

Purbanchal University
Faculty of Management
Biratnagar

SYLLABUS
Of
Bachelors of Business Administration (BBA) Program
(Semester I-IV)

w.e.f
2012 (2069-70) session

Introduction

Purbanchal University is established by the Purbanchal University Act 1994. The university has been operating more than 85 academic and professional programs of undergraduate and graduate level all over Nepal through its constituent and affiliated colleges. The university with a mission to establish as a leading university of academic excellence is working to introduce new programs or updating existing programs.

The Faculty of Management (FOM) of Purbanchal University offers professional, functional and practical programs and courses. The courses are designed according to the need of the country and the international trend in management education.

The main objective of FOM is to contribute to the development of efficient and capable manpower for the business, government, and social sectors. FOM is continuously involved in developing and upgrading its curricula, teaching methods, and examination system. Its programs are designed with greater degree of flexibility that allows the incorporation of the latest development in theory and practice of management. Presently FOM is offering fourteen programs in Bachelors, Masters and PhD level.

The BBA program of Purbanchal University is a full-time program directed at preparing professional managers for the business and non-business sectors. The program's focus is on developing managerial and entrepreneurial capabilities of students through the curricular and co-curricular activities. The BBA program specifically aims to:

- To provide adequate basic understanding about Management Education among the students.
- To prepare students to exploit opportunities being newly created in the Management Profession.
- To train the students in communication skills effectively.
- Inculcate knowledge, skill, and attitude in students so that they become scientifically approached, result oriented, and socially responsive management professionals.
- To inculcate Entrepreneurial skills.

Eligibility for Admission

The candidate applying for BBA program must have

- Successfully completed a twelve-year schooling or its equivalent from any University, board or institution recognized by Purbanchal University.
- Secured at least 40 % in the 10+2, PCL or equivalent program.

Curricular Structure

The BBA program has been designed at 120 credit hours with 40 course components including internship. Each course component has a weight of 2 or 3 credit hours requiring a minimum of 32 or 48 direct class contact hours per semester and 5 credit hours for Internship. The course structure of the program is as follows:

a) Foundation Courses**18 credit hours**

The BBA program requires a strong foundation in basic communication skills, business mathematics and statistics and fundamentals of economics to analyze business problems and environment. The following six courses of three credit hours each have been included for this purpose.

1. FO-111: Business Mathematics
2. FO-112: English
3. FO-113: Business Economics
4. FO -121: Business Communications
5. FO -122: Macro Economic Analysis and Policy
6. FO -123: Business Statistics

b) Core Courses**76 credit hours**

The program provides core courses on general management and functional areas so that students understand the diversity and interrelationships of business issues and problems. The following twenty six courses have been included as core courses of which some are of three and others are of two credit hours:

1. MGT-114: Financial Accounting-I
2. MGT-115: Principles of Management
3. MGT-124: Principles of Marketing
4. MGT-125: Financial Accounting-II
5. MGT-131: Cost and Management Accounting
6. MGT-132: Business Finance
7. MGT-133: Database Management System
8. MGT-134: Marketing Management
9. MGT-135: Business Environment of Nepal
10. MGT-141: Business Law
11. MGT-142: Financial Management
12. MGT-143: Taxation and Auditing
13. MGT-144: Human Resource Management
14. MGT-145: Quantitative Techniques for Business
15. MGT-151: Research Methodology and Report Writing
16. MGT-152: Production and Operations Management
17. MGT-153: Banking and Insurance
18. MGT-154: Project Management
19. MGT-155: Organizational Behavior
20. MGT-161: Management Information System (MIS)
21. MGT-162: Public Finance
22. MGT-163: Total Quality Management
23. MGT-164: Tourism Management

24. MGT-165: Entrepreneurship Development
25. MGT-171: Supply Chain Management (2 Cr)
26. MGT-172: E-commerce (2 Cr.)

c) Capstone Courses**6 credit hours**

BBA students develop a comprehensive and strategic perspective through the following two capstone courses:

1. CAP-181: International Business
2. CAP-182: Strategic management

d) Specialization Area Courses**15 credit hours**

Specialization area courses have been designed in five major areas for in-depth knowledge in the area. Students develop specialized expertise in their specialization area. Students are required to take five specialization courses (from selection of six) from a selected area. Currently, five specialization areas (Finance, Marketing, Human Resource Management, Accounting, and International Business) are offered to the students.

Marketing

1. MKT-171: Specialization 1-Consumer Behavior
2. MKT-172: Specialization 2-Advertising and Sales promotion
3. MKT-183: Specialization 3-Sales and Distribution management
4. MKT-184: Specialization 4-Marketing of Services
5. MKT-185: Specialization 5-Brand Management
6. MKT-186: Specialization 5-Retail Management

Finance

1. FIN-171: Specialization 1-Capital Structures
2. FIN-172: Specialization 2-Working capital Management
3. FIN-183: Specialization 3-Financial Institutions and Market
4. FIN-184: Specialization 4-Financial Derivatives and Risk Management
5. FIN-185: Specialization 5-Capital Investment and Financing Decisions or
6. FIN-186: Specialization 5-Security Analysis and Portfolio Management

Human Resource Management

1. HRM-171: Specialization 1- Designing and Managing HR system
2. HRM-172: Specialization 2- Training and Development
3. HRM-183: Specialization 3-Organization Development
4. HRM-184: Specialization 4-Leadership and Team Building
5. HRM-185: Specialization 5-Industrial Relations
6. HRM-186: Specialization 5- Conflict management and negotiation

Accounting

1. ACN- 171: Specialization 1-Advanced Cost Accounting
2. ACN-172: Specialization 2-Advanced Management Accounting
3. ACN-183: Specialization 3-Taxation Practices in Nepal
4. ACN-184: Specialization 4-Auditing
5. ACN-185: Specialization 5-Budgeting
6. ACN-186: Specialization 5-Company Accounts

International Business

1. IBM-171: Specialization 1-International Marketing
2. IBM-172: Specialization 2-International Finance
3. IBM-183: Specialization 3-Cross-cultural negotiations
4. IBM-184: Specialization 4-Export Promotion Management
5. IBM-185: Specialization 5-Forex Management
6. IBM-186: Specialization 5-Foreign Language (Any one UN language except English)

e) PRO 400: Internship**5 credit hours****Semester Cycle****Total Number of Courses- 40****Total Credit- 120****Sem-1****15 credit hours**

1. FO-111: Business Mathematics
2. FO-112: English
3. FO-113: Business Economics
4. MGT-114: Financial Accounting-I
5. MGT-115: Principles of Management

Sem-2**15 credit hours**

6. FO -121: Business Communications
7. FO -122: Macro Economic Analysis and Policy
8. FO -123: Business Statistics
9. MGT-124: Principles of Marketing
10. MGT-125: Financial Accounting-II

Sem-3**15 credit hours**

11. MGT-131: Cost and Management Accounting

12. MGT-132: Business Finance
13. MGT-133: Database Management System
14. MGT-134: Marketing Management
15. MGT-135: Business Environment of Nepal

Sem-4**15 credit hours**

16. MGT-141: Business Law
17. MGT-142: Financial Management
18. MGT-143: Taxation and Auditing
19. MGT-144: Human Resource Management
20. MGT-145: Quantitative Techniques for Business

Sem-5**15 credit hours**

21. MGT-151: Research Methodology and Report Writing
22. MGT-152: Production and Operations Management
23. MGT-153: Banking and Insurance
24. MGT-154: Project Management
25. MGT-155: Organizational Behavior

Sem-6**15 credit hours**

26. MGT-161: Management Information System (MIS)
27. MGT-162: Public Finance
28. MGT-163: Total Quality Management
29. MGT-164: Tourism Management
30. MGT-165: Entrepreneurship Development

Sem-7**15 credit hours**

31. MGT-171: Supply Chain Management (2 Cr)
32. MGT-172: E-commerce (2 Cr.)
33. MGT- 173: Internship(5 Cr.)
34. XXX-171: Specialization-1
35. XXX-172: Specialization-2

Sem-8**15 credit hours**

36. CAP-181: International Business
37. CAP-182: Strategic management
38. XXX-183: Specialization-3
39. XXX-184: Specialization-4
40. XXX-185 **OR** XXX-186: Specialization-5

Specialization area**Marketing (Any Five)****Sem- 7**

1. MKT-171: Specialization 1-Consumer Behavior
2. MKT-172: Specialization 2-Advertising and Sales promotion

Sem-8 (Any Three)

3. MKT-183: Specialization 3-Sales and Distribution management
4. MKT-184: Specialization 4-Marketing of Services
5. MKT-185: Specialization 5-Brand Management

OR

6. MKT-186: Specialization 5-Retail Management

Finance (Any Five)**Sem- 7**

1. FIN-171: Specialization 1-Capital Structures
2. FIN-172: Specialization 2-Working capital Management

Sem-8 (Any Three)

3. FIN-183: Specialization 3-Financial Institutions and Market
4. FIN-184: Specialization 4-Financial Derivatives and Risk Management
5. FIN-185: Specialization 5-Capital Investment and Financing Decisions

OR

6. FIN-186: Specialization 5-Security Analysis and Portfolio Management

HRM (Any Five)**Sem-7**

1. HRM-171: Specialization 1- Designing and Managing HR system
2. HRM-172: Specialization 2- Training and Development

Sem-8 (Any Three)

3. HRM-183: Specialization 3-Organization Development
4. HRM-184: Specialization 4-Leadership and Team Building
5. HRM-185: Specialization 5-Industrial Relations

OR

6. HRM-186: Specialization 5- Conflict management and negotiation

International Business (Any Five)**Sem-7**

1. IBM-171: Specialization 1-International Marketing
2. IBM-172: Specialization 2-International Finance

Sem-8 (Any Three)

3. IBM-183: Specialization 3-Cross-cultural negotiations
4. IBM-184: Specialization 4-Export Promotion Management
5. IBM-185: Specialization 5-Forex Management

OR

6. IBM-186: Specialization 5-Foreign Language (Any one UN language except English)

Accounting (Any Five)**Sem-7**

1. ACN- 171: Specialization 1-Advanced Cost Accounting
2. ACN-172: Specialization 2-Advanced Management Accounting

Sem-8(Any Three)

3. ACN-183: Specialization 3-Taxation Practices in Nepal
4. ACN-184: Specialization 4-Auditing
5. ACN-185: Specialization 5-Budgeting

OR

6. ACN-186: Specialization 5-Company Accounts

Evaluation

Medium of instruction and examination shall be English.

The evaluation processes for the courses are divided as:

Course		Internship				Thesis Work			
IA	SEE	R	OE	VV	Total	R	EV	VV	Total
30	70	40	20	40	100	40	20	40	100

IA= Internal Assessment

SEE= Semester End Examination

R= Report/ Thesis

VV=Viva-voce

OE= Organizational Evaluation

EV= External Evaluation

The evaluation process for the theoretical courses of 100 marks is divided into two parts. The first part-consists of Internal Assessment (IA) and the second part consists of the Semester End Examination (SEE). The internal (internal assessment) and semester end examination will carry 30 marks and 70 marks for BBA in each course except Thesis and Internship. The pass mark for the Internal Assessment shall be 12 for BBA. Similarly for semester end examination 28 marks for BBA.

A candidate must have at least of 80% attendance of the number of classes offered in each course to be eligible for appearing for semester end examination. If the candidate has shortage of attendance in any course in a semester she/he shall not be allowed to appear for any examination in that semester. However the Dean may permit to appear in the concerned examination if the Dean is satisfied with the reasons cited by the candidate in his/her application for his absence in classes with the due recommendation of the Campus Chief/ Coordinator and the concerned subject teacher.

Internal Assessment: The faculty, who teaches the course, shall conduct the Internal Assessment. The faculty shall be accountable for transparency and reliability of the entire evaluation of the student in the concerned Course. The internal assessment of the students shall be as per the criteria given below:

Nature of Assessment	Weightage (Marks)
Class Test I (After 30% course coverage) Class Test II (After 60% course coverage) Class Test III/ Term Paper (After complete coverage)	40% (Average of best two) (12 marks)
Attendance 95% above- 100% of marks 90% to 95%- 80% of marks	20% (6 marks)

80% to 90%- 70% of marks	
Group Discussion/Class Participation Participation- 40% of marks Argument- 40% of marks Leading/Convincing- 20% of marks	20% (6 marks)
Presentation Presentation Content- 30% of marks Communication- 50% of marks Organization of presentation- 20% of marks	20% (6 marks)

Note: In case a student fails to secure 12 out of 30 in the internal assessment (all four components taken together), he/she shall not be allowed to appear for the Semester end examination. If candidate is not appearing in internal examination, she/he will be allowed one more chance to appear for retest and her/his passing marks (actual marks obtained in retest or passing marks whichever is less) will be consider for grade only.

Record of the internal assessment should be maintained by concerned faculty of the concerned colleges and made available to the office of Campus Chief/ Coordinator. **Dean, Faculty of Management holds the right to ask for records of internal assessment from any college/campus after completion of semester.** The details of records are to be maintained for one year from the date of semester end exam.

Semester End Examination: The semester end examination for the theoretical courses will be in written form of 70 marks for BBA. The University shall conduct this examination for each course at the end of each Semester. The duration of examination shall be 3 hours for each course. The objective of the semester end - examination is to examine the candidate's creativity, comprehension, problem solving ability, interpretation, and awareness capabilities. The format of the question pattern for Semester End Examinations is presented in the Annexure-I (BBA)

Internship

Students at the end of the Seventh Semester shall be assigned to organizations for practical exposure and business orientations. The period of internship shall be of eight weeks. At the end of the internship, the student shall prepare a report on the prescribed format and present it in a seminar organized by the college. The format of the internship is presented in the Annexure-II (BBA).

The evaluation of the internship or thesis shall be made by the University/college as presented above. The evaluation of the written report as well as the oral presentation must be conducted by external experts as per the roster approved by the FOM, PU.

The report must be submitted by the end of three weeks after completion of the eighth semester end term exam. A blanket of dates will be fixed for the students to defend his/her report. In case student fails to appear in the assigned date he/she will lose the academic year and will appear in next year.

Purbanchal University
BBA I Semester
LH: 48

Course Title: Business Mathematics

Code No: FO 111

Area of Study: Foundation

Credit: 3

Course Objectives: This is a foundation course to acquaint the students with fundamentals of mathematics and its application in business decision making

Course Contents:

Unit 1: Set Theory

LH 5

Review on the following: Set and Set Membership, Inclusion Relation and Equality of Sets; Universal Set; Finite and Infinite Sets. Set Operations: (Union, Intersection, Difference, Compliment and Symmetric Difference). Fundamental Laws of Set Operations; Partition of Set; Cartesian Product of Sets, Cardinal Number of Finite Set and Related Problems.

Unit 2: Matrix and Determinants

LH 7

Matrix, Special Types of Matrices, Addition of Matrices, Multiplication of Matrix by Scalar and Matrix Multiplication, Determinant of Square Matrix, Determinant of Product of two Matrices, Properties of Determinant and Related Problems, Transpose of a Matrix, Ad-joint of a Matrix, Inverse of Square Matrix, Properties of Inverse of a Matrix, Rank of Matrix.

Unit 3: Linear Equations

LH 5

System of Linear Equation, Consistent and Inconsistent System, Test of Consistency, Solution of System of Linear Equation, Unique Solution and Infinite Solutions, Solution by Row-Equivalent Method, Inverse Matrix Methods and Cramer's Rule up to Three Variables.

Unit 4: Function, Limit and Continuity

LH 8

Function: Construction of Functions; Linear and Quadratic Functions; Absolute Value Functions; Step Function, Exponential Function, Logarithmic Function, Convex Set and Convex Function; Zeros of a Function;

Algebraic and Graphic Methods of Finding Zeros of Linear and Quadratic Functions, Break-Even Analysis; Limit of a Function; Continuous Function, Monotonic Function, Inverse Function.

Unit 5: Differentiation (Excluding Trigonometric Function) LH 7

Definition of Derivative, Right-hand and Left-hand Derivative, Basic Laws of Derivative, The Chain Rule, Derivative of Exponential and Logarithmic Function, Higher Order Derivatives, Application of Derivative.

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

Integral, Integration Formulate, Integration by Parts, Definite Integral, Application of Integration.

Unit 8: Interest and Annuities

LH 5

Simple and Compound Interest, Effective Rate of Interest, Present and Future Value of Money under Compound Interest

Annuity: Amount and Present Value of an Annuity

Suggested Reference:

M Raghavachari, *Mathematics for Management: An Introduction*, 2005, Tata McGraw-Hill Publishing Company Limited, New Delhi

Shrestha, Thagurathi & Mishra, *Business Mathematics*, 2011 edition, Buddha Publication, Kathmandu

Frank Budnick, *Applied Mathematics for Business, Economics, and the Social Sciences*, 2010, Tata McGraw-Hill Publishing Company Limited, New Delhi

Kashyap Trivedi and Chirag Trivedi, *Business Mathematics*, 2011, Pearson Education, India

S Rajagopalan, R Sattanathan, *Business Mathematics*, 2009, Tata McGraw-Hill Publishing Company Limited, New Delhi

Course Title: English

Code No: FO 112

Area of Study: Foundation

Credit: 3

Course Objective:

The course provides interactive reading and challenging writing assignment to improve the student's language skill. It also emphasizes on grammar and vocabulary to be proficient in the language. Overall, the course aims to improve the student's reading, writing and critical thinking skills for personal and professional purposes.

Course Contents:

Part I

Interactive Reading

- | | | |
|---|--------------------------------------|----------|
| 1. American Values and Assumptions | Gary Althen | LH: 4hrs |
| 2. Where Do We Stand? | Lisa Davis | LH: 4hrs |
| 3. How the Web Destroys the Quality of
Students' Research Papers
An Opposing View | David Rothenberg,
Richard Cummins | LH: 4hrs |
| 4. The Teacher who changed my life | Nicholas Gage | LH: 4hrs |
| 5. Computers and the Pursuits of
Happiness: An Opposing View | David Gelernter
Winn F. Martin | LH: 4hrs |
| 6. Students Shall Not Download. Yeah, Sure | Kate Zernike | LH: 4hrs |
| 7. Sex, Sighs and Conversation | Deborah Tannen | LH: 4hrs |
| 8. The New American Dreamers | Ruth Sidel | LH: 4hrs |

Part II**The Essentials of Writing**

- | | |
|------------------------------|----------|
| 9. The Structure of an Essay | LH: 4hrs |
| 10. The Writing Process | LH: 4hrs |
| 11. Writing with Sources | LH: 4hrs |
| 12. Writing Assignments | LH: 4hrs |

Textbook

Gardner S. Peter, **New DIRECTIONS Reading, Writing and Critical Thinking**, Second Edition, Cambridge University Press

Purbanchal University
BBA I Semester
LH: 48

Course Title: Business Economics

Code No: FO 113

Area of Study: Foundation

Credit: 3

Course Objective: The objective of the course is to develop fundamental understanding of microeconomic theories and methods as they are applied to business and decision making.

Course Contents:

Unit 1: Introduction of microeconomics

LH: 4

Problems of Scarcity, Central problems of Economics, Meaning, Definition and Types of Microeconomics, and Importance of Microeconomics in Business Decisions

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: Concepts, Supply function, Elasticity of Supply and its measurement

Unit III: Theory of consumer behavior

LH: 9

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, 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: 7**

Concept, forms of product (TP, AP, MP), Short-run and Long-run production functions: concepts, law of variable proportions, concepts and properties of Iso-quants, MRTSLK, Iso-costs, Producer's equilibrium: optimal employment of inputs (two variables) [numerical problems], Law of returns to scale, Expansion path

Unit V: Cost and Revenue Curves:**LH: 4**

Cost concepts, Short-run costs and relationship to each other, Long-run cost and its derivation, U-shaped AC curves: reasons; Revenue and revenue curves under different market

Unit VI: Theory of product pricing:**LH: 8**

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]

Unit VII: Theory of factor pricing:**LH: 4**

Rent: concept, modern theory of rent; Wages: Marginal productivity theory of wages; Interest: Liquidity, preference theory of interest; Profits: Innovation theory of Profit

Suggested References:

N.G. Mankiw., *Principles of Microeconomics*, 4e, South- Western Cengage Learning India Ltd.,

Dwevidi D.N., *Microeconomics Theory and Applications*, 2003, Pearson Education, New Delhi,

Koutsoyianuis A., *Modern Micro Economics*, MacMillan Press

Jhingan, M.L., *Micro Economic Theory*, Konark Publishers

Chopra, P.N., *Advance Micro Economics*, Kalyani Publication

Ahuja, H.L., *Advance Economic Theory*, S.Chand and Company

Joshi Shyam, *Micro Economics*,

RG Shrestha and GM Adhikari, *Micro Economics*, 2011, Asmita Books Publishers, Kathmandu

Purbanchal University
BBA I Semester
LH: 48

Course Title: Financial Accounting-I

Code No: MGT 114

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: 4

Accounting as an Information system and Language of Business, Users of accounting information, Functions and Limitations of Financial Accounting, Accounting equation, Analysis of Transactions, Accounting cycle and Accounting methods (Cash basis and Accrual basis)

Unit II: Basic Accounting Concepts and Conventions

LH: 4

Basic Accounting concepts: business equity concept, money measurement concept, dual aspect (Accounting equation concepts), Going concern concept, Accounting periods concept, Historical cost concepts, realization concept, Accrual concept, and Matching concept

Basic Accounting Conventions: Conservatism (Prudence), Full Disclosure, Consistency and Materiality

General Accepted Accounting principles (GAAP) and Financial Reporting environment

Unit III: Preparation of Financial Statement

LH: 12

Journalizing, Posting in Ledger ('T' Accounts and self balancing ledgers), Preparation of unadjusted trial balance, adjusting entries and Post adjusted Trial balance, Concepts of Capital and Revenue Items, Closing entries, Financial Statements- The Income statement (P/L account), The statement of retained earnings, the Balance sheet, use of worksheet to complete accounting cycle

Unit IV: Accounting for Cash**LH: 3**

Cash Book and Bank statement, balance reconciliation statement

Unit V: Accounting for Fixed Assets and Depreciation**LH: 4**

Accounting of Plant, property and equipments, Depreciation methods- SLM and Written down value method, Disposal of fixed assets

Unit VI: Cash and Funds flow statement**LH: 14**

Preparation of the statement of cash flow (direct and indirect method), preparation of the statement of funds flow (working capital basis)

Unit VII: Corporate report and analysis**LH: 7**

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

References:Porter, Gary A. and Norton, Curtis L., *Financial Accounting: The Impact on Decision Makers*, Harcourt College Publishers, OrlandoNarayanswamy, R., *Financial Accounting: A Managerial perspective*, 10 edition, PHI (P) Ltd., New DelhiMadhav Raj Koirala, L P Bhanu Sharma, Narendra Sharma, Chiranjibi Acharya, Chinta M. Gautam, *Financial Accounting*, 2nd edition, Buddha Academic Publishers and Distributors P Ltd, KathmanduY R Koirala, R P Acharya, D Bhandari, M Karmacharya, B B Sharma, *Introduction to Financial Accounting*, 2012, Asmita Books Publishers & Distributors, Nepal

Purbanchal University
BBA I Semester
LH: 48

Course Title: Principles of Management

Code No: MGT 115

Area of Study: Core

Credit: 3

Course Objective: The objective is to provide students with an understanding of basic concepts of organization, and principles and practices of management.

Course Contents:

Unit-I Introduction to Business and Business forms

LH: 8

Business - Concept, Nature and Scope, Business as a system, Business Objectives, Business and Environment interface, distinction between Business, Commerce and Trade.

Forms of Business Organization- Sole proprietorship, Partnership, Joint stock company, Cooperative societies, Multinational Corporations.

Unit-II Management Thoughts

LH: 12

Introduction- Nature and Process of Management, Basic Managerial Roles and Skills, Nature of Managerial work; Approaches to Management- Classical, Human Relations and Behavioural, Systems and Contingency approaches, Contemporary issues and challenges of Management

Unit-III Planning and Decision Making

LH: 10

Concept, Purpose and Process of Planning, Kinds of Plans, Strategic planning, Tactical planning and Operational planning, Contingency Planning, Planning Tools and Techniques, Goal setting, MBO, Decision making- nature and process, Behavioral aspects of decision making, Forms of group decision making in organizations.

Unit-IV Organizing and Leading

LH: 10

Organizing and elements of Organizing- Division of Work, Departmentalization, Distribution of Authority, Coordination; Organization Structure and Leadership- Nature and Significance, Leadership Styles, Behavioural and Situational approaches to Leadership.

Unit-V: Controlling

LH: 8

Management control- Nature, Purpose and Process of Controlling, Kinds of Control System, Prerequisites of effective Control System, resistance to Control, Controlling Techniques, Social Audit

Suggested References

Harold Koontz, Weihrich, H., *Management A Global Prespective*, 10/e, Tata McGraw-Hill, New Delhi

Stephen P. Robbins, Mary Coulter, Neharika Vohra, *Management*, 10/e, Pearson

Prem Raj Pant, *Principles of Management*, 2003, Buddha Academic Publishers, Nepal

Santosh Raj Poudyal, Gopal Man Pradhan and K P Bhandari, *Principles of Management Text and Cases*, 2003, Buddha Academic Publishers, Nepal

Shyam Bahadur Katuwal, *Fundamentals of Business Management*, 2011, Molung Foundation, Nepal

Purbanchal University**BBA II Semester****LH: 48****Course Title: Business Communication****Code: FO-121****Area of Study: Foundation****Credit Hour: 3 Credits****Course Objective:**

The objective of the course is to acquaint the students with the knowledge of the Communication- written as well as oral, required in the corporate world in its day to day functioning

Course Contents:**Unit I:****L.H. 12**

Business Communication: Nature and process, forms of communication, role of communication skills in business, Communication Models, communication Process, Barriers in Communication; Corporate Communication: Formal and Informal, Communication Networks, Grapevine, Non-Verbal Communication; Importance of Communication in Business World

Unit II:**L.H. 10**

Oral Communication, Public Speaking, Body Language, Presentations before the Group, Factors affecting Presentation, Effective listening, Interviewing Skills, Arranging and Participation in Group Discussion, Talk program, Meeting, Seminars and Conferences.

Unit III:**L.H. 10**

Business Correspondence:- Essentials of effective correspondence, Types, structures and layout of business letters; Form and style-the opening, salutation, the body, the subject line, the message, the complementary closing signature, Types of letters-sale letters, goodwill letters, greetings, notices, memo, circulars and orders, Applications for employment, Resume.

Unit IV:**L.H. 10**

Report Writing: Writing Skills, Planning, Drafting, Writing, Re-Writing, Editing, Different Types of Business reports, Structure, Steps toward writing of Different Types of Business reports, Style of report Writings.

Unit V:**L.H. 6**

Technology in Business communication, Modern Office techniques used in Business Communication. Basic use of MS-word, MS-excel, MS-PowerPoint, Internet, email and its uses.

References:

Kathryn Rentz, Marie Flatley, Paula Lentz, *Lesikar's Business Communication: Connecting a Digital Word*, 12th Edition,

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

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

Purbanchal University**BBA II Semester****LH: 48****Course Title: Macroeconomic Analysis and Policy****Code: FO-122****Area of Study: Foundation****Credit: 3****Course Objective:**

This course aims to prepare the students to be familiar about the concept of macroeconomics, National income accounting analysis, different theories of employment, and components of macroeconomics, understanding macroeconomic problems with their solutions by means of different macroeconomic policies and functioning of the economy of a country.

Course Contents:**Unit I: Introduction to Macroeconomics****L.H.4**

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

Unit II: National Income Analysis**L.H.7**

Meaning and concepts of National Income; Different methods of measurement, Difficulties in measuring NI, Importance of NI, NI and Economic welfare

Unit III: Theories of Employment**L.H.8**

Concepts of employment and unemployment (types also), Say's law of markets, classical theory of employment & output, principle of effective demand, Keynesian theory of employment

Unit IV: Components of Macroeconomics**L.H.15**

Consumption function (concepts, Marginal propensity to consume: MPC, Average propensity to consume: APC, Keynes Psychological Law of consumption function, determinants of consumption function, measures to raise propensity to consume)

Saving function (meaning, Marginal propensity to save: MPS, Average propensity to save: APS, determinants of saving, Paradox of thrift)

Investment function (concepts, types of investment, concept of marginal efficiency of capital: MEC and marginal efficiency of investment: MEI, relationship between MEC & MEI, other determinants of investment, measures to stimulate investment, investment multiplier: concept, establishment of relation with MPC, importance and leakages.

Unit V: Macroeconomic problems

L.H.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

Concepts of macroeconomic policies, tools (monetary and fiscal policy); Monetary policy: meaning, types, objectives, instruments, role in developing countries, Fiscal policy: meaning, types, objectives, instruments, role of fiscal policy

Reference:

1. Shapiro E., *Macroeconomic Analysis*, Galgotia Publication, New Delhi.
2. Samuelson and Nordhaus, *Economics*, Tata McGraw Hills, Publishing Ltd., New Delhi
3. Ahuja, H.L., *Macroeconomic Theory and policy*, S.Chand & company, New Delhi
4. Jhingan, M.L., *Macroeconomic Theory*, Vinda Publications, Delhi
5. Gautam, S.S. and Lamsal, S., *Macroeconomics*, Sunrise publications, KTM
6. Shrestha, R.G. and Adhikari, G.M., *Macroeconomics*, Asmita publications, KTM

Purbanchal University**BBA II Semester****LH: 48****Course Title: Business Statistics****Code: FO-123****Area of Study: Foundation****Credit Hour: 3**

Course Objective: The objective of this course is to make the students learn about the fundamentals of statistics and application of statistical tools and techniques for decision making

Course Contents:**Unit I: Introduction****L. H. 2**

Origin, Meaning, Definitions, Uses, Functions, Scope and Limitation of Statistics, Types and Sources of Data, Methods of collecting primary and secondary data, precautions in the use of secondary data, problems of data collection.

Unit II: Classifications and Presentation of Data**L. H. 4**

Need, Meaning, Objectives and Types of classification; construction of frequency distribution; Presentation of data: Tabular, Diagrammatic and Graphic Presentation.

Unit III: Measures of Central Tendency and Dispersion**L.H. 10**

Introduction, Types of Averages and their computations: Mean, Median, Mode (excluding grouping method for finding mode), Weighted mean, Geometric mean, Harmonic mean, Criteria for good measure of central tendency, General limitations of an average.

Measures of Dispersion: Concept, Types, Absolute and Relative measures, Range, Quartile deviation, Mean Deviation, Standard deviation, Coefficient of variation, Lorenz curve.

Unit IV: Measures of Skewness, Kurtosis and Moments**L. H. 5**

Meaning, Objectives and Measurement of Skewness:- Karl Pearson's and Bowley's, Kurtosis and its measurement, Methods of Moments

Unit V: Correlation and Regression Analysis**L. H. 7**

Introduction, Types of Correlation, Methods of studying Correlation:- Simple correlation, Scatter Diagram, Karl Pearson's Correlation Coefficient including bi-variate frequency distribution, Probable error, Interpretation of results, rank correlation.

Simple Regression equations, Properties and its coefficient

Unit VI: Index Number**L. H. 6**

Introduction, Uses of Index Numbers, Problems in the Construction of Index Number, Types of Index Number, Methods of constructing Index Number: Unweighted Index Numbers, Weighted Index Numbers- Weighted Aggregative Index Numbers (Laspeyres, Paasches, Fishers Ideal Methods), Weighted Average of Relatives, Test of consistency: Time Reversal and Factor Reversal,

Cost of Living Index Numbers, Methods of constructing cost of living index numbers.

Unit VII: Time Series Analysis**L. H. 8**

Meaning, Utility and Component of Time Series, Measurement of Trend: Graphic Method, Semi-Average Method, Moving Average Method, Least Square method; Measurement of Seasonal Variation: Method of Simple Average (monthly, quarterly), Ratio to Moving Average Method.

Unit VIII: Probability**L. H. 6**

Introduction, Basic terminologies used in Probability, Approach to Probability: Classical, Relative Frequency and Subjective Approach, Permutation and Combination, Additive and Multiplicative laws of Probability for two events.

Reference:

L. V. Richard, *Statistics for Management: An Introduction*, Tata McGraw-Hill Publishing Company Limited, New Delhi

B C Bajarajarya, *Business Statistics*, M K Publication, Kathmandu, Nepal

S C Gupta, *Fundamentals of Statistics*, Himalaya Publishing House, New Delhi, India

Azaya B. Sthapit, Rashindra P. Yadav and Shankar P. Khanal, *Business Statistic*, Asmita Publication, Kathmandu, Nepal

Purbanchal University**BBA II Semester****LH: 48****Course Title: Principles of Marketing****Code: MGT 124****Area of Study: Core****Credit Hour: 3**

Course Objective: The objective of the course is to provide basic knowledge of the concept of Marketing and introduce the basic principles underlying.

Course Contents:**Unit I: INTRODUCTION:****L.H.6**

Concept and Importance of Marketing; Fundamental Concepts in Marketing: Needs, wants, demand, products, offerings, value, cost satisfaction, exchange, transaction, relationship, market, segmentation, target market, positioning, distribution channels, promotion, communication channels, supply chain, marketing environment, etc.; Business-Oriented Marketing Concepts: Production concept, Product concept, Selling concept, Modern Marketing concept, social concept, Holistic concept; Marketing Process: concentration, equalization and dispersion; Marketing-Mix: concept, features, and importance;

UNIT II: UNDERSTANDING MARKETING ENVIRONMENT:**L.H.5**

Concept and features of marketing environment; Classification of marketing environment; micro and macro; Marketing Environment in Nepal;

UNIT III: MARKET SEGMENTATION, TARGETING AND POSITIONING:**L.H.5**

Concept of market and market segmentation; Objectives and Need of market segmentation; Process of market segmentation; Targeting the market: concept and types of target market, focusing marketing program; Introduction to market positioning

UNIT IV: UNDERSTANDING BUYER'S BEHAVIOUR:**L.H.6**

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

UNIT V: PRODUCT DECISION:**L.H.6**

Concept, and classification of products; Types and features of consumer products; Types and features of industrial products; Product life-cycle: concept and stages; New product: concept and development process; Branding, packaging and labeling decisions;

UNIT VI: PRICING DECISION:**L.H.4**

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

UNIT VII: PROMOTION DECISION:**L.H.8**

Concept and objectives of promotion; Promotion mix and its components: advertising, publicity, sales promotion, personal selling, public relations and relationship marketing; Advertising: concept, features, types, and Medias; Publicity: concept and forms of publicity; Sales Promotion: concept and types; Personal selling: concept, types and process of selling; Selection of Promotion mix; Integrated marketing communication;

UNIT VIII: DISTRIBUTION DECISION:**L.H.8**

Concept and objectives, and components of distribution decision; Methods of distribution: direct and indirect; Direct marketing; concept and forms; Marketing channels and channel structure for consumer goods and industrial goods; Role of marketing intermediaries; Selection of channel of distribution; Physical distribution: concept and components;

References:

1. Kotler and Armstrong, *Principles of Marketing*, Pearson/Prentice-Hall of India.
 2. Stanton, Etzel and Walker, *Fundamentals of Marketing*, McGraw Hill.
 3. Evans and Berman, *marketing*, Macmillan Publishing Company.
 4. Rosenberg, Larry J., *Marketing*, Prentice-Hall.
 5. Strauss, El-Ansary and Frost, *E-Marketing*, Pearson Education.
 6. Zikmund and d'Amico, *Marketing*, John Wiley & Sons.
 7. Shrestha, Shyam K., *Fundamentals of Marketing*, Asmita Publications, Kathmandu.
 8. Agrawal, G. R., *Fundamentals of Marketing in Nepal*, M. K. Publishers.
 9. Koirala, K. D., *Fundamentals of Marketing*, Kathmandu.
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Purbanchal University**BBA II Semester****LH: 48****Course Title: Financial Accounting II****Code: MGT-125****Area of Study: Core****Credit Hour: 3**

Course Objective: The objective of this course is to make the students understand various accounting concepts and to familiarize students with the mechanics of preparation and interpretation of financial statements.

Course Contents:

UNIT I: ACCOUNTING FOR SHAREHOLDERS' EQUITY**L.H.6**

Forms of organization, meaning and features of ordinary share capital and preference share capital, accounting for ordinary share capital, preference share capital and treasury stocks, accounting for dividends (cash and stock dividends)

UNIT II: ACCOUNTING FOR LIABILITIES**L.H.5**

Meaning of liabilities, classification of liabilities: current liabilities (definitely determinable, estimated and contingent liabilities) and long term liabilities (bonds and debentures), accounting for current liabilities, accounting for debentures (issue and retirement of debentures, and conversion of debentures into equity).

UNIT III: ACCOUNTING FOR BUSINESS COMBINATIONS**L.H.10**

An overview of corporate investment, methods of accounting for business combinations (Amalgamation and Absorption), advantages and disadvantages of business combinations

UNIT IV: ACCOUNTING FOR HOLDING COMPANY**L.H.7**

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

UNIT V: ACCOUNTING FOR PRICE LEVEL CHANGE**L.H.8**

Nature of inflation accounting, limitation of conventional financial statements, methods of price level adjustments- current Purchasing Power Method and Current Cost Accounting Method

UNIT VI: ACCOUNTING FOR NON-PROFIT MAKING ORGANIZATIONS**L.H.10**

Meaning and features of non-profit making organizations, Receipts & Payments Account, Income & Expenditure Account, Balance Sheet, Accounting for Educational Institutions and Professionals

UNIT VII: ACCOUNTING STANDARD**L.H.2**

Benefits, International Accounting Standard and Accounting Standards in Nepal

References:

Mukharjee & Hanif, “*Modern Accountancy*” Tata McGraw Hill, New Delhi, 2009.

R. Narayanswami, “*Financial Accounting- A Managerial Perspective*” PHI Learning Pvt. Ltd., New Delhi, 2009.

Pillai & Bagawathi, “*Advance Accountancy*”, Konark Publishers Pvt. Ltd., Delhi, 2002.

Accounting Standard Board Nepal, “*Nepal Accounting Standards*”, ASB, Babar Mahal.

R. M. Dangol, “*Financial Accounting and Planning*”, Taleju Prakashan

Y Koirala and et. al., “*Financial Accounting and Planning*”, Ashmita Publication

Purbanchal University**BBA III Semester****LH: 48****Course Title: Cost and Management Accounting****Course Code: MGT 131****Area of Study: Core****Credit Hour: 3**

Course Objectives: The course gives knowledge of basic cost concepts, elements of cost and methods and techniques of costing.

Course Contents:**UNIT I: Introducing****L.H.5**

Objectives of costing system; cost concepts and cost classification; management accounting – nature and scope; role of management accountant, tools and techniques of management accounting; distinction between financial accounting, cost accounting and management accounting

UNIT II: Elements of cost:**L.H.12**

Material cost – purchase procedures, store keeping and inventory control, ROQ, fixing of minimum, maximum and re-order levels. ABC analysis, pricing of receipts and issue of material under LIFO and FIFO method and accounting thereof

Labour cost – classification of labour costs, payroll procedures, monetary and non-monetary incentive schemes (Halsey, Rowan, Teller and Gantt Approach), Labour and remedial measures.

Overheads – nature, classification, allocation, apportionment, absorption and control of overheads.

UNIT III: Contract Costing**L.H.7**

Meaning and concept; Accounting procedure of contract costing

UNIT IV: Process Costing**L.H.7**

Meaning; Accounting treatment of process costing and inter-process profit.

UNIT V: Budgetary Control**L.H.7**

Concept, Advantages and Limitations of Budgets, Preparation of functional budgets

UNIT VI: Absorption costing and Marginal Costing**L.H.5**

Concept, Applications, Comparative Income Statement, Reconciliation Statement

UNIT VII: Cost-Volume Profit Analysis**L.H.5**

Meaning, Applications, Break-even Analysis, (Single and Product mix), Margin of safety

References:

1. Horngren, Datar, Foster, *Cost Accounting, A Managerial Emphasis*, Eleventh edition, Pearson Education Pvt. Ltd., New Delhi.
2. Lal, Jawahar, *Cost Accounting*: Tata McGraw Hill Publishing New Delhi.
3. M. Singh Yamesh, Ojha Khagendra, Acharya Chiranjibi *Cost and Management Accounting*, Buddha Academic Publisher and Distributors Pvt. Ltd. Ktm, Second Edition 2004
4. M N Arora, *A Textbook of Cost and Management Accounting*, 9th edition, Vikas Publishing House, 2011
5. Ray H. Garison: *Managerial Accounting, Concept for Planning, Control & Decision Making* 6th Edition Irwin, Boston
6. Khan, MY and Jain PK: *Management Accounting*, Tata McGraw Hill, 2009
7. Dangol R., *Cost and Management Accounting*, Taleju Prakasan.

Purbanchal University**BBA III Semester****LH: 48****Course Title: Business Finance****Code: MGT 132****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. 2**

Finance as an area of study; Functions of Financial Management; Goals of the Financial Manager; Agency problem and Agency cost;

Unit II: The Operating Environment of the Firm**L.H. 3**

Basic forms of Business Organizations and taxation; Financial Markets – Overview; Capital Markets, Money market and its instruments: Treasury Bills, Gilt-edged securities, Certificate of Deposits, Commercial Papers, Re purchase Agreements, Banker Acceptance

Unit III: The Analysis of Financial Statements**L.H. 7**

Uses and Importance of financial ratio analysis; Types of ratios – *Solvency, Profitability, Activity (Efficiency), Leverage and Market Value*; Du-Pont Analysis; Limitations of Ratio Analysis;

Unit IV: Financial Planning**L.H. 4**

Financial Planning Process; Cash Budgets; Pro forma Statements – Preparing pro forma balance sheet and income statement

Unit V: Theoretical Framework of Risk and Return**L.H. 6**

Defining and Measurement of Risk and Return; Probability distribution and Expected rates of return; Single Asset Risk; Risk in Portfolio perspective; Efficient Portfolio; Optimal Portfolio; CML, SML and CAPM

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

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

Perpetuities; Semi-annual and other compounding periods; Nominal and Effective interest rates – Calculation and Comparison

Unit VII: Bond Valuation**L.H. 3**

Defining bonds and their features; Bond valuation; Bond Yields – Yield to Maturity (YTM), Yield to Call (YTC) and Current Yield; Semi-annual bond and its valuation;

Unit VIII: Stock Valuation**L.H. 4**

Features of Common Stock; Basic Stock Valuation – Zero Growth, Constant Growth, Super-normal Growth;

Features and Valuation of Preferred Stocks;

Unit IX: Cost of Capital**L.H. 5**

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;

Unit X: Leverage and Capital Structure**L.H. 7**

Business and Financial Risk; Breakeven Analysis; Degree of Operating Leverage; Degree of Financial Leverage and its impact; Degree of Total Leverage and its uses; Features of Ideal Capital Structure; The EBIT – EPS Approach to Capital Structure; Choosing the Optimal Capital Structure

References:

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

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

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

Purbanchal University**BBA III Semester****LH: 48****Course Title: Database Management System****Course Code: MGT 133****Area of Study: Core****Credit Hour: 3**

Course Objective: This course aims at providing students with the fundamental knowledge of database systems, in general, and database management systems, in particular.

Course Contents:**Unit I: Introduction****L.H. 4**

- 1.1 Definition of database and database system
- 1.2 Characteristics of database approach
- 1.3 Database system versus Traditional file processing system
- 1.4 Advantages and limitations of using DBMS

Unit II: Database System Concepts and Architecture**L.H.6**

- 2.1 Data models
- 2.2 DBMS architecture and Data independence
- 2.3 Database languages
- 2.4 Database users and Database administrators
- 2.5 E-R Model: Entities, Attributes, Relationships, Keys, Cardinalities, Participation constraints, E-R Diagram
- 2.6 Data dictionary

Unit III: Relational Model**L.H.6**

- 3.1 Properties of relation

3.2 Schemas, Tuples, Domains, and Schema diagram

3.3 Relational Algebra: Select, Project, Union, Intersection, Difference, Product, Join, Rename, Assignment, and Division operations

Unit IV: SQL

L.H. 12

4.1 Introduction to SQL, DDL, and DML

4.2 Basic structure of SQL statements

4.3 SQL Queries: DDL operations, DML operations, Null values, String operations, Aggregate functions

4.4 Joined relations, Sub-queries

4.5 Set operations

4.6 Views

4.7 Laboratory classes on SQL covering all topics

Unit V: Integrity Constraints

L.H. 4

5.1 Domain constraints

5.2 Entity integrity

5.3 Referential integrity

5.4 Laboratory classes implementing all topics of this using SQL

Unit VI: Relational Database Design

L.H.6

6.1 Pitfalls of Relational Model: Redundancy and Anomalies

6.2 Functional dependency

6.3 Normalization, its need and objectives

6.4 1NF, 2NF, 3NF, BCNF and 4NF

Unit VII: Database Security

L.H.4

7.1 Access Control: Discretionary and Mandatory

7.2 Authorization and Authentication

7.3 Data encryption and decryption

Unit VIII: Transaction Management, Recovery, and Query Processing

L.H. 6

8.1 Introduction to transaction, ACID properties

8.2 Introduction to concurrency control

8.3 Reasons of transaction failure, System recovery and Media recovery

8.4 Introduction to query processing, steps in query processing

Case Study: Students themselves will have to study, prepare, and submit a report on database system of any one of the Nepalese organizations (such as Airlines Companies, Banks, Governments organizations, NGO, INGO, Private organizations)

References:

C. J. Date, "*Introduction to Database Systems*", Addison-Wesley

Abraham Silberschatz et. al., "*Database System Concepts*", McGraw Hill

Ramez Elmasri & Shamkant B. Navathe, "*Fundamentals of Database Systems*"

Gursharan Singh, "*A Guide to Oracle Developer 2000/Forms*", Khanna Book Publishing Co. P. Ltd.

Purbanchal University**BBA III Semester****LH: 48****Course Title: Marketing Management****Course Code: MGT 134****Area of Study: Core****Credit Hour: 3**

Course Objective: This course is designed to promote understanding of concepts, philosophies, processes and techniques of managing marketing operation and to develop a feel of the market place

Course Contents:**UNIT I: INTRODUCTION:****L.H.4**

Marketing and Marketing Management;

Value and Satisfaction;

Management Orientation Concepts in Marketing;

Implementation of Marketing Management Orientation Concepts;

UNIT II: SITUATION ANALYSIS:**L.H.8**

Concept and Scope of Situational Analysis: Organizational/Internal and External Analysis;

Process of Internal Analysis;

Environment Analysis;

SWOT Analysis

Techniques of Identifying Marketing Opportunities – SBU Model, BCG Model, GE Model;

UNIT III: MARKET SEGMENTATION & TARGET MARKET PLANNING:**L.H.10**

Process of Market Segmentation;

Market Segmentation in Nepal

Identifying Market Segments and Selecting Target Market – Consumer Market vs. Business Market;

Developing Positioning Strategies;

Developing Marketing Plan and Program: Managerial framework and Marketing objectives and performance;

UNIT IV: MARKETING INFORMATION SYSTEM AND DEMAND FORECASTING: L.H.6

Marketing Information System;

Marketing Research System;

Role of Marketing Information in Marketing Decision Making;

Demand Forecasting-Current and Future Market Demand;

Trends in Marketing Information Technology in Nepal and Global Markets;

Marketing Information system in Nepal

UNIT V: COMPETITIVE ANALYSIS: L.H.6

Concept and Types of Competition;

Key Competitor Analysis;

Analyzing and Creating Competitive Advantage (Michael Porter's Approach);

Strategic Response to Competition;

UNIT VI: IMPLEMENTATION OF MARKETING PROGRAM: L.H.10

Concept and Components of Marketing Program;

Product Development and Brand Positioning;

Repositioning the Product in the Market through Product Life-Cycle Analysis;

Selecting the Pricing Objective and Pricing Methods;

Selecting the Distribution Strategies;

Promotion and Integrated marketing Communication;

Developing and selecting the promotional Strategies;

UNIT VII: MARKETING EVALUATION AND CONTROL:**L.H.4**

Concept of Marketing Evaluation and Control;

Evaluation and Feedback System in Marketing Decision Making;

Requirements for Effective Evaluation of Marketing Program;

Concept of Marketing Control

(Note: At least one case study should be conducted after the completion of each unit)

References:

Aaker, David, *Strategic market Management*, John Wiley & Sons, Singapore

Cravens and Piercy, *Strategic Marketing*, Tata McGraw-Hill, New Delhi

Kotler, Keller, Koshy and Jha, *Marketing Management: A South Asian Perspective*, Pearson/Prentice Hall of India.

Kotler and Armstrong, *Principles of Marketing*, Pearson/Prentice Hall of India

Stanton, Etzel and Walker, *Fundamentals of Marketing*, McGraw-Hill International Editions.

Purbanchal University
BBA III Semester
LH: 48

Course Title: Business Environment of Nepal

Course Code: MGT 135

Area of Study: Core

Credit Hour: 3

Course Objectives:

This course examines the economic, social, political, 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.

The topics include socio-economic, political-legal, technological, and global business environment, business-government relations, performance of industry and agricultural sectors and financial sector policy reforms.

Course Contents:

UNIT I: Introduction

L.H.6

Business and its environment, types of business environment, environmental analysis - process and techniques, scanning methods, use of environmental analysis in strategic management

UNIT II: Macroeconomic Environment

L.H.15

Dimensions of the economy, major problems and challenges facing Nepalese economy, employment trends and labour market issues, migration and foreign employment, economic development plans, industry and agricultural sectors - performance and emerging challenges, economic policies and reforms - industrial policy, privatization policy, trade policy, tourism policy, and monetary policy; liberalization of the Nepalese economy and capital market reforms, macroeconomic factors influencing competitive environment in Nepal.

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

Political structure in Nepal, an overview of Nepalese constitution and business legislation, Government and its branches, business- government relations, risks involved with Nepalese political environment and the emerging issues, legislations relating to labour, finance, investment, intellectual property, e-business, and consumer protection.

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

Components of socio-cultural environment, family structure and social organizations, class structure and classification, socio-cultural changes and their effects on business, Social conflict and its impact on the business environment

UNIT V: Technology and Energy Management**L.H.5**

Business and technology, current status of technology, technology transfer issues, IT policy of Nepal, natural environmental issues, energy situation in Nepal, environment and energy management issues in Nepal.

UNIT VI: Global Business Environment**L.H.8**

Concept of globalization - trends and issues, regional grouping of nations, regional trade agreement in South Asia - SAARC, SAPTA, SAFTA and BIMSTEC, foreign direct investment in Nepal, WTO and Nepal

References:

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

Agrawal, Govind, *Dynamics of Nepalese Business Environment*. M. K. Publishers.

Business Legislations and related publications of the Government of Nepal

Purbanchal University**BBA IV Semester****LH: 48****Course Title: Business Law****Code: MGT 141****Area of Study: Core****Credit Hour: 3****Course Objective:**

The course intends to familiarize students with the business related laws required for managing business operations effectively and successfully.

Course Content:**Unit I: INTRODUCTION**

4 LH

Meaning and nature of law; Meaning and scope of business law; Sources of business law; Development of Nepalese business law

Unit II: LAW OF CONTRACT

20 LH

Meaning and definition of contract; Essential requirements of a valid contract, Classification of contract, Brief introduction of Nepalese Karar Ain 2056;

The proposal of offer and acceptance: Meaning and types of offer, Legal rules regarding offer, Communication and revocation of offer, Meaning of acceptance, Legal rules regarding a valid acceptance, Communication and revocation of acceptance

Consideration: Meaning, Definition and types of consideration, Essentials of a valid consideration, Contracts without consideration

Parties competent to contract: Meaning, Minor and the law regarding minor's agreement, Persons of unsound mind, Disqualified persons

Legality of object and consideration: Meaning and importance, Unlawful agreements, Agreements opposed to public policy, Void and illegal agreements

Quasi-contracts: Meaning of quasi-contract, Rules regarding quasi-contract, Quasi-contract Vs Contingent contract

Performance of contracts: Meaning of performance of contracts, Rules as to the performance of contracts, Assignment of contracts, Rules regarding assignment of contracts

Discharge of contracts: Meaning and modes of discharge of contract, Remedies for breach of contract.

Unit III: CONTRACT OF BAILMENT AND PLEDGE OF PAWN 6 LH

Meaning, definition and kinds of Bailment, Rights and Duties of Bailor, Rights and Duties of Bailee, Termination of Bailment, Meaning of pledge or pawn, Advantages of pledge, Pledge by Non-owners, Rights and Duties of pledge, Rights and obligations of pledgor; Bailment Vs Pledge

Unit IV: INDEMNITY AND GUARANTEE 5 LH

Meaning and features of Indemnity, Rights and Duties of Indemnity holder, Rights and Duties or liabilities of indemnifier, Meaning and features of guarantee, Types of guarantee, Differences between contract of indemnity and guarantee

Unit V: CARRIERS AND CARRIAGE OF GOODS 4 LH

Contract of carriage, Classification of carriers, Rights, duties and liabilities of a common carrier, Meaning and Forms of a contract of affreightment;

Unit VI: LAWS OF ARBITRATION 5 LH

Meaning and definition of Arbitration, Essentials of a valid arbitration, Importance of Arbitration, Meaning of Arbitrator, Procedure to appoint Arbitrator, Duties of Arbitrator, Removal of Arbitrator or umpire, Meaning of Award, Essential elements of a valid Award

Unit VII: CONTRACT OF SALE OF GOODS 4 LH

Meaning and definition of contract of sale, Essentials of a contract of sale, Kinds of goods, Meaning and definition of Condition and Warranty, Express and implied Condition and Warranty, Rights and Duties of unpaid seller.

References:

Shrestha Ram Prasad 'Nirajan', **Business Law**

Shukla M.C.,(1996) , **A Manual of Mercantile Law**, S Chand and company Ltd, New Delhi

Nepal Karar Ain,2056,Law Book Management, Nepal

Dr Das Hari Hara, **Principles of International Law and organization**, Vikash Publishing House PVT.LTD,
New Delhi

Kuchhal M.C., **Business Law**, Vikash Publishing House PVT.LTD., New Delhi

Purbanchal University**BBA IV Semester****LH: 48****Course Title: Financial Management****Code: MGT 142****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 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: Recap of Business Finance****L.H. 3**

Cost of Capital; Bond Valuation; Common Stock Valuation

UNIT II: Capital Budgeting: Cash-flow Principles**L.H. 4**

Project Classifications; Identifying and Computing relevant cash-flows in cases of Expansion and Replacement – Initial investment, Net Operating Income, Terminal Cash-flow;

UNIT III: Capital Budgeting Techniques**L.H. 6**

Capital Budgeting Techniques – Payback Period, Discounted Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Modified Internal Rate of Return, Profitability Index;

UNIT IV: Short-term Financial Planning**L.H. 4**

Sources of Short-term Financing; Features of Short-term Financing;

Cost of Trade Credit; Short-term Bank Loans – Promissory Note, Line of Credit, Revolving Credit Agreement; Cost of Bank Loans – Simple Interest, Discount Interest and Effect of Compensating Balance on Discount Interest, Add-on Interest;

UNIT V: Working Capital Management**L.H. 5**

Concept of Working Capital; Working Capital Terminology; Working Capital Cash-flow Cycle – Operating Cycle and Cash Conversion Cycle;

Current Assets Investment Policies – Conservative, Moderate, Aggressive; Current Assets Financing Policies – Conservative, Matching maturity, Aggressive; Choosing Overall Working Capital Policy;

UNIT VI: Cash and Marketable Securities**L.H. 5**

Motives for Holding Cash;

Cash-flow Synchronization – Float; Collection Techniques – Concentration Banking and Lockbox System;

Cash Management Models – Baumol Model and Miller-Orr Model;

UNIT VII: Receivables Management**L.H. 5**

Purposes of Receivables; Key terms – Average Collection Period, Average Daily Sales, Average Investment in Receivables;

Aging Schedule and Payment Pattern Approach;

Credit Policy – Credit Period, Credit Standards, Collection Policy, Cash Discounts

Evaluation of Proposed Changes in Credit Policy;

UNIT VIII: Inventory Management**L.H. 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 IX: Lease Financing**L.H. 5**

Types of Lease; Factors influencing Lease Decisions; Possible Advantages of Leasing;

Cash-flow of a lease; Lease or Buy Decision;

UNIT X: Dividend Policy

L.H. 5

Dividends and Capital Gains; Factors influencing a Dividend Policy; Establishing a dividend policy and dividend payments; Stock Repurchases, Stock Dividends, and Stock Splits;

References

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

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

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

Purbanchal University**BBA IV Semester****LH: 48****Course Title: Taxation and Auditing****Code: MGT 143****Area of Study: Core****Credit Hour: 3**

Course Objective: The objective of this course is to enable students to understand basic theory, practice of taxation and assessment of income, corporate and value added tax.

Course Content:**Unit I:****LH: 6**

Concept and definition of tax; Difference between Tax, duty, charge and fee; Direct tax: Tax on income, Tax on capital (Tax on land, land transfer, motor vehicle)
Indirect Tax: VAT (Tax on goods and services), Customs, Excise, Services;
Impact of direct and indirect in economy;

Unit II:**LH: 6**

History of income tax law in Nepal

- Business, Profit and Remuneration Tax Act 2017,
- Nepal income Tax Act 2019
- Income Tax Act 2031

Income tax Act 2058
Definitions of important terms:
Resident, temporary resident and nonresident

Unit III:**LH: 5**

Natural person, Family; Entity (Corporation, Company, Cooperative, Partnership, Joint venture any Formal or Informal Association of Individuals)
Income chargeable to tax; Addition in income and deduction of expenditure

Unit IV:**LH: 6****Assessment of taxable income:**

Of Natural person and family, entity (Corporation, Company, Cooperative (Partnership, Joint venture and Formal or Informal Association of Individuate

Types of assessment:

Self assessment by tax payer,
Official assessment by tax officer (Jeopardy or ex party)

Unit V:**LH: 6****Payment of tax: *Pay as you earn***

Withholding tax by the payers of income
Installments payment by the tax payer on Current year income
Other enforced collection

Appeals and revision:

Arithmetical error
Tax audit
Appeal to Internal Revenue Department or Revenue Tribunal

Unit VI:**LH: 4**

- (a) Double tax avoidance as per treaty concept and practice in Nepal
- (b) Fine and Penalty

Unit VII:**LH: 4**

Value added tax concept definition and types; VAT in Nepal general legal provisions.
Tax rates, Main rates, Zero rates and Exemptions; Registration and exit

Unit VIII:**LH: 5**

Submission of return and assessment; Revisions and assessment by tax officer; Jeopardy assessment by tax officer, Payment of tax, Fine and Penalty; Excise and custom

Unit IX:**LH: 6**

Origin, nature and scope of auditing; Advantage of an audit, Accounting, auditing and investigation; Evolution of auditing in Nepal; Classification of audits, private audit, government audit, internal audit, statutory or compulsory audit, partial audit balance sheet audit, cost audit, management audit, operational audit, Interim audit cash audit.

References:

Income Tax Act 2058 HMG Ministry of Law Parliamentary Affairs

Income Tax Rules: HMG Inland Revenue Department 2059, Excise Act and Rules

Rup Khadka, *The Nepalese Tax System 2001*, Sajha Prakashan, Katmandu

Customs Act and Rules

Value Added Tax Act, 2052: HMG Ministry of Law & Parliament Affairs

Value Added Tax Rules: HMG Inland Revenue Department, 2053

Bidya Dhar Mallik , *Nepalko Adhunik Aayakar Prauali*, 2060

Pushpa Raj Kandel, *Neplako Bartaman Ka' Byabstha:* Buddha Academic Enterprises Pvt Ltd Kathmandu, 2060

Pushpa Raj Kandel, *Tax Laws & Tax Planning In Nepal*, Buddha Academic Enterprise Pvt Ltd. Kathmandu, 2004 2nd Edition

T.R. Sharma, *Auditing:* Sahitya Bhawan, Agra

Walter W. Bigg, *Practical Auditing*, Allied Publisher Ltd, New Delhi

Finance Acts: Current year, HMG

Nepal Company Act 2053: HMG Ministry of Law & Parliamentary Affairs

Purbanchal University

BBA IV Semester

LH: 48

Course Title: Human Resource Management**Code No: MGT 144****Area of Study: Core****Credit: 3****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 contexts of Nepal.

Course Content**Unit I: Introduction to human resource management (HRM) LH 8**

Meaning, Characteristics, Objectives, Functions and importance of human resource management (HRM), System of HRM, Organization of HR department, Role and qualities of HR manager, HR ethics, Environment of HRM in Nepalese context

Unit II: Acquiring human resources LH 10

Job design and analysis: Meaning, objectives and techniques of job design. Concept, importance and process (steps) of job analysis, Techniques of obtaining job analysis information, Outcomes of job analysis (job description, job specification and job evaluation). *Human resource Planning:* Meaning, importance and process of HRP, Use of human resource information system in HRP. Forecasting HR demand and supply, *Recruitment:* Meaning, goals, process and sources of recruitment. *Selection:* Concept, purposes, process and methods of selection. *Orientation and socialization:* Concept and process.

Unit III: Employee training and development LH 10

Employee training: Concept, Objectives, Determining training needs, training methods, Evaluating training effectiveness; *Employee development:* Concept and methods; *Career development:* Meaning. Importance, Difference between career development and employee development

Unit IV: Utilizing human resources

LH 10

Motivation: Concept, process, importance, types, theories (Maslow's need hierarchy, Herzberg's, ERG, Equity, Expectancy) of motivation, Relationship between motivation and performance. *Frustration:* Concept, causes and elimination of frustration, *Morale and job satisfaction:* Concept and determinants. *Performance appraisal:* Meaning, importance, process and methods (absolute standard and relative standards) of appraisal, 360-degree appraisal. Use of MBO as appraisal method, *Compensation:* Concept, determinants and methods of compensation. Job evaluation (use and methods); *Rewards and incentives* (meaning and types), Contemporary issues of compensation in Nepal

Unit V: Labor relations

LH 4

Concept, actors and their roles, Methods of prevention and settlement of disputes, Nepalese labor legislations. Grievance handling, Disciplinary actions, Issues of labor relations in Nepal

Unit VI: Implications of the changing scenario of work for HRM

LH 6

Globalization, Technology changes, Workforce diversity, Labor shortage, Changing skills requirements, Quality and continuous improvements, Process engineering, Contingent workforce, Employee involvement, Decentralized work sites, HRM in entrepreneurial and global business operations

References:

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

Adhikari, D.R(2011), Fundamentals of human resource management, **Kathmandu:Buddha Academic Publishers and Distributors Pvt. Ltd.**

Agrawal, G.R. (2012), Foundation of human resource management in Nepal. **Kathmandu: M.K. Publishers & Distributors**

Katuwal, S.B. (2011), Foundations of human resource management, **Bhakatapur: Molung Foundation**

Cascio, Wane F. (Sixth edition), Managing human resources. **New Delhi: Tata McGraw-Hill Publishing Company Limited.**

Purbanchal University**BBA IV Semester****LH: 48****Course Title: Quantitative Techniques for Business****Code: MGT 145****Area of Study: Core****Credit Hour: 3**

Course Objective: The objective of this syllabus is to make students familiar with basic quantitative tools which can be applied in solving practical problems in business world.

Course Contents:**UNIT I: Decision Theory:****L.H. 8**

Steps involved in Decision Making, different environments for decisions, Making under uncertainty (probabilities unknown): maximax, maximin, regret criterion, Hurwicz's Rule (coefficient of Optimism), and Laplace rule (equal probability criterion). Decision under risk (probabilities known): EMV and EOL Criterion, Expected value of perfect information (EPVI), Cost of expected value of perfect information (EPVI)

UNIT II: Game Theory:**L.H. 8**

Introduction – Two Person Zero-Sum Games, Pure Strategies, Games with Saddle Point, Mixed strategies, Rules of Dominance, Solution Methods of Games: Algebraic methods. Reduction of $m \times n$ or $2 \times n$ game to 2×2 game by graphical method.

UNIT III: Linear Programming:**L.H. 10**

Introduction, Characteristics of linear programming problem, Formulation of a linear programming problem, Graphical method to solve both minimization and maximization problems, Use of graphical methods to show infeasibility, unbounded and multiple solutions, Use of Excel to solve linear programming problems (only for class exercises)

UNIT IV: Transportation and Assignment:**L.H. 8**

Transportation: Special features of Linear Programming problem, Solution with special reference to VAM and MODI method. Alternative solution by Excel (Class assignments only)

Assignment: Special features, Algorithm to solve both maximization and minimization problem.

UNIT V: Network Analysis:**L.H. 10**

PERT and CPM, AON and AOA style, dummy activity, critical path, slack time, slack method to find the project completion time, probabilities in PERT (pessimistic, optimistic, most likely times)

UNIT VI: Statistical Quality Control:**L.H. 4**

Basics of SQC, Control charts, Process and Product control, Control charts for variable (Mean and range chart) and attributes (p chart)

References:

J. K. Sharma, *Operations Research*, Macmillan Publication, 4th edition, India

Azaya B. Sthapit and Others, *Production and Operations Management*, 2010 edition, Asmita Books Publishers and Distributors Pvt.Ltd., Kathmandu, Nepal

Fago, A. K. Chaudhary and Others, *Production and Operation*, Buddha Publications, Kathmandu, Nepal

William J. Stevenson, *Production/ Operations Management*, New edition, IRWIN, Homewood, IL, Boston

Question Pattern for Semester End Examination, BBA

Total Marks- 70

Pass marks- 28

Section One: Reasoning Type

Compulsory:

1*15 marks

The question should test the reasoning capacity of the students in the major theme of the course. It could be application type, situational type, etc. If possible this should cover more than one unit of syllabus. For the case of numerical based subjects, this question should have one part questioning the applications or decisions based on results of main part of the question.

Section Two: Long Answer Type Questions

Two Questions to Answer from set of three:

2*10=20 marks

The questions should test major concepts from the course.

Section Three: Short Answer type Questions

Seven questions to Answer from set of eight:

7*5=35 marks

The questions should test basic concept, definitions, relevant examples, and short numerical.

The last question will be a set of 5 one sentence answer type questions of 1 mark each. This will be compulsory question.

Any **one** of the remaining seven questions of Section Three will have internal choice, where both the questions should be from the same unit.

Note:

- *No unit will be left out in terms of distribution of questions.*
- *Questions will be marked serially from start till end.*
- *Question 1 and 12 will be compulsory.*

In case of quantitative type subjects, Q 12 should focus on the theoretical part of the subject.

Format and Guideline for Internship

Internship is a scheme of arrangements, requiring a student to work in an organization for a specific period of time (four to eight weeks) after/during completing requisite courses. The student of BBA and MBA programs of the Faculty of Management, Purbanchal University has to go for internship as the partial requirement of the program(s).

Internship has certain specific objectives such as to:

- Training in genuine understanding
- Apply management knowledge to practice
- Improve personal skills i.e. organizational analysis, financial analysis, marketing analysis etc.
- Improve report writing skills,
- Help develop concrete plans, including long and short-term action plans, along with financial details.

Working in an organization as an internee

An internee will spend **8 weeks** in an organization. The organization provides its support to a student free of cost. An Internee should acknowledge the fact that the staff of an organization helps a student as a courtesy besides doing their routine work. For an internee, it will be an exercise to know he/she can utilize this opportunity.

In the best way this will be a test of an internee to get maximum support from the staff through his/her human relation skills. It is better not to interface in the regular work of staff of the organization or to find faults with them. An internee is there to observe and not to offend society. He/she can get some background material such as reports pertaining to that organization by following the proper procedure of permission from the concerned persons. People in an organization generally get offended when an outsider tries to get hold of some documents without permission. An internee can sometimes help staff in their work but not as a regular feature. He/he must be very diplomatic in handling situation, if asked to work for the staff in the organization. The internee should be well organized while working in an organization.

Work must be focused and well directed to the subject he/she has selected. One will be expected to give more emphasis on analysis and recommendations. Therefore, an internee should select a section or unit of a big organization only, in case of a large organization one can select **only a section on certain department for work**. An internee should do extensive work on this section and prepare concrete recommendations for its improvement. One is expected to give concrete and implementable recommendations. In short internship report must give all necessary information to a person who is interested to implement recommendations of the report. In case of a small sized organization, it should be reviewed as a whole. Focus of work should be on a small unit with more emphasis on analysis and recommendations.

An internee may develop work plan to pursue while doing internship so as to complete within given time frame.

Format for writing Internship Report

The report should follow the following order:

1. Cover Page (The cover page should be written as shown in sky blue background)
2. Inside Title Page(as of cover page, but in white paper)
3. Certificate of internship training organisation
4. Acknowledgements
5. List of Contents
6. List of Tables, Figures & Illustrations
7. Executive Summary
8. Introduction
 - a. Overview of the Organization
 - b. Brief History
 - c. Nature of the organization
 - d. Business Volume
 - e. Nature and number of the employees
 - f. Product and Services
 - g. Organizational Structure
 - i. Overall and Concerned Department
9. Objective
 - a. Studying the chosen Organization
 - b. Specific Objective (if any)
- 10. Methodology (if specific objective)**
11. Observations
 - a. Functions of the concerned departments
 - b. Detail of assigned work responsibilities
 - c. Problem encountered during fulfilling work responsibilities
 - d. Data Collection for specific objective (if any)
12. Analysis and Review
 - a. Analysis of data collected on any specific issues (if Specific Objective)**
 - b. Critical Analysis of the theoretical concepts relating to practical experiences in the departments
 - c. Knowledge Gain from the work assigned
13. Conclusion and Recommendations
 - a. Contribution of internship in knowledge gain
 - b. General Comments and suggestions for the company
14. References (APA format)
15. Annexure (if any)

Sample cover page of an internship report

[TITLE]*

[Name and address of the organization]

|||

By

[Name of Student]*

PU Registration No:

Campus name:

|||

An internship report submitted to the
Purbanchal University, Faculty of Management
in partial fulfillment for the Degree of
Bachelor of Business Administration (BBA)

Month, Year

Place

Internship Report Production Guidelines

- Page: Page should be of A4 size. Paper weight should not be **less than** of 75 gram.
- Font: Times New Roman
- Justification: The whole document must be fully (left + right) justified.
- Spacing: The body of the report should have 1.5 line spacing.
- Margin: 2.5cm all round (in banding).
- Paragraphs and Sections: Extra blank line before and after every section and subsection, Paragraphs must be separated by blank line. Paragraphs must be justified.
- Headings & Subheadings: All headings and their subheadings should be properly formatted using heading rules.
- Punctuations: Space after each punctuation mark (such as ; , etc)
- Page Numbering: The page numbers should start with 1 from the first page of the chapter 1 of the report. All page numbers should be centered inside the bottom margin, 2cm from the bottom edge of the paper. All the pages before the first chapter should be given Roman numbers (i, ii, iii, etc.)
- Spelling & Grammar Check: spelling and grammar should be correct and it should be checked by apply Spelling & Grammar check feature of MS Word on whole document of the report.
- Size of the report: The size of the report may vary with the size of the organization and the area of study.

Page dimension and binding specifications

The dimension of the intern project report should be in A4 size. Font size should be 12 and line spacing should be 1.5. The project report should be bound using appropriate material, but not spiral banding.

Submission Date & Format

Four hardcopies of the thesis (ring-bound; both single-sided and double-sided printings are acceptable) as well as a two softcopies (in PDF format) of the report must be submitted by the stipulated deadline. The student can also provide a hard copy to the concerned Internee Organization on its request

Evaluation of Internship

Evaluation of the Internship is based on an assessment of:

- (i) The Internee's organization head
- (ii) The student's performance by his/ her college supervisor and

Weightage of marks for evaluation

The internship work of the student is evaluated in 100 full marks. Following are the distribution of marks:

Area of distribution	Marks
(i) Internee organization's evaluation	20
(ii) Evaluation of written report of Internship	40
(iii) Evaluation through Viva –Voice examination	40

Total marks: 100

(i) Internee Organization's Evaluation

The responsibilities of the Internee Organization's Supervisor are to:

- Provide guidance to the student regarding understanding the organization, the analysis of the management problem and other related matters,
- Evaluate the student's progress during the Internship, and
- Evaluate the final copy of the Internship Report and submit a report about internee as prescribed in the form below

Organization's supervisor evaluation form

(This evaluation will be of 20 percent weightage of Total evaluation). The evaluation form should cover the following information:

Candidate and College Information

Name of the Candidate:

University Registration Number:

Name of the College:

Internship Commencement date:

Internship Completion date:

A. Organization and Organization Supervisors Information

Name of the Organization:

Mailing Address

Name of the Organization Supervisor:

Position/ Organization Title:

Department:

B. Internee Evaluation:

In evaluation, please chose only one option for each characteristic listed below of Internee on the basis of his/her time spent during internship at your organization (out of 20 marks).

Characteristics	Very Good (100%)	Good (80%)	Average (60%)	Poor (50%)	Very Poor (40%)	Total
Punctuality (2.5):						
Management Skills (2.5)						
Analytical Skills (2.5)						

Communication Skills (2.5)						
Interpersonal Skills (2.5)						
Sincerity (2.5)						
Confidentiality (2.5)						
Cooperativeness(2.5)						
Grand Total (20)						

(ii) Evaluation of written report of Internship

University will evaluate the written on 40 percentage weightage of Total evaluation on the basis of following point:

Format of the report	10%
Content of the report	40%
Writing of the report	20 %
Analytical part of the report	30%

(iii)Evaluation through Viva –Voice examination

This evaluation will have 40 percentage weightage of Total evaluation. The viva of the internee will be taken by the College including following members-

1. **Institutional Supervisor**
2. **Institutional Head (campus)**
3. **External** (Faculty of Management's approval)

The viva-voce evaluation will be on the basis of following points

- | | |
|---|-----|
| 1. Presentation skills | 25% |
| 2. Understanding of the organizations and assigned task | 25% |
| 3. Communication skills | 25% |
| 4. Queries reply | 25% |

Purbanchal University**BBA V Semester****LH: 48****Course Title: Production and Operation Management****Code No. : MGT 152****Area of Study: Foundation****Credit 3****Course Objectives:**

This course will help the students to understand the importance of the whole process of manufacturing a product or a service, focusing on the concept of optimum utilization of resources and minimization of costs.

Unit I: Introduction**LH 10**

Meaning and functions of production management, Role and responsibility of production function in organization, Types of production system- Continuous, Intermittent, Job lots.

Plant Layout- Objectives, Types, Materials Flow Pattern

Facility location decision [Numerical], layout decision, product and process layout, Line balancing [Numerical], Capacity planning

Unit II: Production Design**LH 6**

Definition, Importance, Factors affecting product Design - Product Policy, Standardization, Simplification; Production development -Meaning, Importance, Factors responsible for development, Techniques of product development

Unit III: Production Planning and Control**LH 10**

Meaning, Objectives, Scope, Importance & Procedure of production planning, Routing scheduling [Numerical], Master production schedule, Production schedule.

Production Control-Meaning, objectives, Factors affecting production control

Inventory Management: Meaning, Objectives, Cost of inventory, Inventory control system, q – model (concept only), p – model [Numerical]

Unit IV: Methods Study, Work Study, Time Study and Productivity

LH 14

Methods Study-

Concept, Questioning techniques, Principles of motion economy, Flow process chart, Multiple activity chart, SIMO Chart, Travel Chart

Work Study-

Concepts, Scope and Applications, Work study and Production improvement

Time Study

Routing Concepts, Stopwatch Study, Allowance, PMTS Systems (Concepts Only)

Productivity

Meaning, Importance, Measurement, Techniques, Factors affecting productivity [Numerical], Measures to boost Productivity- ISO 9000 to ISO 2000, Quality control, Quality circles, Effects of globalization on business.

Unit V: Quality Management

LH 8

Quality- Meaning, Quality as a corporate strategy, Statistical methods, SPC control charts, Acceptance sampling, Total Quality Management (TQM), Quality circles, Cost of Quality, Taguchi philosophy [Numerical].

Recommended books

1. Operations Management, 8th Ed, William J Stevenson, Tata McGraw-Hill
2. Operations Research *Techniques for Management*, V. K. Kapoor, Sultan Chand & Sons
3. Production and Operations Management Concepts, Models, and Behavior, Everett E Adam, Jr, Ronald J. Ebert, PHI

Purbanchal University**BBA V Semester****LH: 48****Course Title : Organizational Behavior****Code No. : MGT 155****Area of Study: Foundation****Credit 3****Course Objectives**

This course aims at understanding how organizations work and why people behave as they do in work settings. It further focuses on improving ability to analyze and understand organizational situations in terms of 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.

Unit I: Introduction LH 6

Meaning and Importance of Organizational Behavior (OB), Levels of analysis (Individual, Group and Organization)

Unit II: Individual Behavior LH 18**Learning:** Learning theories, Behavior modification**Attitudes:** Components of attitudes, Cognitive Dissonance, Major Job related attitudes**Personality:** Determinants, Big Five, Myers Briggs Type,**Perception and Attribution:** Perceptual process, Perceptual errors and their application in organizations, Role of perception in Individual decision making**Motivation:** Early theories of motivation (Hierarchy of needs, Two Factor Theory, McClelland's

theory, ERG theory) Contemporary theories of motivation (Expectancy Theory, Equity Theory)

Unit III: Group Behavior LH 14

Stages of group development, Group properties: Norms, Status, Size and Cohesiveness, Group decision making.

Leadership: Trait theories of leadership, Behavioral theories (Ohio State studies and University of Michigan Studies)

Communication:

Function of communication, Process of communication, Method of communication, Channels of communication, Barriers to communication, Overcoming barriers

Unit IV: Organizational Processes

LH 10

Organization Structure: Components of structure, Common organizational design, Modern organizational design,

Organizational Culture: Meaning and Function of Culture, Creating and Maintaining a Culture

Recommended Books

1. Organizational Behavior: Stephen Robbins, Timothy Judge, Seema Sanghi
2. Organizational Behavior: Fred Luthans
3. Organizational Behavior: Devraj Adhikari

Purbanchal University**BBA V Semester****LH: 48****Course Title : Banking and Insurance****Code No. : MGT 153****Area of Study : Foundation****Credit 3****Course Objectives**

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.

Unit I: Banking Principles and Practices**Introduction to Banking****LH 5**

Meaning, Nature, Purpose and Need, Types of banks, Banking terminology, Nepalese Banking System and Structure, Development of banking in Nepal, Role of Nepal Rastra Bank and Government of Nepal

Banking Trends and Technology**LH 5**

Islamic Banking, Home/Private Banking, Branchless Banking, Micro financing, ATMs, Internet Banking, Mobile banking, Core banking solutions, Basel II and III, Debit, Credit, and Smart Cards, EFD, RTGS, ECC

Unit II: Banking Products and Services

Banking Products: Meaning, Deposits products, Principles of Lending, Types of Lending, Credit cards, Consortium and Syndication, Micro Finance, Documentary Credit, Financing Exporters and Importers, Documentation for Deposits, Process and Documentation of Lending, Primary and Collateral Securities, Modes of Creating Charges on Securities, Hypothecation, Pledge, Mortgage, Lien and Assignment

LH 6

Banking Services: Demand Draft, Travelers' Cheques, Managers' Cheque, Mail Transfer, Telegraphic Transfer, MICR, Payments

LH 3**Unit III: Insurance Principles and Practices**

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

LH 5

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

LH-4

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 5

Unit IV: Insurance Products and Services

Life 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 5

Non-Life Insurance Products:

LH 8

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

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

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

Unit V: Re-Insurance: Meaning, Nature of Re-Insurance risk

LH 2

Recommended Books

1. Banking Theory, Law and practice - Sunderaram and Varshney, Sultan Chand & Sons, New Delhi
 2. Banking System, Frauds and Legal Control – R.P. Namita
 3. Theory & Practice of Treasury & Risk management in Banks - IIBF
 4. Foreign Exchange and Risk Management, C. Jeevanandam , Sultan Chand
 5. Legal and Regulatory Aspects of Banking Operations – IIBF, 2/e, Macmillan, New Delhi
 6. Insurance: Theory & Practice - Nalini Tripathi & Prabir Pal, PHI, 2010
 7. Insurance Principles and Practice, Mishra, M. N., S. Chand & Co. Ltd., New Delhi
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Purbanchal University**BBA V Semester****LH: 48****Course Title : Project Management****Code No. : MGT 154****Area of Study: Foundation Credit 3****Course Objectives**

This course will help students to understand the foundation of project management, and different activities involved in the overall project management processes.

Unit I: Introduction**LH 6**

Concept and meaning of Project, Characteristics of a project, Emergence and growth of project management, Project Management as a profession, Project family tree, Project life cycle/Project phases, Project environment, Benefits and limitations of project management.

Unit II: Project Classification**LH 6**

Concept, Criteria for project classification, Types of project, Project formulation, Project formulation techniques, Causes of project overrun.

Unit III: Project Planning and control**LH 10**

Concept of project planning, Planning system, Total planning process, Concept of project planning, Need of project planning, Project planning process, Project planning techniques, Types of project costs, Reducing project duration.

Unit IV: Project Appraisal**LH 7**

Concept of project appraisal, Appraisal factors, Importance of project appraisal, Tools of project analysis and evaluation, Similarities and differences on project analysis,

Managing project risk, Managing project quality, Reasons for success and failure of project.

Unit V: Project Organization, Schedule and Budgeting **LH 7**

Concept, Types of project organization, Process of team building, Factors affecting the project team building, Characteristics of effective project team, Barriers to project team development, Techniques for making effective team, Managing Vs Leading a project, Processes of project schedule and budgeting.

Unit VI: Project Monitoring, Evaluation and Closure **LH 7**

Concept of project monitoring, Objectives of monitoring, Steps in monitoring, Methods of monitoring, Purpose of Evaluation, Stages in Evaluation, Types of Evaluation, Estimating project time and costs, Types of project constraints, Concept of project closure, Activities in project closing process.

Unit VII: Project Management in Nepal **LH 5**

Historical overview of project management in Nepal, Current status of project management in Nepal, Benefits and limitations of project management in Nepal

Recommended Books:

1. Kedar Prasad Acharya (2013), Project Management, First Edition, Asmita Books Publishers and distributors (P) Ltd.
2. Govind Ram Agrawal. Project management, M.K. Publishers and Distributors. Kathamandu, Nepal.
3. Harvery Maylor, Project Management, Macrillan, New Delhi
4. Harold Kerzner. Project Management. CBS Publishers & Distributors. New Delhi

Purbanchal University**BBA V Semester****LH: 48****Course Title : Research Methodology and Report Writing****Code No. : MGT 151****Area of Study: Foundation****Credit 3****Course Objectives**

This course aims to introduce the students to the basic concepts of research and its methods.

It also intends to provide knowledge pertaining to report writing.

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

Meaning and definition of research; Scientific method; Relationship between research and scientific method; Characteristics and purpose of research; Types of research – Pure, Applied, Exploratory, Descriptive, Evaluation; Significance of research in social sciences and business studies

Unit 2: Selection and Formulation of Research Problem**LH 7**

Selection of research topic - Defining research problem, selecting the research problem; Criteria in the selection – internal and external; Criteria of good research problem

Meaning and Importance of Research Proposal – Review of literature and its importance, Statement of objectives, Formulating research questions, Submission of Research Proposal

Elements of Research Proposal – Introduction, Objectives, Rationale of Study, Review of literature, Research gap, Research design and methods, Discussion

Unit 3: Hypothesis**LH 8**

Meaning of hypothesis; Need for hypothesis; Types of hypothesis – Null and Alternate hypothesis; Level of significance; Concept of Type I and Type II errors; Concept of One-tailed and Two-tailed tests; Differences between Parametric and Non-parametric tests.

Unit 4: Research Design**LH 6**

Concept and Meaning of research design; Need of research design; Elements of research design; Types of research design – Historical, Descriptive, Case studies, Causal, Co-relational, Action research

Unit 5: Levels of Measurement and Scaling**LH 6**

Types of variables – Dependent, Independent and Intervening; Levels of measurement – Nominal, Ordinal, Interval and Ratio scales; Errors in measurement; Scales of measurement – Likert-scale, Thurstone, Guttman-scaling; Reliability and Validity of measurements; Considerations in selecting a measure

Unit 6: Sampling Process and Data Collection**LH 6**

Need for sampling; Types of sampling – Probability (Simple random, Stratified random, Systematic random, Cluster, Multi-stage) and Non-probability sampling (Judgmental, Quota, Convenience, Sequential); Sampling and Non-sampling Errors; Primary and Secondary Data; Methods of collecting primary data – Interview, Questionnaire, and Observation

Unit 7: Research Report**LH 6**

Objectives; Types of report – Descriptive and Analytical reports; Essentials of a good report; Content of a report; Layout of a report – Presenting data, tables and figures, Abbreviations, Using and Citing quotations, Foot-note and Back-notes; Inclusion and use of Bibliography, Appendices; Rules of typography (font, size, margin, spacing, etc.)

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 activities, ethical issues in data analysis and reporting

Recommended books

1. Prem Raj Pant (2009), Social Science Research and Thesis Writing, 5th Edition, Buddha Academic Enterprises Pvt. Ltd., Kathmandu Nepal.
2. C.R. Kothari (2009), Research Methodology: Methods and Techniques, Second Revised Edition, New Age International (P) Ltd., New Delhi, India.

Purbanchal University**BBA VI Semester****LH: 48****Course Title : Entrepreneurship Development****Code No. : MGT 165****Area of Study: Core****Credit 3****Course objectives**

The aim of this course is to provide the students the concepts of entrepreneurship. It also aims to make them aware of developing a business plan to successfully establish and manage a small business firm.

Unit 1: Introduction to Entrepreneurship**LH 6**

Defining entrepreneur and entrepreneurship; Characteristics/Qualities of individual entrepreneur; Importance of entrepreneurship; Small business venture and entrepreneurship; Obstacles in women entrepreneurship; Entrepreneurship and economic Development; Entrepreneurial motivation – motivating factors; McClelland's Acquired Needs Theory

Unit 2: Entrepreneurial Process and Intrapreneurship**LH 10**

Critical Factors for starting new enterprise – Personal attributes, Environmental factors, Other sociological factors; Entrepreneurial process – Identifying and evaluating opportunities, Developing business plan, Determining the resource requirement, Managing the enterprise; Distinction between managerial and entrepreneurial decision-making; Concept of Intrapreneurship and its growing importance; Distinction between entrepreneurs and intrapreneurs

Unit 3: Creative Process for Business Ideas**LH 8**

Creative process – Nature of creative process; Sources of new ideas – Consumers, Existing companies, Distribution channels, Research and development; Methods of generating ideas – Focus groups, Brainstorming

Unit 4: Business Planning Process**LH 8**

The Planning process; Critical components of the Business Plan – Industry, Customer, and Competitor analysis, Company and product description, Marketing plan, Operations plan, Financial plan, Critical risks

Unit 5: Entrepreneurial Growth**LH 8**

Transition from Startup to growth – Choice between growth and no-growth; Growth and its economic implications; Plateauing of growth; Financial strategies to support growth;

Organizational challenges during growth; Entrepreneurial skills and strategies – Record-keeping and Financial control, Inventory control, Human resources, Marketing skills, Strategic planning skills

Unit 6: Overview of Social Entrepreneurship

LH 8

Defining social entrepreneurship; Categorization of social entrepreneurial organizations – Imitative Non-profit organizations, Innovative Non-profit organizations, Hybrids, For-profit organizations; Dimensions of social entrepreneurship; Approaches to social entrepreneurship

Suggested Readings:

Robert D. Hisrich and Michael P. Peters, **Entrepreneurship**, Tata McGraw-Hill Publishing Co. Ltd., New Delhi, India

William Bygrave and Andrew Zacharakis (2011), **Entrepreneurship**, Second Edition, John Wiley & Sons, Inc., New York

Purbanchal University**BBA VI Semester****LH: 48****Course Title : Tourism Management****Code No. : MGT 164****Area of Study: Core****Credit 3****Course Objectives**

This course provides framework and conceptual understanding of tourism and makes understand the various elements of Tourism Management. This course also provides knowledge of various organizations of tourism.

Unit I: Tourism Concepts

Definitions and historical development of tourism, Distinction between Tourist – Traveler – Visitor – Excursionist; Types and forms of Tourism; Tourism System: Nature, Characteristics; Components of tourism and its characteristics

Unit II: Domestic and International tourism

Domestic tourism: features, pattern of growth, profile; International tourism: Generating and Destination regions; Pattern of growth and Profile.

Unit III: Tourism Demand and Supply

Introduction to Tourism Demand; Determinants of tourism demands; Motivation and tourism demand; Measuring the tourism demand. Tourism Statistics (National, Regional and Global); Major tourism markets of Nepal, Emerging trends and new thrust areas of Nepalese tourism

Unit IV:

National Tourism Institutions and organizations and its role in promoting: Public Sector (NTC, NTB, Ministry of Culture and Tourism); Private sector (HAN, NATTA, TAAN, TURGAN, NARA, NMA)

International tourism institutions and organizations and their role in promoting international movement-UNWTO, WTTC, TAAI, IATO, IATA, ITC, PATA, UFTAA, ASTA

References:

- Mill and Morrison – The Tourism system an Introductory Text (1992) Prentice Hall
- P.C. Sinha, Tourism Management. Anmol Publication
- Cooper, C, Fletcher, J, Gilbert, D and Wanhill, S. (2002): Tourism: Principles and Practice, Addison Wesley Longman Publishing, New York, USA
- Burkart and Medlik, Tourism: Past, Present and Future, Heinmann, London
- Satyal Y.R., Tourism in Nepal: A profile, North Publishing House, Varanasi, India

Purbanchal University**BBA VI Semester****LH: 48****Course Title : Public Finance****Code No. : MGT 162****Area of Study: Core****Credit 3****Course objectives**

This course aims to provide analytical skill in the government finance of a country, help to understand the approach of government's economic activities and discuss the role of government to influence overall economic performance in a country.

Unit 1: An Introduction to public finance **LH 3**

Concept, Scope, Role in developing economics

Unit 2: Public Revenue **LH 17**

Meaning, Need, Sources, Principles of Public revenue

Taxation: A major source of public revenue, Concept of tax , Characteristics of good tax system, Cannons of taxation, Theories or principles of taxation (benefit principle and ability to pay principle), Objective of taxation in developing countries (Growth , equity, stabilization); Types of taxes

Unit 3: Public Expenditure **LH 7**

Meaning and aim of public expenditure, Cannons of public expenditure, Effect of public expenditure (on production, distribution, economic stability, economic growth), Role in developing countries, Principle of maximum social advantage

Unit 4: Public Debt **LH 7**

Concept, objectives, Importance, Sources, Effects, Meaning of burden and incidence of public debt, Redemption ,Concept of public debt management and its objectives

Unit 5: Fiscal Policy **LH 7**

Concept, Objectives, Instruments, Fiscal policy for - inflation , Economic stability and economic growth, Role of fiscal policy, Concepts of compensatory, anti-inflationary and counter – cyclical fiscal policy

Unit 6: Public Budget**LH 7**

Meaning and purpose, Concept of deficit budget and its role as an instrument for resource mobilization, Implications of foreign aid in deficit budgeting, Concept of zero - based budgeting (ZBB)

Recommended Readings:-

1. Sundharam , K.P. M . and Andley K.K., Public Finance Theory and Practice, S.chand & Co., New Delhi
2. Singh, S.K. , Public Finance in Theory & Practice, S.Chand & Co , New Delhi
3. Lekhi, R.K. , Public Finance , Kalyani Publication, New Delhi
4. Vaish, M.C. , Money , Banking , Trade & Public Finance , Wiley Eastern Ltd . , New Delhi
5. Bhatia , H.L. , Public Finance , Vikash Publishing House , New Delhi.
6. Due & Friendler , Government Finance : Economics of the public sector : Illinois , Richard D . Irwin, USA.

Purbanchal University**BBA VI Semester****LH: 48****Course Title : Management Information****System Code No. : MGT 161****Area of Study: Core****Credit 3****Course objectives**

The course aims at providing students with the knowledge of different types of information systems and primarily focuses on how to use computer information systems and information technologies to revitalize business processes, improve managerial decision making, and gain a competitive edge in business.

Unit 1: Information systems in Global business today **LH 6**

Definition of Information system, Definition of management information system, Role of Information systems in business today, Globalization challenges and opportunities, The emerging digital firm, Strategic business objectives of information systems, Business perspective of information system

Unit 2: Global E-Business and Collaboration **LH 6**

Business processes and information systems, Types of information systems, Systems for linking the enterprise systems for collaboration and team work, The information systems function in business

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

Organizations and information systems, Impacts of information systems on organizations and business firms, Using information systems to achieve competitive advantage, Business value chain model, Case Study

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

IT infrastructure, Infrastructure components, Contemporary hardware platform trends, Contemporary software platform trends, Management issues

Unit 5: Foundation of Business Intelligence **LH 3**

Using databases to improve business performance and decision making, Case study

Unit 6: Decision Support System (DSS) **LH 3**

Definition of decision support systems, Components of DSS, Applications of DSS, Functions of DSS

Unit 7: Executive Information System(EIS) and Business Information System **LH 4**

Definition of EIS, Characteristics of EIS, Functional information systems, Marketing information systems, Manufacturing Information Systems, Finance and Accounting Information Systems

Unit 8: Securing Information Systems **LH 3**

System vulnerability and abuse, Technologies and tools for protecting information resources

Unit 9: Achieving Operational Excellence and customer intimacy **LH 6**

Enterprise Systems, Supply chain management systems, Customer relationship management systems, Enterprise applications, Case study.

Unit 10: Strategic Information Systems **LH 3**

Definition of strategic information system, Strategic information system plan, Strategy for developing strategic information system, Case study

Recommended Books:

1. Kenneth C. Loudon/ Jane P. Loudon, "Management Information Systems, Managing the Digital Firm", Twelfth Edition, Pearson.
2. Uma G. Gupta, "Management Information Systems, A Managerial Perspective", Tenth Edition, West Publishing Company.

Purbanchal University**BBA VI Semester****LH: 48****Course Title : Total Quality Management****Code No. : MGT 163****Area of Study: Core****Credit 3****Course objectives**

This course will enable the students to understand the Total Quality Management concept, principles and practices and help to develop an insight and understanding of Total Quality Management.

Unit: 1 Introduction to Quality and Quality management LH 8

Concept of quality, Competitiveness and Customers, Understanding and building the quality chains, Managing quality, Quality starts with understanding the needs, Quality in all functions

Unit 2: Conceptual Frameworks for Total Quality Management (TQM) LH 12

Early TQM Frameworks and Concepts: Deming's fourteen points, Juran's ten steps, Corsby's four absolute and fourteen steps to manage improvement, Feigenbaum's approach to total quality control, Concept on Kaizen's tools—PDCA, 5s, 7 wastes, 7 old and new quality tools, 5 whys, value stream mapping, Workstation improvement and success stories, Shigeo Shingo's approach—Zero quality control, Just-In-Time(JIT), and Single Minute Exchange of Dies (SMED), Garvin's eight quality dimensions, Ishikawa (Fishbone) diagram, Taguchi's philosophy to quality, The common causes of TQM failures (Concepts Only)

Unit 3: TQM Tools LH 9

Benchmarking—Definition, concept, benefits, elements, reason for benchmarking, process of benchmarking, FMEA, Quality Function Deployment (QFD)—House of Quality, QFD Process, Benefits, Taguchi Quality Loss function, Total Productive Maintenance (TPM)—Concept, Improvement needs.

Unit 4: Six Sigma**LH 8**

Concept, Features of Six Sigma, Goals of Six Sigma, DMAIC, Six Sigma implementation, Lean Sigma— Five Lean tools and principles to integrate into Six Sigma

Unit 5: Statistical Process Control (Concepts Only, No Numerical)**LH 6**

Central tendency, The seven tools of quality, Normal curve, Use of control charts

Unit 6: Quality System Standards**LH 5**

Concept, Requirement and benefits of - ISO 9000 series, ISO 9001:2000, ISO 9001:2008, ISO 14000.

Recommended Books:

- Oakland, J.S. (1989), Total Quality Management, 2nd ed. Oxford: Butterworth, Heineman Ltd., London.
- Basterfield H. Dale et. al. (2001), Total Quality Management, Pearson Education, New Delhi.
- Logothitis N. (1992), Managing for Total Quality, Prentice Hall of India, New Delhi.
- Charantimath, Poornima M.(2006), Total Quality Management, Pearson Education.
- James R.Evans & William M.Lidsay, (2002), The Management and Control of Quality, (5th Edition), South-Western: Thomson Learning.
- Sharma D. D.(2000), Total Quality Management- Principles, practice and cases, Sultan Chand & Sons, New Delhi.
- Janakiraman, B. and Gopal, R.K (2006), - Total Quality Management – Text and Cases, Prentice Hall (India) Pvt. Ltd., New Delhi.

Purbanchal University
BBA VII Semester
LH: 36

Title : E-Commerce

Code No : MGT-172

Area of Study: Capstone

Credit : 2

Course Objective: The course aims at equipping students with the theoretical knowledge of E-Commerce and its applications in business.

Contents:

Unit I: Introduction to E-Commerce

4 hrs

Comparison between E-Commerce and traditional Commerce, Elements of E-Commerce application, Advantages and disadvantages of E-Commerce

Unit II: Business Model for Ecommerce

4 hrs

E-business model based on relationship of transaction parties: Business-to-consumer, Business-to-Business, Consumer-to-Consumer, Business-to-Government

Unit III: Electronic Data Interchange (EDI)

6 hrs

Basic components of EDI, comparison between EDI and E-mail, Benefits and drawbacks of EDI

Unit IV: Network security and Firewalls

10 hrs

Client server network security, firewall and its types, Encryption and Decryption, Secret key Cryptography and public Key Cryptography, Digital signature, Digital certificate, Certificate authority

Unit V: Electronic Payment Systems

6 hrs

Digital token and E- payment systems, E-cash, E- Cheque, Smart card, Credit Card based payment system

Unit VI: E-Marketing

2 hrs

Traditional marketing, On-line marketing, E-advertising, Browsing behavior

Unit VII: M-Commerce

4 hrs

Definition of M-Commerce, Differences between E-Commerce and M-Commerce, Applications of M-Commerce

References:

- Joseph P. T. (2015), "E-Commerce, A Managerial Perspective", Prentice Hall of India
- Andrew B, Whinston and Ravi Kalakota, "Frontiers of Electronic Commerce", Pearson
- Kenneth C. Loudon, Carol G. Traver, (2008) "E-Commerce Business, Technology, Society", Pearson

Purbanchal University
BBA VII Semester
LH: 36

Title : Supply Chain Management
Code No : MGT-171
Area of Study: Capstone
Credit : 2

Course Objective

The objective of the course is to introduce the concept of supply chain and its management. It aims to teach the students the interrelations among the drivers of the supply chain across the various functions in an organization. It also gives understanding of strategies and tools to solve supply chain issues.

Course Content

Unit 1: Introduction: LH 5

Supply Chain: Concepts and Stages, Objectives of Supply Chain, Decision Phases in Supply Chain, Process view of Supply Chain, Value Chain, Value System, and Supply Chain, Supply Chain Management

Unit 2: Supply Chain Structure LH 5

Factors affecting supply chain structure, Efficient vs responsiveness, Supply chain structure, Push-based supply chain, Commodity and cost-centric supply chain, Pull-based supply chain, Supply chain for emergencies

Unit 3: Supply Chain Drivers LH 8

Drivers of Supply Chain Performance, Facilities and SCM, Inventory and SCM, Transportation and SCM, Information and SCM, Sourcing and SCM, Pricing and SCM, Trade-offs in Designing SC Drivers

Unit 4: Designing Supply Chain Networks LH 7

Role of Distribution in the Supply Chain, Factors influencing distribution network design, Distribution network Designs, The role of network design in the SC, Factors influencing network design, Framework for network design decisions

Unit 5: Supply Chain Planning LH 7

Supply Chain Planning, Demand Planning and Forecasting, Forecasting Techniques (Concepts only), Aggregate Planning, Aggregate planning strategies- Chase strategy, Level strategy, Mixed production strategy [Numerical], Sales and Operations planning and its linkage

Unit 6: Supply Chain Performance Management

LH 4

Supply Chain Performance Management: Importance, Performance measures, Approaches to performance measures

References:

- N. Chandrasekaran. *Supply Chain management Process, System, and Practice*. Oxford University Press, 2010.
- Sunil Chopra, Peter Meindl, and D.V. Kalra. *Supply Chain Management Strategy, Planning, and Operation*. 5th Edition, Pearson, 2013.

Purbanchal University
BBA VII Semester
LH: 48

Title : Advanced Cost Accounting

Code No : ACN-171

Area of Study: Specialization (Accounting)

Credit : 3

Course Objectives

The objective of this course is to give specialized knowledge on different aspects of cost accounting.

Contents

Unit 1: Introduction

Meaning, Scope, objectives and advantages of cost accounting; Financial Accounting Vs Cost Accounting; Methods of costing, Types or techniques of costing **LH 3**

Unit 2: Cost- Analysis, concepts and classification

Elements of cost, cost concepts, cost classification, cost sheet or statement (questions & practical problems) **L.H.5**

Unit 3: Materials control

Meaning, Levels, aspects, Need, essentials and techniques of materials control. Level setting (Numerical), Economics order quantity (problems), JIT system, ABC Analysis, perpetual inventory system, materials losses (waste, scrap, defectives & spoilage) **L.H.8**

Unit 4: Labor remuneration and incentives:

Introduction, Essential features of a good wage system, systems of wage payment(Time based and piece based), Straight piece rate system, Taylor's differential piece rate system, Merrick's multiple piece rate system, Gantt's Task and Bonus Plan, Halsey premium plan and Rowan premium plan (Numerical). **L.H.8**

Unit 5: Overheads

Definition, importance and classification of overhead costs, Allocation, apportionment and absorption of overheads, Re-apportionment of service department costs to production departments (Direct Re-distribution method only), Methods of absorption of manufacturing overheads. (Numerical) **L.H.8**

Unit 6: Service costing

Meaning of service costing; Service cost and management decisions, canteen costing, Boiler house costing, Power House costing, Hospital costing, Hotel costing (Numerical) **L.H.8**

Unit 7: Joint products and By- Products costing

Joint Products costing: - Meaning, objectives, Accounting and methods of apportionment of Joint costs (problem)

By Products costing: - Meaning, classification and Accounting (Numerical)

Distinction between By - Products, Main Products and Joint Products

L.H.5**Unit 8: Reconciliation of cost & Financial Accounts**

Need for reconciliation, Reasons for disagreement in profit Methods & procedure of reconciliation (Numerical).

L.H.3**Suggested Readings:**

Jain and Narang " *Cost Accounting (Principles & Practice)*" Kalyani Publishers (2000)

Arora, M.N " *A Textbook of cost Accounting* " Vikas Publishing Home Pvt.Ltd. (1997)

Lal, Jawahar " *Cost Accounting* " Tata Mc Graw Hill (1998)

Horngren, Foster & Datar " *Cost Accounting (a managerial emphasis)* " Prentice- Hall of India Pvt.Ltd.
(2000)

Purbanchal University
BBA VII Semester
LH: 48

Title : Advanced Management Accounting

Code No : ACN-172

Area of Study: Specialization (Accounting)

Credit : 3

Course Objectives

The objective of this course is to give specialized knowledge on different aspects of Management Accounting.

Contents

Unit 1: Introduction

L.H. 6

Concept, scope, functions, limitations of Management Accounting, Management Accounting Vs Financial Accounting, Management Accounting Vs Cost Accounting

Unit 2: Absorption Costing and Marginal Costing

L.H. 8

Concept of Variable cost, Fixed cost and Semi fixed cost, Concept of variable and Absorption costing, Determination of income under Variable costing & Absorption costing, Reconciliation Statement

Unit 3: Cost Volume Profit Analysis

L.H. 8

Concept of CVP analysis, Break even analysis: Concept application and assumptions. Practical problems related to single and Multi-products.

Unit 4: Flexible Budgeting

L.H. 5

Concept and Features of flexible budgeting, preparation of flexible budget, problems on flexible budgeting

Unit 5: Decision Making**L.H. 8**

Concept, Steps in over all decision process, relevant and irrelevant costs, opportunity cost, Decision to drop or continue, Accept or reject special order, Make or buy.

Unit 6: Standard Costing and variance analysis**L.H. 8**

Concept, Objectives, Advantages and limitations of standard costing, Analysis of variances: Materials variances, Labor variances and overhead variances (Practical Problems)

Unit 7: Responsibility Accounting**L.H. 5**

Concept and process of responsibility accounting, Responsibility centers: Cost center, revenue center, profit center and investment center, Levels of responsibility centers.

Suggested Readings:

Khan and jain : "*Management Accounting*" Tata Mcgraw -Hill publishing company Ltd.

Dangol , Ratna M. "*Management Accounting (principle and practice)*" Taleju Prakashan, Kathmandu.

Jain and Narang , "*Cost Accounting (principles and practice)*" Kalayani publishers

Munankarmi, S.P. "*Management Accounting*" Buddha Academic Publishers and Distributors Private Ltd.

Purbanchal University
BBA VII Semester
LH: 48

Course Title: Capital Structures

Course Code: FIN- 171

Area of Study: Specialization (Finance)

Credit Hour: 3

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 8

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 13

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: Warrants and Convertibles**LH 15****Warrants**

Meaning of warrants; Features of warrants; Reasons issuing warrants; Valuation of warrants

Effect of warrants on capital structure

Convertibles

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

Unit 4: Long Term Debt and Preferred Stock**LH 12**

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

Suggested Readings:

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

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

Purbanchal University
BBA VII Semester
LH: 48

Course Title : Working Capital Management

Code No : FIN - 172

Areas of Study : Specialization (Finance)

Credit Hour : 3

Course Objectives:

This course aims to provide the students with an understanding of the concept and principles of working capital components and financing from the intermediate sources.

Contents:

Unit 1: Working Capital Policy LH 8

Concept and importance of working capital; Working capital cash flow cycle; Alternative current asset financing policies;

Unit 2: Short-term Financial Management LH 10

Sources of short- term financing and cost analysis: trade credit, accruals, commercial papers, line of credit, revolving credit, accounts receivable financing (pledging and factoring), inventory financing (floating lien, trust receipt, warehousing).

Unit 3: Inventory Management LH 10

Controlling investment in inventory; Costs influencing the size of inventory, the economic order quantity model, inventory policy with lead time, re-order level; ABC analysis and JIT system.

Unit 4: Receivable Management LH 10

Credit and collection policies: credit standard, credit period, cash discount and collection effort, and their evaluations; evaluating the credit applicants.

Unit 5: Cash Management

LH 10

Functions of cash management; motives for holding cash; Managing collections and control of disbursement: Cash transfer tool and concentration banking; Models for determining optimal cash: inventory model and stochastic model; Cash budget.

Suggested Readings:

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

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

Stephen A. Ross, Randolph W. Westerfield, and Bradford D. Jordan, **Fundamentals of Corporate Finance**: Tata McGraw-Hill, New Delhi

Purbanchal University
BBA VII Semester
LH: 48

Title : Designing and Managing Human Resource System

Code No : HRM - 171

Area of Study: Specialization (Human Resource Management)

Credit Hour : 3

Course Objectives:

To prepare the students to understand the changing environment and its implication for Designing and Managing the Human Resource to achieve competitive advantage, corporate excellence, link between vision ,mission strategies policies and HR to acquire skills in effectively managing human resource in whatever functional areas of management they would be engaged.

Contents

Unit 1: Designing and Managing Human Resource System **LH**
10

The Concept of Human Resource System, context and HR design, Analysis the role of HR development, Designing and Managing assessment centers, Matching the role and the person :Recruitment and Placement, The Beginnings of Socialisation: Induction and Placement, Human resource system in Nepal : Issues and Case.

Unit 2: Performance Management System **LH**
10

Introduction- Meaning, Purpose and process, Organizational Culture and Performance, HR Strategy and Performance Planning, Organizational and Performance Feedback, Technology based and Learning and Performance, Performance Appraisal to Performance Improvement, Performance Management and Development programmes, Performance and reward structure, Effects of PM – Retention, Commitment, Ownership and Belongingness, Performance Management and Business Linkage, Performance Management System in Nepalese context.

Unit 3: New Performance Appraisal System **LH 6**

360 degree of Multirater Assessment and Feedback System, using instruments and Behavior Simulation for HRD, Strategic issues and case study of performance appraisal.

Unit 4: Development System**LH 6**

Training and Learning organization, Developing pride and Joy: Career planning, Job enrichment, Quality of Work life and Role efficacy, Training and Management development in Nepal, Quality of work life in Nepalese organization: Issues and Case.

Unit 5: Compensation and Reward System**LH 6**

Objective and important issues in compensation Management, Rewarding Performance: Issues and Challenges, evaluating the rewarding system, Executive Compensation, job evaluation and Job analysis, performance-based compensation, Severance compensation, International Compensation, Compensation Management Practice in Nepal.

Unit 6: Strategies of Developing Human Resource**LH 10**

Concept and Significance of HRD, HRD in changing scenario, Making HRD effective, HRD challenges in 21st century, HR outsourcing, human resource audit, human response development, human resource accounting, future of HRD organization, HRD function: Global models and Nepalese experiences.

Suggested Readings:

T.V. Rao and Udai Parekh – Designing and Managing Human Resource System, Excel Books, Oxford Publications.

V.S.P. Rao – Human Resource Development and Teacher Education.

Kandula, S.R. – Strategic Human Resource Development – PHI.

Compensation, Milkovich & Newman, Tata McGraw Hill.

H.Aguinis: Performance Management, Pearson.

Agrawal Govind – Human Resource Development in Nepal, M. K . Publisher

Purbanchal University**BBA VII Semester****LH: 48****Course Title : Training and Development****Code No : HRM-172****Area of Study: Specialization (Human Resource Management)****Credit Hour : 3****Course Objective**

The objective of this course is to make students aware of the concepts, techniques and practices of human resource development and strength them to apply the knowledge they learned to their organizations where they worked or ventured.

Contents:**Unit 1: Introduction:****LH 5**

Human Resource Development (HRD): Concept; HRD mechanisms, Processes and outcomes of HRD; Challenges in HRD and HRD practices Nepal.

Unit 2: HRD Activities:**LH 8**

Training and Development- Concept, Designing Training and Development Programs, Training and Department Policies, Types of Training and Development Programs, Assessing need for Training and Development, Linking Training and Development to Company's Strategy.

Unit 3: Techniques for Employee Development:**LH 8**

On the job and off the job, Different Methods: Case-study, special projects, multiple management games, Programmed Learning, Action learning, Role Play, knowledge sharing network, conference and seminars, classroom practices and education, Demonstration and Practice Monitoring; Self Diagnostic Skills, Coaching and Mentoring, Employee Counseling, Career Planning, Experience Learning, Discovery Learning, Brain Storming, Position Rotation, Team Building, and Sensitivity Training.

Unit 4: Training and Development Mechanism for diversified workers: LH 8

Mechanism for Chief Executive Officers (CEOs), managerial decision makers, blue workers, part time workers, manual workers, IT experts, faculties, Gender issues on training and development. Influence of motivation to these diversified employees training and development activities.

Unit 5: Strategies and Effectiveness of HRD: LH 8

Designing and developing effective Training and Development programs and strategies; Implementing process of Training and Development programs and strategies, framework for Evaluating effectiveness of Training and Development, Reasons for evaluating Training and development programs, Problems in valuation; Different evaluation Methods.

Unit 6: Contemporary Trends and Issues in Training and Development: LH 8

Use of Technology, Productivity and HRD, emergence of Professionalism for the 21st Century, E-learning environment, Flexible learning modules, organizational reengineering, Training process outsourcing, Preparing for an Aging Work Force, Distance Training/Learning

Unit 7: HRD in Organizations: LH 3

Selected cases of HRD practices related to government, semi government, public, private, manufacturing, and service organizations and sharing of international experiences

Suggested Readings:

Agrawal, Govinda Ram (Current Edition). Human Resource Development in Nepal. MK Publishers and Distributors, Kathmandu

Mankin, D. (Current Edition). Human resource development. Oxford University Press, India.

Noe, Raymond (Current Edition). Employee Training and Development. McGraw-Hill

Rao, T.V. (Current Edition). Future of HRD. Macmillan Publishers India

Rolf, P. & Pareek. U. (Current Edition). Training for Development, Sage Publications

Swanson, R. A. & Holton, E. F. (Current Edition), Foundations of human resource development, San Francisco: Berrett-Koehler

Werner J. M. & DeSimone, R.L.(Current Edition). Human Resource Development, South Western.

Purbanchal University
BBA VII Semester
LH: 48

Course Title : International Finance

Course Code : IBM-172

Area of Study : Specialization (International Business)

Credit Hour : 3

Course Objectives:

This course seeks to provide an understanding of financial management in an international setting. The course also focuses on understanding the theory of international finance and its real world applications from a business point of view.

Contents

Unit 1: International Financial Markets and Environment LH 9

Unique Dimensions of International Finance, The Growing Importance of International Finance, The Foreign Banknote Market, The Spot Foreign Exchange Market, Direct Vs. Indirect Exchange and Cross Exchange Rates, Forward Exchange, Forward Exchange Premiums and Discounts, Forward Rates Vs. Expected Future Spot Rates, Payoff Profile on Forward Exchange, Outright Forward Exchange and Swaps, The Flexibility of Forward Exchange, Forward Quotation

Unit 2: Fixed and Flexible Exchange Rates LH 6

The Classical Gold Standard System, The Bretton Woods and Dollar Standard, The European Monetary System, Hybrid Systems of Exchange Rates, Target Zone, The International Financial System: Past Present And Future

Unit 3: Foreign Exchange Risk and Exposure LH 8

The Importance of Understanding Risk and Exposure and Measuring Them, The Nature of Exchange Rate Risk and Exposure, Definition of Foreign Exchange Risk; Exposure, Risk and Parity Relationships, Operations Affected by Exchange Rates: The Exporter and The Importer, Effect of Currency on Invoicing and Forward Hedging, Measuring Exposure: An Alternative Approach

Unit 4: International Investment and Financing**LH 10**

Portfolio Investment: The Benefits of International Portfolio Investment, International Capital Assets Pricing, Bonds and International Portfolio Diversification, Settlement of International Portfolio Investment

International Dimension of Capital Budgeting: Selecting Projects, Difficulties in Evaluating Foreign Projects, Cash Flows: Home vs Foreign Perspectives, Discount Rate: Corporate vs Shareholders Perspectives, The Adjusted Present Value Technique, Selecting the Appropriate Discounting Rates

Unit 5: Growth and Concerns about Multinationals**LH 4**

The Growth of Multinational Corporations, Special Issues Facing Multinational Corporations: Transfer Pricing and Country Risk, Problems and Benefits from the Growth of Multinational Corporations, Transnational Alliances

Unit 6: International Dimension and Long Term Financing**LH 5**

Equity Financing, Bond Financing, Bank Financing, Direct Loan, Government and Development Bank Lending, Other Factors Affecting the Financing of Subsidiaries, Financial Structure

Unit 7: Institutional Structure of International Trade and Finance**LH 6**

The Eurodollar and Offshore Currency Markets, Multinational Banking, Extra Dimensions of International Trade, International Trade Involving Letters of Credit, Alternative Payments and Guaranteeing Procedures, The Financing of International Trade, Counter Trade, The Institutions Regulating International Trade

Suggested Readings:

- Levie, M.D. *International Finance*. New York, Routledge.
- Madura, J. *International Financial Management*. Ohio, Thomson South-Western.
- Hill, C.W.L. *Global Business Today*. McGraw Hill Education, New Delhi.
- Melvin, M. *International Money and Finance*. Addison: Wesley
- Faure, A. *Foreign Exchange market: An Introduction*. Quion Institute (Pty) Limited.
- Apte, P.G. *International Financial Market*. Tata McGraw Hill, New Delhi

Purbanchal University
BBA VII Semester
LH: 48

Title : International Marketing
Code No : IBM - 171
Area of Study: Specialization (IBM)
Credit : 3

Course Objectives:

The objective of this course is to help students develop international marketing knowledge and critical-thinking skills that will help them to be successful in a management career.

Contents

Unit 1: Introduction **LH 8**

Definition, International Dimensions of Marketing, Management Orientations, Domestic versus International Marketing

Unit 2: Marketing Barriers **LH 10**

Tariffs

Direction: Import and Export Tariffs; Purpose: Protective and Revenue Tariffs; Length: Tariff Surcharge versus Countervailing Duty; Rates: Specific; Ad Valorem; Combined; Distribution Point: Distribution and Consumption Taxes.

Nontariff

Government Participation in Trade, Customs and Entry Procedures, Product Requirements Quotas, Financial Control

Unit 3: Culture **LH 10**

Culture and Characteristics, Influence of Culture on Consumption, Influence of Culture on Thinking Process, Influence of Culture on Communication Process.

Communication through Nonverbal Language: Language of Time, Space, Religion, Superstition, Color, Gifts.

Unit 4: International Marketing Decisions **LH 12**

Decision Criteria for International Business—Political Risk, Market Access, Factor Costs and Conditions, Shipping Considerations, Country Infrastructure, Foreign Exchange, Creating a Product -Market profile, Market Selection Criteria, Visit to the Potential Market, New Product Development, Market Segmentation, Product Positioning, Product Adoption.

Unit 5: Future of Global Marketing

LH 8

Six Major Changes: World Growth, The World Economy Dominates, Trade: Cycle Model Clarified, The Triumph of Markets, The Rise of Global Markets, The Rise of the Internet and Information Technology.

Suggested Readings:

Keegan, Warren J., **Global Marketing Management** 7th ed., Delhi—Pearson Education.

Onkvisit, Sak and Shaw, John J., **International Marketing** 3rd ed., New Delhi: Prentice-Hall of India.

Cateora, Philip R., Gilly, Marry C., and Graham, John L., **International Marketing** 15th ed., New Delhi—McGraw Hill Education (India) Private Limited.

Purbanchal University
BBA VII Semester
LH: 48

Title : Advertising and Sales Promotion
Code No : MKT- 172
Area of Study: Specialization (Marketing)
Credit : 3

Course Objectives:

The objective of this course is to enable the students to acquire skills in the area of Advertising and Sales promotion. The course will provide basic knowledge on advertising and its management. The course will also provide knowledge on sales promotion.

Contents

Unit 1: Marketing Communication System

LH 6

Marketing Communication: Meaning and process of Marketing Communication, Role of Communication in Marketing, Marketing Communication Mix, Integrated Marketing Communication and growing value of IMC Programs, Developing Effective Marketing Communication

Unit 2: Basics of Advertising

LH 12

Introduction to Advertising:

Meaning and definition of Advertising, Features of Advertising, Key players in Advertising Industry, Significance of Advertising, Role of Advertising in Marketing Mix, Advertising Ethics, Advertising as a Communication Tool: Response Hierarchy Model, AIDA Models, Lavidge and Steiner's Hierarchy of Effect Model, High and Low involvement learning Models

Advertising Campaign:

Definition, Characteristics and development, Advertising Business: Organization of Advertising Business: Advertisers, Advertising agencies, Media, Facilitating Institutions, and Audiences.

Advertising Agencies: Functions and Services of Advertising Agency, Organisation of Advertising Agency, Functions of Major Departments of an ad agency, selecting an Ad Agency

Unit 3: Advertising Management

LH 17

Advertising Objective: Classification of Advertising Objective, Setting of Advertising Objective

Advertising Budget: Advertising Budget as an investment, Methods of Setting Budget, Factors influencing the Advertising Budget

Advertising Message: Message Content, Message Structure: Repetition, One sided vs. two Sided Advertising, Order of Presentation, and Climax vs. Anticlimax order, Message format and Message Source.

Advertising Appeals: Rational, Emotional, Moral, Sex and Other Appeals

Creative Side of Advertising: Copywriting: Advertising Copy and its Elements, Type of Advertising Copies, Copywriting for Radio, Television, Internet, Print.

Types of Television Commercial, Jingles, Illustrating, Layout, Media Decisions: Media Planning: Reach, Frequency and Impact, Media Mix: Choosing among the major media types, Media Scheduling (Deciding on Media Timing), Online Advertising: Types of Online Advertising, Revenue Models and Advantages.

Unit 4: Measuring Advertising Effectiveness

LH 5

Meaning, Need and Importance of Measuring Advertising Effectiveness, Evaluating Communication effects of Advertising: Pretesting: Portfolio tests, Consumer Feedback Method, Lab Tests. Post-testing: Memory test, Persuasion Test, Inquiry Test, Sales effect of Advertisement, Measurement for Full Effectiveness: PACT, DAGMAR

Unit 5: Sales Promotion Management

LH 8

Sales Promotion: Definition, Pull Vs. Push Strategy, Reasons for Growing Popularity of Sales Promotion, Methods of Sales Promotion: Consumer Oriented Sales Promotion Methods: Objectives and Techniques, Trade Oriented Sales Promotion Methods: Objectives and Techniques, Setting the Sales Promotion Objective, Selecting Sales Promotion tools, Developing Sales Promotion Program, Pretesting and Implementing, Evaluating the Results

Suggested Readings

1. Gupta, Ruchi, **Advertising Principles and Practices**, New Delhi: S. Chand
2. Koirala, K.D., **Advertising Theory and Practice**, Kathmandu: Benchmark
3. Belch, G.E., & Belch. M. A., **Advertising and Promotion**, 9th Ed., TATA McGraw-Hill.

Purbanchal University**BBA VII Semester****LH: 48****Title : Consumer Behavior****Code No : MKT -171****Area of Study: Specialization (Marketing)****Credit : 3****Course Objectives**

The course introduces a wide range of behavioral concepts, and explores the strategic implications of customer behavior for marketers. The course challenges students to explore the realities and implications of buyer behavior in traditional markets.

Contents**Unit 1: Introduction the Consumer Behavior****LH 6**

Defining consumer behavior; Why Study Consumer Behavior?, Applying Consumer Knowledge: Consumer behavior and Marketing management; Consumer Behavior and Social marketing, Consumer and Governmental decision making, Consumer Behavior and De-marketing; Modeling behavior: Internal Variables, External Variables and Decision making Process.

Unit 2: Internal Influences**LH 19**

Motivation: Defining motives; Nature and role of motives; Simplified schemes to classify motives; Motive arousal; Effects of motive arousal; Motivation and Consumer Involvement.

Perception

Defining perception; Perceptual Process: Exposure, Attention, Organization, Interpretation

Learning

Defining learning; Types of learned behavior; Principal elements of learning; Behavioral learning theories; classical and instrumental conditioning; Cognitive learning theory

Attitudes

Defining attitude; Characteristics of attitude; Functions of attitude; Models of attitude: tri- component model, multi- attribute models (Concepts only), Cognitive Dissonance,

Personality and Self Concept

Defining Personality, Personality Theories: Psychoanalytic Personality Theory, Social Theories
Defining Self-Concept, Alternate views of the Self, Consumer Behavior and Self Concept/ Product
Image Congruence.

Unit 3: External Influences**LH 15****Social Groups**

Defining Groups; Classification of groups; Group properties; Reference groups; Types of reference
groups; Factors determining reference group influences; Reference group and consumer conformity.

The Family

Defining family and households; Functions of the family; Family decision- making, family roles,
Consumer Socialization.

Personal Influence and Diffusion of Interest

Nature and significance of personal influence; Opinion leadership; Why opinion leaders influence;
Concept of innovation; Adopting process; Diffusion process; Factors influencing rate of diffusion.

Social Class

Defining social class and social status, Nature of social class, Measurement of social class and
problems of measurement, Social class mobility

Culture and Subculture

Defining culture; Characteristics of culture; Defining culture values; Characteristics of cultural
values; Defining subculture; Cross cultural understanding of Consumer Behavior

Unit 4: Organizational Buying Process**LH 8**

Organizational Buying: Nature and Purpose of organizational Buying, Influences on Organizational
Buyer Behavior: Environmental, Organizational factors, Interpersonal factors, Individual factors.
Organizational Buying Situations, Organizational Buyers' Decision Process.

Suggested Readings:

Loudon, D. L. and Bitta, A. J. D., **Consumer Behavior 4th Ed.**, New Delhi: TATA McGraw- Hill.

Hawkins, D. I. and Best, R. J. and Coney, K. A., **Consumer Behavior 9th Ed.**, New Delhi: TATA
McGraw- Hill.

Schiffman, L. G. and Kanuk, L. L., **Consumer Behavior 6th Ed.**, New Delhi: Prentice- Hall of India.

Purbanchal University
BBA VIII Semester
LH: 48

Title : Strategic Management

Code No : CAP- 182

Area of Study: Capstone

Credit : 3

Course Objectives

This course aims at acquainting students with the concepts underlying how strategy are formulated, implemented and controlled given a business environment.

Contents

Unit 1: Introduction to Strategy and Strategic Management LH 5

Understanding strategy – Defining strategy, Levels [types] of strategy; Understanding Vision, Mission and Objectives, and their importance in the organization, Strategic management – Introduction to strategic management, Strategic management process

Unit 2: Environmental Analysis LH 12

Environment Analysis – Concept of environment; Nature of environment [complexity, dynamism, multi-dimensional, turbulent]; Components of environment – Micro [customers, competitors, suppliers, investors] and Macro [economic, political and legal, socio-cultural, technological]; Roles of environmental analysis; PEST Analysis

Concept of Industry Analysis – Industry setting, Industry structure, Industry attractiveness, industry performance

Concept of Competition Analysis – Porter's Five Forces Model

Internal Analysis – Need for Internal/Organizational analysis; Dynamics – Organizational resources, Organizational behavior, Strengths and Weaknesses, Synergistic effects, Competencies, Organizational capability, Strategic and Competitive advantage; SWOT analysis, Value chain analysis

Unit 3: Strategy Formulation**LH 12**

Corporate-level strategy: Growth – Horizontal, Vertical; Diversification – Concentric, Conglomerate;

Expansion – Merger and acquisitions, Joint-ventures; Retrenchment– Turnaround, Liquidation

Business-level strategy: Competitive advantage, Low-cost, Differentiation, and Focus strategy

Functional-level strategy – Operations strategy, Marketing strategy, Financial strategy, Human Resource strategy

Portfolio Analysis – Advantages and disadvantages; Tools of analysis – BCG matrix, GE Nine Cell, Strategic Business Unit (SBU) [Merits and Demerits of SBU]

Unit 4: Strategic Implementation**LH 12**

Concept of Strategy Implementation, Relationship between formulation and implementation, Barriers to strategy implementation, McKinsey's 7S Framework

Structural Issues – Organizational structure, Relationship between strategy and structure, Types of organizational structure [Simple, Functional, Divisional, SBU, Matrix, Network]; Matching structure with strategy

Behavioral Issues – Corporate culture, Strategic leadership, Organizational politics and power

Functional Issues – Financial policies and plans, Marketing policies and plans, Production policies and plans, Human resources policies and plans; Integration of Functional policies and plans

Unit 5: Strategic evaluation and Control**LH 7**

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

Suggested Readings:

Jauch, L., W. Glueck, and R. Gupta, Business Policy and Strategic Management, Frank Bros. and Co. Ltd., New Delhi

Kazmi, A., Business Policy and Strategic Management, Tata-McGraw Hill, New Delhi

Pearce II, John A., and Richard B. Robinson, Jr., Strategic Management: Strategy Formulation and Implementation, AITBS, New Delhi

Wheelen, T.L., and J. D. Hunger, Strategic Management and Business Policy, Pearson Education, New Delhi

Purbanchal University
BBA VIII Semester
LH: 48

Course Title : Auditing

Code No. : ACN-184

Area of Study: Specialization (Auditing)

Credit : 3

Course objective

This course will enable the students skillful to conduct auditing and investigation works in different organizations with the knowledge of auditing.

Contents

Unit 1:Introduction of Auditing

LH 4

Concept, objectives of audit: primary and subsidiary objectives, Auditing standard

Unit 2:The Auditor

LH 5

Qualification of an auditor of a company, Types of auditor, Appointment, remuneration and removal of auditor, Rights and duties of an auditor

Unit 3:Process of Auditing

LH 13

Audit program: meaning, objectives, and advantages of audit program, Audit Note Book, Vouching: Meaning, objectives, considerable factors of vouching; vouching of: receipts, payments, purchases, sales and discounts, Impersonal ledger accounts: capital and revenue expenditure, outstanding expenses, accrued incomes, prepaid expenses

Unit 4:Audit of Assets and Liabilities

LH 7

Verification and valuation of: fixed assets and long term liabilities, Depreciation, Reserve and Provision: provisions for depreciation, auditor's duty in connection with depreciation and reserves.

Unit 5: Audit Report**LH 5**

Meaning and contents of audit report, Types of audit report: Statutory report, general report, qualified report and tax report

Unit 6: Audit of different organizations**LH 5**

Audit of: educational institutions, charitable institutions, NGOs and partnership firm

Unit 7: Government Audit**LH 5**

Concept, objectives, difference between government audit and commercial audit, Internal audit in government organizations, Roles of auditor General and auditor Comptroller

Unit 8: Investigation**LH 4**

Meaning, causes of investigation, Difference between investigation and audit, Procedures of investigation

Suggested Readings:

T R Sharma, *Auditing*, Sahitya Bhawan, Agra

Ramaswamy, M.S., *Auditing*, S. Chand and Co., New Delhi

Bigg, W., W., *Practical Auditing (Revised)*, Allied Publishing Ltd. Bombay

Dhruba Lal Pandey, *Auditing*, asia publications Pvt. Ltd., Kathmandu

Nepalese Journals of Government Auditing Year, Vol. No. 44, Office of the Auditor General, Babar Mahal, Kathmandu

Nepal Standards on Auditing, the Institute of Chartered Accountants of Nepal, Kathmandu.

Purbanchal University**BBA VIII Semester****LH: 48****Course Title : Company Accounts****Code No. : ACN-186****Area of Study: Specialization (Account)****Credit : 3****Course objectives**

This course will enable the students to get the knowledge about the principles of company account and to prepare the different accounts of various companies.

Contents**Unit 1: Introduction LH 4**

Meaning and characteristics of a company, Types of companies, Formation of companies, Meaning and types of shares

Unit 2: Accounting for business combinations LH 14

Concept and Accounting process for Amalgamation, Absorption and Reconstruction (internal and external), Advantages and disadvantages of business combinations

Unit 3: Valuation of Goodwill and Shares LH 7

Meaning of goodwill, factors affecting goodwill, methods of goodwill valuation and accounting treatment, Need for share valuation, methods of share valuation

Unit 4: Accounting for Failure of a Company LH 8

Company failure – Concept and reasons for failure, Procedure of winding up as per Nepal Company Act 2063, Preparation of Liquidator's Statement of Accounts

Unit 5: Accounts of Insurance Companies LH 7

Meaning and types of insurance companies, Annual Accounts, Income Statement and Balance Sheet of Insurance Company, Reserve for Unexpired Risk

Unit 6:Accounts of Banking Companies**LH 8**

Meaning, Types and Functions of Banks, Capital Structure of Banking Companies, Annual Accounts of Bank, Income Statement and Balance Sheet of Banks

Suggested Readings:

Pillai RSN & Bagavathi, “*Advance Accountancy*”, Konark Publishers Pvt. Ltd., Delhi

Shukla Dr S M, “*Advance Accountancy*”, Shahitya Bhawan, Agra

Shukla M C Grewal T S and Gupta S C (1997), “*Advance Accounts*”, New Delhi: S.chand and Co.

Rathnam P V, “*Rathnam’s Company Accounts*”, India : Himalaya Publishing House.

Dangol R.M., “*Accounting for Financial Analysis and Planning*”, Taleju Prakashan, Ktm.

Koirala Y and et.al., “*Financial Accounting and Planning*”, Asmita Publication.

Accounting Standard Board Nepal, “*Nepal Accounting and Planning*”, ASB, Babar Mahal.

Periodicals of Insurance companies and Banks.

Purbanchal University
BBA VIII Semester
LH: 48

Course Title : **Budgeting**
Code No. : **ACN - 185**
Area of Study : **Specialization (Budgeting)**
Credit : **3**

Course Objectives:

The objective of this course is to introduce students to the fundamental elements of budgeting practiced by businesses and government for planning and control.

Contents:

Unit 1: Introduction

LH: 8

Concept; Features; Objectives; Advantages; Relationship between planning and budgeting; Role of budgeting in Business; Scope and application of budgeting; Basic assumptions and limitations of budgeting

Unit 2: Identification and Formulation of costs used in budget (Concepts only) LH: 8

Meaning of cost behaviors to corporate budget; Formulation of fixed, variable and mixed costs in a sample budget; Forecasting of sales and costs in a proposed budget; Marketing budgets; Research and development long term budgets; Capital expenditures in long term planning; Risk reduction strategies in decision making

Unit 3: Budgeting techniques and Types (Numerical)

LH: 20

Budgeting techniques: Incremental budgeting, Zero based budgeting and Activity based budgeting (concepts only)
Preparation of different types of budget: Sales budget, Production budget, Direct Material Consumption Budget, Direct Material Purchase Budget, Direct Labor Cost Budget, Overhead Budget, Cash Budget, Flexible Budget; Master Budget; Capital Budgeting; Capital budgeting vs operational budgeting

Unit 4: Public budgeting

LH 12

Meaning of Public budgeting, Purposes of public budgeting, Differences between public and private budgeting; Overview of governmental revenues and sources of revenues, spending and borrowing; Economics and public budgeting – the role of government; Procedures of government budget preparation; Budget execution

Suggested readings:

1. Bajracharya, P., Ojha K., Goet J. and Sharma, S., Managerial Accounting, Nepalese perspectives, Asmita Books Publishers and Distributors.
2. Dangol, R.; Gurung, P. and Dangol, J. Cost and Management Accounting, Taleju Prakashan.

Purbanchal University
BBA VIII Semester
LH: 48

Course Title : Taxation Practices in Nepal
Code : ACN - 183
Area of study : Specialization (Accounting)
Credit hours : 3

Course objectives:

The main objective of this course is to provide students an understanding of taxation practices in Nepal and to make the students to acquire the ability to apply the expert knowledge in actual practice.

Contents:

Part A: Direct Taxes

Unit 1: Basic concepts **LH 3**

Definition, Basis of taxation, Taxable income, Tax exemptions and tax concessions

Unit 2: Sources of incomes and Methods of tax accounting **LH 15**

Calculation of income from business; Calculation of income from employment; Calculation of income from investment; Total assessable income; Computation of income, tax, interest and fines; Cash basis, accrual basis and hybrid accounting; Assessment, appeals and penalties

Unit 3: Special Provisions, Depreciation provisions **LH 5**

For individuals, For Entities, For Banking and Insurance business, For retirement savings and Depreciation.

Part B: Indirect Taxes

Unit 4: Value Added Tax **LH 13**

Definitions; Introduction of VAT in Nepal; Appointment of tax officer and his/her jurisdiction; Coverage of VAT; Conditions for compulsory registration; Threshold for small vendors; Voluntary registration; Conditions and procedures for cancellation of registration, Tax assessment; Tax credit; Tax collection from various sources; Refund of tax; Administrative Revision and Appeal to Revenue Tribunal

Unit 5: Excise duty **LH 5**

Concept of Excise and excise duty, History of Excise Duty in Nepal in brief; Excisable products, exemption, collection, excise duties and fees, conditions related to seize, possession and arrest.

Unit 6: Customs Duty

LH 7

Concept, export and import procedures, charging of different duties and charges in customs point; Provisions for accompanied and unaccompanied goods; Import under Duty Refundable system and inbond system, Bonded warehouse system, Bank guarantee and provision of re-export.

Suggested Readings:

Agrawal, Jagadish. Income Tax: Theory and Practice, Buddha Academic Publishers.

Singhania, Vinod, K. and Singhania, Monica. Students' Guide to Income Tax

Adhikari, Chandra Mani. VAT in Nepal, Theory and Practice, Pairavi Publication

Income Tax Act, 2058 and Rules, 2059

Value Added Tax, 2052 and Rules 2053

Purbanchal University**BBA VIII Semester****LH: 48****Course Title : Capital Investment and Financing Decision****Code No. : FIN-185****Area of Study : Specialization (Finance)****Credit hours : 3****Course Objective:**

The module aims to provide students with the knowledge and skills necessary to evaluate the impact of capital investment and financial decisions on different constituencies of stakeholder.

Contents**Unit 1: Financial Statement Analysis and Long Term Planning LH 5**

Financial Statement Analysis, Ratio Analysis, Use of Du Pont Equation, Using Financial Statement Information, Long Term Financial Planning, External Financing and Growth.

Unit 2: Making Capital Investment Decision LH 4

Incremental Cash Flows, Inflation and Capital Budgeting, Alternative Definitions of Operating Cash Flows, Investments of Projects with Unequal Lives

Unit 3: Risk analysis, Real Options and Capital Budgeting LH 8

Sensitivity Analysis, Scenario Analysis and Break-Even Analysis, Monte Carlo Simulation, Real Options and Decision Tree Analysis

Unit 4: Corporate Financing Decision and Efficient Capital Markets LH 6

Financial Decision and Creation of Value, Efficient Capital Markets, Types of Efficiency and Evidence, The Behavioral Challenge to Market Efficiency

Unit 5: Long Term Financing and Capital structure LH 10

Common Stock, Long-Term Debt, Preferred Stock, Patterns in Financing, Recent Trend in Capital Structure, The Capital Structure Question and Pie Theory, Factors Affecting Capital Structure, Modigliani and Miller Proposition, Costs of Financial Distress, Signaling Effect, The Pecking Order Theory, Lease Financing

Unit 6: Warrants and Convertibles**LH 6**

Meaning of Warrants and Convertibles, Reason for Issuing Warrants and Convertibles, Pricing Warrants, Convertible Bonds, The Value of Convertibles Bond, Features of Convertibles

Unit 7: Short Term Financing and Planning**LH 5**

Tracing Cash and Net Working Capital, Defining Cash in Terms of Other Elements, The Operating Cycle and Cash Cycle, Aspects of Short Term Financing Policy, Cash Budgeting, The Short Term Financial Plan

Unit 8: Financial Distress**LH 4**

Meaning, Consequences of Financial Distress, Private Workout and Bankruptcy, Prepackaged Bankruptcy, Mergers and Acquisitions

Suggested Readings

Ross, S.A., Westerfield, R.W., Jaffe, J. and Kakani, R. K. *Corporate Finance*. Tata McGraw-Hill Companies, Inc., New York

Van Horne, J.C. and Dhamija, S. *Financial Management and Policy*. Pearson Education, New Delhi

Ehrhardt, M.C. and Brigham, E.F. *Financial Management*. Cengage Learning, USA.

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

Purbanchal University

BBA VIII Semester

LH: 48

Course Title : Financial Institutions and Markets**Code No. : FIN-183****Area of Study : Specialization (Finance)****Credit hours : 3****Course Objectives:**

This course aims at introducing the students to two important facets of economy – financial institutions and financial markets. In financial institutions, the central bank, being the agency that formulates and implements monetary policy, and commercial banks, being largest financial intermediary, are focused upon. Additionally, non-banking financial institutions, insurance companies, are introduced. In financial markets, different types of markets are discussed. Issuance of stocks, its process, and the role of investment banks are also highlighted. Finally, students are introduced to interest rates, and various factors that influence their determination,

Contents:**Unit 1: Role of Financial Institutions and Markets LH 5**

Role of the financial system, Functions of financial markets, Types of financial markets, Money and financial investment, Real and financial assets, Classification and diversity of financial markets

Unit 2: Banking Institutions LH 6

Introduction to Banks, Types of Banks, Bank's assets and liabilities [*conceptual understanding of bank's balance sheet*]; Concept of Central Bank, Objectives, functions, and power of Central Bank in Nepal, Concept of Monetary Policy of Central Bank

Unit 3: The Money Market LH 3

Concept and features of Money Market, Roles and functions of Money Market, Types of money market instruments

Unit 4: Primary Markets and Investment Banking LH 6

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*]

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

Interest rate levels, Determinants of market interest rates [*Numerical*]

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

Unit 6: Management of Commercial Banks **LH 10**

Financial statement as managerial tools, Management of Commercial Bank's profitability, Analysis of variations [*Numerical*], Commercial bank's leverage, profitability and risk [*Numerical*]

Unit 7: Insurance Companies **LH 10**

Concept of insurance, Types of insurance companies
Risk and return for insurance companies [*Numerical*]

Suggested Readings:

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

Purbanchal University

BBA VIII Semester

LH: 48

Course Title : Financial Institutions and Markets**Code No. : FIN-183****Area of Study : Specialization (Finance)****Credit hours : 3****Course Objectives:**

This course aims at introducing the students to two important facets of economy – financial institutions and financial markets. In financial institutions, the central bank, being the agency that formulates and implements monetary policy, and commercial banks, being largest financial intermediary, are focused upon. Additionally, non-banking financial institutions, insurance companies, are introduced. In financial markets, different types of markets are discussed. Issuance of stocks, its process, and the role of investment banks are also highlighted. Finally, students are introduced to interest rates, and various factors that influence their determination,

Contents:**Unit 1: Role of Financial Institutions and Markets LH 5**

Role of the financial system, Functions of financial markets, Types of financial markets, Money and financial investment, Real and financial assets, Classification and diversity of financial markets

Unit 2: Banking Institutions LH 6

Introduction to Banks, Types of Banks, Bank's assets and liabilities [*conceptual understanding of bank's balance sheet*]; Concept of Central Bank, Objectives, functions, and power of Central Bank in Nepal, Concept of Monetary Policy of Central Bank

Unit 3: The Money Market LH 3

Concept and features of Money Market, Roles and functions of Money Market, Types of money market instruments

Unit 4: Primary Markets and Investment Banking LH 6

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*]

Unit 5:	The Level and Structure of Interest Rates	LH 8
	Interest rate levels, Determinants of market interest rates [<i>Numerical showing how interest rate changes when inflation premium, default risk and market risk changes</i>], The term structures of interest rates, Term structures theories - Expectation theory [<i>Numerical</i>], Liquidity preference theory, and Market segmentation theory	
Unit 6:	Management of Commercial Banks	LH 10
	Financial statement as managerial tools, Management of Commercial Bank's profitability, Analysis of variations [<i>Numerical</i>], Commercial bank's leverage, profitability and risk [<i>Numerical</i>]	
Unit 7:	Insurance Companies	LH 10
	Concept of insurance, Types of insurance companies Risk and return for insurance companies [<i>Numerical</i>]	

Suggested Readings:

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

Purbanchal University

BBA VIII Semester

LH: 48

Course Title : Security Analysis and Portfolio Management**Code No. : FIN-186****Area of Study : Specialization (Finance)****Credit hours : 3****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.

- | | |
|---|--------------|
| Unit 1: Introduction | LH 2 |
| Securities, Securities market, Securities analysis | |
| Unit 2: Buying and Selling Securities | LH 11 |
| Order Size, Time limit, Types of orders, Margin account – Margin Purchase (Long Position), Short sale (Short Position) [<i>Numerical</i>], Process of Issuance of Securities, Trading Mechanism of Nepal, Securities Board of Nepal [SEBON], Concept of Trading cost [<i>Theoretical</i>] | |
| Unit 3: Market Index | LH 5 |
| Introduction, Securities market indicators, Construction of an index, Methods of calculating indexes – Price-weighting index, Value weighting index, Equal-weighting index, Geometric mean index [<i>First three indexes involve calculation whereas only conceptual knowledge regarding geometric mean index should be discussed.</i>] | |
| Unit 4: Securities Analysis | LH 7 |
| Common Stock Analysis – Dividend discount model, Models based on Price-earnings ratios | |
| Bond Analysis – Zero-coupon bond, Redeemable bond, Perpetual bond, Callable bond | |
| Bond return measures [<i>All portions are numerical.</i>] | |

Unit 5: Portfolio Analysis **LH 13**

Portfolio expected return and risk [*Numerical*], The efficient set theorem
Market model, Diversification – Portfolio total return, Portfolio market
risk [*Numerical*]

Unit 6: Bond Portfolio Management **LH 10**

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

Suggested Readings:

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

Purbanchal University
BBA VIII Semester
LH: 48

Course Title : Conflict Management and Negotiation

Code No : HRM-186

Area of Study: Specialization (HRM)

Credit : 3 Credits

Course Objectives:

The objective of this course is to familiarize the students with the dynamics of conflict management and negotiation knowledge in diversified environment in the country and to impart them relevant skills of effective negotiations for conflict management in organizations.

Contents:

Unit 1: Introduction to conflict management:

LH 10

Concept and types of conflict, sources of conflict, conflict in public and private organizations, conflict handling style: individual conflict management and group conflict management styles, significant to the study of conflict management, Major conflict areas and issues in Nepalese organizations.

Unit 2: Introduction to Negotiation:

LH 10

Introduction to negotiation, essential variables of negotiation, negotiation process: planning and preparation, Issues for Negotiation; Preparation for Negotiations; Ethics in negotiation; Cultural differences in negotiation styles: Gender and emotional intelligences.

Unit 3: Negotiation Skills for Effectiveness:

LH 10

Negotiation skills; Effective Presentation of Demands, Strategies and Tactics Employed; Closing of Negotiation and Drafting the Agreement; Communication and Administration of Negotiation Agreement; Breakdown of Negotiation: Causes and Consequences; Third Party Intervention

Unit 4: Negotiation across cultures

LH 10

Cultural values, beliefs & norms, knowledge structure on negotiation, negotiation attitudes: win-lose or win-win; negotiation goal: contract or relationship; negotiation process: formal or informal; negotiation communication: direct or indirect.

Unit 5: Trade Union Management for conflict and negotiation management LH 10

Issues and perspectives: Concept, Nature, Functions Types and Structure of Trade Union; Employers' Associations - Functions and Role; Problems of Unions; Recognition of Unions, Unions and Politics, Management Vs Union Rights; Unions and Strikes; role of union on negotiation and conflict management

Unit 6: Nepalese Union Negotiation and practices: LH 8

Unions in Nepalese Organizations, natures of public vs. private, agendas of negotiation with public sector unions; agendas of negotiation with major sectors of private business: hotels, banks, aviation, family owned small business, manufacturing, and IT sector.

Suggested Readings:

Deutsch, Morton and Peter T. Coleman (eds.) *The Handbook of Conflict Resolution, Theory and Practice*. CA: Jossey-Bass, 2000.

Roy J. Lewicki, David M. Saunders, and Bruce Barry. *Negotiation: Readings, Exercises and Cases*. 6th Edition, McGraw-Hill Irwin, 2010.

Roger Fisher, William Ury, and Bruce Patton. *Getting to Yes: Negotiating Agreement Without Giving*, Penguin publication, current edition.

Cohen, S. *Negotiating Skills for Managers*. McGraw Hill Professional, current edition.

Spangle, M. L., & Isenhardt, M. W. *Negotiation: Communication for diverse settings*, Thousand Oaks, CA: Sage, current edition.

Costantino, Cathy A. and Christina S. Merchant. *Designing Conflict Management Systems, A Guide to Creating Productive and Healthy Organizations*, CA: Jossey-Bass, current edition.

Carrell. *Negotiating Essentials: Theory, Skills, and Practices*. Pearson Education, India, current edition.

Purbanchal University**BBA VIII Semester****LH: 48****Course Title : Industrial Relations****Code No. : HRM -185****Area of Study : Specialization (HRM)****Credit hours : 3****Course Objectives:**

The management of employees, both individually and collectively, remains a central feature of organizational life. This course is an attempt to understand the conceptual and practical aspects of employee relations at the macro and micro levels.

Contents:**Unit 1: Industrial Relations (IR):****LH 7**

Concept, Purposes of Industrial Relations, Approaches to Industrial Relations - System Approach, Marxist Approach, Pluralist Approach. Actors of Industrial Relations and their roles

Unit 2: Trade Union**LH 10**

Concept of Trade Union/Labor Union, Features, Functions, Types of trade union, Objectives of Trade Union, Methods of achieving Trade Union objectives: Mutual Insurance, Collective bargaining, Legal enactments, Other methods, Trade Unionism in Nepal- Growth, Weaknesses of Nepalese Trade Unions

Unit 3: Industrial Disputes:**LH10**

Concept, Nature, Causes, Types of Industrial Disputes, Resolution Strategies:- Collective Bargaining: Meaning, Characteristics, Need/Importance, Process, Grievance Handling, Conciliation/Mediation, Arbitration, Adjudication

Unit 4: Workers Participation In Management (WPM):**LH 9**

Definition, Objective, Methods of Participation: Information Sharing, Consultation, Association of Workers, Joint Decision Making, Committees, Board of Directors. Levels of Participation: Informative, Consultative, Associative, Administrative, Decisive.
Workers' Participation in Management in Nepal, Factors Hindering for WPM in Nepal, Legal provisions and practices in Nepal

Unit 5: ILO**LH 6**

Introduction, Fundamental Principles and Objective of ILO , Structure of ILO, The International Labor Standards of ILO, Nepal and ILO Standards, ILO's Assistance to Nepal

Unit 6: Labor Welfare and Social Security**LH 6**

Concept and Objective of Labor Welfare, Types of Labor Welfare Program
Concept and Methods of Social Security, Labor Welfare and Social Security in Nepal

Suggested Readings:

Mamoria, C.B., S. Mamoria and S.V. Gankar, Dynamics of Industrial Relations, Mumbai; Himalayan Publishing House

Monappa, Arun, Industrial Relations, Tata McGraw Hill

Beaumont, P.B., The Future of Employment Relation, London: Sage

Ackers, P. and Wilkinson. A, Understanding Work and Employment: Industrial Relations in Transition, Oxford: Oxford University Press

Katuwal, Shyam Bahadur, Management of Industrial Relations; Molung Foundation, Nepal

Purbanchal University**BBA VIII Semester****LH: 48****Course Title : Leadership and Team Building****Code No. : HRM -184****Area of Study: Specialization (HRM)****Credit hours : 3****Course objectives:**

The main objective of this course is to develop general understanding of concepts and dimensions of leadership and its growing importance in highly competitive business world. The understanding of the issues of leadership through this course help students to appreciate the role leadership plays in organizational effectiveness and growth.

Contents**Unit 1:** LH 6

Concept of leader and leadership, leadership skills, roles, overview of different theories and paradigms of leadership

Unit 2: LH 6

Leadership ethics and traits, personality traits, personality profile, leadership attitudes, ethical leadership

Unit 3: LH 12

Leadership motivation behavior and styles, University of Michigan and Ohio State University studies, the leadership grid, leadership and major motivation theories: content motivation theories, process motivation theories, reinforcement theory, contingency theories, transformational and charismatic leadership theories.

Unit 4: LH 6

Followership and leader member exchange theory, followership: defining followership, types of follower, guidelines to becoming an effective follower, determinants of follower influence

Unit 5: LH 6

Self-managed teams and team leadership: the use of teams in organizations, types of teams, leadership skills for effective team meetings, self-managed teams.

Unit 6: LH 6

Organization culture and leadership, leader's role in influencing culture, types of culture, national cultural identities.

Unit 7: LH 6

Change management and strategic leadership, globalization and environmental sustainability, leading change; the need for change, the leaders role in managing change, resistance to change and managing resistance, contemporary issues in leadership: diversity and leadership, gender and leadership, global leadership. Emerging concepts in management

Suggested Readings:

Effective Leadership: Christopher F. Ahcua, Robert N. Lussier; Cengage Learning India P. Ltd.

Leadership in Organizations: Gary Yukl; Pearson Education.

Leadership and Team Building: Uday K. Haldar; Oxford University Press.

Purbanchal University**BBA VIII Semester****LH: 48****Course Title : Organization Development****Code No. : HRM -183****Area of Study : Specialization (HRM)****Credit hours : 3****Course objectives:**

The main purpose of this course is to develop general understanding of concepts of change and development, the need for change and development, different approaches for bringing change and development in organizations.

Contents:**Unit 1:**

The nature of planned change: concept of organization development, growth, relevance and history of OD, the need for change and development, drivers of change, the OD practitioner, SWOT Analysis

LH 6

Unit 2:

The process of organization development; entering and contracting, diagnosing: organization diagnosis, diagnosis at group and job/individual levels, collecting and analyzing, feeding back, designing interventions

LH 18

Unit 3:

Approaches of organization development; individual, interpersonal and group processes, training and development, process consultation, third party intervention, team building, organization confrontation meeting, intergroup relation interventions, downsizing and reengineering

LH 12

Unit 4:

Employee involvement, work designs, performance management, career planning and development, workforce diversity, competitive strategies.

LH 6

Unit 5:

Organization development in global settings, transformation through team work. LH 6

Suggested Readings:

Theory of Organization Development and Change: Thomas G. Cummings and Christopher G. Woley, South Western/Cengage.

Organization Change and Development: Dipak Kumar Bhattacharya, Oxford University Press

Organization Development in the South: Ken Afful and Mohan Das Manandhar, Ekta Books

Purbanchal University
BBA VIII Semester
LH 48:

Course Title : Cross-Cultural Negotiations

Code No : IBM-183

Area of Study: Specialization (IBM)

Credit : 3 Credits

Course Objectives:

The objective of this course is to make student understand different cultures and respect cross culture differences as in this globalised world managers of international organizations have to travel across the world. It also teaches how to manage the cross cultural communications and negotiations.

Contents:

Unit 1: Introduction

LH 12

Introduction to cross cultural management: Understanding Culture, Culture dimensions, Significance and impact of cross culture on organizations, role of culture in Strategic Decision-

Making, Influence of National Culture on Organizational Culture, Shift in Culture: significance of shift in Culture, Influence of economic factors and foreign intervention on shifts in local cultures

Unit 2: Culture and Its Effects on Organizations

LH 12

Societal Culture, Organizational Culture, Culture's Effects on Management, Influences on National Culture

Cultural Value Dimensions-Cultural Clusters, Hofstede's Value Dimensions, Trompenaars's Value Dimensions, Critical Operational Value Differences, Developing cultural profiles, Culture and Management styles around the world

Unit 3: Communication across Cultures

LH 12

The communication process: Cultural Noise in the communication process, The culture-communication link, Managing cross-cultural communications-Developing cultural sensitivity, careful encoding, Selective Transmission, Careful Decoding of Feedback, Follow-up Actions

Unit 4: Cross Cultural Human Resources Management and Negotiations**LH 12**

Staffing and Training for Global Operations, Global Staffing Choices – Expatriates or Local Managers, Dynamics of Cross-Cultural leadership, managing and motivating multi culture Teams, The Negotiation Process- Preparation, Variables in the Negotiating Process, Relationship Building, Non-task Sounding, Exchanging Task-Related Information, Persuasion, Concessions and Agreement, Understanding Negotiation Styles, Managing Negotiation

Suggested Readings:

Helen Deresky, International Management: Managing Across Borders And Cultural, 4th Ed, Pearson,

Thakur, M., Burton & Gene, E (2002). International Management. Tata McGraw Hill.

Hodgetts, R. and Luthens, F. (2003). International Management. McGraw Hill Inc.

Esen Drlarry, Rchildress John, The Secret Of A Winning Culture: Building High-Performance Teams, Prentice Hall

Purbanchal University
BBA VIII Semester
LH: 48

Title : Export Promotion Management
Code No : IBM-184
Area of Study: Specialization (IBM)
Credit : 3

Course Objective

To objective of the course is to introduce the concept of export and its management. It teaches the students the environmental factors controlling the exports of the nation. It introduces governmental policies and programs to promote exports of the nation.

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

Definition, Need-for export management, Nature of export management, Features of export management, Process of export management, Functions of an export manager, Organizational structure of an export firm.

Unit 2: International Trading Environment **LH 8**

Meaning and definition of international trade, Factors influencing international trade, Problems in international trade, Regulations in international trade, Trade barriers, Role of WTO in international trade, Trade blocs and their effects on world trade, Major trade blocs – EU, ASEAN, NAFTA, BRICS, SAFTA

Unit 3: Organizing an export firm and developing an export marketing plan **LH 8**

Nature of export firm, Setting up of an export firm, Registration formalities, Need for export marketing plan, Contents of export marketing plan, Developing an effective export marketing plan.

Unit 4: Trade Policy and Export Promotion **LH 8**

Current Trade Policy, Objectives of Trade Policy, Main highlights of Trade Policy, Export promotion organizations in Nepal – Trade and Export Promotion Centre, Export Council of Nepal, Chambers of Commerce, Export promotion policies and programs of Nepal government

Unit 5: Export Pricing and Finance **LH 10**

Export Pricing – Factors determining export price, Export pricing objectives, Export pricing quotations, Marginal cost pricing, Break even pricing, Export pricing strategies,

Export Finance – Types of export finance, Features of pre-shipment and post-shipment finance, Methods of payment, Role of commercial banks and EXIM bank in export finance

Unit 6: Export Procedure and Incentives

LH 8

Stages in export procedure, Shipping and Customs formalities, Banking procedure, Procedure for realization of export incentives

References:

P. K. Khurana, *Export Management* Galgotia Publishing Company, New Delhi

G. Albaum, Edwin Duerr, J. Strandkov. *International Marketing and Export Management*, 5th ed., Prentice Hall

Thomas A. Cook, *Mastering Import and Export Management*, 2nd ed., American Management Association

Purbanchal University**BBA VIII Semester****LH: 48****Course Title: FOREX Management****Course Code: IBM-185****Area of Study: Specialization (International Business)****Credit Hour: 3****Course Objectives:**

The objective of this course is to make the students understand the system of operating foreign exchange market, to familiarize students with the different types currency risks, and prepare them to handle the currency risks using different techniques.

Contents**Unit 1: Introduction** **LH 4**

Concept of Foreign Currency Exchange Rate, Appreciation and Depreciation of Foreign Currency and Its Impact on Price of Foreign Goods and Price of Domestic Goods in Foreign Market, Foreign Currency Risk, Types of Risk Exposure, Multinational Companies And Foreign Currency Risk Exposure

Unit 2: Foreign Exchange Market **LH 5**

The Origin of Foreign Currency Market- Size of the Market, Electronic Trading of FOREX, Currency Quotes And Prices: Exchange Rate Quotation, Locational Arbitrage, Vehicle Currencies and Currency Cross Rate, Triangular Arbitrage,

Inside The Interbank Market I: Bid-Ask Spread and Bank Profit: Bid-Ask Spread, The Magnitude of Bid-Ask Spread, Bid-Ask Spread and Cross Exchange Rate

Unit 3: Forward Market and Transaction Exchange Risk **LH 5**

Transaction exchange risk, Describing uncertain future exchange rates: assessing exchange rate uncertainty using historical data, probability distribution of future exchange rates

Hedging transaction exchange risk: Forward Contracts and Hedging, The Costs and Benefits of a Forward Hedge, Hedging Versus Speculating, To Hedge or Not to Hedge? The forward foreign exchange market: market origination, net settlement, forward swap points,

Unit 4: International Parity Conditions**LH 9****The Theory of Covered Interest Rate Parity:**

The Time Value of Money, Deriving Interest Rate Parity, Covered Interest Arbitrage, Why Deviation from Interest Rate Parity May Seem to Exist: Default Risks, Exchange Controls, Political Risk, Hedging Transaction Risk in The Money Market: Hedging: A Foreign Currency Receivable and Currency Payable.

Purchasing Power Parity and Real Exchange Rate:

Price Level, Price Indices and The Purchasing Power of a Currency, Absolute Purchasing Power Parity, Law of One Price, Describing Deviations from PPP, Exchange Rates and Absolute PPP, Relative Purchasing Power Parity, The Real Exchange Rate.

Unit 5: Measuring and Managing Real Exchange Rate Risk**LH 8**

How Real Exchange Rates Affect Real Profitability: The Real Profitability of an Exporting Firm,

Real Exchange Risk at Exporting, Importing and Domestic Firms; The Real Exchange Risk of a Net Exporter, The Real Exchange Risk of an Import Competitor, Measuring Real Exchange Risk Exposure

Strategies For Managing Real Exchange Risk: Transitory Versus Permanent Changes in Real Exchange Rates, Production Management, Marketing management

Unit 6: Exchange Rate Determination and Forecasting**LH 5**

Parity Conditions and Exchange Rate Forecast: The Fisher Hypothesis, The International Parity Conditions, Real Interest Rates and The Parity Conditions

Currency Forecasting Techniques: Fundamental Exchange Rate Forecasting, Exchange Rate Forecasting with Technical Analysis, Evaluating Forecasts

Technical Analysis: Pure Technical Analysis: Chartism, Filter Rules, Regression Analysis, Non-Linear Models

Unit 7: Foreign Currency Derivatives**LH 8**

Foreign Currency Futures: The Basic of Futures Contracts: Futures Versus Forwards, The Pricing of Futures Contracts, Hedging Transaction Risk with Futures, Potential Problems With a Futures Hedge.

Basic of Foreign Currency Option Contracts: Options Trading, Use of Option in Risk Management, Using Options to Hedge Transaction Risk, Hedging with Options as Buying Insurance

Unit 8: Risk Management and Foreign Currency Hedging Decision

LH 4

To Hedge or Not To Hedge: Hedging in an Entrepreneurial Venture, Hedging in a Modern Corporation, The Hedging-is-Irrelevant Logic of Modigliani And Miller

Arguments against Hedging, Hedging Trends: Information from Surveys, Empirical Analysis of Why Firms Hedge, Financial Effects of Hedging

Suggested Readings:

Bekaert, G. & Hodrick, R. *International Financial Management*. Boston: Person Education.

Eun, C.S. & Resnick, B.G. *International Financial Management*. New Delhi, Tata McGraw Hill

Faure, A.P. *Foreign Exchange market: An Introduction*. Quoin Institute (Pty) Limited.

Levie, M.D. *International Finance*. New York, Routledge.

Madura, J. *International Financial Management*. Thomson South-Western, Ohio.

Shapiro, A.C. *Multinational Financial Management*. John Wiley & Sons, New York.

Purbanchal University**BBA VIII Semester****LH: 48****Course Title : Brand Management****Code No : MKT-185****Area of Study : Specialization Marketing****Credit Hour : 3****Course Objectives:**

The objective of this course is to enable the students to acquire skills in Product & Brand Management. This course makes students understand the different aspect of Brand and how to design and sustain a Brand.

Contents**Unit 1: Product Management****LH 5**

Meaning of Product – Product Personality, Types of Products – Product Line, Product Mix

Unit 2: Product Development**LH 12**

Factors influencing design of the product – Changes affecting Product Management – Developing Product Strategy; Setting objectives & alternatives, Product strategy over the lifecycle. New product development –Product Differentiation and Positioning strategies, Failure of New Product

Unit 3: Brand Management**LH 12**

Meaning of Brand – Brand Development: Extension, Rejuvenation, Re launch- Product Vs Brands, Goods and services, Retailer and distributors, People and organization, Brand challenges and opportunities, The brand equity concept, Identity and image.

Unit 4: Brand Leveraging and Brand Performance**LH 12**

Establishing a brand equity management system, measuring sources of brand equity and consumer mindset, Co-branding, celebrity endorsement, Brand Positioning & Brand Building – Brand knowledge, Brand portfolios and market segmentation – Steps of brand building, Identifying and establishing brand positioning, Defining and establishing brand values.

Unit 5: Designing and Sustaining Branding Strategies

LH 7

Brand hierarchy, Branding strategy, Brand extension and brand transfer – Managing brand over time.

Suggested Readings:

Gupta SL, *Brand Management*, HPH

Pati, Debashish, *Branding Concepts*, Macmillan India

Harsh V.Verma, *Brand Management*, Excel Books

Subrato Sengupta, *Brand Positioning Strategies for Competitive Advantage*, McGraw Hill.

Purbanchal University
BBA VIII Semester
LH: 48

Title : Marketing of Services

Code No : MKT-184

Area of Study: Specialization (Marketing)

Credit : 3

Course Objectives:

This course aims to provide students with knowledge and skill in Marketing of service products and designing appropriate service marketing strategies and policies.

Contents

Unit 1: Introduction

LH 12

Concept of service marketing; features of service marketing, classification of services, the service marketing triangle and service marketing mix. Concepts and types of service encounters, Consumer behavior services, listening to consumer through research, service innovation and design, Managing service encounters; characteristics, levels of consumer participation and human factor. Marketing planning for services: Missions, service marketing opportunities, Situation of service products in Nepal, SWOT analysis,

Unit 2: Consumer Behavior in Services

LH 7

Concept of consumer behaviour, service categories and decision making process, customer perception of service: Customer value and satisfaction. Use of marketing research in collecting customer expectations, Concepts of Service Quality, The Gaps model of service quality.

Unit 3: Listening to Customers through Research

LH 8

Elements in an effective marketing research, program for services, relationship marketing: meaning, goals, benefits, segmentation and targeting, retention strategies, strategies for influencing customer perceptions and customer satisfaction index.

Unit 4: Service Innovation and Design

LH 8

Challenges of service product designs, new service development process: types and stages, service blueprinting, factors necessary for appropriate service standards, customer defined service standards, types of customer defined service standards, development of customer-defined service standards.

Unit 5: Service Marketing Strategy

LH 13

Product: New service development process. Promotion: Service communication problems, matching service promises with delivery. Pricing: Customer knowledge of service prices, non-monetary costs, Distribution: types of service intermediaries. Delivering services through intermediaries and electronic channels. People: employee satisfaction, customer satisfaction and profits. Service marketing process: technology and service delivery process. Service products in Nepal: Growth, problems and prospects.

Suggested Readings:

Zeithamal Valarie A, Mary Jo Bitner: **Service Marketing**; Second Edition, Tata McGraw-Hill Publishing Company Limited, New Delhi.

A. Palmer, **Service Marketing**, McGraw Hill

Chouristopher Lovcock: **Service Marketing**: Fourth Edition, Pearson Education, India.

Purbanchal University
BBA VIII Semester
LH: 48

Title : Sales and Distribution Management
Code No : MKT-183
Area of Study: Specialization (Marketing)
Credit : 3

Course Objectives:

This course aims to provide students' knowledge and skills in sales and distribution issues and designing appropriate sales and distribution policies and strategies.

Contents**Unit 1: Introduction****LH 8**

Concept of sales and distribution management, personal selling and sales promotion, distribution management, channel institutions, managing channel conflicts, elements of market logistic management and supply chain management, Evolution of the sales concept, nature and importance of sales management, objectives of sales management, relationship between sales and marketing, varying sales responsibilities/sales positions.

Unit 2: Personal Selling and Sales Promotion**LH 5**

Sales responsibilities; personal selling skills; duties and responsibilities of sales people; qualifying for success in selling jobs; challenges in selling job. Sales promotions: consumer and trade promotions; and personal motivation; communication with words, non verbal communication.

Unit 3: Sales Management**LH 6**

Concept and objectives of sales management, recruitment and selection of sales persons, motivation and training; sales organization structure, size of sales force, sales control: sales forecasting approaches, sales budgeting and evolution of sales performance.

Unit 4: Distribution Management and Marketing Mix**LH 9**

Concept of distribution management, objectives of distribution management; Aspects of distribution management: Physical distribution/market logistics, channel of distribution, Role of channel of distribution in marketing. Factors influencing the selection of distribution channel, Selection of channel for consumer and industrial goods. Recent trends in marketing channels: symbolic marketing; Third party delivery, Multi-channel Marketing System (MMS); Multi Level Marketing (MLM), e-marketing and the channel of distribution.

Unit 5: Channel Institutions**LH 4**

Merchant Middlemen: wholesaling intermediaries and their classifications; and retailing intermediaries and their classifications. Functions of wholesalers; limitations of wholesalers.

Unit 6: Managing Channel Conflicts**LH 8**

Meaning of channel conflicts, and its causes, Types of conflicts : Pre-contractual and Post – contractual conflicts, channel level conflicts. Conflicts management techniques, Negotiation (Bargaining), Persuasive mechanism, Problem solving strategies, political strategies, Co-optation. Channel leadership-Role of leadership power in resolving conflicts.

Unit 7: Market Logistics and Supply Chain Management

LH 8

Meaning of logistic management, Key elements in market logistic management: transportation, warehousing, inventory control, order processing, material handling and packaging; Concept of supply chain management; Difference between supply chain management and market logistic management; Impact of market logistics and customer service in marketing; Issues in logistic development.

Suggested Readings:

Krishna K Havaladar/Vasant M. Cavale, *Sales and Distribution Management; Text and Cases*; Tata McGraw Hill Education, 2006

David Jobber and Geoffrey Lancaster, *Selling and Sales Management*, Pearson Education Limited
N.Rangaraj, G. Raghuram, *Logistics and Supply Chain Management*, Mac Millan India Limited, 2000.

Venugopal, Pingali, *Marketing Channel Management*, A Division of Sage Publication, New Delhi/Thousand Oaks, London, 2001

*Annexure- I
(BBA)*

Question Pattern for Semester End Examination, BBA

Total Marks- 70

Pass marks- 28

Section One: Reasoning Type

Compulsory:

1*15 marks

The question should test the reasoning capacity of the students in the major theme of the course. It could be application type, situational type, etc. If possible this should cover more than one unit of syllabus. For the case of numerical based subjects, this question should have one part questioning the applications or decisions based on results of main part of the question.

Section Two: Long Answer Type Questions

Two Questions to Answer from set of three:

2*10=20 marks

The questions should test major concepts from the course.

Section Three: Short Answer type Questions

Seven questions to Answer from set of eight:

7*5=35 marks

The questions should test basic concept, definitions, relevant examples, and short numerical.

The last question will be a set of 5 one sentence answer type questions of 1 mark each. This will be compulsory question.

Any **one** of the remaining seven questions of Section Three will have internal choice, where both the questions should be from the same unit.

Note:

- *No unit will be left out in terms of distribution of questions.*
- *Questions will be marked serially from start till end.*
- *Question 1 and 12 will be compulsory.*

In case of quantitative type subjects, Q 12 should focus on the theoretical part of the subject.

Format and Guideline for Internship

Internship is a scheme of arrangements, requiring a student to work in an organization for a specific period of time (four to eight weeks) after/during completing requisite courses. The student of BBA and MBA programs of the Faculty of Management, Purbanchal University has to go for internship as the partial requirement of the program(s).

Internship has certain specific objectives such as to:

- Training in genuine understanding
- Apply management knowledge to practice
- Improve personal skills i.e. organizational analysis, financial analysis, marketing analysis etc.
- Improve report writing skills,
- Help develop concrete plans, including long and short-term action plans, along with financial details.

Working in an organization as an internee

An internee will spend **8 weeks** in an organization. The organization provides its support to a student free of cost. An Internee should acknowledge the fact that the staff of an organization helps a student as a courtesy besides doing their routine work. For an internee, it will be an exercise to know he/she can utilize this opportunity.

In the best way this will be a test of an internee to get maximum support from the staff through his/her human relation skills. It is better not to interface in the regular work of staff of the organization or to find faults with them. An internee is there to observe and not to offend society. He/she can get some background material such as reports pertaining to that organization by following the proper procedure of permission from the concerned persons. People in an organization generally get offended when an outsider tries to get hold of some documents without permission. An internee can sometimes help staff in their work but not as a regular feature. He/he must be very diplomatic in handling situation, if asked to work for the staff in the organization. The internee should be well organized while working in an organization.

Work must be focused and well directed to the subject he/she has selected. One will be expected to give more emphasis on analysis and recommendations. Therefore, an internee should select a section or unit of a big organization only, in case of a large organization one can select **only a section on certain department for work**. An internee should do extensive work on this section and prepare concrete recommendations for its improvement. One is expected to give concrete and implementable recommendations. In short internship report must give all necessary information to a person who is interested to implement recommendations of the report. In case of a small sized organization, it should be reviewed as a whole. Focus of work should be on a small unit with more emphasis on analysis and recommendations.

An internee may develop work plan to pursue while doing internship so as to complete within given time frame.

Format for writing Internship Report

The report should follow the following order:

1. Cover Page (The cover page should be written as shown in sky blue background)
2. Inside Title Page(as of cover page, but in white paper)
3. Certificate of internship training organisation
4. Acknowledgements
5. List of Contents
6. List of Tables, Figures & Illustrations
7. Executive Summary
8. Introduction
 - a. Overview of the Organization
 - b. Brief History
 - c. Nature of the organization
 - d. Business Volume
 - e. Nature and number of the employees
 - f. Product and Services
 - g. Organizational Structure
 - i. Overall and Concerned Department
9. Objective
 - a. Studying the chosen Organization
 - b. Specific Objective (if any)
10. Methodology (**if specific objective**)
11. Observations
 - a. Functions of the concerned departments
 - b. Detail of assigned work responsibilities
 - c. Problem encountered during fulfilling work responsibilities
 - d. Data Collection for specific objective (if any)
12. Analysis and Review
 - a. Analysis of data collected on any specific issues (**if Specific Objective**)
 - b. Critical Analysis of the theoretical concepts relating to practical experiences in the departments
 - c. Knowledge Gain from the work assigned
13. Conclusion and Recommendations
 - a. Contribution of internship in knowledge gain
 - b. General Comments and suggestions for the company
14. References (APA format)
15. Annexure (if any)

Sample cover page of an internship report

[TITLE]*

[Name and address of the organization]

|||

By

[Name of Student]*

PU Registration No:

Campus name:

|||

An internship report submitted to the
Purbanchal University, Faculty of Management
in partial fulfillment for the Degree of
Bachelor of Business Administration (BBA)

Month, Year

Place

Internship Report Production Guidelines

- Page: Page should be of A4 size. Paper weight should not be **less than** of 75 gram.
- Font: Times New Roman
- Justification: The whole document must be fully (left + right) justified.
- Spacing: The body of the report should have 1.5 line spacing.
- Margin: 2.5cm all round (in banding).
- Paragraphs and Sections: Extra blank line before and after every section and subsection, Paragraphs must be separated by blank line. Paragraphs must be justified.
- Headings & Subheadings: All headings and their subheadings should be properly formatted using heading rules.
- Punctuations: Space after each punctuation mark (such as ; , etc)
- Page Numbering: The page numbers should start with 1 from the first page of the chapter 1 of the report. All page numbers should be centered inside the bottom margin, 2cm from the bottom edge of the paper. All the pages before the first chapter should be given Roman numbers (i, ii, iii, etc.)
- Spelling & Grammar Check: spelling and grammar should be correct and it should be checked by apply Spelling & Grammar check feature of MS Word on whole document of the report.
- Size of the report: The size of the report may vary with the size of the organization and the area of study.

Page dimension and binding specifications

The dimension of the intern project report should be in A4 size. Font size should be 12 and line spacing should be 1.5. The project report should be bound using appropriate material, but not spiral banding.

Submission Date & Format

Four hardcopies of the thesis (ring-bound; both single-sided and double-sided printings are acceptable) as well as a two softcopies (in PDF format) of the report must be submitted by the stipulated deadline. The student can also provide a hard copy to the concerned Internee Organization on its request

Evaluation of Internship

Evaluation of the Internship is based on an assessment of:

- (i) The Internee's organization head
- (ii) The student's performance by his/ her college supervisor and

Weightage of marks for evaluation

The internship work of the student is evaluated in 100 full marks. Following are the distribution of marks:

Area of distribution	Marks
(i) Internee organization's evaluation	20
(ii) Evaluation of written report of Internship	40
(iii) Evaluation through Viva –Voice examination	40

Total marks: 100

(i) Internee Organization's Evaluation

The responsibilities of the Internee Organization's Supervisor are to:

- Provide guidance to the student regarding understanding the organization, the analysis of the management problem and other related matters,
- Evaluate the student's progress during the Internship, and
- Evaluate the final copy of the Internship Report and submit a report about internee as prescribed in the form below

Organization's supervisor evaluation form

(This evaluation will be of 20 percent weightage of Total evaluation). The evaluation form should cover the following information:

Candidate and College Information

Name of the Candidate:

University Registration Number:

Name of the College:

Internship Commencement date:

Internship Completion date:

A. Organization and Organization Supervisors Information

Name of the Organization:

Mailing Address

Name of the Organization Supervisor:

Position/ Organization Title:

Department:

B. Internee Evaluation:

In evaluation, please chose only one option for each characteristic listed below of Internee on the basis of his/her time spent during internship at your organization (out of 20 marks).

Characteristics	Very Good (100%)	Good (80%)	Average (60%)	Poor (50%)	Very Poor (40%)	Total
Punctuality (2.5):						
Management Skills (2.5)						
Analytical Skills (2.5)						
Communication Skills (2.5)						
Interpersonal Skills (2.5)						
Sincerity (2.5)						
Confidentiality (2.5)						
Cooperativeness(2.5)						
Grand Total (20)						

Evaluation of written report of Internship

University will evaluate the written on 40 percentage weightage of Total evaluation on the basis of following point:

Format of the report	10%
Content of the report	40%
Writing of the report	20 %
Analytical part of the report	30%

(ii) Evaluation through Viva –Voice examination

This evaluation will have 40 percentage weightage of Total evaluation. The viva of the internee will be taken by the College including following members-

- 1. Institutional Supervisor**
- 2. Institutional Head (campus)**
- 3. External (Faculty of Management's approval)**

The viva-voce evaluation will be on the basis of following points

1. Presentation skills	25%
2. Understanding of the organizations and assigned task	25%
3. Communication skills	25%
4. Queries reply	25%

