:

Perception and Judgments; Factors affecting perception, perceptual errors; linking perception to individual decision making; Emotional labour; Emotional Intelligence.

UNIT III: Group Behaviour **LH 8**

Groups and Work Teams:

Concept: Elements of group; Five Stage model of group development; Group decision making; Group and teams; Types of teams; Creating effective team; team based work (TBW)

Leadership:

Concept; Trait theories; Behavioral theories (Ohio and Michigan studies, Managerial Grid); Contingency theories (Fiedler, Hersey and Blanchard, Path-Goal);

UNIT IV: Organizational Culture and Stress Management **LH 6**

Organizational Culture:

Concept; functions of culture;Creating and sustaining culture; Employees and culture; Creating positive and ethical cultures

Stress Management

Concept; Work stress model; Sources/Causes of stress; Consequence of stress, Stress management

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UNIT V: Organizational Change **LH 6**

Concept; Forces of change; Resistance to change; Overcoming resistance to change; Approaches (Lewin's model, Organizational development); Learning organization

UNIT VI: Conflict and Power **LH 7**

Conflict:

Concept of conflict; Different views on conflict: Traditional, Human Relations, Interactionist view; Sources of conflict; Types of conflict; Conflict resolution strategies

Power:

Concept; sources

Organizational Politics;

Concept, Factors leading to political behavior: Individual, Organizational; Managing Political Behavior

UNIT VII: Business Ethics **LH 6**

Concept; Importance of business ethics; Corporate social responsibility (CSR); Ethical leadership and corporate governance

References

1. Acharya, Bhawani Shankar(2010) Organizational Behavior :, Asmita Books Publishers and Distributors, Kathmandu Nepal
2. Crane, A., & Matten, D. (2016). Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization
3. Luthans, Fred (2005). Organizational Behavior- An Evidence-Based Approach; 12th EditionMcgraw Hill, Irwin
4. Poudyal, Santosh Raj and Pradhan, Gopal Man, Organizational Behavior (2020), AdvanceSaraswatiPrakashan,Kathmandu, Nepal
5. Robbins, S. P. and judge, Timothy A. (2014), Organizational Behavior, 16th Edition, Pearson

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BBA V Semester

Course Title:: Database Management
Area of Study: Core
Code No: IT 355
Credit Hour: 3
LH: 48

Course Objective

This course introduces the principles of database management systems (DBMS) and covers the design, implementation, and management of databases. It emphasizes the use of SQL for data manipulation and explores various types of database architectures..

Course Details:

Unit 1: Introduction to Database Systems **LH 6**

- Overview of database systems
- Importance and applications of databases
- Database System vs. File System
- Purpose and Advantages of Database Systems
- Types of database systems: hierarchical, network, relational, and object-oriented
- Components of a database system

Unit 2: Database Design **LH 8**

- Database design concepts and terminology
- Principles of Database Design
- Functional Dependencies
- Entity-Relationship (ER) modelling
- Converting ER diagrams to relational schema
- Normalization: 1NF, 2NF, 3NF, BCNF

Unit 3: Structured Query Language (SQL) **LH 12**

- Introduction to SQL and its syntax
- Data Definition Language (DDL) commands
- Data Manipulation Language (DML) commands
- Basic SQL Queries: CREATE, SELECT, INSERT, UPDATE, DELETE, COUNT, GROUP BY, SUM, ORDERBY, DROP, ALTER, CHECK, UPDATE, MIN, MAX, HAVING
- SQL Functions and Expressions
- Subqueries and nested queries
- Views and indexes
- SQL Constraints and Keys

Unit 4: Database Management and Administration **LH 6**

- Roles and responsibilities of a database administrator
- Backup and recovery strategies
- Database security and access control
- Performance tuning and optimization techniques

Unit 5: Database Security **LH 6**

- Data Security and Integrity
- Authentication and Authorization
- Security Models and Policies
- Encryption Techniques

Unit 6: Query Processing **LH 4**

- Introduction to Transaction, ACID Property and concurrency control
- Query Optimization Techniques
- Steps in query Processing



Unit 7: Emerging Trends in Database Technology

LH 6

- Cloud databases and database as a service (DBaaS)
- Big data technologies and their impact on databases
- Database management in the context of IoT
- Future trends in database systems

References

1. Rob, P., & Coronel, C. (2018). *Database systems: Design, implementation, & management* (13th ed.). Cengage Learning.
2. Elmasri, R., & Navathe, S. B. (2016). *Fundamentals of database systems* (7th ed.). Pearson.
3. Coronel, C., & Morris, S. (2015). *Database design using UML and SQL* (3rd ed.). Cengage Learning.
4. Sadalage, P. J., & Fowler, M. (2013). *NoSQL distilled: A brief guide to the emerging world of polyglot persistence*. Addison-Wesley.
5. Inmon, W. H., & Imhoff, C. (2005). *Corporate information factory* (2nd ed.). Wiley.
6. Gupta, A. (2017). *Fundamentals of database management systems*. Cambridge University Press.

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व्यवस्थापन संकाय

Purbanchal University
BBA VI Semester
LH: 48

Course Title : Total Quality Management
Course Code : CO 361
Area of Study : Core
Credit Hour : 3

Course objectives

The main objective of this course is to provide basic concept of Total Quality Management to the students and also make them aware about the application of tools and techniques for managing quality problems.

Unit: 1 Introduction to Total Quality Management **LH 6**

Introduction to Quality: Quality from the Consumer's Perspective, Quality from the Producer's Perspective, Factors Affecting Quality; Total Quality Management: Introduction and Principles of TQM, Framework of TQM, Competitiveness and Customers, Understanding and building the quality chains, Quality in all functions, causes of TQM failure.

Unit 2: Philosophies in Total Quality Management **LH 12**

Quality Gurus' Approach to Quality: The Deming Philosophy, Juran vision: The Juran Trilogy and Juran's 10 Points for Quality Improvement, Feigenbaum, Crosby: Zero Defects programme, Kaizen tools : PDCA or storyboards , 5S , Seven wastes, 7 old and new quality tools, 5 Whys, Value stream mapping, Shigeo Shingo approach: Zero quality control (Poka-Yoke), Just In Time (JIT), Single Minute Exchange of Dies (SMED), Ishikawa: Plan-Do-Check-Act model, Quality Circles, Ishikawa (Fishbone) Diagram, Taguchi Philosophy: Taguchi loss function, Robust Design.

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Unit 3: Tools and Techniques in TQM **LH 12**

Quality Function Deployment (QFD): Introduction, QFD teams and Process, Building House of Quality.

Failure Mode and Effect Analysis (EMEA): Theory of Preventive Maintenance (Bathtub curve), FMEA process, Calculation of Risk Priority Number (RPN).

Design of Experiments (DOE): Introduction, Methods of Experimentation: Trial and error, Full factorial, Fractional factorial

Benchmarking and Change Management: Introduction, Reasons for benchmarking, benefits, types of benchmarking and process of benchmarking, Role of benchmarking in change, choosing benchmarking driven change activities, Framework for organizational change.

Total Productive Maintenance: Introduction, Objectives of TPM and Eight Pillars of TPM.

Unit 4: Performance Measurement in TQM **LH 6**

Performance measurement: Importance of measurement, elements of a good performance measurement, Types of measurement: Effectiveness, Efficiency, Value added (ROVA), Cost of Quality: Process model for quality costing, Performance measurement framework.

Unit 5: Six Sigma and lean management **LH 6**

Concept and Features of Six Sigma, Goals of Six Sigma, DMAIC process, Lean six sigma: Five Lean tools and principles to integrate into Six Sigma.

Unit 6: Quality Management System **LH 6**

ISO 9000:2000: Norms and principles of ISO 9000, ISO 9000 series of Standards, Requirements of ISO 9001, ISO 14000: ISO 14000 series Standards, Requirements of ISO 14001, Benefits of

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ISO certification, Sector Specific Standards: AS9100, ISO/TS 16949, TL 9000, ISI Certification, Nepal Bureau of Standards & Metrology (NBS): Introduction and Procedure for NS certification.

Suggested readings:

1. Oakland, J.S. (2014), Total Quality Management and Operational Excellence, 4th edition, Taylor & Francis Group, London.

2. Besterfield H. Dale et. al. (2015), Total Quality Management, 4th edition, Prentice Hall Publishing House.

3. Janakiraman, B. and Gopal, R.K (2015), - Total Quality Management – Text and Cases, PHI Learning Private Limited, Delhi.

4. Charantimath M. Poornima (2022), Total Quality Management, 4th edition, Pearson India Education Services Pvt. Ltd.

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BBA VI Semester
LH: 48

Course Title : **Research Methodology and Report Writing**
Course Code : **CO 362**
Area of Study : **Core**
Credit Hour : **3**

Course Objectives:

This course aims to introduce the students to basic concepts of business research and its methods. It also intends to provide knowledge pertaining to research based report writing.

Contents:

Unit 1: Introduction to Research **LH 5**

Meaning and definition of research; Research as a scientific method; Characteristics of research; Types of research – Pure, Applied, Descriptive, Exploratory, Explanatory, Evaluation and Correlational research; Quantitative and qualitative research approaches; Significance of research in business studies

Unit 2: Literature review and Formulation of Research Problem **LH 6**

Selection of research topics, Review of literature and its importance, Literature review process, Research gap; Defining research problem, selecting the research problem; Criteria of a good research problem; Statement of problem, Statement of objectives and research questions, Formulating research hypothesis

Unit 3: Research Design **LH 5**

Meaning of research design; Need of research design; Elements of research design; Types of research design – Historical, Descriptive, Case studies, Causal research

Unit 4: Variables and their Measurement **LH 5**

Types of variables – Quantitative and Categorical variable; Dependent, Independent and Intervening variables; Levels of measurement – Nominal, Ordinal, Interval and Ratio scales; Attitude measurement – Likert-scale; Concept of Reliability and Validity test.

Unit 5: Sampling and Data Collection **LH 8**

Meaning and needs for sampling; Types of sampling – Probability (Simple random sampling, Stratified, Systematic, and Cluster) and Non-probability (Judgmental, Quota, and Convenience

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sampling); Sampling and Non-sampling Errors; Primary and Secondary Data; Tools of data collection – Questionnaire/Interview schedule (structured and semi-structured), Checklist, Questionnaire design; Techniques of data collection – Interview, Survey, and Observation; Data collection using internet based tools and techniques.

Unit 6: Data Analysis and Presentation **LH 10**

Descriptive statistics: One way tabulation of data (Univariate frequency distribution), Data presentation using various types of charts and graph; Use of percentage, ratio, central tendency measures (mean, median, mode)and variation measures (standard deviation and variance) in different types of data; Testing of Hypothesis: Types of hypotheses(Null and Alternate hypothesis, Research hypothesis), Steps of testing a hypothesis, Concept of Type I and Type II errors and Level of significance, Concept of One-tailed and Two-tailed tests in hypothesis testing of mean and proportions; Differences between Parametric and Non-parametric tests; Concepts of Chi-square test, Z-test and t-test (non-numerical).

Unit 7: Research Proposal and Research Report **LH 5**

Research proposal – Necessity of research proposal; Components of a typical research proposal (cover page, main body, annex)

Research Report – Essentials of a good research report; Contents of a research report– Preliminary pages, Main body and Annex; Citation and Referencing in APA style (7th edition), Chapter plan of a report

Unit 8: Ethical issues in Research **LH 4**

Defining the ethics in research, ethical issues in the overall research process, ethical issues in data collection, ethical issues in data analysis and reporting, research ethics codes and guidelines.

Recommended Readings

Wolff, H. K. and P. R. Pant. (2009).*Social Science Research and Thesis Writing, 5th Edition*, Kathmandu, Nepal:Buddha Academic Publishers and Distributors Pvt. Ltd.

Kothari,C.R. (2009).*Research Methodology: Methods and Techniques, Second Revised Edition*.New Delhi, India:New Age International (P) Ltd.

Zikmund, W. G., B. J. Babin, M. Griffin and J. C. Carr.(2009). *Business Research Methods, 8th Edition*.South-Western Cengage Learning.

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Purbanchal University
BBA VI Semester
LH: 32

Course Title	:	**Corporate Governance**
Course Code	:	**CO 363**
Area of Study	:	**Core**
Credit Hour	:	**2**

Course objectives

This course aims to provide an in-depth understanding of corporate governance, its frameworks, principles, and practices. It explores how governance affects organizational performance, ethical decision-making, and stakeholder relations. It introduces the students to the global standards and practices, and challenges during implementation.

Contents

Unit 1: Introduction to Corporate Governance **LH 4**

Definition, importance, and scope of corporate governance, Historical evolution of corporate governance, Key stakeholders in corporate governance, Governance failures and their impacts

Unit 2: Theories of Corporate Governance **LH 6**

Agency Theory and its implications, Stewardship theory, Stakeholder Theory and its application, Resource Dependence Theory

Unit 3: Governance Structures and Boards **LH 4**

Roles and responsibilities of the board of directors, Board structures and their variations, Role of the board in strategic oversight, Board composition, diversity, and independence, Board evaluation and effectiveness

Unit 4: Executive Leadership and Management Accountability **LH 6**

Role of executives in corporate governance, Ethical leadership and decision-making, Performance measurement and accountability mechanisms, Succession planning for executives, Executive compensation and its impact on governance

Unit 5: Ethics and Corporate Social Responsibility **LH 4**

Ethical decision-making in corporations, Corporate social responsibility (CSR) and sustainability, Ethical dilemmas and Role of ethics in corporate governance.

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Unit 6: Global Governance Practices and Challenges **LH 8**

Governance practices in Asia, Africa, and Latin America, Comparative analysis of global governance models, International standards (e.g., OECD Guidelines), Challenges in implementing global governance standards, Impact of technology on governance – Digital transformation and cyber security

Future trends and challenges in corporate governance – Sustainability and climate change considerations, evolving regulatory landscapes

Reference:

Tricker, R. I. (2019). Corporate Governance: Principles, Policies, and Practices. Oxford University Press.



Purbanchal University
BBA VI Semester
LH: 32

Course Title	:	**Social Media Marketing**
Course Code	:	**CO 364**
Area of Study	:	**Core**
Credit Hour	:	**2**

Course Objectives:
This course aims to equip students with a comprehensive understanding of social media marketing, including platform strategies, content creation, audience engagement, branding, analytics, automation, and the integration of AI-driven tools to enhance marketing effectiveness and future adaptability.

Contents:

Unit 1: Introduction **LH 5**

- Meaning of Marketing and Social Media
- Purpose of Social Media Marketing
- Types of Social Media Websites
- Meaning of Mobile Social Media
- Major Social Media Platforms: Facebook/Reels, TikTok, Instagram, X (formerly Twitter), YouTube, Pinterest, WhatsApp & Telegram, LinkedIn
- Common Steps for Marketing on Major Social Media Platforms

Unit 2: Blogging, Social Media Engagement, and Social Media Target Audience **LH 4**

- Meaning and Types of Blogs
- Blogging Platforms and Recommendations
- Meaning and Essentials of Social Media Engagement
- Understanding the Target Audience through Social Media Insights
- Use of URL Shortening Services to Track Audience and Analyze Sales

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Unit 3: Social Media Content Sharing, Bookmarking and Approaches **LH 4**

- Sharing Content on Social Media
- Social Bookmarking Websites: Purpose and Popular Platforms
- Approaches to Social Media Marketing
- Pros and Cons of Social Media

Unit 4: Social Media Strategy, Marketing Tips, and Promotion Techniques **LH 5**

- Social Media Strategy: Goals, Planning, Strategies, Monitoring, and Analysis
- Tips for Effective Social Media Marketing: Customization, Optimization, Guidelines, and Evaluation.
- Using Social Media for Promotion: Paid Advertising and Other Methods
- Best Practices for Promotion on Social Media

Unit 5: Social Media ROI, Branding, Relationship Building, and SEO Impact **LH 5**

- Measuring Social Media ROI: Metrics, Goal Setting, Quantitative & Qualitative Analysis
- Social Media for Branding: Personal & Business Branding
- Establishing Relationships via Social Media: B2C, B2B, Customer Service, and Community Building
- Social Media and SEO: Ranking, Traffic Growth, and Digital Presence

Unit 6: Social Media Management Tools, Analytics, Automation, and Marketing Integration **LH 5**

- Tools for Social Media: Planning, Management, and Monitoring
- Social Analytics: Facebook Insights, Google Business Insights, Google Analytics, and Performance Metrics
- Social Media Automation: Meaning, Tools, Benefits, and Drawbacks
- Social Media Integration with Content, Email, and Search Engine Marketing

Unit 7: Artificial Intelligence in Social Media Marketing (Recent Trends & Future Outlook) **LH 4**

- Role of AI in Social Media Marketing
- AI-Powered Content Creation and Personalization
- AI Chatbots and Customer Interaction

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- Predictive Analytics and Consumer Behavior Insights
- AI in Ad Targeting and Campaign Optimization
- Ethical Considerations and Challenges of AI in Social Media
- Future of AI in Social Media Marketing

Text Book

eMarketing Institute. (2018). *Social media marketing: Social media marketing fundamentals.* eMarketing Institute. www.emarketinginstitute.org

Reference Books

Kotler, P., Hollensen, S., & Opresnik, M. O. (2019). *Social media marketing: A practitioner guide* (3rd ed.). Opresnik Management Consulting. https://doi.org/10.179671576X (eBook).

Heggde, G., & Shainesh, G. (Eds.). (2018). Social media marketing: Emerging concepts and applications. Palgrave Macmillan. Springer Nature Singapore Pte Ltd.

Zarrella, D. (2010). *The social media marketing book* (1st ed.). O'Reilly Media. Printed in Canada. Available online at http://my.safaribooksonline.com.



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BBA VI Semester
LH: 48

Course Title : Management Information System
Course Code : IT 365
Area of Study : Core
Credit Hour : 3

Course Objectives:

This course aims to provide students with a comprehensive understanding of Management Information Systems (MIS) and their role in business operations and decision-making. It equips students with the knowledge and skills to analyze, and implement information systems that support business processes, and improve decision-making. Additionally, the course explores emerging trends in MIS and their impact on business and society.

Contents:

Unit 1: Introduction to Management Information Systems **LH 6**

- Definition, scope and Importance of MIS
- Components of MIS
- Roles of MIS in Decision-making : Strategic, Tactical and Operational Level
- MIS in Decision Making : The role of MIS in managerial decision-making Process

Unit 2: Information Systems and Business Operations **LH 7**

- Types of Information Systems: Transaction Processing Systems (TPS), Decision Support Systems (DSS), Executive Information Systems (EIS), and Expert Systems.
- Enterprise Systems: ERP (Enterprise Resource Planning), CRM (Customer Relationship Management), SCM (Supply Chain Management).
- MIS for Functional Areas: Finance, HR, Marketing, Operations.
- Ethical Issues in IS Management: Security, Privacy, and Corporate Responsibility.

Unit 3: Information Systems Organization and Strategy **LH 7**

- Organizations and information systems
- Impacts of information systems on organizations
- Using information systems to achieve competitive advantage
- Business value chain model



Unit 4: Information Technology Infrastructure **LH 7**

- IT infrastructure components
- Contemporary hardware platform trends: Computer Network -LAN / MAN / WAN, Cloud Computing and Virtualizaiton, Edge Computing , IoT , Autonomic Computing
- Contemporary software platform trends: Software as a Service, Low Code and No-Code Platform, Open-source and Customizable Software.
- Management issues

Unit 5: Decision Support Systems (DSS) **LH 5**

- Introduction to DSS: Role in strategic decision- making
- Importance of DSS: Improves efficiency and accuracy in decision-making, Supports structured, semi-structured, and unstructured decisions, Enhances competitive advantage through data-driven insights.
- Components of DSS
- Applications and Functions of DSS
- Emerging Trends in DSS

Unit 6: Executive Information Systems (EIS) and Business Information Systems **LH 5**

- Definition of EIS
- Characteristics and Functions of EIS (Strategic Decision Support , Risk Assessment and Mitigation, Performance Tracking and Benchmarking , Business Trend Predictions)
- Definition and Importance of BIS
- Components of BIS
- Emerging Trends in BIS

Unit 7: Securing Information Systems **LH 6**

- Introduction to Information Security (Overview, Basic Security Principles: Confidentiality, Integrity and Availability, Importance of Securing Business data and digital assets)
- System vulnerability and abuse : Type of vulnerabilities in business network, software and hardware, basic social engineering threats, understanding the role of human error in security breach
- Technologies and tools for protecting information resources : Access Control Mechanism, Network Security basics, Data encryption
- Emerging Trends in Cyber Security



Unit 8: Emerging Trends in Information Systems **LH 5**

- Definition and significance of emerging trends in information systems
- Latest trends in information systems
- Future directions of MIS
- The impact of emerging technologies on businesses and society

Reference Textbooks:

- **Kenneth C. Laudon & Jane P. Laudon** - *Management Information Systems: Managing the Digital Firm*
- **James A. O'Brien & George M. Marakas** - *Introduction to Information Systems*
- **Turban, Rainer & Potter** – *Introduction to Information Systems*



Purbanchal University
BBA VII Semester

Course Title: Supply Chain Management
Course Code: CO 371
Area of Study:
Credit Hours: 3
LH: 48

Course Objectives

This course aims to provide students with a comprehensive understanding of supply chain management (SCM) and its critical role in enhancing business competitiveness. It seeks to equip students with the ability to analyze the interrelations among various supply chain drivers across organizational functions, and develop strategic decision-making skills.

Contents

Chapter 1: Introduction to Supply Chain Management: **LH 8**
Concept of supply chain and supply chain management; Historical perspective of SCM; Objectives of a supply chain; Decision phases in a supply chain; Process views of supply chain; Interface of technology, process and people in supply chain; Differences between Logistics and SCM.

Chapter 2: Supply Chain Structure: **LH 6**
Concept of supply chain structure; Factors affecting supply chain structure; Differences between efficiency and effectiveness; Push based supply chain; Pull based supply chain; Commodity and cost-centric supply chain; Supply chain for calamities and emergencies.

Chapter 3: Supply Chain Drivers: **LH 8**
Concept of supply chain drivers; Major drivers of supply chain performance; **Facilities**- Role in supply chain and in competitive strategy; **Inventory**- Role in supply chain and in competitive strategy; **Transportation** - role in supply chain and in competitive strategy; **Information** - Role in supply chain and in competitive strategy; **Sourcing** - Role in supply chain and in competitive strategy; **Pricing** - Role in supply chain and in competitive strategy; Trade-offs in designing supply chain drivers.

Chapter 4: Supply Chain Network Design: **LH 8**
Designing distribution network - Role of distribution in the supply chain, Factors influencing distribution network design, Design options for a distribution network; **Network design decision** – Role of network design in the performance, Framework for network design decisions; Uncertainty on network design.



Chapter 5: Demand Planning and Forecasting in Supply Chain **LH 8**

Demand planning- Concept and purpose; Forecasting- concept and importance of forecasting;

Forecasting techniques:Qualitative method -- Personal insight, sales force consensus, management estimate, market research, Delphi method; **Quantitative method** – Naïve forecasting, moving average, weighted moving average, exponential, regression[Concept only]

Aggregate planning: Concept of aggregate planning; Strategies of aggregate planning--Chase, level, and mixed***[Concept and Numerical]*; Concept of Sales and operations planning (S&OP).**

Chapter 6: Sourcing and Coordinating in a Supply Chain: **LH 5**

Concept of Purchasing, procurement, and sourcing; Buying Decision; Supply chain coordination- concept; Effect on performance of lack of coordination.

Chapter 7: Supply Chain Performance Management: **LH 5**

Concept, Objectives of performance measures, Approaches to performance measures: Traditional and contemporary approaches

References

Chopra, S., Meindl, P., & Kalra, D.V. (2017). Supply Chain Management: Strategy, Planning, and Operation (7th ed.). Pearson.

N. Chandrasekaran. Supply Chain management Process, System, and Practice. Oxford University Press, 2010.

Wisner, J.D., Tan, K.C., & Leong, G.K. (2019). Principles of Supply Chain Management: A Balanced Approach (5th ed.). Cengage.

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Course Title: Digital Business
Course Code: IT 372
Credit Hours: 3
LH: 48

Course Objectives:
This course aims to introduce students to the key concepts, models, and practices of digital business. The course also explores how organizations leverage digital tools and technologies for business growth and transformation. By the end of the course, students will be able to understand digital business concepts and use simple digital tools and strategies to support business activities.

Contents

Unit 1: Introduction to Digital Business **LH 8**
Concept of digital business; Impact of electronic communications on traditional business; Intranets and extranets in digital business; Differences between digital business and e-commerce; Types of digital media channels; Drivers of digital technology adoption; Benefits and challenges of digital business adoption; Sell-side and buy side e-commerce.

Unit 2: Marketplace Analysis **LH 8**
Online marketplace analysis - process; Review of marketplace channel structure, Location of trading in the market place, Importance of multichannel marketplace models, Different types of online intermediary and influencers, Revenue model.

Unit 3: Digital Business Infrastructure **LH 8**
Concept of digital business infrastructure, Digital business technology platforms; Components of digital business infrastructure; Managing issues in creating a new customer facing digital service; Concept of SaaS, Cloud computing, and Service-oriented architecture.

Unit 4: E-Environment **LH 9**
E-environment – Concept of SLEPT Framework; Factors governing e-commerce service adoption, Privacy and trust in e-commerce; Environment and green issues related to internet usage; Economic and competitive factors; Political factors; E-Governance; Technology innovation and assessment

Unit 5: Digital Business Strategy and Value Creation **LH 9**
Concept of digital business strategy; Digital channel strategies; Strategic analysis: Internal and external; Strategic objectives: vision, mission, scenario-based analysis, Digital value creation, Setting SMART objectives; Strategy definition; Strategy implementation.

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Unit 6: Digital Transformation **LH: 6**

Concept of digital transformation; Challenges of digital business transformation; Challenges of sell-side e-commerce based on 7Ss framework; Emerging trends: Artificial intelligence, block-chain, Web 3.0.

References:

Chaffey, D., Hemphill, T., & Edmundson-Bird, D. *Digital Business and E-commerce Management: Strategy, Implementation and Practice* (8th Edition). Pearson Education.

Turban, E., Whiteside, J., King, D., & Outland, J.*Electronic Commerce: A Managerial and Social Networks Perspective*. Springer.

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Course Title: International Business
Course Code: CO 373
Credit Hours: 3
LH: 48

Course Objectives:

This course aims to provide students with a foundational understanding of how businesses operate in a global environment. It enables students to analyze the factors that affect international business, and the basic strategies and functions needed to operate successfully in the global market.

Contents:

Unit 1: Introduction to International Business and Globalization **LH 8**

Definition and scope of international business; Key drivers of globalization (technology, markets, competition); Globalization's impact on firms, economies, and societies; Multinational enterprises and their roles; Pros and cons of globalization; Ethical issues of globalization.

Unit 2: Cultural Environment in International Business **LH 8**

Dimensions of culture; Cultural frameworks – Hofstede's model, high-context vs low-context cultures; Impact of culture on negotiations, leadership, and team dynamics; Strategies for cultural adaption and avoiding misunderstandings;

Unit 3: Political, Legal, and Economic Environments **LH 8**

Types of political systems and their influence on business; Legal systems and international regulations; Economic classifications (developed, emerging, developing markets); Political risks and mitigation strategies; Role of international agencies in shaping environments;

Unit 4: International Trade and Investment **LH 8**

Classical and modern theories of international trade; Patterns of trade and factors influencing investment decisions; Government interventions (tariffs, non tariffs, quotas, subsidies) and their rationale; Foreign direct investment, its types, and motivations; Regional integration and its business implications;

Unit 5: Strategies for International Business **LH 8**

Global strategic planning and competitive advantage; Entry strategies – exporting, licensing, joint ventures, wholly owned subsidiaries; location selection and market evaluation; Adapting strategies to merging vs developed markets; Organizational structures for international operations.

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Unit 6: Functional Aspects of International Business **LH 8**

Global marketing mix – product adaption, pricing strategies, distribution, promotion; Supply chain and operations management in a global context; Human resource management; Ethics, corporate social responsibility in international business

References:

Daniels, J., Radebaugh, L., & Sullivan, D., International Business: Environments and Operations., Global Edition, Pearson.

Hill, C., & Jain, A.K. (2018). International Business: Competing in the Global Marketplace, New Delhi: Tata McGraw-Hill.

Sthapit, A (2020). *International business: Test and cases, 6th ed.*, Kathmandu: Taleju Prakashan.

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Course Title: Capital Structure
Course Code: SF 371
Area of Study: Specialization (Finance)
Credit Hour: 3
LH: 48

Course Objectives:
This course aims to provide the graduates with an understanding of the basic concept and principles of Capital structure. Further the thorough understanding of the course will enable the graduates to develop analytical skill particularly in taking appropriate capital structure decisions in the corporate sector.

Contents:

Unit 1: Introduction. **LH 6**
Introduction of Capital structure, Capital structure decisions and maximization of shareholders' wealth, Difference between financial structure and capital structure, optimal capital structure: significance, goals, and features, Factors that determines appropriate capital structure.

Unit 2: Common Stock Financing **LH 10**
Introduction of common stock, Rights of holders of common stock holders; voting rights; Nature of voting rights: cumulative and non-cumulative voting; Preemptive right; valuation of rights, Effect of right offering on Financial Statement.

Unit 3: Long Term Debt and Preferred Stock **LH 10**
Instruments of Long-Term Debt Financing: Term loan and Amortized Loan, Different types of Bonds, Preferred Stock: Features and advantages of using preferred stock, ranking of different types of securities, refunding decision of debt and preferred stock using present value approach.

Unit 4: Warrants and Convertibles **LH 14**
Meaning of warrants; Features of warrants; Reasons issuing warrants;Valuation of warrants, Effect of warrants on capital structure.
Meaning and rationale of use of convertibles; Features of convertibles, Analysis of convertibles; Conversion ratio and conversion price; Conversion value; call policy on convertibles; Effect of convertibles on capital structure, Comparison of warrant and convertible

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Unit 5: Theory of Capital Structure **LH 8**

Concept of Capital structure, Common Assumptions and definitions, Basics of capital structure theories (NOI Approach, NI approach, Traditional Approach and MM Model).

Suggested Readings:

Gautam, Rishi Raj & Thapa Kiran (2013).***Capital Structure Management.*** **Asmita** Publication, Kathmandu, Nepal.

Van Horne, James C., ***Financial Management and Policy***: PHI, New Delhi

Weston, J. Fred and Thomas E. Copeland, ***Managerial Finance***: The Dryden Press, NY

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Purbanchal University
BBA VII Semester

Course Title: Advanced Financial Management
Code: SF 372
Area of Study: Finance Specialization
Credit Hours: 3
LH : 48

Course Objectives

The Objective of this course is to create an understanding of basic concepts, principles and techniques of financial management among students. It also aims to enable them to apply this knowledge in real- life situations and take appropriate financial decisions.

Contents

Unit 1: Time Value of Money **LH 6**

Concepts and usage of time value of money, present and future value (Single sum, Even series, Uneven series), Nominal and effective interest rates (Calculations and comparisons), Presents values of perpetuities, Loan amortization schedule.

Unit 2: Investment Planning and Evaluation **LH 12**

Meaning and Classification of Projects (Independent mutually exclusive & replacement) Evaluations of project (PBP, Discounted PBP, ARR, NVP, PI, IRR, and MIRR)

Unit 3: Lease Financing **LH 8**

Meaning and Types of lease, factors influencing lease decisions, Decision regarding lease or buy .

Unit 4: Working Capital Management **LH 6**

Concept of working capital, Working capital cash- flow cycle (OC and CCC) , Current assets investment and Financing policies .

Unit 5: Inventory Management **LH 6**

Concept and need for inventory Management, EOQ, safety stock, RoL, Impact of quantity discount on EOQ, Inventory control systems (ABC analysis and JIT Approach)

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Unit 6: Receivables Management **LH 6**

Meaning, significance and techniques of receivables management, Evaluation of credit policies

Unit 7: Cash Management **LH 4**

Motives for holding cash, Cash Transfer systems , Cash Management models (Baumol model and Miller - Orr Model)

References

Pradhan, R.S. Financial Management, Buddha Academic Enterprises Kathmandu .

Eugene F. Brigham and Michael C. Ehrhardt. Financial Management Theory and Practice. 15th edition.

Eugene F. Brigham and Joel F. Houston. Fundamentals of Financial Management.

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Purbanchal University
BBA VIII Semester

Course Title : Strategic Management
Code No. : CO 381
Area of Study: Core
Credit hours : 3
Lecture Hours: 48

Course objectives:

This course introduces students to the fundamental concepts and practices of strategic management. It aims to covers the process of strategic planning, analysis, formulation, implementation, and evaluation.

Contents

Unit 1: Introduction to Strategic Management **LH 6**

Definition and Importance of strategic management; Levels of Strategy – Corporate, business, and functional levels; Strategic Management Process – Overview of the process: analysis, formulation, implementation, evaluation; Role of Strategic Managers; Benefits of Strategic Management; Understanding strategic competitiveness, above-average returns and performance, and their interrelationship; The competitive landscape, globalization, and challenges for businesses; Stakeholders and the role of strategic leaders;

Unit 2: Environmental Analysis **LH 8**

Environment Analysis – Concept of environment; Nature of environment [complexity, dynamism, multi-dimensional, turbulent]; External Environment – PESTEL analysis (Political, Economic, Social, Technological, Environmental, Legal); Industry Analysis – Porter's Five Forces model;

Internal Environment – Resource-based view; SWOT Analysis – Strengths, Weaknesses, Opportunities, Threats; Competitive Intelligence;

Unit 3: Strategy Formulation **LH 10**

Business-Level Strategies – Cost leadership, differentiation, focus;

Corporate-Level Strategies – Growth, stability, retrenchment, diversification;

Strategic Alliances – Joint ventures, partnerships, mergers and acquisitions;

Innovation and Entrepreneurship – Role of innovation in strategy;

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Unit 4: Strategy Implementation **LH 10**

Concept of Strategy Implementation, Relationship between formulation and implementation,

Barriers to strategy implementation;

Organizational Structure – Types of structures [Simple, Functional, Divisional, SBU, Matrix, Network] and their impact on strategy;

Leadership and Culture – Role of leadership, organizational culture and organizational politics and power;

Resource Allocation – Allocating financial, human, and technological resources;

Change Management – Managing resistance to change;

Strategic Control Systems – Balanced scorecard;

Unit 5: Strategy Evaluation and Control **LH 8**

Concept of Strategic evaluation and control, Importance of Strategic evaluation and control, Barriers

to evaluation and control, Concept and Types of Strategic control [Premise control, Implementation

control, Strategic surveillance], Concept of Operational control; Ethical Considerations – Ethics in strategic decision-making;

Unit 6: Contemporary Issues in Strategic Management **LH 6**

Corporate social responsibility and sustainable strategies; Impact of digital technologies on strategy; Managing strategic crises; Globalization Challenges;

References

Charles W. L. Hill., Melisa A. Schilling & Gareth R. Jones. Strategic Management: An Integrated Approach.

J.David Hunger & Thomas L. Wheelen. Essential of Strategic Management.

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BBA VIII Semester

Course Title : Financial Markets and Institutions
Code No. : SF 381
Area of Study: Specialization (Finance)
Credit hours : 3
Lecture Hours: 48

Course Objectives:

This course aims at introducing the students to two important facets of economy – financial institutions and financial markets.

Content:

Unit 1: Introduction **LH 5**

Types, role and functions of financial institutions; types, roles and functions of financial markets, financial investment, Real and financial assets.

Unit 2: Primary Markets and Investment Banking **LH 7**

Primary market, size and scope, Process of issuing securities, Initial public offering (IPO), Role and function of investment bankers, Gain or loss of investment bankers [*Numerical*]; Regulation body of primary market.

Unit 3: Secondary markets and Instruments **LH 7**

Meaning, key features, types, functions and roles of secondary markets; secondary market instruments, regulator body: functions of SEBON, Nepal Stock Exchange and Central Depository System, Trading process through secondary markets.

Unit 4: Management of Commercial and Development Banks **LH 8**

Meaning, objectives and functions of banks; Types and level of banks; Analysis of financial statements of commercial and development banks (Ratio analysis, analysis of variation and risk) [numerical]

Unit 5: The Level and Structure of Interest Rates **LH 8**

Meaning of Interest rates, Structure of interest rates, Term structures theories - Expectation theory [*Numerical*], Liquidity preference theory, and Market segmentation theory, Determinants of market interest rates [*Numerical showing how interest rate changes when inflation premium, default risk and market risk changes*].

Unit 6: Co-operatives and Insurance Companies **LH 6**

Concept, objectives and role of cooperatives and insurance companies, Types of insurance companies, Risk and return for insurance companies [*Numerical*].

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Unit 7: Regulators of Financial Institutions **LH 7**

Meaning and functions of Nepal Rastra Bank; Monetary Policy (Meaning, objectives, importance and types), Tools for monetary policy management; meaning and key functions of department of cooperatives of Nepal and Nepal Insurance authority.

Suggested Readings:

Shrestha, M.K. and Bhandari D.B. Financial markets and Institutions. *Asmita Publications, Kathmandu.*

Saunders, Anthony and Marcia Millon Cornett. Financial Markets and Institutions: A Risk Management Approach. *Tata McGraw Hill Publishing Company Limited, New Delhi*

Mishkin, Frederic S., and Stanley G. Eakins. Financial Markets and Institutions. *Pearson Education Inc., and Dorling Kindersley (India) Pvt. Ltd.*

Bhole, L. M. Financial Institutions and Markets: Structure, Growth and Innovations. *Tata-McGraw Hill Publishing Company Limited, New Delhi*

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BBA VIII Semester

Course Title	**: Digital Governance, AI and Blockchain for Business**
Credit Hours	**: 3**
Teaching Hours	**: 48**
Course Type	**: Core**
Course Code	**: IT 382**

1. Course Description

This course offers a broad understanding of digital governance and its role in supporting organizations to manage digital transformation, data, emerging technologies, and performance effectively. It covers key principles, frameworks, and practices for governing digital resources, aligning digital initiatives with strategic goals, ensuring accountability, and managing data privacy, compliance, and investments. The course also introduces Artificial Intelligence (AI) and Blockchain from a business and governance perspective, focusing on their applications, benefits, risks, ethics, and regulatory issues, with emphasis on Nepalese organizational and public-sector contexts through relevant case studies.

2. Course Objectives

Upon successful completion of this course, students will be able to:

- Apply digital governance principles and frameworks to align technology, data infrastructure, and organizational resources with core business objectives.
- Evaluate the ethical, legal, and strategic implications of data ownership, algorithmic decision systems, privacy-by-design, and decentralized networks within corporate and regulatory boundaries.
- Analyze digital transformation trends, systemic cyber risks, and operational barriers to successfully advocate for sustainable, inclusive, and responsible technology adoption in Nepalese business and public-sector environments.

3. Course Contents

Unit I: Foundations of Digital Transformation and Digital Governance (LH 8)

Meaning and characteristics of the digital economy; Structural shift from the traditional economy to the digital economy; Role of Information Technology (IT) in modern business and society; Meaning and scope of digital transformation ; Drivers of digital transformation; Evolution of digital business and digital disruption ; Distinguishing between digitization, digitalization, and digital transformation; Digital maturity and its stages; Organizational transformation challenges; Meaning and importance of digital governance ; Governance versus management ; Digital ecosystem: stakeholders and key actors; Strategic alignment of business

and IT ; Organizational structures for digital oversight; Introduction to governance frameworks ; Overview of COBIT and ITIL; Digital transformation initiatives in Nepal ; Global trends in digital policy ; Emerging challenges and opportunities in digital governance

Case Study: Digital governance structure of Nepal Rastra Bank or eSewa.

Unit II: Digital Strategy and Organizational Alignment **(LH 8)**

Strategic planning in the digital age; aligning digital initiatives with business goals; digital business models including platform, subscription and freemium models; digital entrepreneurship and the sharing economy; roles of the Chief Information Officer (CIO), Chief Digital Officer (CDO) and other digital leadership positions; resource allocation for digital projects; digital portfolio management; vendor management and service level agreements; outsourcing versus in-house digital strategy; performance measurement and key performance indicators; measuring return on digital investment.

Case Study: Digital strategy and leadership roles at Khalti, Daraz, or Nepal Telecom.

Unit III: Data Governance, Privacy, Cybersecurity and Compliance **(LH 8)**

Introduction to data governance; data privacy and protection principles; overview of global data privacy regulations and Nepalese privacy provisions; data life-cycle management from collection to disposal; ethical use of data and algorithms; transparency and accountability in digital decision-making; intellectual property considerations and digital rights management; ; cybersecurity threats including malware, ransomware, phishing and deepfake fraud; business impacts of cyberattacks; legal obligations for data breaches; compliance auditing for businesses; corporate social responsibility in digital spaces.

Case Study: Data privacy compliance under the *Individual Privacy Act, 2075* and the impact of real-world Nepalese cyber incidents.

Unit IV: Artificial Intelligence for Business Governance **(LH 8)**

Concept and scope of Artificial Intelligence in business; evolution and significance of AI; Narrow AI and Generative AI; rule-based automation and learning-based systems; prompt engineering fundamentals; AI-enabled business decision-making including descriptive, predictive and prescriptive analytics; applications of AI in marketing, finance, human resource management and operations; benefits and limitations of AI adoption; ethical and managerial challenges of AI; building an AI-ready organization.

Case Study: AI-based chatbots, fraud detection and credit scoring in Nepalese banks.

Unit V: Blockchain Frameworks for Business Governance **(LH 8)**

Concept and characteristics of Blockchain technology; distributed ledger versus centralized systems; public, private and hybrid Blockchain models; trust, transparency and traceability in digital transactions; digital assets and Central Bank Digital Currency; applications of

Blockchain in supply chains, banking, finance, healthcare and public services; opportunities and limitations of Blockchain adoption; regulatory perspectives on Blockchain, cryptocurrency and digital assets in Nepal and globally.

Case Study: Nepal Rastra Bank's directive on cryptocurrency bans vs. its exploration of a National CBDC and blockchain-based remittance.

Unit VI: Emerging Technologies and the Future of Digital Governance (LH 8)

Convergence of Artificial Intelligence, Blockchain and Cloud Computing; Integrated governance of Artificial Intelligence and Blockchain; platform economy and digital ecosystems; digital transformation and change management; cybersecurity governance and risk management; digital ethics and responsible innovation; corporate social responsibility and sustainable digital strategy; Green IT and responsible digital transformation; role of digital governance in crisis management; preparing for future regulatory developments; future trends in digital governance and digital business.

Case Study: Digital Nepal Framework and national digital transformation initiatives.

Suggested Readings

- Agrawal, A., Gans, J., & Goldfarb, A. (2018). *Prediction machines: The simple economics of artificial intelligence*. Harvard Business Review Press.
- Government of Nepal, Ministry of Communication and Information Technology. (n.d.). *Digital Nepal framework 2.0 (latest edition/draft)*.
- Iansiti, M., & Lakhani, K. R. (2020). *Competing in the age of AI: Strategy and leadership when algorithms and networks run the world*. Harvard Business Review Press.
- Nepal Law Commission. (2018). *Individual privacy act, 2075 (2018) (official English translation)*.
- Nepal Rastra Bank. (n.d.). *Unified directives and latest IT/AI/cyber security guidelines for banks and financial institutions*.
- Russell, S., & Norvig, P. (2021). *Artificial intelligence: A modern approach* (4th ed.). Pearson.
- Stallings, W. (2017). *Cryptography and network security: Principles and practice* (8th ed.). Pearson.
- Tapscott, D., & Tapscott, A. (2016). *Blockchain revolution: How the technology behind bitcoin and other cryptocurrencies is changing the world*. Portfolio.
- Weill, P., & Ross, J. W. (2004). *IT governance: How top performers manage IT decision rights for superior results*. Harvard Business Review Press.

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BBA VIII Semester

Course Title : Security Analysis and Portfolio Management
Code No. : SF 382
Area of Study: Specialization (Finance)
Credit hours : 3
Lecture Hours: 48

Course Objectives :

The course aims at providing the students with knowledge regarding various financial securities, securities market and their mechanisms, and different investment theories. In addition, it intends to impart requisite analytical skills for appraising financial securities and managing portfolio of such financial assets.

Contents

Unit 1: Introduction **LH 5**

Introduction to Investment & Securities: Meaning, Nature, Objectives and Process; Definition of Investment, Speculation, Gambling and emotional investment; Financial and Securities markets.

Unit 2: Security Trading **LH 10**

Trading Mechanism of Nepal: Trading process in primary market, Trading in secondary markets - Order Size, Time limit, Types of orders, Payment system, Securities Board of Nepal [SEBON], Concept of Trading costs, Cash and Margin trading: Purchase (Long Position) and short sale (Short Position) of securities[*Numerical*],

Unit 3: Indexing and Benchmarking **LH 5**

Introduction, Securities market indicators, creation of Index (Price-weighting index, Value weighting index, Equal-weighting index, Geometric mean index), adjusting for corporate adjustments in the Index, NEPSE index.

Unit 4: Securities Analysis **LH 10**

Common Stock Analysis – stock valuation (Dividend discount models, Models based on Price-earnings ratios), risk and return on common stock,

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Bond Analysis – Valuation of bonds (Zero-coupon bond, coupon bond: Redeemable bond, Perpetual bond, Callable bond)

Bond costs and returns (current yield, yield to maturity, yield to call) [*All portions are numerical.*]

Unit 5: Portfolio Analysis **LH 12**

Concept of portfolio investment, Portfolio returns and risks [*Numerical*], classification of risks (systematic and unsystematic risk), The efficient set theorem, optimum portfolio, Capital Assets Pricing Model (CAPM), Arbitrage pricing theory (APT), SML and CML [*Numerical*], portfolio performance measurement. [*Numerical*]

Unit 6: Bond Portfolio Management **LH 6**

Duration, Modified duration [*Numerical*], Relationship to bond price changes [*Numerical*], Immunization [*Numerical*], Active Management and Passive management of bond portfolio

Suggested Readings:

Thapa K. & Rana S.B. Investment management. *Asmita publications, Kathmandu.*

Bodie, Z., A. Kane, M. J. Alan, and P. Mohanty. Investments, *Tata-McGraw Hill, New Delhi*

Reilly, F. K. and Keith, C.B. Investment Analysis and Portfolio Management, *Cengage Learning (India) Private Limited, New Delhi*

Sharpe, W.F., J.A. Gordon, and V.B. Jeffery. Investments, *Prentice Hall of India Ltd., New Delhi.*

Thapa, K. Fundamentals of Investment. *Asmita publications, Kathmandu.*

Mukherjee, R. Security Analysis and Portfolio management. *Vikas Publishing House Pvt. Ltd. New Delhi.*

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BBA VIII Semester

Course Title: Financial Derivatives and Risk Management
Course Code: SF 383
Area of Study: Specialization (Finance)
Credit Hours: 3
Lecture Hours: 48

Course objectives

This Course aims at providing the Students with the knowledge of various type of financial derivatives and principles and mechanism of financial derivatives markets and the techniques of financial risk Management .

Contents

Unit 1: Introduction **LH 8**

Concepts, features, type and uses of financial derivatives. Function of derivative markets. Participants in derivative market

Unit 2 : Mechanics of Future markets **LH 10**

Concept and types of Futures. Forward vs Futures. Daily statement and margin . Way of closing Futures .

Hedging: Concept, types and principles . Arguments for and against hedging .

Unit 3 : Mechanics of Option Markets **LH 10**

Concepts of type of options , option terminologies underlying assets . option quotation pricing option at expiration . strategies involving a single option and a stock. Protective put. Coverd call. Options Combination: Straddle, Strangle, Strip and Strap.

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Unit 4 : Option Pricing Models **LH 8**

Binomial and Black Scholes Merton Option Pricing Model

Unit : 5 Swap Markets **LH 12**

Concept and types of swap. Mechanics of pricing and valuation of interest rate and currency swap.

Suggested Reading

- Change , Don M and Brooks, Robert, " An Introducing to Derivatives and Risk Management " South western cengage Learning
- David A Dabofsky and Thomas W miller Jr " Derivatives Valuation and Risk Management " Oxford University Press
- Mananadhar, K D , GB Dahal and KB Dahal " Fundamentals of Financial Derivatives and risk management . Buddha Publication.

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Internship Evaluation
Marks Distribution

Interned Organization	20
Internal Supervisor	10
External Expert	70
Total	100

