



**BACHELOR OF BUSINESS ADMINISTRATION
(BBA)**

CURRICULUM

**Faculty of Management Studies
Pokhara University**

2024



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POKHARA UNIVERSITY
BACHELOR OF BUSINESS ADMINISTRATION (BBA)

BBA Program Objectives

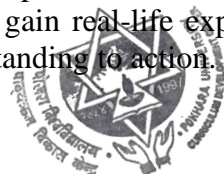
The Bachelor of Business Administration (BBA) program of Pokhara University aims to provide students with foundational knowledge and practical skills in various areas of business administration. It also intends to develop intellectual ability and managerial skills in students through business and other social science courses. Besides, the program helps the students to develop proper attitudes and qualities required for managing business functions. The program specifically aims to produce the graduates who:

- have a sound knowledge and proper conceptual underpinnings of business management,
- are well acquainted with the broad contexts of business organizations in Nepal and outside,
- possess analytical, problem-solving, and communication skills,
- possess the ability to use electronic media and computers to solve organizational problems,
- have the ability to work in teams and individually, and
- have awareness of the environmental factors, social/functional relationships, and ethical standards that affect business and administrative decisions within an organization.

Curricular Structure

The curriculum is designed to equip students with the competencies, knowledge, skills, and attitudes needed for success in management field. The coursework gives students a broad and holistic view of the challenges in today's business environment. The BBA program provides students basis for career growth and prepares them for higher studies. The curriculum comprises the following six distinct components:

- **Foundation Courses:** These courses develop students' communication skills and provide them with strong foundation in economics, behavioral science, statistics, mathematics, information technology, and legal environment of business.
- **Core Courses:** These courses will help students to understand principles and practices in the basic and functional areas of management and develop their ability to synthesize and appreciate the interrelationships among these areas of management.
- **Concentration Courses:** The concentration courses will help students to develop specialized and focused skills in the areas of their choice. Students are required to select three courses from any one of the concentration areas offered by the school/college.
- **Elective Courses:** The elective courses are non-business courses, based on social sciences. A student may select any two of the listed elective courses. These courses take place as other regular courses, and are graded in the same way. A college can also develop and offer any other non-business elective courses with the prior approval of the Office of the Dean, Faculty of Management Studies.
- **Project Work and Internship:** Students need to take project works and internship during the study period. The projects involve fieldworks and their empirical analysis. Students must follow the prescribed formats to prepare such reports. Besides this, students also need to do internships in business organizations for six to eight weeks. Aimed to provide an opportunity to gain real-life experience, this course also helps the students to apply theoretical understanding to action.



- **Practicum Courses:** Practicum courses will help students to experience the essential practical tasks emphasized to acquire skills and knowledge in working life. The practicum includes the areas of academic writing, technological skills, software trainings and soft skills development for developing professional competences.

Program Features

The BBA is a four-year program structured in eight semesters. A student needs to complete 120 credit hours of course work, project work, practicum and internship for graduation.

Besides lectures, the classes are facilitated by case studies, group discussions, project assignments, field visits, class presentations and other teaching methods. In order to develop communication and interpersonal skills, students are emphasized to participate in class activities, group discussions and individual presentations.

The medium of instruction and examination for this program will be English, and a student is expected to have good English language proficiency with acceptable communication skills.

The Semester System

The prominent feature of the semester system is the continuous evaluation of a student's performance, and flexibility given to the students to progress at pace suited to his/her individual ability as per the credit requirements.

The credit hour assigned to each course of this program varies depending on its lecture, tutorial and practical work hours in a week. One lecture/contact hour per week per semester is assigned one credit. That is, a one credit hour course has 16 contact/class hours, two credit hours course has 32 contact/class hours and three credit hours course has 48 contact/class hours. A faculty member is assigned to teach each of the courses. If the course is taught by more than one faculty member, then one of the members is designated as the coordinator of that course.

Entry Requirements and Admission Procedures

Eligibility

The entry requirement for a new student in BBA will be Intermediate or Higher Secondary level (10+2) or SLCE (Grade 12) with minimum CGPA of 1.8 or with a minimum of "D" grade in each subjects conducted by National Examinations Board (NEB) in any discipline or its equivalent as recognized by Pokhara University. Students who have completed their examinations from Boards other than NEB or Tribhuvan University, however, must get an authorized letter of certification form either NEB or Pokhara University / Tribhuvan University certifying that their examination boards are equivalent and they are eligible to take admission. In addition, the student must pass the entrance test conducted by the concerned college.

Documents Required

The applicant is required to submit the following documents with the application form made available by the concerned college/school by paying a predetermined fee, completed and signed BBA application form, official transcripts from the academic institutions previously attended. Certificates of all degrees should be photocopied and submitted with proper attestation.



Enrolment is conditional upon completion of all admission formalities including payment of all fees as determined by the college. Incomplete applications shall not be processed.

Admission Procedures

A notice inviting applications for admission is publicly announced. Application forms and information brochures are provided, on request, after the payment of the prescribed fee.

The concerned college scrutinizes the application. The eligible candidates are informed to take the entrance test. The date and time for the entrance test are informed to the applicants by the concerned colleges. The college may also interview the candidates for the final selection for admission.

The candidates who are given provisional admission under special conditions are required to submit all necessary documents within a month after their regular classes begin. A student who fails to do so will have his/her admission cancelled.

Academic Schedule and Course Registration

An academic session consists of two semesters. The Fall Semester starts in September and the Spring Semester starts in March. Students are normally admitted to the program in the Fall Semester.

Students are required to register the courses by themselves from the concerned college at the beginning of each semester. Registration in absence may be allowed only in rare cases at the discretion of the principal. In normal cases, a student's nominee will not be allowed for course registration of the concerned student, but he/she may complete other formalities.

Addition and Withdrawal from the Course

A student will have the option to add or drop from the course. This can, however, be done only during the first three weeks of the semester. A student wishing to withdraw from a course should apply on the prescribed form within one month of the start of the semester.

Attendance Requirements

A student must attend every lecture, tutorial, seminar and practical class. However, to accommodate for late registration, sickness and other contingencies, the attendance requirements will be a minimum of 80% of the classes actually held. If a student is absent in the class for more than four weeks without the permission of the concerned authority, his/her name will be removed from the college roll.

Normal and Maximum Duration of Study

The duration for the completion of the program is as follows: • Normal duration: 4 Years (8 Semesters) • Maximum Duration: 8 Years. A full-time student has to take a minimum of 12 credits.

Evaluation System

A student's academic performance in a course is evaluated in two phases:

- Internally by the concerned faculty member through quizzes, tutorials, lab works, home assignments, class tests, class participation, term papers, formal internal examination etc.



- Externally by the Office of the Controller of Examinations through semester-end examinations. However, the school/college has given autonomy to set question papers, conducting semester end examinations, copy evaluations and providing final grades in case of concentration/specialization courses, elective courses, practicums, project works and internship.

A fifty percent weight is given to each internal and external evaluation (semester-end examination). Pass marks in each evaluation is 45 percent and a student is required to pass the internal and external evaluations independently. The final grade awarded on the basis of his/her consolidated performance in both internal and external evaluations.

A student will get NOT QUALIFIED (NQ) status in the internal evaluation if his/her performance falls below the minimum requirement. Such students will not be allowed to appear in the semester-end examination of that particular course.

Grading System

Pokhara University follows a four-point letter grade system. The letter grades awarded to students will be as follows:

Grade	Grade Point	Description
A	4.0	Excellent
A-	3.7	
B+	3.3	
B	3.0	Good
B-	2.7	
C+	2.3	
C	2.0	Satisfactory
C-	1.7	
D+	1.3	
D	1.0	Minimum Requirement
F	0	Fail

In some rare and unusual circumstances, if a student is unable to complete all the required works for the course, he/she may be temporarily marked with an incomplete grade "I". If all the required works are not completed within the following semester, the letter "I" will be automatically converted into "F". The performance of a student is evaluated in terms of the following two indices:

- The semester grade point average (SGPA) which is the grade point average for the semester and is given by: $SGPA = \frac{\text{Total honor points earned in a semester}}{\text{total number of credit hours taken in a semester}}$.
- The cumulative grade point average (CGPA) which is the grade point average for all completed semester and is given by: $CGPA = \frac{\text{Cumulative total honor points earned}}{\text{cumulative total number of credit hours taken}}$.

Repeating a Course

A course may be taken only once for grade. Since passing of all courses individually is a degree requirement, the student must retake the failing course when offered and must successfully



complete the course. A student will be allowed to retake maximum of two courses to achieve a minimum CGPA of 2.0. The grade earned on the retake examination will substitute the earlier grade earned by the student in that course. A student can retake a course only when it is offered by the college/University.

Credit Transfer and Withdrawal

Up to 25% of the total credit hours of the courses completed in an equivalent program of a recognized institution may be transferred/ waived for credit on the recommendation of the principal of the college. For the credit transfer, a student must receive a “B” or above grade in respective course. Courses taken earlier than five years from the time of transfer may not be accepted for the credit transfer. However, a student transferring from one program to another program of Pokhara University may receive a credit transfer of all the compatible courses completed with at least a “C” grade.

A student may apply for withdrawal from the entire semester only on medical grounds. The principal will examine the application for semester withdrawal, and depending on the gravity of the case, he/she will make the decision. No partial withdrawal from the courses registered in a semester will be considered.

Project Work

Students are required to do an independent capstone project that involves fieldwork and its empirical analysis. At the end, the students must prepare a report of this work in the prescribed format and submit it to the authorized person/body. The objective of these project works is to develop students’ skills in research, particularly in areas of data collection, processing, analysis, and report writing. These reports will be evaluated by the concerned authority.

Internship

Students need to do an internship as approved by the college. The purpose of internship is to provide students with the real-life, on-the-job exposure and an opportunity to apply theoretical concepts in real-life situation. Students' interest and intended area of concentration are taken into account while making the internship placement decisions.

Unfair Means

Students are strictly forbidden from adopting any unfair means in class assignments, tests, report-writing and final examination.

The following would be considered as adoption of unfair means during examination:

- Communication with fellow students for help.
- Copying from another student’s script/report/paper.
- Copying from disk, palm of hand, mobile phone, or other incriminating documents.
- Processing from any incriminating documents, whether used or not.
- Any direct or indirect approach to influence teacher for the grade.
- Unruly behavior which disrupts academic program.

If the instructor detects a student using unfair means, the student may be given an ‘F’ at the discretion of the Examination Board. Adoption of unfair means may further result in the expulsion of the student from the program, college and the University as well.



Provision for Re-totaling and Rechecking

Students may apply for re-totaling or rechecking of their grades as per the University rules.

Dismissal from the Program

A student must obtain 2.0 CGPA at the undergraduate level. If his/her performance in the past semesters does not show the possibility of maintaining this CGPA, he/she may be dismissed from the program.

Degree Requirements

For graduation a student should:

- earn at least a 'D' grade in each course as specified in the grading system section,
- complete the internship with 'Pass' grade,
- complete all the courses, project work and internship as specified in the curricular structure, section within the maximum time period mentioned in the duration of study section,
- maintain at least 2.0 CGPA.

Distinction and Dean's List

A student who obtains 3.6 CGPA or above will receive the BBA degree with distinction. The Dean's list recognizes outstanding academic performances in the FMS. To qualify, a student must have 3.7 CGPA or above.

BBA Curriculum Structure

Foundation Courses		(33 Credit Hours)
ENG 110	English	3
MTH 110	Basic Mathematics	3
ICT 110	IT for Business	3
BHS 110	Behavioral Science	3
BUC 201	Business Communication	3
MTH 111	Business Mathematics	3
ECO 110	Introduction to Microeconomics	3
STT 110	Business Statistics	3
ECO 111	Introduction to Macroeconomics	3
STT 111	Data Analysis and Modeling	3
LAW 110	Business Law	3

Management Core Courses		(54 Credit Hours)
MGT 111	Principles of Management	3
MGT 112	Fundamentals of Organizational Behavior	3
ACC 110	Financial Accounting	3
ACC 111	Cost and Management Accounting	3



FIN 110	Essentials of Finance	3
MKT 110	Principles of Marketing	3
MGT 113	Business and Society	3
RCH 110	Business Research Methods	3
MGT 114	Human Resource Management	3
FIN 111	Introduction to Financial Management	3
MGT 115	Entrepreneurship and Innovation	3
MGT 116	Fundamentals of Operations Management	3
MIS 110	Management Information System	3
MGT 117	Project Management	3
MIS 111	Essentials of e-Business	3
MGT 118	International Business	3
MGT 119	Strategic Management	3
MGT 120	Business Environment	3

Concentration/Specialization

Any three courses from any one of following concentration area

(9 Credit Hours)

Concentration Area	Code	Course Title	Credits Hours
Accounting	ACC 310	Auditing	3
	ACC 311	Taxation	3
	ACC 312	Advanced Management Accounting	3
	ACC313	Management Control System	3
	ACC 314	Accounting Reports and Financial Statement Analysis	3
	ACC 315	Accounting for Project Management	3
Marketing	MKT 310	Digital and Social Media Marketing	3
	MKT 311	Promotion Management	3
	MKT 312	Sales Management	3
	MKT 313	Retail Marketing	3
	MKT 314	Service Marketing	3
	MKT 315	Brand Management	3
	MKT 316	Rural Marketing	3
	MKT 317	Marketing Research	3
Finance	FIN 310	Corporate Finance	3
	FIN 311	Cooperatives Management	3
	FIN 312	Microfinance	
	FIN 313	Fundamentals of Investment Management	3
	FIN 314	International Finance	3
	FIN 315	Risk Management and Insurance	3
	FIN 316	Fundamentals of Financial Derivatives	3

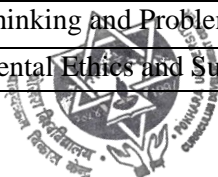


	FIN 317	Financial Institutions and Markets	3
	FIN 318	Sustainable Finance	3
Human Resource Management	HRM310	Labour Laws and Industrial Relations	3
	HRM 311	Contemporary Issues in HRM	3
	HRM 312	Compensation and Benefits Management	3
	HRM 313	Negotiation and Conflict Management	3
	HRM 314	Performance Appraisal	3
	HRM 315	HR Analytics	3
	HRM 316	Human Resource Development	3
Entrepreneurship	ENT 310	Start-up Finance	3
	ENT 311	Small Business Management	3
	ENT 312	Entrepreneurial Finance	3
	ENT 313	Management of Innovation and Creativity	3
	ENT 314	Social Entrepreneurship	3
	ENT 315	Venture, Ideas and Models	3
	ENT 316	Rural Entrepreneurship	3
	ENT 317	Online Business	3
	ENT 318	Agri-Business Management	3
	ENT 319	Legal Aspects of Entrepreneurship	3
	ENT 320	New Product Development for Entrepreneurs	3
	IT and Management Science	ICT 310	Digital Economy
ICT 311		Business Analytics	3
ICT 312		Enterprise Resource Planning	3
ICT 313		IT Governance and Compliance	3
ICT 314		Cyber Security for Business	3
ICT 315		Supply Chain Analytics	3
ICT 316		Business Process Management	3
ICT 317		Management of Technology	3
ICT 318		Project Management	3
ICT 319	Event Management	3	

Electives (Any two courses from the following list)**(6 Credit Hours)**

The courses offered in this area are basically of non-business nature. These are offered to widen the knowledge base of students in social and development issues. A college can also develop and offer any other non-business elective courses with the prior approval of the Office of the Dean, Faculty of Management Studies.

Course Code	Course Title	Credits Hours
NBE 251	Critical Thinking and Problem Solving	3
NBE 252	Environmental Ethics and Sustainability	3



NBE 253	Philanthropy and Social Impact	3
NBE 254	Social Ecology and Environment	3
NBE 256	Seminar in Environmental Studies	3
NBE 257	Seminar in Sustainable Development	3
NBE 258	Management of Family Business	3
NBE 259	Society and Politics	3
NBE 260	Basic Econometrics	3
NBE 261	Media and Public Relations	3
NBE 262	Energy and Sustainable Development	3
NBE 263	Management of Technology	3
NBE 264	Population Dynamics and Development Challenges	3

Practicum		(5 Credit Hours)
PRC 110	Software Skills Practicum	1
PRC 111	Soft Skills Practicum	1
PRC 112	Digital Marketing Practicum	1
PRC 113	Fintech Practicum	1
PRC 114	Academic Writing	1

Project Work and Internship		(13 Credit Hours)
PRJ 110	Project Work	3
PRJ 111	Business Development Project	2
PRJ 112	Community Engagement Project	2
INT 110	Internship	6



Semester-wise Curriculum Structure

POKHARA UNIVERSITY BBA PROGRAM

Semester I			Semester II		
Course Code	Course Title	Credits Hours	Course Code	Course Title	Credit Hours
ENG 110	English	3	BUC 201	Business Communication	3
MTH 110	Basic Mathematics	3	MTH 111	Business Mathematics	3
ICT 110	IT for Business	3	ECO 110	Introduction to Microeconomics	3
BHS 110	Behavioral Science	3	MGT 112	Fundamentals of Organizational Behavior	3
MGT 111	Principles of Management	3	ACC 110	Financial Accounting	3
PRC 110	Software Skills Practicum	1	PRC 111	Soft Skills Practicum	1
	TOTAL	16		TOTAL	16

Semester III			Semester IV		
Course Code	Course Title	Credits Hours	Course Code	Course Title	Credit Hours
STT 110	Business Statistics	3	STT 111	Data Analysis and Modeling	3
ECO 111	Introduction to Macroeconomics	3	MGT 113	Business and Society	3
ACC 111	Cost and Management Accounting	3	RCH 110	Business Research Methods	3
FIN 110	Essentials of Finance	3	MGT 114	Human Resource Management	3
MKT 110	Principles of Marketing	3	FIN 111	Introduction to Financial Management	3
PRC 112	Digital Marketing Practicum	1	PRC 114	Academic Writing	1
	TOTAL	16		TOTAL	16



Semester V			Semester VI		
Course Code	Course Title	Credits Hours	Course Code	Course Title	Credit Hours
MGT 115	Entrepreneurship and Innovation	3	MIS 111	Essentials of e-Business	3
MGT 116	Fundamentals of Operations Management	3	MGT 118	International Business	3
MIS 110	Management Information System	3	PRJ 110	Project Work	3
MGT 117	Project Management	3		Concentration II	3
	Concentration I	3		Elective I	3
PRC 113	Fintech Practicum	1	PRJ 111	Business Development Project	2
	TOTAL	16		TOTAL	17

Semester VII			Semester VIII		
Course Code	Course Title	Credits Hours	Course Code	Course Title	Credit Hours
MGT 119	Strategic Management	3	INT 110	Internship	6
LAW 110	Business Law	3			
	Concentration III	3			
	Elective II	3			
MGT 120	Business Environment	3			
PRJ 112	Community Engagement Project	2			
	TOTAL	17		TOTAL	6



Course Details: BBA Program, Semester I

SN	Course Code	Course Title	Credits Hours
1.	ENG 110	English	3
2.	MTH 110	Basic Mathematics	3
3.	ICT 110	IT for Business	3
4.	BHS 110	Behavioral Science	3
5.	MGT 111	Principles of Management	3
6.	PRC 110	Software Skills Practicum	1
		TOTAL CREDITS	16



English

Pokhara University
Faculty of Management Studies

Course code: ENG 110

Course title: **English**

Nature of the course: Theory & Practice

Year 1, Semester I

Level: Bachelor

Program: BBA/BBA (Finance)/BBA (TT)

Full marks: 100

Pass marks: 45

Credit hours: 3.0

Total hours: 48

1. Course Description

This course provides interdisciplinary insights to students covering wide range of disciplines and field of experiences including ancient tales, education and intelligence, cross-cultural bridging, cultural anthropology, natural science, critical and creative thinking, media and technology, humor and satire, love, life and death and more. The selected reading materials aim at enhancing the language skills, inculcate a crave for active reading, sharpen the critical and creative thinking skills of the students, interact across diverse cultures, environments and realm around them and finally cultivate a broader worldview as well as an understanding of human condition, love, compassion, life and death.

2. General Objectives

The general objectives of this course are:

- To enable students develop pragmatic approach of dealing with texts applying the four levels.
- To improve their basics of language skills.
- To equip students with series of readings and comprehension exercises to foster a love of extensive reading.
- To make students aware of interdisciplinary approach and worldview to understand and deal with the realms round students of management.

3. Contents in Details

Specific Objectives	Contents
<ul style="list-style-type: none"> • Define and explain the concept of critically interpret the literary texts 	Unit I: Introduction (1 Hour) 1.1 Four levels of interacting with texts
<ul style="list-style-type: none"> • Critically assess some important philosophical, theological insights about religions focusing on righteousness • Practice language focusing on writing response/reflection paragraphs 	Unit II: Ancient Tales (3 Hours) 2.1 Yudhishtira's Wisdom (from Mahabharata) 2.2 The Brave Little Parrot (from Buddhism) 2.3 If Not Higher (from Judaism)
<ul style="list-style-type: none"> • Critically assess the values regarding education and self-actualization 	Unit III: Education (3 Hours) 3.1 Why Go to University (Nissani)



<ul style="list-style-type: none"> Practice language focusing on writing response/reflection paragraphs 	3.2 The Library Card (Wright) 3.3 A 1996 Commencement Speech (Rushdie)
<ul style="list-style-type: none"> Examine and reflect on human actions and its repercussion upon environment and life Practice language focusing on writing response/reflection paragraphs 	Unit IV: Actions and Consequences, Environment and Human condition (5 Hours) 4.1 The Parrot in the Cage (Paudyal) 4.2 No Smoke from the Chimney (Shreshtha) 4.3 How Sane Are We (Chaudhary) 4.4 Don't Cut Down the Tree... (Sama) 4.5 A Sound of Thunder (Bradbury)
<ul style="list-style-type: none"> Discuss/debate/write on the impacts of television, media, show business, cyber culture (specially the use of smartphones and AI) upon current life patterns 	Unit V: Television, Media/Mass Communication, Cyber Culture (3 Hours) 5.1 The Wretched Stone (Allburg) 5.2 TV can be a good parent (Gore)
<ul style="list-style-type: none"> Revisit cultural values and ethos from cross cultural, multi-cultural and indigenous perspectives Practice language focusing on writing response/reflection paragraphs 	Unit VI: Cross Cultural Bridges & Cultural Anthropology (4 Hours) 6.1 Marriage is a Private Affair (Achebe) 6.2 Then and Now: Finding My Voice (Kim) 6.3 Arranging a Marriage in India (Nanda) 6.4 Life is Sweet at Kumansenu (Nicol)
<ul style="list-style-type: none"> Exemplify some discrepancies, hypocrisies, and problems in existing education, social and political systems Practice language focusing on writing response/reflection paragraphs 	Unit VII: Humor Satire (4 Hours) 7.1 King John and The Abbot... (Anonymous) 7.2 Third Thoughts (Lucas) 7.3 Who Was to Blame (Chekhov) 7.4 The Clock Tower (Sherchan)
<ul style="list-style-type: none"> Critically assess some prevailing views on intelligence Practice language focusing on writing response/reflection paragraphs 	Unit VIII: Critical and Creative Thinking (4 Hours) 8.1 The Stub Book (de Alarcon) 8.2 Mr Know All (Maugham) 8.3 Keeping Errors at Bay (Russell) 8.4 What is Intelligence Anyway? (Asimov)
<ul style="list-style-type: none"> Develop a deeper philosophical humanitarian perspectives (focusing on emotional intelligence) on love life and death Try with creative/ subjective writings on the mentioned themes 	Unit IX: Love, Life and Death (11 Hours) 9.1 The Telegram on the Table (Pradhan) 9.2 Piano (Lawrence) 9.3 A Painful Case (Joyce) 9.4 The Great Answer (Oursler) 9.5 Stopping by Woods...(Frost) 9.6 A Tale (Koirala) 9.7 Ethics (Pastan) 9.8 New Year (Parijat)
<ul style="list-style-type: none"> Enhance comprehensive writing skills with critical analysis 	Unit X: Writing Workshop/Editing Sessions (10 Hours)

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.



4. Methods of Instruction

The principal methods of instruction for this course will be lectures, presentations, classroom discussions, group works, extended writing workshops, quizzes etc. The class instructor is free to customize the methods as per the classroom requirements, contexts and objectives of the concerned units. The instructor is expected to use the mentioned topics as prompts to invite broad discussion of extra reading materials. For instance, the discussion on television culture (Unit 4) could go upto media, IT, smart gadgets and AI.

5. Evaluation System and Students' Responsibilities

5.1 Evaluation System

The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. Fifty percent weight is given to the internal evaluation and fifty percent weight to the Semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1 Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2 Semester End Examinations

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 percent weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.



6. Prescribed Books and References

Text Book

Nisani, M., and Lohani S. *Flax Golden Tales*. (Shorter Edition) Kathmandu: Ekta 2013/latest edition.

References

Nisani, M., and S. Lohani. *Adventures in English Vol I*. Third Edition. Kathmandu: Ekta (including Sounds of English and Stories and Poems cassettes)

-----*Adventures in English Vol II*. Third Edition. Kathmandu: Ekta 2013. (Including Sounds of English and Stories and Poems cassettes)

(Note: The reference books cover the missing reading texts in the prescribed textbooks.)



Basic Mathematics

Pokhara University
Faculty of Management Studies

Course code.: MTH 110

Course title: **Basic Mathematics**

Nature of the course: Theory & Practice

Year 1, Semester I/I/II

Level: Bachelor

Program: BBA / BBA (Finance) / BBA (TT)

Full marks: 100

Pass marks: 45

Credit hours: 3.0

Total Hours: 48

1. Course Description

This course provides an introduction to basic mathematical concepts and techniques that are essential for understanding and solving problems in business and economics. The course covers the topics including sets, equations, functions, matrices, and financial mathematics, emphasizing their applications in business contexts.

2. General Objectives

The course is designed with the following general objectives:

- To acquaint the students with the basic mathematical principles.
- To enable the students for applying mathematical techniques to solve business-related problems.
- To enhance analytical and critical thinking skills of the students through mathematical reasoning.

3. Contents in Detail

Specific Objectives	Contents
<ul style="list-style-type: none"> • Solve related problems 	<p>Unit I: Fundamentals of Arithmetic's and Algebra (10 Hours)</p> <p>1.1 Basic Arithmetic Operations 1.2 Fractions, Decimals, Ratio, Proportion, and Percentages 1.3 Integral Exponents, Radicals and Rational Exponents 1.4 Operations with Algebraic Expressions 1.5 Factoring 1.6 Algebraic Fractions 1.7 Permutation and combination 1.8 Sets 1.9 Real Numbers</p>
<ul style="list-style-type: none"> • Solve linear equations and inequalities in one variable • State the domains and ranges of functions • Use a graphing utility to 	<p>Unit II: Linear Equations and Functions (8 Hours)</p> <p>2.1 Solutions of Linear Equations and Inequalities in One Variable 2.2 Functions 2.3 Graphs and Graphing Utilities</p>



<p>graph equations</p> <ul style="list-style-type: none"> Solve linear equations with a graphing utility Find break-even points and market equilibrium 	<p>2.4 Linear Functions 2.5 Solutions of Systems of Linear Equations (up to Three Equations in Three Variables) 2.6 Applications of Functions in Business and Economics (Total Cost, Total Revenue, and Profit; Break-Even Analysis; Supply, Demand, and Market Equilibrium)</p>
<ul style="list-style-type: none"> Solve quadratic equations and inequalities Determine whether a vertex of a quadratic function is a maximum point or a minimum point Graph and apply related functions Use a graphing utility to create an equation that models the data 	<p>Unit III: Quadratic and Other Special Functions (8 Hours) 3.1 Quadratic Equations (Factoring Methods, the Quadratic Formula) 3.2 Quadratic Inequalities 3.3 Quadratic Functions: Parabolas 3.4 Business Applications of Quadratic Functions (Supply, Demand, and Market Equilibrium; Break-Even Points and Maximization) 3.5 Special Functions and Their Graphs: Polynomial and Rational Functions, Piecewise Defined Functions 3.6 Modeling; Fitting Curves to Data with Graphing Utilities</p>
<ul style="list-style-type: none"> Model with exponential functions Use logarithmic to solve exponential equations Solve problems involving Gompertz curves and logistic functions 	<p>Unit IV: Exponential and Logarithmic Functions (8 Hours) 4.1 Exponential Functions 4.2 Modeling with Exponential Functions 4.3 Logarithmic Functions and Their Properties (Logarithmic Functions and Graphs, Properties of Logarithms, Change of Base) 4.4 Modeling with Logarithmic Functions 4.5 Solution of Exponential Equations 4.6 Applications of Exponential and Logarithmic Functions (Growth and Decay, Economic and Management Applications, Gompertz Curves and Logistic Functions).</p>
<ul style="list-style-type: none"> Organize and interpret data stored in matrices Apply matrix operations Use matrices and determinants to solve systems of linear equations Use Leontief models to solve input-output problems 	<p>Unit V: Matrices and Determinants (7 Hours) 5.1 Matrix operations 5.2 Matrix equations 5.3 Determinants 5.4 Inverse of a Matrix 5.5 Cramer's Rule 5.6 Leontief Input-Output Models</p>
<ul style="list-style-type: none"> Differentiate between sequence and series Check the convergence of the sequence Solve the problem related to sequence and series Derive various formulas 	<p>Unit VI: Sequence and Series (7 Hours) 6.1 Concept of Sequence and Series 6.2 Limit of a Sequence, Convergent and Divergent Sequence 6.3 Arithmetic Sequence and Series 6.4 Geometric Sequence and Series 6.5 Harmonic Sequence and Series 6.6 Application of Sequence and Series in Business (Simple and Compound interests, Annuities, etc.)</p>

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.



4. Methods of Instruction

The course will be taught by lecture method, group discussion, class work, assignments, project work, case studies. Students will require to utilize computer for computational works.

5. Evaluation System and Students' Responsibilities

5.1 Evaluation System

The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. 50% weight is given to the internal evaluation and 50% weight to the Semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1 Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2 Semester End Examination

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 % weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45% marks in the internal evaluation with 80% attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.

6. Prescribed Books and References

Text Books

Harshbarger, R. J., & Reynolds, J. J. *Mathematical Applications for the Management, Life, and Social Sciences*. USA: Brooks Cole.

Budnick, F. S. *Applied Mathematics for Business, Economics and the Social Sciences*. New Delhi: Tata McGraw-Hill.

References

Haeussler, E. F., Paul, R. S., & Wood, R. J. *Introductory Mathematical Analysis for Business, Economics and the life and Social Sciences*. New Delhi: Prentice Hall.



IT for Business

Pokhara University
Faculty of Management Studies

Course code: ICT 110

Course title: **IT for Business**

Nature of the course: Theory & Practice

Year 1, Semester I

Level: Bachelor

Program: BBA/BBA (Finance)/BBA (TT)

Full marks: 100

Pass marks: 45

Credit hours: 3.0

Total hours: 48

1. Course Description

IT for Business is a basic course for bachelor level students who intend to develop their conceptual knowledge in IT use for business and management with its application in real life practice. This course creates the conceptual knowledge of computers used in business in the day-to-day operations of any type of work in the office and personal life as well. This course has five units. The first unit explains the concept of computers and their organization. The second unit provides knowledge about computer number systems. The third unit describes the various accessories used in the computer system, mainly input output devices. The fourth unit provides various outlines about data communication and computer network. The fifth unit explains about operating systems, email and internet and security system.

2. General Objectives

The general course objectives are to enhance the ability of students with the conceptual of fundamental knowledge about the computer system, IT and business application and hardware components of computer as well. After completing this course, the students will be able:

- To understand basic computer concepts, functions, and components.
- To explore number systems, conversions, and computer codes.
- To identify various computer accessories and their uses.
- To learn about data communication, computer networks, and their topologies.
- To understand computer software, operating systems, internet protocols, and security measures.

3. Contents in Details

Specific Objectives	Contents
<ul style="list-style-type: none"> • Make aware of computer system and definition and scope IT • Understand the use of IT in Business • Know the Digital Transformation and Its Impact on Business 	<p>Unit I: Introduction to Information Technology in Business (6 Hours)</p> <p>1.1 Overview of computer system</p> <p>1.2 Definition and Scope of Information Technology (IT)</p> <p>1.3 Role and Importance of IT in Modern Businesses</p> <p>1.4 Key IT Trends Transforming Businesses</p> <p>1.5 Overview of IT Applications in Various Business Functions (Finance, Marketing, HR, Operations)</p>



	1.6 Digital Transformation and Its Impact on Business 1.7 The Future of IT in Business
<ul style="list-style-type: none"> • Understand the basic components of computer • Enable to know different hardware components and their working procedures • Learn about voice-controlled devices and movement-controlled devices • Generate the idea on brain computer interface, wearables and haptic feedback gloves • Develop general idea on biosensors, data scanning devices, digitizers, microphones and other electronic devices • Gather the knowledge of output devices of computers. 	<p>Unit II: Computer Hardware (10 Hours)</p> <p>2.1 Basic Components: Input, Output, Processing, Storage</p> <p>2.2 Types of Computers (Desktops, Laptops, Servers, Mobile Devices)</p> <p>2.3 Hardware Components</p> <p>2.4 Central Processing Unit (CPU)</p> <p>2.5 Memory (RAM, ROM)</p> <p>2.6 Storage Devices (Hard Drives, SSDs, External Storage)</p> <p>2.7 Input and Output Devices (Working principle, application)</p> <p>2.7.1 Keystroke Devices</p> <p>2.7.2 Touch Devices</p> <p>2.7.3 Voice-Controlled Devices</p> <p>2.7.4 Movement-Controlled Devices</p> <ul style="list-style-type: none"> • Game Controllers (joysticks, gamepads, and VR controllers.), • Gesture-Control Devices, Leap Motion for touchless interaction. <p>2.7.5 Brain-Computer Interface (BCI):</p> <p>2.8.6 Wearables:</p> <ul style="list-style-type: none"> • Smart glasses, AR/VR headsets (e.g., Oculus, HoloLens). <p>2.7.7 Haptic Feedback Gloves:</p> <ul style="list-style-type: none"> • Used in VR and advanced interaction systems. <p>2.7.8 Biosensors:</p> <ul style="list-style-type: none"> • Devices that track physiological data (e.g., heart rate monitors). <p>2.7.9 Data Scanning Devices</p> <ul style="list-style-type: none"> • Barcodes, QR code scanners. • RFID: Radio Frequency Identification scanners for contactless identification. • Biometric Scanners: Fingerprint, iris scanners. <p>2.7.10 Digitizers:</p> <ul style="list-style-type: none"> • Graphics tablets, touch-sensitive stylus input. <p>2.7.11 Microphones:</p> <ul style="list-style-type: none"> • Analog, digital, condenser microphones for voice input. <p>2.7.12 Electronic Cards Based Devices</p> <ul style="list-style-type: none"> • Smart cards, debit/credit cards with NFC/RFID technology. <p>2.7.13 Speech Recognition Devices</p> <p>2.7.14 Vision-Based Devices</p>



	<ul style="list-style-type: none"> Cameras, LiDAR, infrared sensors, facial recognition systems. <p>2.8 Output Devices (Working principle, application)</p> <ul style="list-style-type: none"> Monitors: CRT, LED, OLED screens. Printers: Inkjet, laser, 3D printers. Projectors: DLP, LCD. Audio Output: Speakers, headphones, and surround sound systems. Tactile Output: Braille readers, haptic feedback systems.
<ul style="list-style-type: none"> Familiarize with computer software, operating systems and their applications Understand the web based software and mobile applications Choosing right and licensed software 	<p>Unit III: Computer Software (8 Hours)</p> <p>3.1 Software and its characteristics</p> <p>3.2 System Software (Operating Systems and Utility software)</p> <p>3.3 Application Software (Word Processors, Spreadsheets, Business Applications)</p> <p>3.4 Application of Software Across Industries</p> <p>3.5 Enterprise Software:</p> <ul style="list-style-type: none"> ERP systems (Application of SAP, Oracle). CRM software (Salesforce). Supply Chain Management software. <p>3.6 Web Based Software Applications:</p> <ul style="list-style-type: none"> E-commerce platforms Social media platforms. <p>3.7 Mobile Applications:</p> <ul style="list-style-type: none"> Android, iOS, Mobile app and their use <p>3.8 Custom vs. Off-the-Shelf Software:</p> <p>3.9 Off-the-shelf solutions for general use (e.g., Microsoft Office, Open Office).</p> <p>3.10 Choosing the Right Software for Business</p> <p>3.11 Software license types and legal use of software</p>
<ul style="list-style-type: none"> Familiarize with communication system, data transmission modes and data transmission media Know the types of computer networks, network topologies Introduction of IP address and their types Securing IP networks, firewalls and others. 	<p>Unit IV: Computer Networks (8 Hours)</p> <p>4.1. Introduction</p> <p>4.2. Basic Elements of a communication system</p> <p>4.3. Data Transmission Modes (Simplex, Half Duplex, Full Duplex)</p> <p>4.4. Data Transmission Media (Twisted-pair wire, coaxial cable, Optical fibers, Microwave system Communication satellite)</p> <p>4.5. Types of Computer Network (PAN, LAN, CAN, MAN and WAN), Differences, advantages disadvantages</p> <p>4.6. Network Topologies, advantages, disadvantages</p> <p>4.7. Introduction to IP Addressing (IPv4, IPv6)</p> <p>4.8. Role of IP in security networks</p> <p>4.9. Static and Dynamic IP Addressing</p>



	4.10. Securing IP Networks, Firewalls, IPSec and VPNs
<ul style="list-style-type: none"> • Make aware of data management system • Understand the importance of data in business decision making, types of data • Introduction of SQL, Data Storage and Retrieval • Understand Big Data and Its Business Applications as well as Data Security and Ethical Considerations. 	Unit V: Database Management System (8 Hours) 5.1. Introduction to Databases 5.2. Importance of Data in Business Decision Making 5.3. Types of Data: Structured vs. Unstructured 5.4. Database Management Systems (DBMS) 5.5. Relational Databases (Tables, Queries, Reports) 5.6. Introduction to SQL (Structured Query Language) 5.7. Basics of Data Storage and Retrieval 5.8. Introduction to Big Data and Its Business Applications 5.9. Data Security and Ethical Considerations
<ul style="list-style-type: none"> • Make aware of Basics of Data Analysis, Data Visualization and Collaboration Tools • Use of Computer Tools for Business Scenarios. 	Unit VI: Computer Tools in Data Processing and Application (8 Hours) 6.1. Basics of Data Analysis (Spreadsheets, Power BI) 6.2. Data Visualization (Charts, Graphs, Scatter Plots) 6.3. Collaboration Tools (Google Workspace, Microsoft Teams) 6.4. Using Computer Tools for Business Scenarios (Report writing, data extraction and presentation) <ul style="list-style-type: none"> • Tools for creating business reports and summaries • Tools for financial data analysis and business analytic • Tools for Market Trends analysis and visualization • Tools for scheduling and monitoring

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instruction

Class Room based Lecture, Discussion-based lecture, Problem-based Learning (PBL), Flipped Classroom-based, Active Learning, Socratic Method, Cooperative Learning, Experimental Learning, Gamification, Inquiry-based Learning, Constructivist Approach, Collaborative Learning, Direct Instruction, Differentiated Instruction, Montessori Method, Reggio Emilia Approach, Waldorf Education, Peer Teaching etc.

5. Evaluation System and Students' Responsibilities

5.1 Evaluation System

The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. Fifty percent weight is given to the internal evaluation and fifty percent weight to the Semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.



5.1.1 Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2 Semester End Examinations

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 percent weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.

6. Prescribed Books and References

Text Books

Turban, E., Pollard, C., & Wood, G. *Information Technology for Management: Digital Strategies for Insight, Action, and Sustainable Performance*. Wiley.

Faithé, W. *Computing Fundamentals: Introduction to Computers*, Sybex, ISBN: 9781119039716

Henderson, H. (2009). *Encyclopedia of Computer Science and Technology* (Rev. ed.). Facts on File, Inc. <https://ebooks.allfree-stuff.com/eBookShow/1902/72/Computer-Fundamentals/Encyclopedia-of-Computer-science-and-technology-Revised-Edition-harry-henderson/>

References

Sinha, P.K. & Sinha, P. *Foundations of Computing*. BPB Publications (Third Edition).

Balagurusamy, E. *Fundamental of Computers*. New Delhi: Tata McGraw Hill.



Behavioral Science

Pokhara University Faculty of Management Studies

Course code: BHS 110

Course title: **Behavioral Science**

Nature of the course: Theory & Practice

Year 1, Semester I

Level: Bachelor

Program: BBA/BBA (Finance)/BBA (TT)

Full marks: 100

Pass marks: 45

Credit hours: 3

Total hours: 48

1. Course Description

This undergraduate course in Behavioral Science has been designed to provide students with an important insight into understanding human behavior in the social environment from an interdisciplinary perspective. Basically, the course is divided into 6 different units that covers varied topics from concepts of Behavioral science, to understanding self, interpersonal behavior, social influence, managing diversity as well as behaviors. The course provides both theoretical principles as well as practical applications of Behavioral science in the context of organizations. Apart from using lectures and readings, other methods like experiential exercises, case studies and class simulations will be used to provide skills for the students' enduring careers.

2. General Objectives

The general objectives of this course are:

- To acquaint students with a broad understanding of the fundamental principles of Behavioral Science and its relations with Psychology, Sociology and Anthropology
- To make students knowledgeable about the importance of behavior in the workplace
- To develop students skills on analyzing behaviors at individual and group and structural levels in and outside the workplace
- To enable students to critically understand oneself in relation to others
- To equip students with competencies of being able to work independently as well as in collaboration with others
- To expose the students to cross-cultural diversity & enhance their respect for diversity.
- To make students aware of changes in behaviors with technology.

3. Contents in Detail

Specific Objectives	Contents
<ul style="list-style-type: none"> • Define and explain the concept of Behavioral Science • Describe the importance and goals of Behavioral Science • Recognize Behavioral Science as a multi-disciplinary science. • Recognize the importance of 	<p>Unit I: Introduction to Behavioral Science (8 Hours)</p> <p>1.1 Meaning and definition of Behavioral Science</p> <p>1.1.1 Differences between Behavioral Science and Social Science.</p> <p>1.1.2 Disciplines comprising Behavioral Science (Psychology, Sociology, Anthropology)</p> <p>1.1.3 Importance of Behavioral Science</p>



<p>Behavioral Science in the workplace</p>	<p>1.1.4 Goals of Behavioral Science 1.2 The Behavioral Business 1.2.1 Importance of Behavioral Science for Business 1.2.2 Behavioral Science in the workplace</p>
<ul style="list-style-type: none"> • Identify the essence of individual differences and the importance of self-concept • Compare the concept of self-concept and social identity as bases for behavior • Identify how stereotype affects behavior • Apply social-awareness tools to understand self • Explain how we attribute others' behaviors through certain factors • Use self-fulfilling prophecy set people's individual behaviors 	<p>Unit II: Understanding Individual Behavior (8 Hours)</p> <p>2.1 Understanding self-concept: The 'I' in organization 2.1.1 Self-concept: The 3 Cs and 4 selves. 2.1.2 The Social-self 2.1.3 Social identity and stereotyping</p> <p>2.2. Individual Behavior: Why individual differences are important, ASA Model 2.2.1 MARS model of individual behavior and performance 2.2.2 Techniques of self-awareness (Johari's window) 2.2.3 Attribution Theory to understand behavior 2.2.4 Self-fulfilling prophecy</p>
<ul style="list-style-type: none"> • Identify the inter-personal nature of organizations. • Outline the key strategies of transactional analysis for improving one's interpersonal relationships • Relate the impression management tactics used by employees • Describe the psychological contract and the trust required in work relationships. • Identify the OCBs that go above and beyond formal job requirement. • Identify ways in which cooperation can be promoted and workplace deviance can be reduced. 	<p>Unit III: Understanding Interpersonal Relationships (8 Hours)</p> <p>3.1 Improving interpersonal relationships through Transactional Analysis 3.1.1 Ego-states 3.1.2 Interpersonal transactions</p> <p>3.2 Impression management and interpersonal process: Model of Impression management</p> <p>3.3 Psychological contract: types, effects 3.4 Trust in working relationships: Types 3.5 Organizational citizenship behavior (OCB): forms of OCB</p> <p>3.6 Cooperation: Cooperation between individuals, cooperation between organizations, social dilemmas</p> <p>3.7 Deviant workplace behavior: Constructive and destructive workplace behavior (whistle-blowing, cyber-loafing, workplace aggression & violence, abusive supervision)</p>
<ul style="list-style-type: none"> • Explain the different types of social influence • Distinguish between prejudice and discrimination • Explain how people are prejudiced and how can prejudices be stopped. 	<p>Unit IV: Social Psychology (8 Hours)</p> <p>4.1 Social Influence 4.1.1 Conformity: Meaning, Asch's Classic study on conformity, groupthink 4.1.2 Compliance: Meaning, 4 common ways to gain the compliance to another (Foot-in-the door technique, Door-in-the face technique, Lowball technique, That's-not-all technique) 4.1.3 Obedience: Meaning, Milgram's shocking research</p>



	<p>4.1.4 Social facilitation and social loafing</p> <p>4.2 Prejudice and Discrimination: Meaning</p> <p>4.2.1 Types of prejudice and discrimination</p> <p>4.2.2 How people learn prejudice? Social identity theory, stereotype vulnerability</p> <p>4.2.3 Overcoming prejudice: Equal status contact, The 'Jigsaw classroom'</p>
<ul style="list-style-type: none"> • Explain how emotions and moods influence behavior in organizations • Discuss the importance of emotional intelligence in today's organizations • Identify various causes and ways to reduce stress in the workplace 	<p>Unit V: Coping with Organizational Life (8 Hours)</p> <p>5.1 Understanding Emotions and moods: meaning, properties of emotions</p> <p>5.1.1 Role of emotions/moods in organizations</p> <p>5.1.2 Affective events theory</p> <p>5.1.3 Managing emotions in organizations (emotional labor, emotional dissonance)</p> <p>5.1.4 Emotional Intelligence</p> <p>5.2 Stress: Meaning and nature</p> <p>5.2.1 Stressors in organizations</p> <p>5.2.2 The cognitive appraisal process</p> <p>5.2.3 Major causes of stress in workplace</p> <p>5.2.4 Adverse effects of organizational stress</p> <p>5.2.5 Reducing stress</p>
<ul style="list-style-type: none"> • Explain the meaning, contributions and theories of organizational culture • Compare and contrast the strategies for merging organizational culture • Recognize the importance of incorporating diversity in business • Apply and promote ethical behavior in the workplace 	<p>Unit VI: Organizational Culture, Diversity and Ethics in Organizations (8 Hours)</p> <p>6.1 Meaning of organizational culture, contribution of social sciences (Sociology, Social Psychology and Economics)</p> <p>6.1.1 Theories of organizational culture: The Ouchi framework, The Peters and Waterman approach</p> <p>6.1.2 Merging culture: bicultural audit, strategies for merging culture</p> <p>6.2 Diversity</p> <p>6.2.1 Cross cultural differences & similarities; managing across cultures</p> <p>6.2.2 Diversity and business (dimensions of diversity; the value of diversity)</p> <p>6.3 Ethical behavior in organizations: Meaning of ethics</p> <p>6.3.1 Individual differences in cognitive moral development (Kohlberg's theory of cognitive moral development)</p> <p>6.3.2 Situational determinants of unethical behavior</p> <p>6.3.3 Promoting ethical behavior</p>

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instruction

Lectures, readings, classroom discussions, experiential exercises, case analysis, simulations, group research and presentations.



5. Evaluation System and Students' Responsibilities

5.1 Evaluation System

The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. Fifty percent weight is given to the internal evaluation and fifty percent weight to the Semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1 Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2 Semester End Examinations

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 percent weight of total evaluation.

5.1 Students' Responsibilities

Each student must secure at least 45 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.

6 Prescribed Books and References

Text Books

Chataway, R. *The Behavior Business How to apply behavioral science for business success.* Harriman House Limited.

Ciccarelli, S. K., & Meyer, G. E. *Psychology.* Pearson.

McShane, S. L., Glinow, M. A. V., & Sharma, R. R. *Organizational Behavior.* McGraw Hill.

References

Greenberg, J. *Behavior in Organizations.* Pearson.

Griffin, R. W. & Moorhead, G. *Organizational Behavior Managing People and Organizations.* Cengage Learning.

Khan, Z., & Newman, L. *Building Behavioral Science in Organization.* Action Design Network.

Konopaske, R., Ivancevich, J. M., & Matteson, M. T. *Organizational Behavior and Management.* McGraw Hill.

Luharia, A., Kadam, S., Tilwani, M., & Vyas, P. *Behavioural Sciences in Organizations.* Innovative Publication.



Principles of Management

Pokhara University Faculty of Management Studies

Course code: MGT 111
 Course title: **Principles of Management**
 Nature of the course: Theory & Practice
 Year 1, Semester I
 Level: BBA/BBA (Finance)/BBA (TT)

Full marks: 100
 Pass marks: 45
 Credit hours: 3.0
 Total hours: 48

1. Course Description

This course offers a comprehensive introduction to the principles and practices of management, equipping students with the foundational knowledge and skills necessary for effective leadership in the diverse industries and sectors. Through an exploration of key management concepts, theories, and techniques, students will delve into the evolution of management thought and the core functions that drive organizational success. This course is designed to be dynamic and forward-looking, incorporating competitive management concepts that address the rapidly evolving demands of modern business environment. By the end of the course, students will be prepared to navigate the complexities of contemporary management, with a strong understanding of management principles and emerging trends.

2. General Objectives

The general objectives of this course are:

- To provide an overview of the fundamental principles, roles, and methods involved in management.
- To outline the evolution and development of management theories over time.
- To assess and utilize various management theories to inform decision-making and address challenges within organizations.
- To recognize and understand modern perspectives, issues, and challenges in the management to meet the evolving demands of contemporary businesses and organizations.

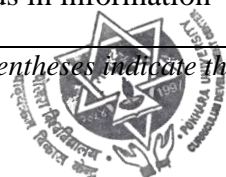
3. Contents in Detail

Specific Objectives	Contents
<ul style="list-style-type: none"> • Explain the key aspects and characteristics of management. • Describe the basic management functions and discuss the managerial roles. • Review contemporary challenges for managers. • Discuss the basic concept of business environment. • Review emerging issues of business environment in Nepal 	Unit I: Introduction to Management (12 Hours) <ul style="list-style-type: none"> 1.1 Concept of management 1.2 Basic management functions 1.3 Managerial roles and skills 1.4 The historical context of management 1.5 Contemporary managerial challenges and their way outs. 1.6 Business environment: concept, types and components 1.7 Emerging issues of business environment in



<ul style="list-style-type: none"> • Introduce the historical context of management. 	Nepalese context
<ul style="list-style-type: none"> • Discuss the concept of goal setting • Define planning and get insights into its importance, types and process • Discuss the tools and techniques of planning • Discuss the contemporary issues in planning. • Explain the decision-making process. • Discuss the various approaches in decision making. • Discuss the approaches for improving decision making. 	Unit II: Planning and Decision Making (10 Hours) <ol style="list-style-type: none"> 2.1 Concept and process of goal setting 2.2 Planning: Concept, importance, process and types 2.3 Tools and techniques of planning 2.4 Contemporary issues in planning 2.5 Decision Making: Concept, types and process 2.6 Approaches in decision making 2.7 Strategies for improving decision making
<ul style="list-style-type: none"> • Define organizing and identify the basic approaches of the organizing. • Describe the concept of authority, power and responsibility • Discuss delegation and decentralization of authority. • Discuss the approaches of organizing in twenty-first century. • Get the concept of HRM • Discuss the ways to manage human resources in contemporary world. 	Unit III: Organization Structure and Managing Human Resources (10 Hours) <ol style="list-style-type: none"> 3.1 Organizing: Concept, Process and approaches 3.2 Concept of authority, power and responsibility 3.3 Delegation and decentralization of authority 3.4 Organizing in the twenty-first century 3.5 Human Resources Management: Concept, objective and importance 3.6 Managing human resources in contemporary world
<ul style="list-style-type: none"> • Describe the meaning of leadership and differentiate between management and leadership. • Discuss the contemporary views of leadership. • Describe the concept, components, and importance of emotional intelligence in leadership. • Define motivation. • Explain the theories of motivation. • Discuss the current issues in motivation. 	Unit IV: Leadership and Motivation (10 Hours) <ol style="list-style-type: none"> 4.1 Leadership: Concept, Importance and types 4.2 Management versus leadership 4.3 Emotional intelligence in leadership: Concept, importance and components 4.4 Motivation: Concept, types and techniques 4.5 Theories of motivation: Maslow's need hierarchy theory, McGregor's theory X and theory Y, Herzberg's two-factor theory 4.6 Current issues in motivation
<ul style="list-style-type: none"> • Explain the concept and basic element of control. • Explain the purpose of control, types of control, and the steps in the control process. • Identify ways of effective control • Discuss contemporary issues in control. • Explain concept of information management and its tools. • Discuss emerging trends in information management 	Unit V: Controlling and Managing Information (6 Hours) <ol style="list-style-type: none"> 5.1 Concept and basic elements of control 5.2 The nature of control: Purpose, types, and steps 5.3 Managing control in organizations 5.4 Contemporary issues in controlling 5.5 Concept of information management 5.6 Information overload and filtering, information sharing, tools for information management 5.7 Emerging trends in information management

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.



4. Methods of Instructions

Lectures, readings, classroom discussions, experiential exercises, quiz, article review, case analysis, simulations, group project and presentations.

5. Evaluation System and Students' Responsibilities

5.1. Evaluation System

The performance of a student in a course is evaluated on the basis of internal evaluation and semester end examination. Fifty percent weight is given to the internal evaluation and fifty percent weight to the semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1 Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2 Semester End Examinations

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 percent weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc., there is not any provision for a re-exam.

6. Prescribed Books and References

Textbooks

Griffin, R. W. *Fundamentals of Management*. Cengage Learning.

Robbins, S. P., & Coulter, M. *Management*. Pearson.

Williams, C., Champion, T., & Hall, I. *MGMT: Principles of Management*. Nelson Education Ltd.

References

Jones, G. R., & George, J. M. *Contemporary Management*. McGraw Hill.

Singh, C., & Khatri, A. *Principles and Practices of Management and Organizational Behavior*. Routledge.



Software Skills Practicum

Pokhara University Faculty of Management Studies

Course code: PRC 110
 Course title: **Software Skills Practicum**
 Nature of the course: Practical
 Year, Semester: 1st Year, 1st Semester
 Level: Bachelor
 Program: BBA/BBA-Finance

Full marks: 100
 Pass marks: 45
 Credit hour: .1.0
 Total periods: 16

1. Course Description

This introductory course is intended for students interested in learning to use the computer as a productivity tool. Course content includes the fundamentals of basic software like Operating System, MS Word, MS Power Point and MS Excel.

2. General Objectives

The general objectives of this course are:

- To familiarize the students with fundamental computing software and their basic functions
- To equip the students with practical knowledge of MS Windows, MS Word, MS Excel and MS Power Point

3. Contents in Detail

Faculty members are empowered to adapt and modify course content to align with market needs and contextual demands, provided that the core objectives and practical aspects of the course remain intact and relevant. The suggested course contents are as follows:

Specific Objectives	Contents
<ul style="list-style-type: none"> • Enable in understanding and recognizing various types of software in a computer. • Develop skills in installing an Operating System and other software in a Computer. 	<p>Unit I: Installing Software in a Computer (2 Hours)</p> <p>1.1 Introduction to Software and types 1.2 Installing of Software (SPSS, MS Office etc.) 1.3 Network Setup (IP Address, Firewall, Antivirus, Internet and Email)</p>
<ul style="list-style-type: none"> • Make competent in using MS word application 	<p>Unit II: MS Word (4 Hours)</p> <p>2.1 Font and paragraph formatting 2.2 Inserting charts, hyperlink, headers, footer, page number, text box, equations, symbols 2.3 Page Margins, orientation, size, indent, spacing, page break section break 2.4 Automated table of contents, footnotes, citations and automated</p>



	bibliography, table of figures 2.5 Mail merge (letters and emails) 2.6 Proofing and comments, track changes
<ul style="list-style-type: none"> Make competent in using MS excel application 	Unit III: ME Excel (6 Hours) 3.1 Sort, Filter, Conditional formatting, Text –to –column, data validation, Print titles, freeze panes 3.2 Pivot table/charts 3.3 Cell referencing and types 3.4 Familiarization with Logical functions, Look up and reference functions, Statistical functions, Math and trigonometric functions, Financial functions, Date and Time functions etc. 3.5 Linking work books and worksheets
<ul style="list-style-type: none"> Make competent in using MS Power Point application 	Unit IV: MS Power Point (4 Hours) 4.1 Guidelines in preparing Power Point slides 4.2 Slide layout, Font and Paragraph formatting 4.3 Inserting table, charts, hyperlinks, slide number, footer, date and time etc. 4.4 Page set up, designs, themes, animations, transitions, set up slide show, record narration, rehearse timings, Master slide

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instruction

Interactive sessions, discussion, group work, role plays, feedback and coaching.

5. Evaluation System and Students' Responsibilities

5.1 Evaluation System

Both internal and external evaluations will be based on attendance, assignment, class participation, self-reflection, project work, and presentation of the project report learning and practicals. The faculty will provide final grades of the students. Thus, there will be no semester end examination and all evaluations will be conducted continuously throughout the semester.

5.2 Students' Responsibilities:

Students are advised to attend all the classes/sessions and complete all the assignments within the specified time period. If a student does not attend the sessions, it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.

6. Suggested Books and References

The following materials are suggested as reference:

Tillery, N.(2023). *Excel 2023 Essentials: A Step-by-Step Guide*, Smashwords

Lambert, J. and Frye, C. (2022). *Microsoft Office Step by Step Office 2021 and Microsoft 365*, Microsoft Press

Habraken, J. (2021) *Microsoft Office Inside Out (Office 2021 and Microsoft 365)*, Microsoft Press.



Course Details: BBA Program, Semester II

SN	Course Code	Course Title	Credit Hours
1.	BUC 201	Business Communication	3
2.	MTH 111	Business Mathematics	3
3.	ECO 110	Introduction to Microeconomics	3
4.	MGT 112	Fundamentals of Organizational Behavior	3
5.	ACC 110	Financial Accounting	3
6.	PRC 111	Soft Skills Practicum	1
		TOTAL CREDITS	16



Business Communication

Pokhara University Faculty of Management Studies

Course Code: BUC 201

Course Title: **Business Communication**

Nature of the course: Theory & Practice

Year 1, Semester II

Level: BBA/BBA (Finance)/BBA (TT)

Full Marks: 100

Pass Marks 45

Credit hours: 3.0

Total periods: 48

1. Course Description

This Business Communication course focuses on the principles, processes, and practices of effective professional communication. The primary purpose of the course is to equip students with essential communication skills and strategies necessary for effective and professional interactions in the corporate environment. It covers various forms of communication, including written, oral, and non-verbal communication. Moreover, students will learn to design clear, concise, and professional messages and documents. Particularly, emphasis is placed on developing skills for successful communication in the digital age, including email, résumé writing, presentations, and interpersonal communication. The course will be delivered through an integrated approach in English medium that includes interactive lectures, case studies, practical exercises corporate outings, and collaborative projects, aimed at enhancing both theoretical understanding and practical application.

2. General Objective

The general objectives of this course are:

- To enable students to cultivate and improve competence in both verbal and written communication within the corporate world.
- To provide students the communication skills necessary for efficient corporate operations.
- To develop students' capacity to express information and ideas clearly and convincingly.
- To engage students in meaningful interpersonal relationships utilizing modern communication tools.
- To equip students with the skills related to diverse professional settings, promoting them as capable and self-assured corporate communicators.

3. Contents in Details

Specific Objectives	Contents
<ul style="list-style-type: none"> • Understand the role and importance of business communication • Analyze the components and flow of the communication process • Identify the communication barriers 	<p>Unit I: Fundamentals of Business Communication (9 Hours)</p> <p>1.1 Definition and importance of the communication</p> <p>1.2 Essentials of the communication process</p> <p>1.3 Barriers to effective communication: language</p>



<p>and apply the strategies for overcoming them</p> <ul style="list-style-type: none"> • Exemplify types of business communication • Evaluate emerging trends and technologies in communication, such as artificial intelligence, virtual reality, and remote collaboration tools 	<p>differences, cultural misunderstandings, poor listening, ambiguity, information overload, technological issues, emotions, physical settings, hierarchical structure, prejudices, and assumptions</p> <p>1.4 Types of communication: internal operational, external operational, personal, upward, downward, horizontal, formal, and informal</p> <p>1.5 Future of the business communication</p>
<ul style="list-style-type: none"> • Explain the qualities of effective business documents • Elucidate why the good organization of the information and idea is important to both the communicator and audience • Create the messages and documents going through a scientific process • Apply techniques for documenting sources using different styles to ensure credibility • Write and format letters, memos, and emails • Prepare the résumé to be submitted as a persuasive business message for the applicable occupation 	<p>Unit II: Written Communication (10 Hours)</p> <p>2.1 Principles of effective writing</p> <p>2.2 Planning messages: analyze the situation, gather information, choose a medium and channel, and organize the information</p> <p>2.3 Writing business messages: adapt to your audience and compose the message</p> <p>2.4 Completing business messages: revise the message, produce the message, proofread the message, and distribute the message</p> <p>2.5 Documenting sources: APA style, MLA style, in-text citation, list of references, and list of works cited</p> <p>2.6 Formal letters and memos: types and structure</p> <p>2.7 Writing and submitting résumé</p>
<ul style="list-style-type: none"> • Enhance oral communication skills for the various business settings • Practice corporate speaking and presentation techniques • Understand the importance of listening skills • Recognize the significance of non-verbal cues and practice them in communication • Use and interpret body language, facial expressions, and other non-verbal signals 	<p>Unit III: Oral Communication (9 Hours)</p> <p>3.1 Planning the presentation</p> <p>3.2 Practicing persuasive speech</p> <p>3.3 Developing the listening skills</p> <p>3.4 Conducting and participating in meetings</p> <p>3.5 Communicating non-verbally: facial expressions, gestures, posture and body orientation, eye contact, proxemics, haptics, paralanguage, appearance, artifacts, chromatics, and environment</p>

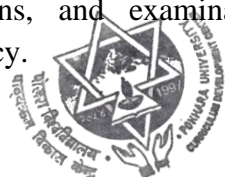


<ul style="list-style-type: none"> • Develop effective interpersonal communication skills in personal and professional business situations • Understand the dynamics of communication in team settings and develop the culture of working in a group • Resolve simple day-to-day conflicts through negotiation 	<p>Unit IV: Interpersonal Communication (6 Hours)</p> <ul style="list-style-type: none"> 4.1 Principles of interpersonal communication 4.2 Communication in teams and group dynamics 4.3 Conflict resolution and negotiation skills 4.4 Building and maintaining professional relationships
<ul style="list-style-type: none"> • Show business communication skills in digital space • Optimize social media engagement for a professional career • Leverage digital communication tools • Enhance communication through technology • Craft effective occupational messages for social media 	<p>Unit V: Digital Communication (8 Hours)</p> <ul style="list-style-type: none"> 5.1 Email and instant messaging etiquette 5.2 Social media communication 5.3 Video conferencing and virtual meetings 5.4 Digital communication tools and platforms 5.5 Usage of technology for improving communication skills 5.6 Crafting short messages for mobile devices
<ul style="list-style-type: none"> • Identify barriers to effective global communication • Understand how cultural awareness improves communication • Differentiate and evaluate the impact of various cultural dimensions on communication • Develop strategies to overcome cultural obstacles in communication 	<p>Unit VI: Culture, Business, and Communication (6 Hours)</p> <ul style="list-style-type: none"> 6.1 Challenges of professional communication in globalization 6.2 Inter-cultural, multicultural, and cross-cultural communication 6.3 Importance of cultural awareness in communication 6.4 Strategies for overcoming cultural barriers in communication

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instruction

To enhance students' proficiency in business communication, a multifaceted instructional approach is employed that develops both verbal and non-verbal communication skills through the integration of essential concepts and theories presented in lectures. The approach is complemented by interactive conversations, practical workshops, role-playing exercises, and group activities. Assigning individual writings and presentations focuses on enhancing students' confidence and improving their written and oral communication skills. Furthermore, it incorporates technology integration, utilization of social media, and modern communication tools for effective communication skills. Furthermore, guest lecturers and visits to local businesses provide students with practical communication training. Evaluation of student development is comprehensive, utilizing various methods such as participation, written assignments, presentations, and examinations to ensure a holistic assessment of their communication proficiency.



5. Evaluation System and Students' Responsibilities

5.1 Evaluation System

The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. Fifty percent weight is given to the internal evaluation and fifty percent weight to the Semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1. Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2 Semester End Examinations

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 percent weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.

6. Prescribed Books and References

Text Book

Bovee, C. L., & Thill, J. V. (2023). *Business communication today* (15th ed.). Pearson.

References

- DiSanza, J. R., & Legge, N. J. (2020). *Business and professional communication: Plans, processes, and performance* (6th ed.). Pearson.
- Guffey, M. E., & Loewy, D. (2022). *Business communication: Process and product* (10th Ed.). Cengage Learning.
- Hartley, P., & Bruckmann, C. G. (2021). *Business communication* (3rd ed.). Routledge.
- Lesikar, R. V., Flatley, M. E., & Rentz, K. (2022). *Business communication: Making connections in a digital world* (14th ed.). McGraw-Hill.



Business Mathematics

Pokhara University
Faculty of Management Studies

Course code: MTH 111

Course title: **Business Mathematics**

Nature of the course: Theory & Practice

Year 1, Semester II

Level: Bachelor

Program: BBA / BBA (Finance)

Full marks: 100

Pass marks: 45

Credit hours: 3.0

Total hours: 48

1. Course Description

This course builds upon the concepts introduced in Basic Mathematics, focusing on mathematical techniques and their applications in business contexts. Topics include derivatives, anti-derivatives, ordinary differential equations, all aimed at equipping students with the mathematical tools necessary for business decision-making.

2. General Objectives

The general objectives are:

- To acquaint the students with mathematical skills for solving business problems.
- To enhance analytical abilities through the study of business-related mathematical models.
- To prepare students for advanced courses that require strong quantitative skills.

3. Contents in Detail

Specific Objectives	Contents
<ul style="list-style-type: none"> • Find limits of functions • Check whether a function is continuous • Apply differentiation techniques • Determine rate measures 	<p>Unit I: Derivatives (10 Hours)</p> <p>1.10 Limits</p> <p>1.11 Continuity and discontinuity of function</p> <p>1.12 Rates of Change and Derivatives</p> <p>1.13 Techniques of differentiation</p> <p>1.14 Derivative of: algebraic, exponential and logarithmic functions</p> <p>1.15 Higher order derivatives</p> <p>1.16 Applications related to rate measures</p>
<ul style="list-style-type: none"> • Find relative maxima and minima and horizontal points of inflection of functions • Find points of inflection of graphs of functions 	<p>Unit II: Applications of Derivatives (7 Hours)</p> <p>2.1 Concavity: Points of Inflection</p> <p>2.2 Relative Maxima and Minima</p> <p>2.3 Absolute Maxima and Minima</p> <p>2.4 Optimization in Business and Economics (Maximizing Revenue, Minimizing Cost, Maximizing Profit, Profit in a Monopoly Market,</p>



	Profit in a Competitive Market) 2.5 Elasticity
<ul style="list-style-type: none"> Evaluate a function of two or more variables given values for the independent variables Evaluate partial derivatives of functions of two or more variables at given points Find marginal functions from the given functions Find differentials and total derivatives 	Unit III: Functions of Several Variables (8 Hours) 3.1 Functions of Two or More Variables 3.2 Partial Differentiation (First-Order Partial Derivatives, Higher-Order Partial Derivatives) 3.3 Applications of Partial Derivatives in Business and Economic 3.4 Differentials 3.5 Total Derivatives
<ul style="list-style-type: none"> Find relative maxima, minima, and saddle points of functions of two variables Find the maximum or minimum value of a function of two or more variables subject to a condition that constrains the variables 	Unit IV: Optimization: Functions of Several Variables (6 Hours) 4.1 Maxima and minima of functions of several variables 4.2 Discriminating monopolists 4.3 Constrained Optimization: The Method of Lagrange Multipliers.
<ul style="list-style-type: none"> Find certain indefinite integrals Apply integration techniques Evaluate the function from the given marginal function Use definite integrals to find the consumer's surplus and producer's surplus 	Unit V: Integration and its Applications (9 Hours) 5.1 Indefinite integrals 5.2 Techniques of integration 5.3 Definite integrals 5.4 Consumer's Surplus and Producer's Surplus 5.5 Improper integrals
<ul style="list-style-type: none"> Solve first order and first degree differential equations Solve linear differential equations of second order Identify general and particular solutions of a differential equation 	Unit VI: Ordinary Differential Equations (8 Hours) 6.1 Order and Degree of a Differential Equation 6.2 General and Particular Solutions 6.3 Equations of First Order and First Degree 6.3.1 Separation of Variables 6.3.2 Homogeneous Equations 6.3.3 Exact Differential Equations 6.3.4 Linear Differential Equations of First Order 6.4 Linear differential equations of second order

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instruction

The course will be taught by lecture method, group discussion, class work, assignments, project work, case studies. Students will require to utilize computer for computational works.

5. Evaluation System and Students' Responsibilities

5.1 Evaluation System



The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. 50% weight is given to the internal evaluation and 50% weight to the Semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1 Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes, oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2 Semester End Examination

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 percent weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.

6. Prescribed Books and References

Text Books

Harshbarger, R. J., & Reynolds, J. J. *Mathematical Applications for the Management, Life, and Social Sciences*. USA: Brooks Cole.

Budnick, F. S. *Applied Mathematics for Business, Economics and the Social Sciences*. New Delhi: Tata McGraw-Hill.

References

Haeussler, E. F., Paul, R. S., & Wood, R. J. *Introductory Mathematical Analysis for Business, Economics and the life and Social Sciences*. New Delhi: Prentice Hall.



Introduction to Microeconomics

Pokhara University
Faculty of Management Studies

Course code: ECO 110

Course title: **Introduction to Microeconomics**

Nature of the course: Theory & Practice

Year 1, Semester II

Level: Bachelor

Program: BBA / BBA (Finance) /BBA (TT)

Full marks: 100

Pass marks: 45

Credit hours: 3.0

Total hours: 48

1. Course Description

This course is designed to provide the students with a comprehensive overview of the fundamental principles of microeconomics, underlining their application in the business and finance. The course covers the key concepts such as the demand and supply, consumer behavior, production and costs, market structures and the theory of distribution. This course includes two major parts: theoretical and practical applications. The course delivery approach incorporates self-learning, experimental exercises and class tests enabling students to develop the analytical skills and understand how microeconomic principles affect the decision making in the various economic contexts.

2. General Objectives

The general objectives are:

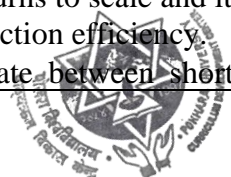
- To make the students knowledgeable about the basic principles of microeconomics and their application to real world scenario.
- To develop the students' skills in analyzing market mechanisms, including the laws of demand and supply.
- To acquaint the students with consumer behavior and the economic choices of the consumers.
- To enable the students to explore the production process and cost structures of the firms.
- To make the students competent in comparing different market structures and their implications for competition and pricing.
- To enhance the knowledge of the students understanding the factor pricing, wage rate determination under various market structures and the causes and consequences of wage differential as well.

3. Contents in Details

Specific Objectives	Contents
<ul style="list-style-type: none"> • Explain the concept, key areas covered, importance and application of microeconomic concepts to the real world scenario. • Analyze the impact of scarcity on the economic choices. • Differentiate between positive and normative economics. • Discuss about the major assumptions of 	<p>Unit I: Introduction to Microeconomics (6 Hours)</p> <ul style="list-style-type: none"> 1.1 Definition and scope of microeconomics 1.2 Importance and application of microeconomics in business and finance 1.3 The economic problems: scarcity and choice 1.4 Positive vs normative economics 1.5 Assumptions in microeconomics 1.6 Types of microeconomics 1.6.1 Micro static, comparative micro statics and



<p>the microeconomics.</p> <ul style="list-style-type: none"> • Explain the stationary and changing phenomenon in microeconomics. 	<p>micro dynamics</p>
<ul style="list-style-type: none"> • Comprehend the laws of demand, major determinants and the movement and shift in demand curve. • Explain the law of supply, major determinants and movement and shift in supply curve. • Analyze how market equilibrium price and quantity are determined. • Explain the concepts and types of elasticity of demand with relevant examples. • Explain the measurement of price elasticity of demand and application in making the business decisions. • Explain the concepts of cardinal utility. • Describe the law of diminishing marginal utility and the consumer equilibrium under cardinal utility analysis. • Explain the concept of ordinal utility analysis. • Describe indifference curve analysis and consumer preferences. • Define budget line and budget space. • Explain the consumer equilibrium using indifference curve and budget line. • Examine price, income and substitution effects in case of normal, inferior and Giffen goods. 	<p>Unit II: Demand Analysis and Theory of Consumer Behaviour (12 Hours)</p> <p>2.1 Demand</p> <p>2.1.1 Law of demand.</p> <p>2.1.2 Determinants of demand.</p> <p>2.1.3 Movement and shift in demand.</p> <p>2.2 Supply</p> <p>2.2.1 Law of supply</p> <p>2.2.2 Determinants of supply</p> <p>2.2.3 Movement and shift in supply</p> <p>2.3 Market equilibrium price and quantity determination.</p> <p>2.4 Elasticity of demand</p> <p>2.4.1 Types of elasticity of demand: Price, income and cross elasticity of demand.</p> <p>2.4.2 Measurement of elasticity of demand: Point, arc and total outlay method.</p> <p>2.5 Applications of the elasticity in business decisions.</p> <p>2.6 Cardinal utility analysis.</p> <p>2.6.1 Law of diminishing marginal utility.</p> <p>2.6.2 Law of equi-marginal utility: Consumer equilibrium under cardinal utility analysis.</p> <p>2.7 Ordinal utility analysis</p> <p>2.7.1 Indifference curve analysis.</p> <p>2.7.2 Budget line and budget space</p> <p>2.7.3 Consumer equilibrium under ordinal utility analysis</p> <p>2.8 Concept of price, income and substitution effects</p> <p>2.9 Decomposition of price effect into income effect and substitution effect in case of normal, inferior and Giffen goods.</p>
<ul style="list-style-type: none"> • Explain the concept of a production function. • Analyze production function with one variable input and two variable inputs. • Describe isoquants and isocosts lines and explain the least cost combinations of inputs and input maximization at given level of outlay. • Explain the law of returns to scale and its implications for production efficiency. • Define and differentiate between short- 	<p>Unit III: Theory of Production and Cost Analysis (12 Hours)</p> <p>3.1 Production function</p> <p>3.1.1 Production function with one variable input, law of variable proportion</p> <p>3.1.2 Production function with two variable inputs.</p> <p>3.2 Isoquants and properties</p> <p>3.3 Isocost lines</p> <p>3.4 Least cost combination of inputs</p> <p>3.5 Choice of inputs maximization given the total outlay.</p>



<p>run and long-run cost functions.</p> <ul style="list-style-type: none"> Analyze various cost structures including fixed, variable, total, average and marginal costs and interpret the shapes of cost curves. Understand the relationships between different cost curves and how they inform business decisions. 	<p>3.6 Law of returns to scale: Increasing, constant and decreasing returns to scale.</p> <p>3.7 Cost functions:</p> <p>3.7.1 Short run costs and cost curves: Fixed, variable, total, average and marginal, cost curves.</p> <p>3.7.2 Relationship between AC and MC curves.</p> <p>3.7.3 Long run costs and cost curves</p> <p>3.7.4 Shapes of long run cost curves</p>
<ul style="list-style-type: none"> Classify and differentiate various market structures. Define and calculate total, average and marginal revenue. Analyze the relationships among total, average and marginal revenue under perfect and imperfect competition markets. Explain the conditions for equilibrium of a firm and industry in a perfectly competitive market. Understand the pricing and output decisions in short run and long run under a monopoly market. Make a comparative analysis of the price and output determination under the perfect competition and monopoly market structures. Explain the concepts, possibilities and degrees of price discrimination and its applications. Analyze the characteristics, price and output determination under monopolistic competition. Define the concept of an oligopoly market and its characteristics. 	<p>Unit IV: Price and Output Determination under various Market Structures (12 Hours)</p> <p>4.1 Classification of market structures</p> <p>4.2 Revenue and revenue curves</p> <p>4.2.1 Relationship between average revenue and marginal revenue curves.</p> <p>4.3 Perfect competition market</p> <p>4.3.1 Short run equilibrium of a firm and industry.</p> <p>4.3.2 Long run equilibrium of a firm and industry.</p> <p>4.4 Monopoly market.</p> <p>4.4.1 Short run equilibrium of a firm/Industry.</p> <p>4.4.2 Long run equilibrium of a firm/Industry.</p> <p>4.5 Comparison of price and output under perfect competition and monopoly market.</p> <p>4.6 Price discrimination</p> <p>4.6.1 Possibilities of price discrimination.</p> <p>4.6.2 Types/degrees of price discrimination</p> <p>4.7 Monopolistic competition market</p> <p>4.7.1 Short run equilibrium of a firm and group.</p> <p>4.7.2 Long run equilibrium of a firm and group.</p> <p>4.8 Concept and characteristics of oligopoly market.</p>
<ul style="list-style-type: none"> Define and explain the concepts and types of rent, wages, interest and profit. Analyze how wage rate is determined under perfect competition market and imperfect competition market structures. Explain the concept of bilateral monopoly and its impact on factor pricing. Identify and explain the causes and consequences of wage differentials. 	<p>Unit V: Theory of Distribution (Factor Pricing) (6 Hours)</p> <p>5.1 Concept and types of factor prices: Rent, wages, interest and profit</p> <p>5.2 Wage rate determination under perfect competition market.</p> <p>5.3 Wage rate determination under monopsony.</p> <p>5.4 Bilateral monopoly.</p> <p>5.5 Wage differentials: Causes and consequences.</p>

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.



4. Methods of Instruction

Lecture, Interactive discussions, Practical applications, Case studies, and Problem solving, etc. The multifaceted approach of teaching aims to create a dynamic learning environment enabling the students apply microeconomic principles effectively in business and finance contexts.

5. Evaluation System and Students' Responsibilities

5.1 Evaluation System

The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. 50% weight is given to the internal evaluation and 50% weight to the Semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1 Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes, oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2 Semester End Examination

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 percent weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.

6. Prescribed Books and References

Text Book

Mankiw, N. G. (2021). *Principles of Microeconomics* (9th ed.). Cengage Learning.

References

Salvatore, D. (2020). *Microeconomics: Theory and Applications* (6th ed.). Oxford University Press.

Pindyck, R.S, & Rubinfeld, D.L. (2018). *Microeconomics* (9th ed.). Pearson.

Ahuja, H.L. (2020). *Advanced Economic Theory: Microeconomic Analysis* (22nd ed.). S. Chand Publishing.

Jhingan, M. L. (2019). *Microeconomic Theory*. Vrinda Publications.

Dwivedi, D. N. (2018). *Microeconomics: Theory and Applications*. Pearson Education India.



Fundamentals of Organizational Behavior

Pokhara University
Faculty of Management Studies

Course code: MGT 112

Course title: **Fundamentals of Organizational Behavior**

Nature of the course: Theory & Practice

Year 1, Semester II

Level: Bachelor

Program: BBA/BBA (Finance)/ BBA (TT)

Full marks: 100

Pass marks: 45

Credit hours: 3.0

Total hours: 48

1. Course Description

This course offers a comprehensive overview of organizational behavior. It covers the concept of how individuals, groups, organizational structure act within the organizations. It explores key concepts, theories, and practical applications to help students understand, predict, control, manage and maintain behavior in professional settings. The course also aims to develop students' abilities to manage human resource and organization effectively.

2. General Objectives

The general objectives of this course are:

- To demonstrate clear understanding of the basic concepts including roles and skills of management in organizational behavior.
- To analyze the influence of individual characteristics in a group and on organizational level.
- To examine the dynamics of group development and team processes for building effective teams.
- To assess the impact of leadership, power/politics and organizational culture on behavior.
- To apply organizational behavior principles to real-world scenarios.
- To enhance the knowledge/skills of the students by encourage performance management and maintenance system as a continuous process.

3. Contents in Detail

Specific Objectives	Contents
<ul style="list-style-type: none"> • Explain the concept of OB and its significance. • Identify key historical contributions. • Understand the multidisciplinary nature of OB. 	<p>Unit I: Introduction to Organizational Behavior (8 Hours)</p> <p>1.1 Definition and importance of OB</p> <p style="padding-left: 20px;">1.1.1 Roles and skills for levels of managers</p> <p>1.2 Historical background of OB</p> <p>1.3 Disciplines contributing to OB</p>



<ul style="list-style-type: none"> • Describe the impact of personality, perception and attitude on behavior. • Explain personality theory and their application on workplace. • Understand the relationship between attitude and job satisfaction. 	<p>Unit II: Individual Behavior (12 Hours)</p> <p>2.1 Personality and Values</p> <p>2.1.1 Myers-Briggs type indicator (MBTI)</p> <p>2.1.2 “Big Five” personality traits</p> <p>2.2 Values</p> <p>2.2.1 Nepalese values</p> <p>2.2.2 Linking personality and values to the workplace (person-job fit, person-organization fit)</p> <p>2.3 Perception and attribution theory</p> <p>2.4 Attitude and job Satisfaction</p> <p>2.4.1 Concept, components and behavior of satisfied employees at workplace</p>
<ul style="list-style-type: none"> • Explain group formation and development. • Understand team roles and processes. • Discuss the role of leadership styles in team management. • Discuss communication, types and techniques of communication. 	<p>Unit III: Group Behavior (10 Hours)</p> <p>3.1 Groups and Work Teams</p> <p>3.1.1 Stages of group formation and development</p> <p>3.1.2 Differences between group and team</p> <p>3.1.3 Roles of leadership in team</p> <p>3.2 Communication</p> <p>3.2.1 Concept and process of communication</p> <p>3.2.2 Types of communication</p> <p>3.2.3 Barriers and techniques to manage effective communication</p> <p>3.2.4 Roles of communication and conflict resolutions strategies for team function</p>
<ul style="list-style-type: none"> • Assess the components and functions of organizational culture. • Explain the importance and consequences of organizational culture. 	<p>Unit IV: Organizational Culture and Technology (8 Hours)</p> <p>4.1 Organizational Climate and Culture</p> <p>4.1.1 Creating and sustaining culture</p> <p>4.1.2 Creating positive and ethical cultures</p> <p>4.1.3 Importance of organizational culture</p> <p>4.1.4 Consequences of unethical culture</p> <p>4.2 Issues of technology in organizational culture</p>
<ul style="list-style-type: none"> • Assess the impact of organizational conflict. • Understand the change management and conflict. • Realize and experience the stress management techniques and their effectiveness. 	<p>Unit V: Organizational Conflict, Change and Stress (10 Hours)</p> <p>5.1 Approaches to conflict management</p> <p>5.2 Resolving conflict through negotiation</p> <p>5.3 Dynamics of intergroup conflict</p> <p>5.4 Change management</p> <p>5.4.1 Resistance to change</p> <p>5.4.2 Techniques to overcome resistance to change</p> <p>5.4.3 Acceptance to change</p> <p>5.5 Stress Management</p> <p>5.1.1 Reasons and approaches to stress management</p>

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instructions



Lectures, readings, classroom discussions, experiential exercises, quiz, self-learning modules, case analysis, simulations, group project and presentations.

5. Evaluation System and Student

5.1 Evaluation System

The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. Fifty percent weight is given to the internal evaluation and fifty percent weight to the semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1 Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2 Semester End Examinations

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 percent weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc., there is not any provision for a re-exam.

6. Prescribed Books and References

Text Books

Robbins, S. P., & Judge, T. A. *Organizational Behavior*. Pearson.

References

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

Aswathappa, K. *Organizational Behavior. Text Cases Games*. Himalaya Publishing

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

Kaptan, S. *Cases & Problems in Organizational Behavior & Human Relations*. Sanjay Everest.

Newstorm, J. W., *Organizational Behavior: Human Behavior at Work*. Tata McGraw Hill Publishing Company.

Robbins, S.P., & Bohara, N. *Organizational Behavior*. Pearson.



Financial Accounting

Pokhara University Faculty of Management Studies

Course code: ACC 110

Course title: **Financial Accounting**

Nature of the course: Theory & Practice

Year I, Semester II

Level: Bachelors

Program: BBA/BBA (Finance)/BBA (TT)

Full marks: 100

Pass marks: 45

Credit hours: 3.0

Total hours: 48

1. Course Description

This course covers the nature, scope and function of accounting; basic fundamental concepts and generally accepted accounting principles and practices; the accounting cycle; journalizing adjusting entries; and preparation of financial statements. It also deals with recording, valuating and presenting different items of balance sheet including cash and cash equivalents; inventory; and property, plant and equipment.

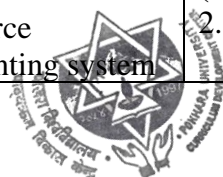
2. General Objective

The general objectives of this course are:

- To provide students with an understanding of the basic concepts, principles, procedures and techniques underlying the accounting process.
- To prepare financial statements of an organization and analyze different items of balance sheet.

3. Contents in Detail

Specific Objectives	Contents
<ul style="list-style-type: none"> • Distinguish among the forms of organization • Identify the users of accounting information and their needs • Describe the qualitative characteristics of accounting information • Explain the primary assumptions made in preparing financial statements, • Describe the various roles played by accountants in organizations 	<p>Unit I: The Conceptual Foundation of Accounting (8 Hours)</p> <p>1.1 Accounting as a language of business, 1.2 Forms of business organizations, 1.3 Types of activities performed by business organization 1.4 Users of accounting information: internal and external 1.5 Qualitative characteristics of accounting information; the accounting profession, role and activities of an accountant; 1.6 The accounting framework - basic accounting assumptions, concepts, gap, definitions and terminology 1.7 Accounting information system in modern business organizations 1.8 Introduction to accounting standards (IFRS & NAS).</p>
<ul style="list-style-type: none"> • Explain the difference between an external and internal event • Explain the role of source documents in an accounting system 	<p>Unit II: Processing and Recording Business Transactions (8 Hours)</p> <p>2.1. The basis for recording transactions: external and internal events; sources of accounting</p>



<ul style="list-style-type: none"> Analyze the effects of transactions on the accounting equation Explain the rules of debits and credits Explain the purposes of a journal and the posting process Explain the purpose of a trial balance 	<p>information; accounting transaction, the accounting equation and analysis of transactions, the role of source documents.</p> <p>2.2. The double entry system: Rules for debit and credit; journal entry; t account; general ledger; objectives and preparation of trial balance.</p>
<ul style="list-style-type: none"> Explain the differences between the cash and accrual bases of accounting Identify the four major types of adjusting entries Develop the ability to prepare a worksheet 	<p>Unit III: Accrual Accounting and Adjustments (5 Hours)</p> <p>3.1 Basis of accounting (cash vs. accrual)</p> <p>3.2 Accrual and deferrals</p> <p>3.3 Adjusting entries</p> <p>3.4 Effects of adjusting entries, preparation of adjusted trial balance.</p>
<ul style="list-style-type: none"> Explain the concept and purpose of financial statements Analyze a components of financial statements Explain the concept and purpose of cash flow statement Describe operating, investing, and financing activities, Prepare a statement of cash flows, Describe the difference between the direct and indirect methods of preparing cash flows from operation activities 	<p>Unit IV: Preparation of Financial Statements as per NFRS (13 Hours)</p> <p>4.1. Profit or loss statement Concepts and major components; preparation of profit or loss statement as per NFRS</p> <p>4.2. Statement of balance sheet concepts and major components; preparation of statement of financial position/balance sheet as per NFRS</p> <p>4.3. Cash flow statements Concepts and major components; preparation of statement of cash flows (direct and indirect methods) as per NFRS</p>
<ul style="list-style-type: none"> Develop the skills necessary to prepare a bank reconciliation statement Enable students to record the necessary adjustments Identify the forms of inventory Apply the different inventory costing methods using a periodic system and apply different method in certain situations 	<p>Unit V: Accounting for Current Assets (7 Hours)</p> <p>5.1. Cash and the bank reconciliation statement Components of cash and cash equivalents; preparation of the bank reconciliation statement and the need for adjustments to accounting records</p> <p>5.2. Inventories and cost of goods sold The nature of inventory; perpetual and periodic inventory accounting system, inventory valuation and income measurement; inventory costing methods: FIFO, LIFO, Weighted average & Specific identification; choice of an inventory costing method.</p>
<ul style="list-style-type: none"> Determine the acquisition cost of an operating asset Compare different depreciation methods Analyze the effect of the disposal of an asset at gain or loss 	<p>Unit VI: Accounting for Property, Plant and Equipment (7 Hours)</p> <p>6.1 Nature of operating assets (property, plant and equipment); acquisition costs of operating assets; concepts of capital and revenue expenditure; the capitalization</p>



	<p>process.</p> <p>6.2 Depreciation: concepts, methods and accounting (straight line method, double declining balance method and units of production method), disposal of assets and accounting for gains and losses.</p>
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Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instruction

The course will be taught by lecture method, problem solving and group discussion. Students will require to utilize computer for computational works.

5. Evaluation System and Students' Responsibilities

5.1. Evaluation System

The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. Fifty percent weight is given to the internal evaluation and fifty percent weight to the Semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1. Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2. Semester End Examinations

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 percent weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.



6. Prescribed Books and References

Text Books

Porter, G. A., & Norton, C. L. *Financial Accounting: The impact on decision makers*. The Dryden Press.

References

Hermanson, H. R. and Edwards, D. J. *Financial accounting: A business perspective*. Von Hoffmann Press.

Kimmel, P. D., Weygandt, J. J., & Kieso, D. E. *Financial accounting*. Wiley India Pvt. Ltd.

Narayanswamy, R. *Financial Accounting: A Managerial perspective*. Prentice Hall of India.

Nepal Financial Reporting Standards, 2018, Accounting Standards Board, Nepal.

International Accounting Standards (IASs) / International Financial Reporting Standards (IFRS).



Soft Skills Practicum

Pokhara University Faculty of Management Studies

Course code.: PRC 110

Course title: **Soft Skills Practicum**

Nature of the course: Practical

Year 1, Semester II

Level: Bachelor

Program: BBA/BBA (Finance)

Full marks: 100

Pass marks: 45

Credit hour :1.0

Total hours: 16

1. Course Description

In today's fast-paced and dynamic business environment, possessing strong soft skills is as essential as having technical expertise. This module on soft skills is designed to equip undergraduate business students with the soft skills necessary to succeed in their professional careers. Through interactive sessions and practical exercises, students will develop their ability to confidently speak in public, effectively manage body language and etiquettes, resolve conflicts, and adapt to diverse work environments. The module will cover the emotional intelligence, leadership, and networking, providing students with a comprehensive toolkit for thriving in the business world.

2. General Objectives

The general objectives of the course are:

- To develop students' skills in public speaking
- To provide students' knowledge about body language and etiquette.
- To equip the students with the self-management skills
- To provide the students' knowledge and skills of emotional intelligence
- To provide time management skills to students

3. Contents in Detail

Faculty members are empowered to adapt and modify course content to align with market needs and contextual demands, provided that the core objectives and practical aspects of the course remain intact and relevant. The suggested course contents are as follows:

Specific Objectives	Contents
<ul style="list-style-type: none"> • Build confidence in public speaking, improve presentation skills, and learn how to engage an audience effectively and how to handle questions. 	<p>Unit I: Public Speaking (4 Hours)</p> <p>1.1 Overcoming Fear and Building Confidence: The role of preparation in boosting confidence.</p> <p>1.2 Structuring Your Speech/Presentation: Crafting a compelling introduction, organizing content logically, Creating impactful conclusions and calls to action.</p> <p>1.3 Engaging the Audience: Using storytelling to make your point, involving the audience through questions and interactions.</p>



	<p>1.4 Vocal Techniques and Body Language: Modulating voice for emphasis and clarity, complementing your speech with appropriate body language.</p> <p>1.5 Handling Q&A Sessions: Preparing for potential questions, managing difficult or unexpected questions.</p>
<ul style="list-style-type: none"> • Explain the meaning and definition of Body Language. • Understand the Important Features of Body Language. • Describe various types of Etiquettes and its requirements. • Know the importance and relevance of Etiquettes. 	<p>Unit II: Body Language and Etiquette (3 Hours)</p> <p>2.1 Body language</p> <p>2.1.1 Introduction</p> <p>2.1.2 Importance Features of Body Language</p> <p>2.1.3 Types of Body Language</p> <p>2.2 Etiquette</p> <p>2.2.1 Introduction and Concept</p> <p>2.2.2 Dress Code/ Clothing Etiquettes</p> <p>2.2.3 Telephone Etiquettes</p> <p>2.2.4 Interview Etiquettes</p> <p>2.2.5 Meeting Etiquettes</p>
<ul style="list-style-type: none"> • Understand emotional intelligence and its importance in personal and professional success • Recognize the components of Emotional Quotient (EQ) • Employ emotions for better decision making • Show care and build trust to by showing empathy • Learn to motivate others 	<p>Unit III: Emotional Intelligence (4 Hours)</p> <p>3.1 Introduction</p> <p>3.2 Importance of Emotional Intelligence</p> <p>3.3 Components of Emotional Intelligence:</p> <p>3.3.1 Self-Awareness</p> <p>3.3.2 Self-Regulation</p> <p>3.3.3 Motivation:</p> <p>3.3.4 Empathy</p> <p>3.3.5 Social Skills</p> <p>5.4 Advantages of High Emotional Intelligence</p>
<ul style="list-style-type: none"> • Understand Negotiation • Develop strategies for successful negotiations, • Learn to reach mutually beneficial agreements. 	<p>Unit IV: Negotiation (3 Hours)</p> <p>4.1 Understanding the Negotiation Process: Stages of negotiation (Preparation, Discussion, Clarification, Bargaining, Agreement, and Implementation).</p> <p>4.2 Psychology of Negotiation: Understanding interests vs. positions, the role of emotions in negotiation.</p> <p>4.3 Effective Negotiation Techniques: BATNA (Best Alternative to a Negotiated Agreement), ZOPA (Zone of Possible Agreement).</p> <p>4.4 Conflict Resolution: Techniques for resolving conflicts during negotiations, finding win-win solutions.</p> <p>4.5 Cross-Cultural Negotiation: Understanding cultural differences in negotiation styles.</p>



<ul style="list-style-type: none"> Enhance productivity and efficiency by mastering the art of prioritizing tasks and managing time effectively. 	<p>Unit V: Time Management (2 Hours)</p> <p>4.1 Understanding Time Management: Identifying personal time-wasters.</p> <p>4.2 Prioritization Techniques: The Eisenhower Matrix (Urgent vs. Important tasks), ABCDE method for task prioritization.</p> <p>4.3 Planning and Goal Setting: Setting SMART goals (Specific, Measurable, Achievable, Relevant, Time-bound), Creating daily, weekly, and monthly plans.</p> <p>4.4 Delegation: Understanding what tasks can be delegated, choosing the right person for the task. Overcoming Procrastination: Identifying reasons for procrastination, techniques to overcome procrastination</p>
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Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instruction

Interactive sessions, discussion, group work, role plays, feedback and coaching.

5. Evaluation System and Students' Responsibilities

5.1 Evaluation System

Both internal and external evaluations will be based on attendance, assignment, class participation, self-reflection, project work, and presentation of the project report learning and practicals. The faculty will provide final grades of the students. Thus, there will be no semester end examination and all evaluations will be conducted continuously throughout the semester.

5.2 Students' Responsibilities:

Students are advised to attend all the classes/sessions and complete all the assignments within the specified time period. If a student does not attend the sessions, it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.

6. Suggested Books and References

The following materials are suggested as reference:

Carnegie, D., & Esenwein, J. B. *The art of public speaking*. Courier Dover Publications.

Eat That Frog!: 21 Great Ways to Stop Procrastinating and Get More Done in Less Time" by Brian Tracy

Emotional Intelligence: Why It Can Matter More Than IQ" by Daniel Goleman.

Getting to Yes: Negotiating Agreement Without Giving In" by Roger Fisher, William Ury, and Bruce Patton

Body Language for Dummies by Elizabeth Kuhnke

The Essentials of Business Etiquette: How to Greet, Eat, and Tweet Your Way to Success by Barbara Pachter

Managing Oneself by Peter F Drucker



Course Details: BBA Program, Semester III

SN	Course Code	Course Title	Credits Hours
1.	STT 110	Business Statistics	3
2.	ECO 111	Introduction to Macroeconomics	3
3.	ACC 111	Cost and Management Accounting	3
4.	FIN 110	Essentials of Finance	3
5.	MKT 110	Principles of Marketing	3
6.	PRC 112	Digital Marketing Practicum	1
		TOTAL CREDITS	16



Business Statistics

Pokhara University Faculty of Management Studies

Course code. STT 110

Course title: **Business Statistics**

Nature of the course: Theory & Practice

Year 2, Semester III

Level: Bachelor

Program: BBA/BBA (Finance)/BBA (TT)

Full marks: 100

Pass marks: 45

Credit hours: 3.0

Total hours: 48

1. Course Description:

This course provides students with a clear understanding of the basic statistical concepts, techniques, and tools on describing data, numerical measures, probability, probability distribution, confidence interval estimation and hypothesis testing to enable them in using these various techniques for analyzing and interpreting business decision problems.

2. General Objectives

The course is designed with the following general objectives:

- To acquaint the students with the statistics used in business
- To familiarize students with tables, charts and diagrams used in the business
- To enable students to understand the concept of descriptive statistics
- To facilitate students about the concept of probability and probability distributions
- To acquaint the students with the use of estimation and hypothesis testing

3. Contents in Detail

Specific objectives	Contents
<ul style="list-style-type: none"> • Explain how statistics is used in business & management. • Able to define the descriptive and inferential statistics. • Describe the sources of data used in business. • Explain the types of data and variables used in business. • Define the various levels of measurement of data. 	<p>Unit 1: Introduction (3 Hours)</p> <p>1.1 Statistics and basic terminologies associated with statistics</p> <p>1.2 Types of statistics- descriptive statistics and inferential statistics</p> <p>1.3 Sources of Data: Primary and secondary sources of data</p> <p>1.4 Data and levels of measurements- nominal level data, ordinal level data, interval level data, and ratio level data.</p>
<ul style="list-style-type: none"> • Organize the numerical data. • Explain the principles of data presentation. • Develop tables and charts for Numerical data. 	<p>Unit 2: Summarization of Data (6 Hours)</p> <p>2.1 Organization of data: Stem and Leaf Display, Frequency Distribution (Ungrouped and Grouped), Inclusive and Exclusive class interval, Rule of changing raw data into frequency distribution</p>



<ul style="list-style-type: none"> • Develop tables and charts for Categorical data. • Prepare tables, charts and diagrams using computer. • Demonstrate the basics of Microsoft excel. 	<p>2.2 Graphical Presentation of Data: Histogram, Frequency polygon and Ogive and their applications.</p>
<ul style="list-style-type: none"> • Describe the properties of central tendency, variation, and shape in numerical data. • Calculate descriptive summary measures for a population. • Construct and interpret a box-and whisker plot. • Demonstrate calculations using excel. 	<p>Unit: 3 Numerical Descriptive Measures (10 Hours)</p> <p>3.1 Analysis of data by various measures of central tendency: mean, median, midrange, mid-hinge, mode and partition values.</p> <p>3.2 Analysis of data by various measures of dispersion: Range, Inter-quartile range, Standard Deviation and Coefficient of variation, index for qualitative variation, Five Number Summary and Box and Whisker plot, Outliers, Application of Numerical Descriptive Measures.</p>
<ul style="list-style-type: none"> • Explain basic probability concepts and conditional probability. • Use Bayes' theorem to revise probabilities. • Use Microsoft excel. 	<p>Unit 4: Basic Probability (7 Hours)</p> <p>4.1. Basic probability concepts</p> <p>4.1.1 Events and sample spaces</p> <p>4.1.2 Contingency tables</p> <p>4.1.3 Marginal probability</p> <p>4.1.4 Joint probability</p> <p>4.1.5 General addition rule</p> <p>4.2. Conditional probability</p> <p>4.2.1 Computing conditional probabilities</p> <p>4.2.2 Statistical independence</p> <p>4.2.3 Multiplication Rules</p> <p>4.2.4 Marginal probability</p> <p>4.3. Multiplication rule</p> <p>4.4. Bayes' Theorem</p>
<ul style="list-style-type: none"> • Describe the properties of a probability distribution. • Compute the expected value and variance of a probability distribution. • Compute probabilities from Binomial, and Poisson distribution. • Use the Binomial and Poisson distributions to solve the business problems. • Compute probabilities from the normal distribution. 	<p>Unit 5: Probability Distribution (10 Hours)</p> <p>5.1. Probability distribution for a discrete random variable</p> <p>5.1.1 Expected value of a discrete random variable</p> <p>5.1.2 Variance and standard deviation of a discrete random variable</p> <p>5.1.3 Portfolio expected returns and portfolio risk</p> <p>5.2. Binomial distribution</p> <p>5.3. Poisson distribution</p> <p>5.4. Continuous probability distributions</p> <p>5.5. The normal distribution</p> <p>5.5.1. Standard normal distribution</p> <p>5.5.2 Area under the normal curve</p> <p>5.5.3 Calculating and Evaluating normality</p> <p>5.5.4 Normal approximation of Binomial and Poisson distributions.</p>



<ul style="list-style-type: none"> • Construct and interpret confidence interval estimates for the mean and proportion. • Identify the basic principles of hypothesis testing. • Use hypothesis testing to test a mean or proportion. • Know the assumptions of each hypothesis testing procedure. • Inform how to use hypothesis testing for comparing the difference between: <ul style="list-style-type: none"> ✓ means of two independent populations ✓ means of two related populations ✓ Two proportions • Use excel for hypothesis testing. 	<p>Unit 6: Estimation and Hypothesis testing (12 Hours)</p> <p>6.1 Confidence interval estimation for the mean (σ known)</p> <p>6.2 Confidence interval estimation for the mean (σ Unknown)</p> <p style="padding-left: 20px;">6.2.1 Student's t distribution</p> <p style="padding-left: 20px;">6.2.2 Properties of the t Distribution</p> <p style="padding-left: 20px;">6.2.3 Concept of the degree of freedom</p> <p>6.3 Confidence Interval estimation for proportion</p> <p>6.4 Hypothesis testing methodology</p> <p style="padding-left: 20px;">6.4.1 Null and alternative hypothesis</p> <p style="padding-left: 20px;">6.4.2 Critical value of the test statistic</p> <p style="padding-left: 20px;">6.4.3 Regions of rejection and non-rejection</p> <p style="padding-left: 20px;">6.4.4 Risks in decision making using hypothesis testing</p> <p>6.5 One sample Z test of hypothesis for the mean</p> <p style="padding-left: 20px;">6.5.1 Critical value approach to hypothesis testing</p> <p style="padding-left: 20px;">6.5.2 p-value approach to hypothesis testing</p> <p>6.6 One sample t- test of hypothesis for the mean</p> <p>6.7 One sample Z test of hypothesis for the proportion</p> <p>6.8 Two sample tests</p> <p style="padding-left: 20px;">6.8.1 Z-test for the difference between two means and proportions</p> <p style="padding-left: 20px;">6.8.2 Pooled variance t test for the difference between two means</p> <p style="padding-left: 20px;">6.8.3 Comparing the means of two related populations: Paired t tests</p>
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Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instruction

The course will be taught by lecture method, group discussion, class work, assignments, project work, case studies. Students will require to utilize computer for computational works.

5. Evaluation System and Students' Responsibilities

5.1 Evaluation System

The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. 50% weight is given to the internal evaluation and 50% weight to the Semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1 Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature



and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

6.1.2 Semester End Examination

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 % weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45% marks in the internal evaluation with 80% attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.

6. Prescribed Books and References

Text Books

Levine, D. M., Krehbiel, T. C., Berenson, M. L., & Viswanathan, P. K. *Business Statistics: A First Course*. New Delhi: Pearson Education.

Levin, R. I. and Rubin, D. S., *Statistics for Management*. New Delhi: Prentice Hall

References

Anderson, D. R., Sweeney, D.J. and Williams, T. A. *Statistics for Business and Economics*. New Delhi: Thomson.

Siegel, A. F. *Practical Business Statistics*. New York: Andrew F, Irwin.



Introduction to Macroeconomics

Pokhara University
Faculty of Management Studies

Course code: ECO 111

Course title: **Introduction to Macroeconomics**

Nature of the course: Theory & Practice

Year 1, Semester III

Level: Bachelor

Program: BBA / BBA (Finance)/BBA (TT)

Full marks: 100

Pass marks: 45

Credit hours: 3.0

Total hours: 48

1. Course Description

This course is designed to introduce the major principles of macroeconomics emphasizing on the key concepts, theories and issues influencing the overall economic activities and their application in real world scenario. The topics under consideration include the fundamental economic problems, various economic systems, concepts and measurements of the national income, classical and Keynesian theories of income and employment, money demand and money supply, IS-LM approach of interest rate and output determination, macroeconomic issues such as business cycles and inflation, and the macroeconomic policies: fiscal and monetary policies. The structure includes two major parts: theoretical and practical applications. The delivery approach focuses mainly on self-learning through experimental exercises as well as class tests encouraging students to develop the analytical ability regarding the assessment of current macroeconomic indicators and economic policies.

2. General Objectives

The general objectives are:

- To familiarize the students with the fundamental problems and concepts in macroeconomics, compare different economic systems and their significance to the economy.
- To develop the students' skills in calculating and analyzing national income using various methods while understanding the associated challenges.
- To equip the students with the ability to apply Classical and Keynesian theories of income and employment to assess economic issues.
- To make the students able to understand the role of money demand and supply and determine the interest rate and output levels simultaneously.
- To enhance the students' ability regarding the examination of macroeconomic problems like business cycles and inflation and suggest possible counter cyclical policy measures.

3. Contents in Details

Specific objectives	Contents
<ul style="list-style-type: none"> • Identify the basic economic problems and understand the concept of capitalism, socialism and mixed economy. 	Unit I: Introduction to Macroeconomics (6 Hours)



<ul style="list-style-type: none"> • Differentiate and establish interdependence between micro and macroeconomics. • Explore the principles and assumptions of classical and Keynesian macroeconomics. • Explain the concepts of the static, comparative statistics and macro dynamics. 	<p>1.1 Basic problems of an economy 1.2 Economic systems 1.2.1 Capitalism, socialism and mixed economy 1.3 Distinction between microeconomics and macroeconomics 1.4 Interdependence between microeconomics and macroeconomics 1.5 Classical and Keynesian macroeconomics 1.6 Types of Macroeconomics 1.6.1 Macro static, comparative macro statics and macro-dynamics</p>
<ul style="list-style-type: none"> • Explain the circular flow of national income under two, three and four sector models addressing the leakages and injections of the economy as well. • Define and explain the concepts of national income and learn the methods of calculating national income and application • Identify the challenges and importance of calculating national income. 	<p>Unit II: National Income: Concepts and Measurement (8 Hours)</p> <p>2.1 Circular flow of national income 2.1.1 Two sector model 2.1.2 Three sector model 2.1.3 Four sector model. 2.2 National income 2.2.1 Concepts of national income: GDP, GNP, NNP, Personal Income, Disposable Income, Per-capita Income. 2.2.2 Methods of calculation of National Income: Product, income and expenditure method 2.3 Difficulties in calculation of national income 2.4 Importance of national income analysis.</p>
<ul style="list-style-type: none"> • Explain the underlying assumptions of the classical theory. • Describe the mechanisms of the Classical theory and Say's law of market and the quantity theory of money. • Elucidate the principle of effective demand and analyze the components of aggregate demand and aggregate supply. • Critical review of say's law in the context of Keynesian theory and examine the Keynesian perspective on the full employment and its implications. 	<p>Unit III: Theories of Income and Employment (4 Hours)</p> <p>3.1 Classical theory 3.1.1 Assumptions and mechanism 3.1.2 Say's law of market 3.1.3 Quantity theory of money. 3.2 Keynesian theory of income and employment 3.2.1 Principle of effective demand: Aggregate demand and aggregate supply curves 3.3 Comparative analysis of Classical and Keynesian theory of employment</p>
<ul style="list-style-type: none"> • Explain Keynes' Psychological law of consumption. • Differentiate marginal propensity to consume (MPC) and average propensity to consume (APC). • Identify and discuss the key determinants of consumption. 	<p>Unit IV: Macroeconomic Equilibrium: Determination of National Income AD-AS Approach (10 Hours)</p> <p>4.1 Consumption function 4.1.1 Keynes Psychological law of consumption 4.1.2 Marginal propensity to consume (MPC)</p>



<ul style="list-style-type: none"> • Differentiate between autonomous and induced investment and identify the determinants influencing investment decisions. • Understand the concepts of marginal efficiency of capital (MEC), • Discuss the importance and implications of multiplier. • Explain the macroeconomic equilibrium under two, three and four sector economy 	<p>4.1.3 Average propensity to consume (APC)</p> <p>4.1.4 Determinants of consumption function.</p> <p>4.2 Saving function</p> <p>4.2.1 Relationship between APC and MPC</p> <p>4.2.2 Determinants of saving</p> <p>4.2.3 Paradox of thrift.</p> <p>4.3 Investment function</p> <p>4.3.1 Autonomous and induced investment</p> <p>4.3.2 Determinants of investment</p> <p>4.3.3 Marginal efficiency of capital (MEC)</p> <p>4.3.4 Concept and importance of multiplier.</p> <p>4.4 Macroeconomic Equilibrium: Interaction of AD and AS curve</p> <p>4.4.1 Equilibrium under two, three and four sector economy</p>
<ul style="list-style-type: none"> • Explain the concept of transaction, precautionary and speculative demand for money and analyze how these motives influence the overall demand for money in economy. • Identify the different measures of money supply M1, M2 and M3 and discuss the key determinants of money supply including central bank policies. • Derive and explain the money demand and money supply curves and equilibrium interest rate. • Explain the liquidity preference theory of interest introduced by Keynes. • Define liquidity trap, its implications and condition of occurrence. • Illustrate the concept of product market (IS) and money market (LM) equilibrium and explain the determination of interest rate and output level. • Identify the factors causing shift in IS and LM curves and evaluate the effects of fiscal and monetary policy. 	<p>Unit V: Money Demand, Supply and Interest Rate Determination (10 Hours)</p> <p>5.1 Money demand</p> <p>5.1.1 Transaction motive, precautionary motive and speculative motive.</p> <p>5.2 Money supply</p> <p>5.2.1 Measures of money supply</p> <p>5.2.2 Determinants of money supply.</p> <p>5.3 Money demand and money supply curves</p> <p>5.4 Interest rate determination</p> <p>5.5 Liquidity preference theory of interest</p> <p>5.6 Liquidity trap</p> <p>5.7 IS-LM approach of interest rate determination</p> <p>5.7.1 Interaction of the goods market equilibrium (IS curve) and the money market equilibrium (LM curve).</p> <p>5.7.2 Shift in the IS and LM curves</p> <p>5.7.3 Role of fiscal and monetary policy.</p>



<ul style="list-style-type: none"> • Define and describe the business cycle its features, phases and explain the counter-cyclical policies for economic stabilization. • Define and explain inflation, its measure, types, causes, effects and control measures. • Explain the concept of Phillips curve. • Define fiscal policy and monetary policy with the major objectives and tools. • Describe the role of deficit financing in an economy. • Distinguish between the fiscal policy and monetary policy. 	<p>Unit VI: Macroeconomic Issues and Policies (10 Hours)</p> <p>6.1 Business cycle: Definition, features and phases. 6.2 Counter-cyclical policies. 6.3 Inflation 6.3.1 Definition and measurement 6.3.2 Types, causes and effects 6.3.3 Control measures 6.4 Concept of Philips curve 6.5 Fiscal policy 6.5.1 Objectives and tools 6.5.2 Deficit financing 6.6 Monetary policy 6.6.1 Objectives and tools. 6.7 Assessment of the comparative effectiveness of fiscal and monetary policy.</p>
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Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instructions

The methods of instruction include lectures, class discussions and debates to encourage critical thinking. Case studies, individual and group projects and activities, problem solving sessions will be conducted to enhance the analytical skills through hands-on- learning. Guest lectures from experts, interactive simulations, policy analysis activities to apply theoretical knowledge to real world situations. These verified instructional methods foster the engagement and comprehensive understanding of the macroeconomic principles. The students by linking the theory with practical application gain valuable skills applicable in their future careers.

5. Evaluation System and Students' Responsibilities

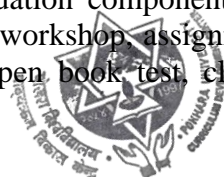
5.1 Evaluation System

The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. 50% weight is given to the internal evaluation and 50% weight to the Semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1 Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes, oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be



suitable by the faculty.

5.1.2 Semester End Examination

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 percent weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.

6. Prescribed Books and References

Text Book

Mankiw, N. G. (2019). *Macroeconomics* (10th ed.). Worth Publishers.

References

Froyen, R.T. (2013). *Principles of Macroeconomics* (10th ed.). Pearson Education.

Ahuja, H.L. (2019). *Macroeconomics: Theory and Policy* (21st ed.). S. Chand Publishing.

Vaish, M.C. (2010). *Macroeconomic Theory* (14th ed.). Vikas Publishing House.

Jhingan. M.L. (2019). *Macroeconomic Theory* (13th ed.). Vinda Publications Pvt.Ltd.

Dornbusch, R., Fischer, S., & Startz, R. (2014). *Macroeconomics* (12th ed.). McGraw-Hill Education.



Cost and Management Accounting

Pokhara University
Faculty of Management Studies

Course code. ACC 111

Course title: **Cost and Management Accounting**

Nature of the course: Theory & Practice

Year 2, Semester III

Level: Bachelor

Program: BBA/BBA (Finance)/BBA (TT)

Full marks: 100

Pass marks: 45

Credit hour: 3.0

Total periods: 48

1. Course Description

This course in cost and management accounting provides students with a comprehensive understanding of essential cost concepts, components and techniques used in business decision-making. It comprises six major units of introduction to cost and management accounting, elements of cost, profit measurement and cost-volume-profit relationship, budgeting for profit planning and control and standard costing and decision-making for alternative choices. Students will learn to analyze and interpret cost information and components, apply various costing methods, and use various management accounting tools to support strategic planning and control. The course usages small case study and practical exercise to emphasize the application of concepts.

2. General Objectives

The course is designed with the following general objectives:

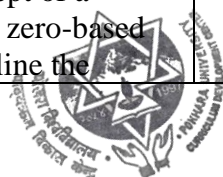
- To familiarize the students with the concept of cost and management accounting in business operations.
- To make the students familiar with different cost elements and costing systems.
- To enable the students to access the application of cost-volume-profit relationship.
- To provide students with the concept of various cost information to measure and optimize organizational profitability.
- To develop skills among the student for preparing budgets for organizational planning and control.
- To enhance students' skills to apply standard costing in business organizations.
- To develop students' knowledge for evaluating various options in the managerial decision-making process.

3. Course Details

Specific objectives	Contents
<ul style="list-style-type: none"> • Understand the concept of cost and management accounting systems. • Differentiate management accounting from financial 	<p>Unit I: Introduction to Cost and Management Accounting (5 Hours)</p> <p>1.1. Meaning, role, and functions of cost and management accounting.</p> <p>1.2. Differences between management accounting</p>



<p>accounting.</p> <ul style="list-style-type: none"> Familiarize yourself with various cost objects and their classifications, and Segregate indirect and mixed costs. 	<p>and financial accounting</p> <ol style="list-style-type: none"> 1.3. Cost concept and classification: direct and indirect cost, manufacturing and non-manufacturing cost, product and period cost, variable, semi-variable, and fixed cost, differential cost, sunk cost, and opportunity cost. 1.4. Cost segregation using the two-point method and least squares method 1.5. Cost estimation
<ul style="list-style-type: none"> Provide the understanding of indirect overheads and its systematic process of allocation of overheads. 	<p>Unit II: Element of Cost: Material, Labor, overhead (5 Hours)</p> <ol style="list-style-type: none"> 2.1. Concept and classification of overhead costs 2.2. Method of overhead allocation: traditional costing system and activity-based costing system 2.3. Benefits of activity-based costing
<ul style="list-style-type: none"> Deliver the concept of variable and absorption costing approaches and prepare an operating income statement. Familiarize and measure the relationship of cost-volume profit analysis. Familiarize the concept and application of breakeven point in managerial decisions. 	<p>Unit III: Profit Measurement: Costing System and CVP Relationship (10 Hours)</p> <ol style="list-style-type: none"> 3.1. Income Measurement: (4 hours) <ol style="list-style-type: none"> 3.1.1. Concept and features of variable costing and absorption costing 3.1.2. Limitations of variable costing and absorption costing 3.1.3. Income measurement under variable and absorption methods 3.1.4. Reconciliation of income under absorption and variable costing 3.2. Cost-Volume-Profit (CVP) Analysis (6 hours) <ol style="list-style-type: none"> 3.2.1. Concept, application of CVP analysis 3.2.2. Assumptions and limitations of CVP analysis 3.2.3. Essentials of CVP analysis: cost-volume relationship, profit-volume relationship, contribution margin, break-even analysis, break-even point (single and multiple products), target operating income, net income and income tax, sales volume for desired profit, margin of safety, decision-making while changing selling price
<ul style="list-style-type: none"> Explain the concept of planning and budgeting and differentiate between a strategic plan and an operating plan. Describe the concept of a master budget and zero-based budgeting and outline the 	<p>Unit IV: Budgeting for Planning and Control (12 Hours)</p> <ol style="list-style-type: none"> 4.1. Concept of planning and budgeting 4.2. Strategic plan vs. operating plan 4.3. Concept of a master budget and zero-based budgeting 4.4. Budget preparation process



<p>budget preparation process.</p> <ul style="list-style-type: none"> • Prepare the master budget for manufacturing and trading organizations, including functional budgets. • Analyze the components of the master budget and evaluate their interrelationships. 	<p>4.5. Preparing the master budget for the manufacturing and trading organization: sales budget, production budget, material purchase budget, merchandise purchase budget, manufacturing overhead budget, operating expenses budget, cash collection and disbursement budget, budgeted income statement, and budgeted balance sheet</p>
<ul style="list-style-type: none"> • Explain the concept, importance, and limitations of flexible budgeting. • Analyze overhead cost variances, including capacity, efficiency, and spending variances. • Describe the concept of standard costing. • Calculate and interpret variances in material, labor. 	<p>Unit V: Flexible Budgeting and OH Variance (6 Hours)</p> <p>5.1. Concept, importance and limitation</p> <p>5.2. Overhead cost variance: capacity, efficiency and spending variance</p> <p>5.3. Standard Costing</p> <p>5.3.1. Concept of standard costing</p> <p>5.3.2. Calculating and interpreting variances in material and labor for single product</p>
<ul style="list-style-type: none"> • Explain the concept of alternative and describe its role in decision-making. • Identify and apply relevant costs, irrelevant costs, opportunity costs, and sunk costs in decision-making scenarios. • Differentiate between qualitative and quantitative aspects in the decision-making process. • Apply managerial decision-making techniques via various way. • Familiarize the concept of pricing decision 	<p>Unit VI: Accounting Information for Alternative Decisions (10 Hours)</p> <p>6.1. Concept of alternative</p> <p>6.2. Concept and use of relevant cost, irrelevant cost, opportunity cost, sunk cost</p> <p>6.3. Decision-making process: qualitative vs. quantitative</p> <p>6.4. Managerial decision-making in special offers, drop or continue in product line, make or buy</p> <p>6.5. External pricing</p> <p>6.6. Internal pricing</p>

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instruction

The course will be taught by lecture method, problem solving and group discussion. Students will require to utilize computer for computational works.

5. Evaluation System and Students' Responsibilities

5.1. Evaluation System

The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. Fifty percent weight is given to the internal evaluation and fifty



percent weight to the Semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1. Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2. Semester End Examinations

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 percent weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.

6. Prescribed Books and References

Text Book

Charles T. Horngren, Srikant M. Datar & George Foster. *Cost Accounting: A managerial emphasis*. Pearson Education

References

Ray H. Garrison, Eric W. Noreen, & Peter C. Brewer. *Managerial Accounting*. McGraw-Hill Education

Ronald W. Hilton, & David E. Platt. *Managerial Accounting: Creating value in a dynamic business environment*. McGraw-Hill Education

Colin Drury. *Management and Cost Accounting*. ELBS with Chapman and Hall Jerry J. Weygandt.



Essentials of Finance

Pokhara University
Faculty of Management Studies

Course code: FIN 110
 Course title: **Essentials of Finance**
 Nature of the course: Theory & Practice
 Year 2, Semester III/IV/III
 Level: Bachelor
 Program: BBA/BBA (Finance)/BBA (TT)

Full marks: 100
 Pass marks: 45
 Credit hour: 3.0
 Total periods: 48

1. Course Description

This course is a foundation in nature that provides understanding of fundamental principles and applications of finance. It covers mainly three key areas of finance: financial Planning, financial analysis, and financial decision making. The course focuses on introductory part of finance, financial environment and analysis, time value of money, risk and return, bond and stock valuation, cost of capital, and capital budgeting decision.

2. General Objectives

The course is designed to provide a comprehensive understanding of the basic concepts and principles of finance. Students are expected to develop financial plans, analyze financial statements, and make sound financial decisions based on relevant financial theories and models. This course will also provide a foundation for the advanced study in finance area.

3. Contents in Detail

Specific Objectives	Contents
<ul style="list-style-type: none"> • Explain the concept and nature of finance • Discuss the evolution of finance • Describe the types of finance • Explain the functions of finance • Analyse the goals of financial management • Describe the finance in the organizational structure of the firm • Demonstrate the role and responsibilities of financial manager • Compare the finance with account and economics • Describe agency theory and problems • Identify the career and future of finance 	<p>Unit I: Nature and Scope of Finance (5 Hours)</p> <ul style="list-style-type: none"> 1.1 Meaning and nature of finance 1.2 Evolution of finance 1.3 Types of finance: Business finance and public finance 1.4 Functions of finance 1.5 Goals of financial management 1.6 Finance in the organizational structure 1.7 Role and responsibilities of financial manager 1.8 Finance, account, and economics 1.9 Agency theory and problems 1.10 Career and scope of finance 1.11 Emerging issues in finance



<ul style="list-style-type: none"> • Explain the emerging issues in finance 	
<ul style="list-style-type: none"> • Describe financial environment • Discuss the financial system • Explain the Nepalese financial environment • Discuss the financial statements • Analyse financial statement • Discuss Du Pont equation, common size and index analysis • Interpret financial analysis with the help of benchmarking • Discuss the uses and limitations of financial ratios • Apply financial practices in business organizations 	<p>Unit II: Financial Environment and Analysis (8 Hours)</p> <p>2.1 Overview of financial environment</p> <p>2.2 Financial system: Financial institutions, financial markets and financial instruments</p> <p>2.3 Nepalese financial environment</p> <p>2.4 Financial statements - balance sheet, income statement, statement of retained earnings, net cash flow, free cash flow, and statement of cash flows</p> <p>2.5 Financial statement analysis: Liquidity ratios, assets management ratios, debt management ratios, profitability ratios, market value ratios</p> <p>2.6 Du pont equation, common size and index analysis of financial statements</p> <p>2.7 Benchmarking of financial analysis and its interpretation</p> <p>2.8 Uses of financial ratios and its limitations</p> <p>2.9 Financial analysis practices in business organizations</p>
<ul style="list-style-type: none"> • Discuss the concept of time value of money and its importance • Explain the types of cash flows • Compute present value and future value • Compare ordinary annuity and annuity due • Calculate present value annuity and future value annuity • Analyze compounding effects • Calculate effective annual rate and annual percentage rate • Prepare loan amortization schedule 	<p>Unit III: Time Value of Money (7 Hours)</p> <p>3.1 Concept of the time value of money and its importance</p> <p>3.2 Types of cash flows: Single cash flow, even cash flow, and uneven cash flow</p> <p>3.3 Present value and future value</p> <p>3.4 Ordinary annuity and annuity due</p> <p>3.5 Present value annuity and future value annuity</p> <p>3.6 Compounding effects: Semi-annual, quarterly, monthly, weekly, daily, and continuously</p> <p>3.7 Effective annual rate and annual percentage rate</p> <p>3.8 Loan amortization schedule</p>
<ul style="list-style-type: none"> • Explain the concept of risk and return • Discuss the theory of risk and return • Calculate risk and return for single asset • Describe portfolio investment and portfolio theory • Measure risk and return for portfolio investment • Compute covariance, correlation, 	<p>Unit IV: Theory of Risk and Return (6 Hours)</p> <p>4.1 Concept of risk and return</p> <p>4.2 Theory of risk and return</p> <p>4.3 Calculating risk and return for single asset</p> <p>4.4 Concept of portfolio investment</p> <p>4.5 Theory of portfolio</p> <p>4.6 Measuring risk and return for portfolio investment</p> <p>4.7 Calculating covariance, correlation, coefficient of variation, and beta coefficient</p> <p>4.8 Capital assets pricing model</p> <p>4.9 Security market line and capital market line</p>



<p>coefficient of variation, and beta coefficient</p> <ul style="list-style-type: none"> • Explain capital assets pricing model • Describe security market line and capital market line 	
<ul style="list-style-type: none"> • Describe bond, common stock and preferred stock • Explain the characteristics of bond, common stock and preferred stock • Analyze the types of bonds • Compute bond valuation • Calculate bond return • Value preferred stock • Compute common stock valuation 	<p>Unit V: Bonds and Stock Valuation (7 Hours)</p> <p>5.1 Concept bond, common stock, and preferred stock</p> <p>5.2 Characteristics of bond, common stock and preferred stock</p> <p>5.3 Types of bond: Corporate bonds, government bonds, municipal bonds</p> <p>5.4 Bond valuation: Perpetual bond, zero bond and coupon bond with finite maturity</p> <p>5.5 Calculating bond return: current yield, capital gain yield, yield to maturity, and yield to call</p> <p>5.6 Preferred stock valuation: Perpetual and finite maturity</p> <p>5.7 Common stock valuation: Zero growth model, constant growth model and super normal growth model</p>
<ul style="list-style-type: none"> • Analyze the concept of cost of capital and its components • Explain the ways to manage capital for business organization • Compute the component of costs of capital • Calculate the weighted average cost of capital • Describe the marginal cost of capital • Explain the factors affecting cost of capital • Describe the benefits of optimal capital structure 	<p>Unit VI: Cost of Capital (5 Hours)</p> <p>6.1 Overview of cost of capital and its components</p> <p>6.2 Managing capital for business organization</p> <p>6.3 Calculating component costs of capital: cost of debt, cost of preferred stock, cost of equity</p> <p>6.4 Weighted average cost of capital</p> <p>6.5 Marginal cost of capital</p> <p>6.6 Factors affecting cost of capital</p> <p>6.7 Benefits of optimal capital structure</p>
<ul style="list-style-type: none"> • Explain the concept of capital budgeting decision • Classify the projects • Estimate cash flows • Calculate net cash outlays • Evaluate the investment projects • Develop NPV profiles • Compute cross over rate • Describe the capital budgeting practices in Nepalese organizations 	<p>Unit VII: Capital Budgeting Decision (10 Hours)</p> <p>7.1 Concept of capital budgeting decision</p> <p>7.2 Project classifications</p> <p>7.3 Estimation of cash flows</p> <p>7.4 Calculating net cash outlay</p> <p>7.5 Techniques for evaluating investment projects: Payback period (PBP), discounted payback period (DPBP), net present value (NPV), internal rate of return (IRR), modified internal rate of return (MIRR), and profitability index (PI)</p> <p>7.6 NPV profiles and cross over rate</p> <p>7.7 Capital budgeting practices in Nepalese organizations</p>

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.



4. Methods of Instruction

Case studies, readings, class discussions, research papers, interactive manner aided by in-class exercises, and short individual & group assignments.

5. Evaluation System and Students' Responsibilities

5.1. Evaluation System

The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. Fifty percent weight is given to the internal evaluation and fifty percent weight to the Semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1. Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2. Semester End Examinations

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 percent weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.

6. Prescribed Books and References

Text Books

Brigham, E. F. and Houston, J. F. (2004). *Fundamentals of Financial Management*. Singapore: Thomson South-Western.

Van Horne, J. C. and Wachowicz, J. M., Jr. (2008). *Fundamentals of Financial Management*. New Delhi: Prentice-Hall of India Pvt. Ltd.



References

- Weston, J. F., Basely, S. and Brigham, E. F. (1996). *Essentials of Managerial Finance*. New York: Harcourt Brace College Publishers.
- Brigham, E. F. and M. C. Ehrhardt (2008). *Financial Management-Text and Cases*, Cengage Learning India, Pvt. Ltd.
- Brigham, E. F., Gapinski, L. G. and Ehrhardt, M. C. (1999). *Financial Management: Theory and Practice*. New Delhi: Harcourt Asia Pvt. Ltd.
- Khan, M. Y. and Jain, P. K. (1999). *Financial Management*. New Delhi: Tata McGraw-Hill India.



Principles of Marketing

Pokhara University Faculty of Management Studies

Course code: MKT 110

Course title: **Principles of Marketing**

Nature of the course: Theory & Practice

Year 2, Semester III

Level: Bachelor

Program: BBA/ BBA (Finance)/BBA (TT)

Full marks: 100

Pass marks: 45

Credit hours: 3.0

Total hours: 48

1. Course Description

This marketing course focuses on imparting the conceptual and applicable knowledge to the students on marketing practices. It aims to offer the students with the abilities to understand and apply the concept regarding product design and quality, price, logistics and distribution, promotion, personal selling, branding and marketing communications in the way that promote customer satisfaction and strengthen the goals of the business. The students learn to address contemporary marketing challenges with a comprehensive grasp of the link between marketing and other company operations.

2. General Objectives

The general objectives of this course are:

- To make the students familiar with the principles and concepts of marketing.
- To make the students cognizant of the boundaries of marketing and its integration to other business functions.
- To familiarize students with the relationship between the internal and external environments in the formulation of marketing practices.
- To develop understanding about the concepts and applications of marketing mixes in the organizational and marketing context.
- To help students acquire knowledge about the management of brands and brand equity.
- To make the students knowledgeable about logistics and distribution decisions.
- To enable the students to apply the principles and concepts of marketing to specific markets and industries in global and local contexts.
- To familiarize the students with the contemporary marketing practices and sustainable marketing principles.



3. Contents in Detail

Specific objectives	Contents
<ul style="list-style-type: none"> • Provide basic understanding of marketing and customer value. • Give insights on the changing marketing practices. 	<p>Unit I: Marketing Overview and Customer Value (6 Hours)</p> <ol style="list-style-type: none"> 1.1 Definition: Understanding the marketplace and customer needs 1.2 Customer value-driven marketing strategy 1.3 Capturing customer value 1.4 Marketing strategy and the marketing mix 1.5 The changing marketing landscape
<ul style="list-style-type: none"> • Help students analyze the components of marketing environment and basic consumer behavior. • Give practical knowledge on how marketing information is organized and analyzed by the medium of experiential learning exercise. 	<p>Unit II: Understanding the Marketplace (9 Hours)</p> <ol style="list-style-type: none"> 2.1 Analyzing the micro and macro marketing environment 2.2 Responding to the marketing environment 2.3 Assessing marketing information needs 2.4 Analyzing and using marketing information 2.5 Buyer behavior & buyer decision process 2.6 Business markets & business buyer behavior <ol style="list-style-type: none"> 2.6.1 Engaging business buyers with digital and social media marketing <p><i>Experiential Learning Exercise (I)</i></p>
<ul style="list-style-type: none"> • Provide students with the applicable knowledge about the product and price related marketing strategies. • Impart the fundamental understanding of brand value and brand equity. 	<p>Unit III: Marketing Mixes: Product and Price (10 Hours)</p> <ol style="list-style-type: none"> 3.1 Segmentation and targeting 3.2 Differentiation and positioning 3.3 New product development process 3.4 Product life cycle strategies 3.5 Levels of products and services; Concept of services marketing 3.6 Pricing concepts & major pricing strategies 3.7 New product pricing & Product mix pricing 3.8 Price adjustment strategies & Price changes 3.9 Brand equity and brand value
<ul style="list-style-type: none"> • Provide students with the applicable knowledge about the marketing channels. • Give practical insights of the promotion mix and the advertising decisions to the students. 	<p>Unit IV: Marketing Channels and Promotion (8 Hours)</p> <ol style="list-style-type: none"> 4.1 Importance of marketing channels: Channel design decisions 4.2 Logistics and supply chain management; Sustainable supply chains 4.3 Retailing trends and developments 4.4 Integrated marketing communications 4.6 Setting the promotion budget and mix 4.7 Major advertising decisions
<ul style="list-style-type: none"> • Impart basic knowledge on how selling and sales force is managed for effective selling. 	<p>Unit V: Selling and Sales Promotion (7 Hours)</p> <ol style="list-style-type: none"> 5.1 Managing the sales force <ol style="list-style-type: none"> 5.1.1 Designing the sales force strategy and structure



<ul style="list-style-type: none"> Give practical knowledge on how selling and marketing strategies are reviewed and crafted by the medium of experiential learning exercise. 	5.1.2 Recruiting and selecting salespeople 5.1.3 Training and evaluating salespeople 5.1.4 Selling online: Using mobile and social media tools 5.2 Steps in selling process 5.3 Sales promotion 5.4 Public relations Experiential Learning Exercise (II)
<ul style="list-style-type: none"> Help students understand the contemporary marketing practices. Assist students to develop a thought of sustainability marketing. 	Unit VI: Contemporary Marketing and Sustainable Marketing (5 Hours) 6.1 Marketing, the internet and the digital age 6.2 Social media and mobile marketing 6.3 Sustainable marketing concept 6.4 Social criticisms of marketing 6.5 Sustainable marketing principles

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

- Experiential Learning Exercise I (A Simple Market Analysis)**
 Visit a small retail store or a retail store nearby your location. Ask the owner about the customers, their preferences, expectations and the areas of improvement. As a team of marketing how would you present these information or the findings of the information to your management team? Prepare and present an individual report.
- Experiential Learning Exercise II (Marketing Strategy Development/ Group-work based)**
 Visit a local coffee shop/bakery/small retails/a retail house/restaurants/hotels or any SME's nearby their location in group/s as formed. Ask them about their marketing mixes and the strategies they have applied both for the online and offline selling. Now in group review what they have been doing and suggest new marketing strategies, both offline and online to them in order to expand and grow. Students are needed to prepare a full detailed plan of both online and offline strategies and present it.

4. Methods of Instruction

Lectures, case studies, discussions, marketing videos, tests, marketing strategy and marketing plan presentations, and simulations/exercises.

5. Evaluation System and Students' Responsibilities

5.1. Evaluation System

The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. Fifty percent weight is given to the internal evaluation and fifty percent weight to the semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1. Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the



nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, experiential exercise, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2. Semester End Examination

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 percent weight of total evaluation.

5.2. Students' Responsibilities:

Each student must secure at least 45 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc., there is not any provision for a re-exam.

6. Prescribed Books and References

Text Book

Kotler, P., Armstrong, G. & Opresnik, M.O. (2020). *Principles of Marketing*. Pearson Education

References

- Armstrong, G., Adam, S., Denize, S., Volkov, M. & Kotler, P. (2018). *Principles of Marketing*. Pearson Education
- Lamb, C.W., Hair, J.F. & McDaniel, C. (2020). *MKTG: Principles of Marketing*. Cengage Learning
- Jobber, D., & Ellis-Chadwick, F. (2016). *Principles and Practice of Marketing*. Mc-Graw Hill Publications.



Digital Marketing Practicum

Pokhara University
Faculty of Management Studies

Course code: PRC 112

Course title: **Digital Marketing Practicum**

Nature of the course: Practical

Year 2, Semester III

Level: Bachelor

Program: BBA/BBA (Finance)/BBA (TT)

Full marks: 100

Pass marks: 60

Credit hours: 1.0

Total hours: 16

List of the Practicals

Faculty members are empowered to adapt and modify course content to align with market needs and contextual demands, provided that the core objectives and practical aspects of the course remain intact and relevant. The suggested course contents are as follows:

<p>Module 1: Introduction to Digital Marketing (1 Hour)</p> <ul style="list-style-type: none"> • Overview of digital marketing and its importance. • Key channels in digital marketing: SEO, SEM, Social Media, Email, Content Marketing, etc. • How to establish a personal or small business brand online.
<p>Module 2: Website Development and Optimization (3 Hours)</p> <ul style="list-style-type: none"> • Basics of website creation using WordPress, Wix, etc. • User experience (UX) and user interface (UI) understanding. • Introduction to search engine optimization (SEO): on-page and off-page.
<p>Module 3: Content Creation and Management (3 Hours)</p> <ul style="list-style-type: none"> • How to create interesting content: blogs, videos, infographics. • Overview of content management systems (CMS). • Content calendar and scheduling.
<p>Module 4: Social Media Marketing (2 Hours)</p> <ul style="list-style-type: none"> • A brief overview of the major social media platforms: Facebook, Instagram, Twitter, LinkedIn. • Developing a social media strategy. • Crafting and managing social media campaigns.



Module 5: Search Engine Marketing (2 Hours)
<ul style="list-style-type: none"> • Overview of Google Ads and PPC campaigns. • How to research keywords and make ads. • Measuring and optimizing ad performance.
Module 6: Email Marketing (1 Hour)
<ul style="list-style-type: none"> • Building and segmenting an email list. • Writing effective email campaigns. • Email marketing tools: MailChimp, Constant Contact.
Module 7: Analytics and Reporting (2 Hours)
<ul style="list-style-type: none"> • Introduction to Google Analytics. • How to track and interpret key metrics. • How to create actionable reports.
Module 8: Practical Project and Presentation (2 Hours)
<ul style="list-style-type: none"> • Students complete a practical digital marketing project. • They present the project to the class and receive feedback and discussion.

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

Methods of Instruction

Interactive sessions, workshops, simulation exercises, role plays, real case analysis, self-assessments, feedback and coaching.

Evaluation System and Students' Responsibilities

Evaluation System

Both internal and external evaluations will be based on session's attendance and participation and the evaluation of faculty on assessments, role playing exercises, case study analysis, simulation exercises and project works. The faculty will provide final grades of the students. Thus, there will be no semester end examination and all evaluations will be conducted continuously throughout the semester.

Students' Responsibilities

Each student must secure at least 45 percent marks in the evaluation with 80 percent attendance in the class/sessions to pass the course. Students are advised to attend all the sessions and complete all the given works within the specified time period. If a student does not attend the sessions, it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to deliver on the evaluation components, there won't be any provision for a re-consideration.

Suggested Books and References

The instructors are free to choose the tools available and achieve the objective of Digital Marketing Practicum for Bachelor Level.



Course Details: BBA Program, Semester IV

SN	Course Code	Course Title	Credit Hours
1.	STT 111	Data Analysis and Modeling	3
2.	MGT 113	Business and Society	3
3.	RCH 110	Business Research Methods	3
4.	MGT 114	Human Resource Management	3
5.	FIN 111	Introduction to Financial Management	3
6.	PRC 114	Academic Writing	1
		TOTAL CREDITS	16



Data Analysis and Modeling

Pokhara University Faculty of Management Studies

Course code: STT 111

Course title: **Data Analysis and Modeling**

Nature of the course: Theory & Practice

Year 2, Semester IV

Level: Bachelor

Program: BBA/BBA (Finance)/BBA (TT)

Full marks: 100

Pass marks: 45

Credit hours: 3.0

Total hours: 48

1. Course Description

This course consists of topics like Correlation, Regression, Time Series Analysis and Forecasting, Linear programming and Network Analysis. After studying these topics, students will be able to understand and analyze relationships between business-related variables and forecast trends in the business world. Linear Programming and Network Analysis will help them to choose the best alternative in order to maximize total profit and minimize total cost in different business situations.

2. General Objectives

The general objectives of this course are:

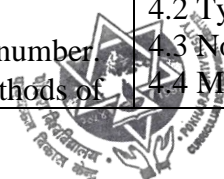
- To enable the students in calculating and interpretation of the relationship between and among variables using simple correlation and regression analysis.
- To disseminate students with models for time series and forecasting.
- To provide students with a sound understanding of index numbers.
- To equip the students in generating and interpreting statistical finding using the statistical software, such as excel
- To introduce and formulate linear programming.
- To acquaint the students with the concepts of transportation and assignment problems.
- To familiarize the students with network models.

3. Contents in Detail

Specific Objectives	Contents
<ul style="list-style-type: none"> • Describe the meaning of correlation and regression. • Use regression analysis to predict the value of a dependent variable based on an independent variable. • Interpret the meaning of regression coefficients. • Evaluate the assumptions of regression analysis and know 	<p>Unit 1: Simple Correlation and Regression Analysis (9 Hours)</p> <p>1.1 Correlation: Introduction</p> <p>1.2 Types of correlation: Scatter plot and Karlpearsons' correlation coefficient.</p> <p>1.3 Significance test of correlation coefficient.</p> <p>1.4. Types of regression models</p> <p>1.5.Determining the simple linear regression equation</p> <p>1.5.1 The least square method</p> <p>1.5.2 Visual exploration: exploring simple linear regression</p>



<p>what to do if assumptions are violated.</p> <ul style="list-style-type: none"> • Make inferences about the slope and correlation coefficient. • Generate excel output. • Use excel output for solving problems. 	<p>coefficients</p> <p>1.5.3 Predictions in regression analysis: interpolation versus extrapolation</p> <p>1.5.4 Computing the regression coefficients</p> <p>1.6 Measures of variations</p> <p>1.6.1 Computing the sum of squares</p> <p>1.6.2 The coefficient of determination</p> <p>1.6.3 Standard error of the estimate</p> <p>1.7 Assumptions</p> <p>1.8 Residual analysis: Evaluating the assumptions</p> <p>1.9 Inferences about the slope and correlation coefficient</p> <p>1.9.1 t-test for the slope and correlation coefficient</p> <p>1.9.2 Confidence interval estimate of the slope</p>
<ul style="list-style-type: none"> • Analyze the relationship between one dependent variable and two or more independent variables and estimate the value of the dependent variable based on the values of the independent variables. • Generate the excel output and interpret them 	<p>Unit 2: Multiple Regression (9 Hours)</p> <p>2.1 Definition and Reasons for using multiple regression equation, Estimating multiple regression equation (2 independent variables)</p> <p>2.2 Confidence Interval and Prediction Interval of estimating equation and regression coefficient, regression equation with dummy independent variable Residual Analysis and Autocorrelation, Durbin Watson Statistic, Dummy variable, Multicollinearity, and Step wise regression</p>
<ul style="list-style-type: none"> • Describe the various components of time Series. • Describe the trend, cyclical, seasonal and irregular components of the time series model. • Fit a linear trend equation to a time series. • Smooth a time series with the moving average and exponential smoothing techniques. • Forecast the data by various techniques. • Calculate and interpret measures of forecast accuracy • Use excel for solving problems. 	<p>Unit 3: Time Series Analysis and Forecasting (9 Hours)</p> <p>1.9 Introduction of time series data, Components of time series analysis (Trend, Cyclical, Seasonal, Irregular)</p> <p>1.10 Trend analysis: Least square method, Second degree equation</p> <p>1.11 Forecasting Models: Naive, Moving average, Simple exponential smoothing model, linear model.</p> <p>1.12 Methods of measuring forecasting accuracy: MAD, MAPE, MSE, Cyclical Variation, Business cycle, Percent of trend, Relative cyclical residual, Seasonal Variation, Calculation of seasonal indices (Ratio to moving average), Deseasonalization.</p>
<ul style="list-style-type: none"> • Explain the types of index number. • Describe notion and terminology of index number • Introduce with the methods of 	<p>Unit 4: Index Number (4 hours)</p> <p>4.1 Definition and uses of Index Number</p> <p>4.2 Types of Index Number</p> <p>4.3 Notation and Terminology</p> <p>4.4 Method of constructing Index Number</p>



<p>constructing index number.</p> <ul style="list-style-type: none"> • Explain un-weighted and weighted method of index number. • Test of consistency of index number. 	<p>4.5 Un-weighted method 4.5.1 Simple aggregative method 4.5.2 Simple average of price relative 4.6 Weighted Method 4.6.1 Laspeyre's index number 4.6.2 Paasche's index number 4.6.3 Fisher's index number 4.7 Cost of living index number 4.8 Method of constructing cost of living Index numbers 4.8.1 Aggregative expenditure method 4.8.2 Family budget method</p>
<ul style="list-style-type: none"> • Introduce linear programming (LPP). • Explain the system of linear inequalities. • Formulate LPP Model of the given theoretical problem. • Identify the graphical solution of the LP Model. • Familiar with the special cases in LP model. 	<p>Unit 5: Linear Programming Problem (6 Hours)</p> <p>5.1 Introduction, Decision variable, objective function, constraints, slack and surplus variable.</p> <p>5.2 Model formulation for Linear Programming active constraints, inactive constraints, Alternative optimum solution for Linear Programming Problem, Sensitivity Analysis, Primal, Dual Problems.</p>
<ul style="list-style-type: none"> • Formulate transportation table of the given theoretical problem. • Identify the initial basic feasible solution of the transportation problem. • Identify the optimum solution of transportation problem. 	<p>Unit 6: Transportation Model (4 Hours)</p> <p>6.1 Introduction 6.2 Mathematical Formulation of Transportation model 6.3 Types of transportation problem 6.3.1 Balanced transportation problem 6.3.2 Un-balanced transportation problem 6.4 Determination of initial solution by Vogel's Approximation Method (VAM) 6.5 Degeneracy in the Transportation Problem 6.6 Optimal Solution of Transportation Problem by Modified distribution method 6.7 Maximization of Transportation Problems</p>
<ul style="list-style-type: none"> • Match the appropriate person with appropriate job. • Minimize the total cost/time/effort. • Maximize the total profit/output/efficiency. 	<p>Unit 7: Assignment Model (3 Hours)</p> <p>7.1 Introduction 7.2 Mathematical formulation of assignment model 7.3 Types of assignment problem 7.3.1 Balanced assignment problem 7.3.2 Un-balanced assignment problem 7.4 Hungarian method of assignment problem 7.5 Maximization of assignment problem</p>
<ul style="list-style-type: none"> • Plot the network diagram of the given project. • Identify critical path, critical and non-critical activities. 	<p>Unit 8: Network Model (4 Hours)</p> <p>8.1 Introduction, Activities, Events 8.2 Basic terminologies under project network</p>



<ul style="list-style-type: none"> • Identify slack for non-critical activities. • Calculate the associated probability. • Plot time chart and identify scheduling flexibility. 	8.3 Network Construction (PERT/CPM) 8.4 Network Diagram 8.5 Probability in PERT Analysis
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Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instruction

The course will be taught by lecture method, group discussion, class work, assignments, project work, case studies. Students will require to utilize computer for computational works.

5. Evaluation System and Students' Responsibilities

5.1 Evaluation System

The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. 50% weight is given to the internal evaluation and 50% weight to the Semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1 Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2 Semester End Examination

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 % weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45% marks in the internal evaluation with 80% attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period.



If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.

6. Prescribed Books and References

Text Books

Levine, D. M., Krehbiel, T. C., Berenson, M. L., & Viswanathan, P. K. *Business Statistics: A First Course*. New Delhi: Pearson Education.

Eppen, G. D., Gould, F. J., Schmidt, C. P., Schmidt, C., & Schwartz, R. *Introductory Management Science*. New Jersey: Prentice Hall.

References

Levin, R. I. and Rubin, D. S., *Statistics for Management*. New Delhi: Prentice Hall

Siegel, A. F. *Practical Business Statistics*. New York: Andrew F, Irwin.

Anderson, D. R., Sweeney, D.J. and Williams, T. A. *Statistics for Business and Economics*. New Delhi: Thomson.

Taha, H. M. *Operations Research*. Collier Macmillan.

Vohra, N. D. *Quantitative Techniques in Management*. New Delhi: Tata McGraw Hill Education

Levin, R. I., Rubin, D.S. & Stinson, J. P. *Quantitative Approaches to Management*. New Delhi : McGraw-Hill.



Business and Society

Pokhara University Faculty of Management Studies

Course code: MGT 113

Course title: **Business and Society**

Nature of the course: Theory & Practice

Year 2, Semester IV

Level: Bachelor

Program: BBA

Full marks: 100

Pass marks: 45

Credit hours: 3.0

Total hours: 48

1. Course Description

This course is designed to develop knowledge and skills to carry out business activities in an ethical manner. It prioritizes the application of ethical dimensions in various aspects of business for the organizational development and managerial practice. It covers issues of corporate social responsibility and governance that help to develop business, society, and nation. It deals with the role of stakeholders in an organization's sustainability and success. It enables learners to understand the interrelationship among business, society, and stakeholders by conducting CSR programs, observation, field visits, and panel discussion.

2. General Objectives

The general objective of this course are:

- To familiarize students with the fundamental concepts and importance of relationships among business, society, and stakeholders.
- To enable students to understand business ethics, corporate social responsibility, moral principles, and corporate governance to develop socially responsible business leaders, who can contribute to both business and society.
- To aware students about international standard that business must comply.
- To equip students with the necessary skills, knowledge, and competencies to conduct organizational activities ethically.

3. Contents in Detail

Specific Objectives	Contents
<ul style="list-style-type: none"> • Understanding the relationship between business and society as a part of an interactive system. • Knowing about stakeholders and how they are likely to affect business. • Conducting a stakeholder analysis and understanding the basis of stakeholder interests and 	<p>Unit I: Business and Stakeholders Relationship (12 Hours)</p> <p>1.1 Concept of business and society</p> <p>1.1.1 A system perspective</p> <p>1.1.2 Forces shaping business and society</p> <p>1.1.3 Interrelation between business and society</p> <p>1.2 Organization and stakeholders</p> <p>1.2.1 Concept of stakeholder</p> <p>1.2.2 Types of stakeholder</p> <p>1.2.3 Stakeholders' interest</p>



<p>power.</p> <ul style="list-style-type: none"> • Understanding the reasons behind the interest of stakeholder coalition and activism. • Analyzing the forces of change that continually reshape the business and society relationship. 	<p>1.2.4 Stakeholders' power 1.2.5 Stakeholder analysis 1.3 Stakeholder coalition 1.4 Stakeholder activism 1.5 Stages in the business-stakeholder relationship 1.6 Managing key stakeholders issue 1.7 Changing business and society relationship in Nepal</p>
<ul style="list-style-type: none"> • Knowing when the idea of corporate social responsibility originated and the phases through which it has developed. • Understanding the theories governing corporate social responsibility. • Defining social entrepreneurship and understanding its role in solving social problems to enhance social performance. • Identifying the essence of corporate citizenship. 	<p>Unit II: Corporate Social Responsibility (10 Hours) 2.1 Basic of corporation's social responsibility 2.1.1 Historical evolution of corporate social responsibility 2.1.2 Drivers of CSR 2.1.3 Social responsibility pyramid 2.2 Theories of CSR 2.2.1 Shareholder value theory 2.2.2 Stakeholders theory 2.3 Social entrepreneurship 2.4 Corporate social performance 2.5 Corporate citizenship 2.6 CSR practices in Nepali organization</p>
<ul style="list-style-type: none"> • Defining ethics and business ethics. • Evaluating why businesses should be ethical. • Knowing why ethical problems occur in business. • Analyzing ethical problems using generally accepted ethical principles. • Understanding the idea of whistle-blowing. 	<p>Unit III: Business Ethics (12 Hours) 3.1 Definition of ethics 3.1.1 Core elements of ethical character 3.1.2 Principles of ethics 3.1.3 Codes of ethics 3.2 Concept of business ethics 3.2.1 Causes and consequences of ethical problem 3.2.2 Analyzing ethical problems in business 3.2.3 Benefits of conducting business ethically 3.2.4 Consequences of unethical business practices 3.2.5 Techniques to encourage ethics in business 3.3 Principle-based international standard 3.3.1 UN global compact 3.3.2 Caux round table 3.4 Business code of conduct of FNCCI 3.5 Whistle-Blowing</p>



<ul style="list-style-type: none"> • Knowing how corporations are governed and issues of governance in business. • Describing the role of the board of directors in protecting the interests of owners. • Explaining theories governing corporations. • Understanding the interrelationship among business, accountability, and sustainability. 	<p>Unit IV: Corporate Governance (8 Hours)</p> <p>4.1 Concept of corporate governance</p> <p>4.1.1 Principles of corporate governance</p> <p>4.1.2 Scope and challenges of corporate governance</p> <p>4.1.3 Benefits of corporate governance</p> <p>4.1.4 Role of BOD in corporate governance</p> <p>4.2 Corporate governance theories</p> <p>4.2.1 Agency theory</p> <p>4.2.2 Stewardship theory</p> <p>4.2.3 Transaction cost theory</p> <p>4.3 Governance and sustainability</p> <p>4.4 Interplay between governance and accountability</p> <p>4.5 Impact of governance on business, society, and economy</p>
<ul style="list-style-type: none"> • Identifying the present scenario of CSR, challenges, and role of government to promote business ethics in the Nepali context. • Evaluating the status and essentiality of corporate governance in the Nepali context. 	<p>Unit V: CSR, Business Ethics, and Corporate Governance Issues in Nepal (6 Hours)</p> <p>5.1 Current status of CSR in Nepal</p> <p>5.1.1 Challenges/Issues of CSR in Nepal</p> <p>5.1.2 Role of government to promote CSR</p> <p>5.1.3 Suggestions to improve ethical practices in Nepali business</p> <p>5.1.4 Legal provision governing CSR</p> <p>5.2 Present scenario of corporate governance practices in Nepali organization</p> <p>5.3 Importance of corporate governance</p> <p>5.4 Suggestions to promote corporate governance in Nepal</p>

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instructions

Lectures, readings, classroom discussions, experiential exercises, case analysis, simulations, group project and presentations.

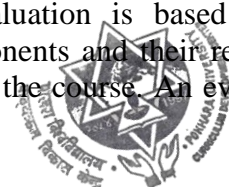
5. Evaluation System and Students' Responsibilities

5.1 Evaluation System

The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. Fifty percent weight is given to the internal evaluation and fifty percent weight to the Semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1 Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and



should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2 Semester End Examinations

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 percent weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc., there is not any provision for a re-exam.

6. Prescribed Books and References

Text Books

Lawrence, A. T., & Weber, J. *Business and Society: Stakeholders, Ethics, Public Policy*. McGraw-Hill Irwin, New York.

Tricker, R. I. *Corporate Governance: Principles, Policies and Practices*. Oxford University Press.

References

Carroll, A. B., & Buchholtz, A. K. *Business & Society: Ethics and Stakeholder Management*. Cengage Learning, New Delhi.

Hamington, M., & Sander-Staudt, M. *Applying Care Ethics to Business*. Springer Science & Business Media.

Mallin, C. A. *Corporate Governance*. Oxford University Press.

Solomon, J. *Corporate Governance and Accountability*. John Wiley & Sons.

Steiner, J. F., & Steiner, G. A. *Business, Government, and Society: A Managerial Perspective: Text and Cases*. McGraw-Hill Irwin, New York.

Swami, A.C.B. *Bhagavad Gita*. Bhaktivedanta Book Trust, Mumbai.



Business Research Methods

Pokhara University Faculty of Management Studies

Course code: RCH 110

Course title: **Business Research Methods**

Nature of the course: Theory & Practice

Year 2, Semester IV

Level: Bachelor

Program: BBA/BBA (Finance)/BBA (TT)

Full marks: 100

Pass marks: 45

Credit hours: 3.0

Total hours: 48

1. Course Description

This course introduces students to a number of research methods useful for academic and professional investigations of information practices, texts and technologies. By examining the applications, strengths and major criticisms of methodologies drawn from both the qualitative and quantitative traditions, this course permits an understanding of the various decisions and steps involved in conducting research, as well as a critically informed assessment of published research. The emphasis of the course is therefore on problem definition, hypothesis formulation, research design, measurement, sampling, secondary data gathering, observation and interviews, and data analysis. Emphasis will also be placed on conducting and using research in an ethical manner.

2. General Objectives

The general objective of this course are:

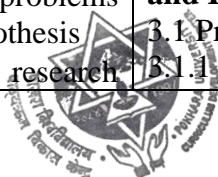
- To provide students with the opportunity to learn the process of collecting, analyzing, and interpreting quantitative and qualitative data to aid managerial decision making.
- To familiarize the students with business research concept and emerging paradigms of research, including ontology, epistemology, axiology, and methodology.
- To expose the students to understand its importance in solving organizational problems and making informed decisions.
- To develop a skill of comprehensive understanding of the literature review process and the various types of literature reviews.
- To enable the students to identify the research problems and generate relevant research questions based on identified problems.
- To enhance the knowledge to differentiate between types of measurement scales (nominal, ordinal, interval, ratio) and understand their features and applications.
- To make the students able to construct effective questionnaires and conduct interviews to collect primary data, and manage focus group discussions effectively.
- To make the students competent in developing the good research proposal
- To develop a theoretical framework by identifying key concepts, defining the framework, and establishing relationships between research variables.
- To acquaint the students with understand different types of research designs and their significance in choosing the appropriate design for a research study.



- To enhance the skill of students to use descriptive statistics for data analysis, including measures of central tendency and dispersion, and understand their graphical representations.

3. Contents in Detail

Specific Objectives	Contents
<ul style="list-style-type: none"> • Explain the emerging paradigms of research, including ontology, epistemology, axiology, and methodology. • Differentiate between different types of business research, such as quantitative vs. qualitative, fundamental vs. applied, and inductive vs. deductive. • Examine the role of research in business decision-making and its impact on organizational success. • Understand the steps involved in the scientific research process and identify key ethical considerations and codes of conduct for researchers. 	<p>Unit I : Introduction to Business Research (8 Hours)</p> <p>1.1 Overview of Business Research</p> <p>1.1.1 Definition and Importance of Research</p> <p>1.1.2 Emerging Paradigm of Research: Ontology, Epistemology, Axiology and Methodology</p> <p>1.1.3 Philosophical Worldviews of Research</p> <p>1.1.4 Types of Business Research: Quantitative and Qualitative, Fundamental and Applied, Inductive and Deductive</p> <p>1.1.5 Role of Research in Business Decision Making</p> <p>1.2 Research Process and Ethics</p> <p>1.2.1 Characteristics of Scientific Research</p> <p>1.2.2 Steps in the Scientific Research Process: Identification of the Research Problem, Literature Review, Formulation of Hypotheses, Research Design, Data Collection, Data Analysis, Testing Hypotheses and Drawing Conclusions, Discussion, Report Writing and Presentation</p> <p>1.2.3 Ethical Issues in Research</p> <p>1.2.4 Code of Conduct for Researchers</p>
<ul style="list-style-type: none"> • Define literature and understand the different types of literature relevant to research. • Understand the process of conducting a literature review and identify various types of literature reviews. • Evaluate the qualities that constitute good literature in research. • Develop a conceptual framework, including the identification of research variables and establishing relationships among them 	<p>Unit II: Literature Review and Theoretical Framework (8 Hours)</p> <p>2.1 Literature Review</p> <p>2.1.1 Definition of literature and its types</p> <p>2.1.2 Literature Review Process</p> <p>2.1.3 Types of Literature Review</p> <p>2.1.4 Quality of good literature</p> <p>2.1 Theoretical Framework</p> <p>2.2.1 Key Concept and Definition of Theoretical Framework</p> <p>2.2.2 Rationale of Theoretical Framework in Research</p> <p>2.2.3 Developing Conceptual Framework in Research</p> <p>2.2.4 Identification of research variables and establishing relationship</p>
<ul style="list-style-type: none"> • Understand the concept of research design, problems identification and hypothesis • Able to generating research 	<p>Unit III: Problems Identification, Hypothesis Formulation and Research Design (8 Hours)</p> <p>3.1 Problems Identification</p> <p>3.1.1 Concept of Problems Identification</p>



<p>questions based on identified problems.</p> <ul style="list-style-type: none"> • Capable of formulation of good hypothesis as per the requirement of research • Able to select appropriate research design in practical life 	<p>3.1.2 Steps of Problems Identification Generating of Research Questions</p> <p>3.2 Hypothesis Formulation</p> <p>3.2.1 Concept of Hypothesis</p> <p>3.2.2 Types and importance of Hypothesis</p> <p>3.2.3 Criteria of Good Hypothesis</p> <p>3.3 Research Design</p> <p>3.3.1 Introduction to Research Design</p> <p>3.3.2 Types of Research Design</p> <p>3.3.2.1. Quantitative research design: a) Exploratory Research Design, b) Descriptive Research Design, c) Explanatory Research Design,</p> <p>3.3.2.2. Qualitative research design: a) Phenomenological Research Design, b) Grounded Theory Research Design, c) Case Study Research Design</p> <p>3.3.3 Significance of Selection of Right Research Design</p>
<ul style="list-style-type: none"> • Understand the concept and importance of different scales of measurement and sampling • Competent to apply the different types of measurement scales in research • Capable to construct scales to measure psychometric data effectively. • Able to evaluate the reliability and validity of measurement scales. • Skilled at calculating the e appropriate sample from population • Understanding the different types of sampling techniques and qualify to apply the appropriate sampling method. 	<p>Unit IV: Scale of Measurement and Sampling (8 Hours)</p> <p>4.1 Scale of Measurement</p> <p>4.1.1 Understanding of Scale of Measurement</p> <p>4.1.2 Types of Measurement Scale and their Feature : Nominal, Ordinal, Interval and Ratio</p> <p>4.1.3 Construction of Scale to Measure Psychometric Data</p> <p>4.1.4 Test of Reliability and Validity of Scale</p> <p>4.2 Sampling</p> <p>4.2.1 Definition of Population, Sampling Frame and Sampling</p> <p>4.2.2 Probability Sampling Methods (Simple Random, Systematic, Stratified, Cluster)</p> <p>4.2.3 Non-Probability Sampling Methods (Convenience, Purposive, Judgmental, Quota, and Snowball)</p> <p>4.2.3 Sampling and non-sampling errors and ways of reducing sampling errors</p>
<ul style="list-style-type: none"> • Understand the concept, types, and and features of data • Develop skills in conducting questionnaire survey, interviews focus group discussions and observation to gather primary data. • Capable to understand the characteristics, sources, and limitations of data and assess its validity and reliability. 	<p>Unit V: Data Collection and Data Analysis Tools (8 Hours)</p> <p>5.1 Types and Feature of Data</p> <p>5.2 Primary Data Collection Tools</p> <p>5.2.1 Characteristics of Primary Data, Its Sources and Types</p> <p>5.2.2 Constructing a Good Questionnaire</p> <p>5.2.3 Conducting Effective Interview</p> <p>5.3.4 Managing a Focus Group Discussion Effectively</p> <p>5.3.5 Getting Data through Observations</p> <p>5.3.6 Challenging of Qualitative Data Collection</p> <p>5.3 Secondary Data Sources</p> <p>5.3.1 Characteristics of Secondary Data, Its Sources and Types</p>

<ul style="list-style-type: none"> • Able to collect qualitative data and analyse it with appropriate methods using or not using the software. • Apply data analysis tools and software as per the nature of data. 	<p>5.3.2 Challenges and Limitation of Secondary Data 5.3.3 Validity and Reliability of Secondary Data 5.4 Data Analysis Tools 5.4.1 Data Editing, Coding, Entry, and Cleaning 5.4.1 Use of Descriptive Statistics for Data Analysis: a) Measures of Central Tendency (Mean, Median, Mode), b) Measures of Dispersion (Range, Variance, Standard Deviation), c) Graphical Representation of Data 5.4.2 Use of Inferential Statistics for Data Analysis: a) Non-parametric tests, b) Parametric test, c) Hypothesis Testing, d) Univariate, Bi-variate and Multivariate Analysis 5.5 Qualitative Data Analysis 5.5.1 Method of Qualitative Data Analysis: a) Content Analysis, b) Thematic Analysis, c) Narrative Analysis, d) Discourse analysis, e) Grounded theory analysis, Process of Qualitative Data Analysis: 5.6 Use of Software in Data Analysis: Introduction to Quantitative Data Analysis Software viz. SPSS, SAS, EViews and Qualitative tools viz. NVivo, ATLAS.ti, MAXQDA etc.</p>
<p>Understand the objectives, types, and structure of a research proposal and report. Able to present research results using visual tools such as pictures, graphs, tables, and figures. Competent to prepare quality research proposal and research report.</p>	<p>Unit VI: Proposal and Report Writing (8 Hours) 6.1 Writing the Research Proposal 6.1.1 Objectives, Types and Structure of Research Proposal 6.1.2 Qualities of Good Research Proposal 6.2 Writing the Research Report 6.2.1 Objectives, Types and Structure of Research Report 6.2.2 Qualities of Good Research and Report 6.2.3 Presenting Results through Picture and Graphs, Tables and Figures 6.2.4 Preparing a research report, Presentation and Dissemination</p>

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instruction

Lectures (Core content delivery and discussions), **Case Studies** (Real world applications and analysis), **Guest Lectures** (Professional research experts sharing insights), **Group Projects** (Collaborative learning and presentations), **Training** (Using research tools and software), **Assessments** (Quizzes, class participation, assignments, developing questionnaire and proposals, written exams).

5. Evaluation System and Students' Responsibilities

5.1 Evaluation System

The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. Fifty percent weight is given to the internal evaluation and fifty percent weight to the Semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1 Internal Evaluation



The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.3 Semester End Examinations

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 percent weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc., there is not any provision for a re-exam.

6. Prescribed Books and References

Text Books

Cooper, D. R., & Schindler, P. S. (2014). *Business Research Methods*. McGraw-Hill Education.

Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2012). *Business Research Methods*. Cengage Learning.

References

Sekaran, U., & Bougie, R. (2016). *Research Methods for Business: A Skill-Building Approach*. Wiley.

Merriam, S.B. & Tisdell, E. J. (2023). *Qualitative Research: A Guide to Design and Implementation*. Jossey-Bass

Burns, R.B. & Burns, R. A. (2008). *Business Research Methods and Statistics Using SPSS*. Sage.



Human Resource Management

Pokhara University
Faculty of Management Studies

Course code.: MGT 114
Course title: **Human Resource Management**
Nature of the course: Theory & Practice
Year 2, Semester IV
Level: Bachelor
Program: BBA/BBA (Finance)/ BBA (TT)

Full marks: 100
Pass marks: 45
Credit hours: 3.0
Total hours: 48

1. Course Description

This course focuses on the strategic and operational aspects of Human Resource Management (HRM). It covers the concepts, strategic HRM, changing scenario as inclusion and digitalization of HR processes, issues relating to recruitment/e-recruitment, selection, training and development, performance management, compensation management, retention practices, and industrial relation. Students will learn to manage human capital/talent management effectively in a dynamic business world. The course also aims to develop students' abilities to manage human resource effectively using self-learning, experiential exercises, and use of electronic tests.

2. General Objectives

The general objectives of this course are:

- To familiarize the fundamental concepts of HR, its practices and contribution to the corporate world.
- To expose students with the practical insights through experiential learning and electronic assessments advantage.
- To acquaint the strategic role of human resource in achieving organizational goals.
- To enable students to implement effective recruitment and selection processes.
- To develop and manage the training and development programs as a development process.
- To enhance the knowledge/skills of the students by encourage performance management and maintenance system as a continuous process.

3. Contents in Detail

Specific Objectives	Contents
<ul style="list-style-type: none"> • Understand the concept, evolution, and importance of HRM in organizations. • Recognizes the strategic role of HR professional in business world. • Realizes the acceptance of changes 	<p>Unit I: Introduction to Human Resource Management (6 Hours)</p> <p>1.1 Definition and importance of HRM</p> <p>1.2 Evolution and development of HRM</p> <p>1.3 Strategic human resource management (SHRM)</p> <p>1.3.1 Changing scenario of demographic changes and inclusion</p>



<p>in the demographic scenario and inclusion.</p> <ul style="list-style-type: none"> Analyze the strategies of HR in merger, acquisition and SHRM in the Nepalese context. 	<p>1.3.2 SHRM in Nepalese scenario 1.4 Role of HR in merger and acquisition</p>
<ul style="list-style-type: none"> Explain job analysis and recruitment process. Understand the job matching using job specification and job description. Design and develop effective recruitment strategies and e-recruitment as a priority initial process for the organizational performance. Understand various selection methods and tools. Understand the practice of job analysis, recruitment, and selection processes in the Nepalese business world. 	<p>Unit II: Recruitment and Selection Process (8 Hours) 2.2 Job Analysis 2.2.1 Job Design and Job Analysis 2.2.2 Job description (JD) 2.2.3 Job specification (JS) 2.2.4 Job Evaluation 2.3 Recruitment strategies 2.3.1 HR demand and supply forecast 2.3.2 E-recruitment 2.3.3 Competency-based employee 2.4 Selection methods and tools 2.5 Practices of recruitment and selection in the Nepalese environment</p>
<ul style="list-style-type: none"> Understand the importance of training need. Identify, design and implement effective training methods. Evaluate training effectiveness. Identify the differences between training and development. Understand the practices of training and development in the Nepalese institutions. 	<p>Unit III: Training and Development (8 Hours) a. Training need assessment i. Purpose of training need assessment ii. Designing training programs iii. Use of digital learning platform in training b. Evaluation of training effectiveness c. Employee development process d. Difference between training and development e. Training and development in the Nepalese context</p>
<ul style="list-style-type: none"> Understand the performance management process. Implement effective performance appraisal methods. Explain the importance of coaching and feedback. 	<p>Unit IV: Performance Management (10 Hours) 4.2 Performance management system 4.3 Performance appraisal methods 4.3.1 Self-evaluation 4.3.2 Ranking method 4.3.3 Rating scaling 4.3.4 Forced choice 4.3.5 Critical incident method 4.3.6 Behaviorally anchored rating scale (BARS) 4.3.7 Management by objectives (MBO) 4.3.8 360-degree feedback 4.4 Maintenance process (managing poor</p>



	performance) 4.4.1 Counseling and coaching 4.4.2 Mentoring 4.4.3 Feedback 4.5 Digital performance management system 4.6 Performance management and performance appraisal in the Nepalese enterprises
<ul style="list-style-type: none"> • Explain the components of compensation system. • Develop strategies for various employee benefits. • Evaluate the effectiveness of compensation and benefits packages. • Evaluation of compensation benefits to employees. 	Unit V: Compensation and Benefits (10 hours) 5.6 Principles of compensation design 5.7 Employee benefits strategies 5.8 Types of benefits strategies 5.8.1 Financial incentives 5.8.2 Non-financial incentives 5.9 Evaluation of compensation and benefits 5.10 Skill-based and performance-based pay 5.11 Legal considerations in compensation 5.12 Digital Compensation Management
<ul style="list-style-type: none"> • Understand the importance of employee relations. • Identify the key labor laws affecting HRM. • Explain the process of handling conflict and grievances. 	Unit VI: Industrial Relations (6 Hours) 6.1 Importance of industrial relations 6.2 Labor laws 6.3 Conflict management and grievances procedures 6.4 Digital industrial relations tools

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instruction

Lectures, classroom discussions, experiential learning, case analysis, role play, simulations, group task and presentations.

5. Evaluation System and Students' Responsibilities

5.1 Evaluation System

The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. Fifty percent weight is given to the internal evaluation and fifty percent weight to the semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1 Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test,



quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2 Semester End Examinations

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 percent weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc., there is not any provision for a re-exam.

6. Prescribed Books and References

Text Books

Armstrong, M., & Taylor, S. *Armstrong's Handbook of Human Resource Management Practice*. Kogan Page.

Dessler, G. *Human Resource Management*. Pearson.

References

Armstrong, M. *Armstrong's Handbook of Performance Management: An Evidence-Based Guide to Delivering High Performance*. Kogan Page.

Noe, R. A., Hollenbeck, J. R., Gerhart, B. A., & Wright, P. M. *Fundamentals of Human Resource Management*. McGraw-Hill Education.

Whitmore, J. *Coaching for Performance: Growing Human Potential and Purpose: The Principles and Practice of Coaching and Leadership*. Nicholas Brealey Publishing, London.

Wilkinson, A. *Human Resource Management: A Very Short Introduction*, Oxford University Press.



Introduction to Financial Management

Pokhara University
Faculty of Management Studies

Course code: FIN 111

Course title: **Introduction to Financial Management**

Nature of the course: Theory & Practice

Year 2, Semester IV

Level: Bachelor

Program: BBA

Full marks: 100

Pass marks: 45

Credit hours: 3.0

Total hours: 48

1. Course Description

This course provides a comprehensive introduction to financial management, covering essential topics such as financial management decisions, the role of financial managers, and the importance of corporate governance and ethics. Students will explore capital structure, dividend policy, and the impact of leverage on financial decisions. The course also delves into raising capital, including bonds, preferred and common stock, venture capital, and crowd funding. Main aspects of working capital and short-term financial management are examined, along with derivatives and financial risk management. The course concludes with special topics like mergers and acquisitions, financial distress, sustainable finance, and the impact of FinTech on financial management.

2. General Objectives

The general objectives of the course are:

- To familiarize the students with financial management principles, financial management decisions and the role of financial managers in organizations.
- To understand and analyze capital structure and dividend policies, including the impact of leverage on financial performance.
- To explore various methods of raising capital, focusing on bonds, preferred and common stock, venture capital, and crowd funding.
- To develop strategies for effective working capital and short-term financial management, including cash, credit, and inventory management.
- To comprehend the concepts and valuation methods of derivatives and the fundamentals of financial risk management.
- To make able to understand special topics in financial management, such as mergers and acquisitions, financial distress, and the emerging fields of sustainable finance and FinTech.



3. Contents in Detail

Specific Objectives	Contents
<ul style="list-style-type: none"> • Define the fundamental concepts and scope of financial management, including its meaning and purpose. • Identify and explain the key financial management decisions that impact a firm's financial health and growth. • Describe the responsibilities of financial managers in ensuring effective financial decision-making and organizational success. • Analyze the goal of value maximization as a primary objective in financial management and its implications for business strategy. • Comprehend the agency relationship, corporate governance, and the role of ethics in financial management to ensure responsible and sustainable business practices. 	<p>Unit I: Introduction to Financial Management (6 Hours)</p> <p>1.1 Meaning of Financial Management 1.2 Financial Management Decisions 1.3 Financial Manager's Responsibilities 1.4 Goal of Value Maximization 1.5 The Agency Relationship 1.6 Concept of Corporate Governance and Ethics in business</p>
<ul style="list-style-type: none"> • Understand the concept of capital structure and analyze the factors influencing the determination of a target capital structure • Assess the relationship between business and financial risk, and apply break-even analysis to evaluate the effects of different leverage levels. • Differentiate between operating leverage, financial leverage, and total leverage, and evaluate their combined impact on a firm's profitability and risk. • Differentiate between various capital structure theories like: Traditional Approach, Net Income Approach, Net Operating Income Approach, and Modigliani-Miller Proposition, to understand their relevance in financial decision-making. • Examine the principles of dividend policy, including cash dividends, and identify the key factors that influence dividend decisions within a firm. • Enhance the knowledge of implications of stock repurchases, stock dividends, stock splits, and share buybacks on shareholder value and corporate financial strategy. 	<p>Unit II: Capital Structure and Dividend Policy (12 Hours)</p> <p>2.1 Concept of Capital Structure 2.2 Target Capital Structure 2.3 Business and Financial Risk 2.4 Break-even Analysis 2.5 Concept of Leverage 2.6 Operating Leverage 2.7 Financial Leverage 2.8 Total Leverage 2.9 Impact of Financial Leverage 2.10 Capital Structure Theories: a) Traditional Approach, b) Net Income Approach, c) Net Operating Income Approach 2.11 Modigliani-Miller Proposition 2.12 Dividend Policy 2.12.1 Cash Dividend and Dividend Payment 2.12.2 Factors Affecting Dividend Policy 2.12.3 Establishing a Dividend Policy 2.12.4 Stock Repurchase 2.12.5 Stock Dividend, Stock Split, and Reverse Split 2.12.6 Share Buybacks and Their Implications (New Content)</p>



Specific Objectives	Contents
<ul style="list-style-type: none"> • Understand the meaning, types, and features of bonds, preferred stock, and common stocks. • Able to explore the rights and privileges of common stockholders and evaluate the implications of these rights on corporate governance and decision-making. • Analyze the process of raising capital through Initial Public Offerings (IPOs) and understand the role and functions of investment bankers in facilitating this process. • Examine alternative long-term financing options, including venture capital, lease financing, and crowdfunding, and assess their suitability for different business scenarios. 	<p>Unit III: Raising Capital and Long-term Financing Instruments (8 Hours)</p> <p>3.1 Meaning, Types and Features of Bond</p> <p>3.2 Meaning, Types and Features of Preferred Stock</p> <p>3.3 Meaning and Features of Common Stocks</p> <p>3.4 Rights and Privileges of Common Stockholders</p> <p>3.5 Initial Public Offerings (IPOs)</p> <p>3.6 Concept and Functions of Investment Bankers</p> <p>3.7 Concept of Venture Capital</p> <p>3.8 Concept of Lease Financing</p> <p>3.9 Crowdfunding as a Financing Option</p>
<ul style="list-style-type: none"> • Understand the core concepts of short-term financial management, cash and net working capital management, and the operating and cash cycles. • Familiar with the operating cycle and cash cycle of company. • Analyze the key aspects of short-term financial policies, the size of investment in current assets and alternative financing strategies for managing current assets. • Develop effective cash management techniques, cash budgeting, understanding float, and optimizing cash collection, disbursement, and investment processes. • Evaluate credit, receivables, and inventory management strategies, and understand their role in maintaining efficient working capital and ensuring effective supply chain financing. • Able to apply different in credit, receivables, and inventory management strategies, and understand their role in maintaining efficient working capital and ensuring effective supply chain financing 	<p>Unit IV: Short-term Financial Management (8 Hours)</p> <p>4.1 Concept of Short-term Financial Management</p> <p>4.2 Tracing Cash and Net Working Capital</p> <p>4.3 The Operating Cycle and the Cash Cycle</p> <p>4.4 Aspects of Short-term Financial Policy</p> <p>4.5 Size of Investment in Current Assets</p> <p>4.6 Alternative Financing Policies for Current Assets</p> <p>4.7 Cash Budget</p> <p>4.8 Reasons for Holding Cash</p> <p>4.9 Understanding Float</p> <p>4.10 Cash Management Techniques</p> <p style="padding-left: 20px;">4.10.1 Collection</p> <p style="padding-left: 20px;">4.10.2 Disbursement</p> <p style="padding-left: 20px;">4.10.3 Investment</p> <p>4.11 Credit and Receivables</p> <p style="padding-left: 20px;">4.11.1 Components of Credit Policy</p> <p style="padding-left: 20px;">4.11.2 Terms of Sales</p> <p style="padding-left: 20px;">4.11.3 Optimal Credit Policy</p> <p style="padding-left: 20px;">4.11.4 Credit Analysis</p> <p style="padding-left: 20px;">4.11.5 Collection Policy</p> <p>4.12 Inventory Management</p> <p style="padding-left: 20px;">4.12.1 Concepts and Types</p> <p style="padding-left: 20px;">4.12.2 Inventory Management Techniques: ABC Approach, EOQ</p> <p>4.13 Supply Chain Financing</p>
<ul style="list-style-type: none"> • Understand the basics of derivatives and their markets 	<p>Unit V: Introduction to Derivatives (8 Hours)</p>



Specific Objectives	Contents
<ul style="list-style-type: none"> • Able to differentiate between types of derivatives • Be competent to explain the key features of futures, options, and swaps contracts • Analyze the application of derivatives in the Nepalese market 	5.1 Introduction to Derivatives 5.2 Overview of Derivative Markets 5.3 Types of Derivatives (Futures, Options, Swaps, Forwards) 5.4 Overview of Futures Contracts 5.5 Overview of Options Contracts 5.6 Overview of swaps 5.7 Application of derivatives in Nepalese market
<ul style="list-style-type: none"> • Understand the meaning, motives, and types of mergers and acquisitions, and differentiate between the two to assess their impact on corporate strategy. • Explore the concept of financial distress, including its causes and effects, and examine the processes of bankruptcy and liquidation in distressed companies. • Gain insights into sustainable finance and Environmental, Social, and Governance investing, and evaluate their importance in modern financial decision-making. • Analyze the impact of FinTech on financial management, focusing on how technological innovations are reshaping financial practices and strategies. 	Unit VI: Special Topics in Financial Management (6 Hours) 6.1 Mergers and Acquisitions 6.1.1 Meaning, Motives and Types 6.1.2 Differences Between Mergers and Acquisitions 6.2 Financial Distress: 6.2.1 Concept of Financial Distress 6.2.2 Bankruptcy 6.2.3 Liquidation 6.3 Sustainable Finance and ESG Investing 6.4 FinTech and Its Impact on Financial Management

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instruction

Lectures (Core content delivery and discussions), **Case Studies** (Real world applications and analysis), **Guest Lectures** (Professional experts sharing insights), **Group Projects** (Collaborative learning and presentations), **Training** (Using research tools and software), **Assessments** (Quizzes, class participation, assignments, developing questionnaire and proposals, written exams)

5. Evaluation System and Students' Responsibilities

5.1 Evaluation System

The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. Fifty percent weight is given to the internal evaluation and fifty percent weight to the semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1 Internal Evaluation



The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.3 Semester End Examinations

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 percent weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc., there is not any provision for a re-exam.

6. Prescribed Books and References

Text Books

- Ross, S. A., Westerfield, R. W., & Jordan, B. D. *Fundamentals of Corporate Finance*. New Delhi: Tata McGraw-Hill.
- Brealey, R. A., Myers S. C., Alen, F., & Mohanty, P. *Principles of Corporate Finance*. New Delhi: McGraw-Hill Education (India).

References

- Brigham, E. F., & Ehrhardt, M. C. *Financial Management: Theory and Practice*. Delhi: Clengage Learning.
- Van Horne, J. C., & Wachowicz, J. R. *Fundamentals of Financial Management*. New Delhi: PHI Learning.
- Ross, S.A, Westerfield, R.W. and Jaffe, J. (2022). *Corporate Finance: Core Principles and Applications*. New York: McGraw-Hill Education
- H., David, Grinblatt, M. & Titman, S. (2020). *Financial Markets and Corporate Strategy*. New York: McGraw-Hill Education



Academic Writing

Pokhara University Faculty of Management Studies

Course Code: PRC 114
 Course title: **Academic Writing**
 Nature of the course: Practical
 Year 2, Semester IV
 Level: BBA
 Program: BBA/ BBA (Finance)

Full marks: 100
 Pass marks: 45
 Credit hour: 1.0
 Total periods: 16

1. Course Description

Academic Writing (PRC 114) is a fundamental guide to the students of undergraduate Management stream that aims at imparting a strong base for academic as well as professional business writing skills in learners. It covers the very basic principles of writing well substantiated paragraphs led by a strong controlling idea (as topic sentence in paraprah level and thesis statement in whole write up) using a fair and plain English language.

2. General Objectives

The general objectives of this course are:

- To help the students develop their basic academic writing skills.
- To cultivate students' critical reading habits.
- To enable students to think critically and clearly.
- To guide students through the academic journey of active/critical reading.
- To involve students in writing reflection notes, generating and arranging ideas under various pre-writing activities including topic selection, thesis formulation, outlining the paragraphs according to essay patterns, drafting, editing and more.

3. Contents in Details

Faculty members are empowered to adapt and modify course content to align with market needs and contextual demands, provided that the core objectives and practical aspects of the course remain intact and relevant. The suggested course contents are as follows:

Specific Objectives	Contents
<ul style="list-style-type: none"> • Critically examine prevailing birth order theories and myths • Write personal response paragraphs • Identify the controlling idea of a paragraph 	<p>Unit I: Birth Order and Your Place in Life (3 Hours) Readings: as prescribed in the recommended textbook</p> <p>1.1 Paraphrasing/ summarizing 1.2 Writing topic sentences 1.3 Phrases, clauses and fragments</p>



<ul style="list-style-type: none"> Express themselves about their attachments with loved ones, family members, friends, community, country etc. Summarize and make annotation after a close reading Write essays related to emotional intelligence using their personal narrative Write paragraphs minimizing the run on errors 	<p>Unit II: Matters of the Heart (3 Hours) Readings: as prescribed in the recommended textbook</p> <p>2.1 Summarizing 2.2 Writing patternized paragraphs (focusing on Narrative) 2.3 Correcting run-on sentence errors</p>
<ul style="list-style-type: none"> Formulate and use thesis statements as the controlling idea of the essay (out of a series of writing/ editing workshops) 	<p>Unit III: Friendship (1 Hour) Readings: as prescribed in the recommended textbook</p> <p>3.1 Formulating Thesis statements and Using them in context</p>
<ul style="list-style-type: none"> Articulate their views on karma, work life balance Compose precise, coherent and cohesive sentences Outline a structured essay (comparison and contrast, cause and effect, definition) 	<p>Unit IV: Live to Work or Work to live (3 Hours) Readings: as prescribed in the recommended textbook</p> <p>4.1 Summarizing 4.2 Coherence and Transition in writing 4.3 Essay Outlining 4.4 Paragraph writing 4.5 Peer editing</p>
<ul style="list-style-type: none"> Distinguish between the common ethical questions like right or wrong and take a clear stand Develop persuasive/ argumentative essays 	<p>Unit V: Questions of Right and Wrong (3 Hours) Readings: as prescribed in the recommended textbook</p> <p>5.1 Writing Persuasive/ argumentative essay 5.2 Writing other patternized essays</p>
<ul style="list-style-type: none"> Write argumentative/ comparison contrast/ definition essays around technological advancement and quality of work/personal life Improve professional writing skills avoiding common logical fallacies and violation of grammatical parallelism 	<p>Unit VI: Progress and Tradition (3 Hours) Readings: as prescribed in the recommended textbook</p> <p>6.1 Avoiding Logical Fallacies 6.2 Grammatical Parallelism</p>

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instruction

The main methods of instruction will be lecture, discussion, group work, writing workshops, presentations, multi-media interactions etc. These pedagogical approach aim



to groom the students with critical reading skill, basic academic writing and editing skills, and essential language skills.

Interactive sessions, discussion, group work, role plays, feedback and coaching.

5. Evaluation System and Students' Responsibilities

5.1 Evaluation System

Both internal and external evaluations will be based on attendance, assignment, class participation, self-reflection, project work, and presentation of the project report learning and practicals. The faculty will provide final grades of the students. Thus, there will be no semester end examination and all evaluations will be conducted continuously throughout the semester.

5.2 Students' Responsibilities:

Students are advised to attend all the classes/sessions and complete all the assignments within the specified time period. If a student does not attend the sessions, it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.

6. Suggested Books and References

The following materials are suggested as reference:

Smalzer, William R. (2005/ latest). Write to Read: Reading, reflection, and writing. 2nd ed. CUP.

Colonna, Mary R. & Gilbert, Judith E. (2006/latest). Reason to write: Strategies for success in academic writing. OUP.

Kirszner, G. Laurie & Stephen R. Mandell: *Patterns for College Writing: A Rhetorical Reader and Guide*, 7th ed. New York: St. Martin's Press

