

**BBA  
First Year  
First Semester**

## ENG 101.3 (Credit hours 3)

### English I

BBA, First Year, First Semester

#### Course Objectives:

*This course contains informative reading to improve reading skills, exercises to help improve listening skills, effective writing exercises to develop useful techniques in writing and realistic creative writing to give an opportunity to express oneself. The course aims to develop the overall skills in the use of English language. Specially it aims to:*

1. *revise and consolidate on what the students have already learnt in their +2 or higher secondary course;*
2. *develop and extend their knowledge further;*
3. *develop their reading, listening and writing skills;*
4. *orient them towards creative writing;*
5. *polish students "problem areas" of English grammar;*
6. *develop their vocabulary skills; and*
7. *develop the knowledge and practice of functional language needed in different situations.*

*The method of teaching should be student-centered and activity oriented. Extensive use of audiovisuals and workbook should be made.*

#### Course Contents:

- |   |                 |
|---|-----------------|
| <b>1. Module I</b><br>Desert Island, Around the world, That's show business!, Food and drink, Crossing the Channel    | <b>16 hours</b> |
| <b>2. Module II</b><br>Buildings and homes, Put it in writing, The third age, It takes all sorts. ...., Communication | <b>16 hours</b> |
| <b>3. Module III</b><br>The English- speaking world, Travelers, Love Stories, On business, Here is the news           | <b>16 hours</b> |

#### Text Book:

1. Jones, Leo: *Cambridge Advanced English*, Cambridge: CUP.

#### References:

Dictionary, Video and Cassettes

## MTH 101.3 (Credit hours 3)

### Business Mathematics I

BBA, First Year, First Semester

#### Course Objectives:

*This course aims to provide introductory understanding of the various mathematical tools used in business applications.*

#### Course Contents:

- 1. Basic Arithmetic and Algebraic Skills** **8 hours**  
Manipulation of exponents (law of indices), Solving linear simultaneous equation (up to 3 variables), Simple logarithmic calculation, Compound interest, Compound depreciation, Annuities, Permutation and combination
- 2. Set Theory and Real Number System** **8 hours**  
Types of set, Venn diagram, Set operations, Number of elements in a set, Applications, Real number system. Open and closed intervals, Absolute value, Linear inequalities and their graphs
- 3. Functions and Graphs** **10 hours**  
Definition of function, Injective, surjective and bijective functions, Inverse function, Linear, Quadratic and Polynomial functions, Exponential and logarithmic functions, Trigonometric functions, Graphs and applications of each type of functions
- 4. Limit and Continuity** **6 hours**  
Sequence, Limit of a sequence, Limit of function, Continuity and discontinuity of function
- 5. Differentiation** **9 hours**  
Definition of derivative, Techniques of differentiation, Derivative of algebraic, exponential, logarithmic and simple trigonometric functions, Higher order derivatives, Maxima and Minima of function of one variable. Applications related to rate measures
- 6. Polynomial and Quadratic Equation** **7 hours**  
Polynomial and polynomial equation, Factor and remainder theorem, Fundamental theorem of algebra (without proof), Number of roots of a polynomial equation, Quadratic equation, Nature of roots, Relation between roots and coefficients, Formation of a quadratic equation with given roots

#### Text Book:

1. Budnick, Frank S.: *Applied Mathematics for Business, Economics and the Social Sciences*, Fourth Edition, McGraw-Hill, Inc.

#### Reference Books:

1. Goldstein Larry J., David C. Lay and David I. Schneider: *Calculus and its Applications*, Prentice Hall.
2. Bajracharya, Bhanu C.: *Business Mathematics*, M.K Publishers & Distributors.
3. Bajracharya D.R., et al: *Basic Mathematics-I*, Sukunda Pustak Bhawan (For unit 6)
4. Shrestha and Thakurathi: *Applied Mathematics*, Buddha Academic Enterprises

## ACC 101.3 (Credit hours 3)

### Financial Accounting I

BBA, First Year, First Semester

#### Course Objectives:

*This course aims to provide students with the basic concepts and practices of financial accounting with a view to develop their skills in preparing and presenting the financial statements of an organization as a part of the accounting information system.*

#### Course Contents:

- 1. Introduction** **4 hours**  
Concept of accounting, forms of business organizations and nature of business activity; users of accounting information and their needs; fields of accounting; financial statements: the tools for communication; generally accepted accounting principles; qualitative characteristic of accounting information; objectives of financial statements; the accounting profession
- 2. Recording, Handling and Summarizing the Accounting Information** **9 hours**  
Role of source documents, Recording of transaction and events, the accounting equation; the double entry system; analysis of transactions; rules of debits and credits for assets, expenses, liabilities, capital and income; cash accrual and hybrid system of accounting; journal – general and special including cash and bank books; role of vouchers, T - accounts; trial balance; concepts of the annual report and financial statements
- 3. Income Statement** **4 hours**  
Concepts of income statement; major components of income statements: revenues, cost of sales, gross margin, administrative expenses, selling and distribution expenses, gains and losses, net income and retained earnings; formats of income statements; retained earning statements, preparation of income statement (vertical multi-step format)
- 4. Balance Sheet** **4 hours**  
Concepts of balance sheet; major components of balance sheet: assets, liabilities and stockholders' equity; preparation of balances sheet (vertical, classified format)
- 5. Work Sheet** **8 hours**  
Accrual and adjusting entries; T-accounts, opening and closing entries; preparation of Income statement and Balance sheet with adjustments using a work sheet.
- 6. Statement of Cash Flows** **8 hours**  
Cash flows and accrual accounting; purpose of the statement of cash flows; operating, investing and financing activities; formats of statement of cash flows; preparation of cash flow statement (vertical format)
- 7. Annual Report** **2 hour**  
Meaning and components of an annual report
- 8. Accounting Information System and the Use of Computers in Accounting** **9 hours**  
Accounting information system in modern business organizations; role of computers in accounting; recording transactions, extracting ledger, trial balance and presenting the financial statements received from the accounting package; using computerized accounting software; retrieving various reports from the system

#### Text Book:

1. Porter, Gary A. Norton, Curtis L.: *Financial Accounting: The Impact on Decision Makers*, The Dryden Press, USA.

#### Reference Books:

1. R. Narayanswamy: *Financial Accounting: A Managerial Perspective*, Prentice Hall of India.
2. Accounting Package
3. Sharma, Narendra, Acharya, C: *Financial Accounting*, Budha Academic Centre

## MGT 101.3 (Credit hours 3)

### Principles of Management

BBA, First Year, First Semester

#### Course Objectives:

*This course aims to familiarize students with the fundamental principles of management with a view to develop their understanding of the functions of management, evolution of management theories, globalization of management and emerging concepts in management.*

#### Course Contents:

- 1. Introduction** **4 hours**  
Concepts of management, The management process and function, Types and roles of managers, Managerial levels and skills, Emerging challenges for management
- 2. Management Theories** **6 hours**  
Scientific management school, Administrative management, Behavioral School, Management science school, Systems approach, Contingency approach
- 3. Environmental Context** **5 hours**  
Concept of environment, External environment and internal environment, Organization- environment relationships, Managerial ethics, Social responsibility, Emerging business environment in Nepal
- 4. Planning and Decision Making** **6 hours**  
Planning: an overview, Importance of planning, Purpose and functions of organizational goals, Types of planning, Concept of strategic planning, Situational analysis, Managerial decision making: nature of decision making, styles and conditions of decision making, group decision making, tools for planning and decision making
- 5. Organizational Design and Structure** **8 hours**  
Meaning, Principles and approaches to organizing, job design, Departmentation, Nature and types of organization design, Situational influence on organizational design, informal organization, Authority, power and responsibility, Delegation and decentralization of authority, Emerging concepts in organizing
- 6. Leadership and Motivation** **5 hours**  
Understanding individuals in organization, Nature, functions and styles of leadership, Approaches to leadership, The motivational process, The need-hierarchy and motivation-hygiene theories, Motivation through employee participation
- 7. Communication and Team Work** **6 hours**  
Concept, nature, and forms of organizational communication, Informal communication, Interpersonal communication, barriers to communication, Groups and teams: concept and characteristics, Interpersonal and inter-group conflicts, Managing conflicts
- 8. Control and Quality Management** **4 hours**  
Elements of control, Nature and types of control, Managing control in organization, Information for effective control, MIS and DSS, TQM, Factors effecting quality. Deming management
- 9. International Management** **4 hours**  
Globalization - concept, nature and forms. Methods of globalization, Changing international management scenario. Multinational companies - meaning and types, effects and benefits

#### Text Books:

1. Griffin, R.: *Management*, ATTBS, Delhi.
2. Pant, P.R.: *Principles of Management*, Buddha Academic Enterprises.

#### Reference Books:

1. Robbins P. and Coulter, M.: *Management*, Prentice Hall of India.
2. Stoner, J.A., R.E, Freeman and D.R. Gilbert: *Management*, Prentice Hall of India.

## **CMP 101.3 (Credit hours 3)**

### **Computer Application**

BBA, First Year, First Semester

#### **Course Objectives:**

*This course aims to provide students with a skill in word processing, spread-sheet, data base, and use of power point, internet and e-mail. Students are required to undertake a project work under the supervision of the course director/teacher that will form the third internal evaluation test.*

#### **Course Contents:**

- 1. Introduction to Personal Computer** **8 hours**  
History of computers, PC at a glance, Building blocks of PC, PC software, Micro, mini, main and super computers, Applications of computer, The input accessories, Considerations in buying a computer, Computer networking (simple definition of different types of network; star, ring, and bus typology)
- 2. Operating System** **8 hours**  
What is an operating system, The DOS (involve different commonly used commands), Disadvantage of DOS, Windows operating system; setting, properties and installation guides, Software tools (utility programs)
- 3. Word Processor** **8 hours**  
Learn to use help, Opening, creating, saving, saving documents in different formats and printing documents, Password protection, Customization of MS Word to user's requirements, Checking spelling, thesaurus and grammar, Editing, formatting and changing appearance of the page and merging documents, Importing graphics and creating drawing objects, Creating tables, Embedding and linking, Creating a hyperlink, Working with a long document, Customizing document (e.g. bullet and numbering, header and footer, printing area, putting a picture, and other techniques), Familiarization with Macro and Mail merge
- 4. Spreadsheet** **8 hours**  
Working with workbooks and worksheet, Entering data and selecting cells, Editing work-sheet data, Creating formula and working with charts, Creating drawing and working with pictures, Validating cell entries, sorting and conditional formatting, Making decision using Excel, Pivot tables. Graphs
- 5. Presentation** **4 hours**  
Rudiments of presentation, Creating presentation slides using Microsoft power point, Different techniques of presenting slides, Arranging and sorting slides, Animation and other effects
- 6. Database** **4 hours**  
Basic concepts of database, Table design, Form and report design using a single table
- 7. Internet and E-mail** **2 hours**  
MS Outlook and its configuration to setup e-mail account, Search engines
- 8. Project Work** **6 hours**  
Students are required to perform regular reporting and presentation in all of the above MS Office techniques. The student, with the consent of the course coordinator must submit a project that incorporates the use of MS Word, MS Excel and MS Power Point

#### **Text Book:**

1. Busby, Michael and Russel A. Stultz: *Microsoft Office 2000*, BPB Publications.

#### **Reference Books:**

1. Ram B.: *Computer Fundamentals*, Willey Eastern Publication.
2. Saxena S.: *A First Course in Computers*, Vikas Publishing.