

**BBA**  
**First Year**  
**Second Semester**

## ENG 102.3 (Credit hours 3)

### English II

BBA, First Year, Second Semester

#### Course Objectives:

*This course aims to develop writing skills in the students. It functions as a mini-rhetoric offering extensive advice on planning, writing and revising, including brainstorming, clustering, journal writing, and editing. The course introduces students to the various modes of writing and with enough examples it teaches how to distinguish between the various modes and comprehend an essay's content, understand the writer's purpose and audience, recognize the stylistic and structural techniques used to shape the essay, and their sensitivity to the nuances of word choice and figurative language. In addition, there are ample "Writing Assignments" and "Collaborative Writing Activity" for the students to apply what they have learnt.*

#### Course Contents:

##### Module I

16 hours

##### 1. Introduction

Reading to Write

##### 2. The Writing Process

Invention, Arrangement, Drafting and Revision

##### 3. Narration

Sandra Sisneros, Only Daughter; Donna Smith-Yackel, My Mother Never Worked

##### 4. Description

Mark Twain, Reading the River; N. Scott Momaday, The Way to Rainy Mountain

##### Module II

16 hours

##### 5. Exemplification

Robert M. Linlinfeld and William L. Rahje, Six Enviro-Myths  
Richard Leaderer, English is a Crazy Language

##### 6. Process

Alexander Petrunkevitch, The Spider and the Wasp; Larry Brown, On Fire

##### 7. Cause and Effect

Norman Cousins, Who Killed Benny Paret?  
Marie Winn, Television: The Plug-In Drug

##### 8. Comparison and Contrast

Bruce Catton, Grant and Lee" A Study in Contrast  
Deborah Tannen. Sex, Lies, and Conversation

##### 9. Classification and Division

Allen Pace Nilsen, Sexism in English: A 1990s Update  
Stephanie Ericsson, The Way We Lie

##### Module III

16 hours

##### 10. Definition

Judy Brady: I Want a Wife  
Burno Bettelheim. The Holocaust

##### 11. Argumentation

Structuring an Argumentative Essay  
Tomas Jefferson, The Declaration of Independence  
Debate Casebook: Multicultural Education

## **12. Combining the patterns**

Lars Eighner, On Dumpster Diving

## **13. Using and Documenting Sources**

Paraphrasing, Summarizing, and Using Quotations, Avoiding Plagiarism, Using APA Style to Cite and Document Sources

### **Text Book:**

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

## MTH 102.3 (Credit hours 3)

### Business Mathematics II

BBA, First Year, Second Semester

#### Course Objectives:

*This Course aims to provide students with a sound understanding of calculus and linear algebra for business decisions.*

#### Course Contents:

- 1. Applications of Derivatives** **5 hours**  
Revenue, Cost and Profit Applications, Marginal approach to profit maximization, Elasticity, Market model
- 2. Functions of Several Variables** **6 hours**  
Functions of variables, Partial derivatives, Partial and total differentials, Higher order differentials
- 3. Optimization: Functions of Several Variables** **7 hours**  
Maxima and minima of functions of several variables, Lagrange multiplier and constrained optimization, Competitive equilibrium of a firm, Monopoly price and output, Discriminating monopolists
- 4. Integration and its Applications** **10 hours**  
Indefinite integrals, Techniques of integration, Definite integrals, Improper integrals, Applications, Ordinary differential equations
- 5. Series** **4 hours**  
Series; geometric series, Taylor series
- 6. Vector** **5 hours**  
Vector; vector spaces, Linear dependence, Basis
- 7. Matrices and Determinant** **11 hours**  
Types of matrices, Matrix operations, Matrix representation of equations, Determinant, Inverse of a matrix, Cramer's rule, Applications of matrix algebra, Input Output model.

#### Text Book:

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

#### Reference Books:

1. Yamane, Taro: *Mathematics for Economist: An Elementary Survey*, Second Edition, Prentice Hall of India.
2. Chiang, Alpha C.: *Fundamental Methods of Mathematical Economics*, McGraw-Hill International.
3. Goldstein Larry J., David C. Lay and David I. Schneider: *Calculus and its Applications*, Prentice Hall of International
4. Shrestha and Thakurathi: *Mathematics for Business and Economics*, Buddha Academic Enterprises

## ACC 102.3 (Credit hours 3)

### Financial Accounting II BBA, First Year, Second Semester

#### Course Objectives:

*This course aims to equip students with the knowledge and skill in handling financial accounting system. Specifically it aims to acquaint students with the*

- *Recording, accounting, valuation and disclosure in the financial statements of the inventories and the cost of goods sold;*
- *Accounting and disclosure of cash, cash equivalents and receivables;*
- *Accounting and disclosure of non-current assets and liabilities;*
- *Accounting and disclosure of current liabilities; and*
- *Accounting and presentation of owners' equity and dividends.*

#### Course Contents:

- 1. Accounting for Inventories and Cost of Goods Sold** **8 hours**  
The nature of inventory; cost of goods sold model; inventory valuation and income measurement; inventory costing methods; choice of a method; methods of inventory estimation; effect of inventory valuation method on the cost of goods sold; disclosure in the financial statements
- 2. Accounting for Cash, Cash Equivalent and Receivables** **8 hours**  
*Cash and cash equivalent:* components of cash and cash equivalents; preparation of the bank reconciliation statement and the need for adjustments to accounting records; petty cash, balance sheet presentation cash and cash equivalent. *Accounts receivable:* valuation of accounts receivables, methods to account for uncollectible amount, balance sheet presentation; *Notes receivable:* interest bearing notes, non-interest bearing notes, presentation of the notes receivable and related aspects in the financial statements
- 3. Accounting for Non-current Assets** **11 hours**  
Concepts of capital, revenue and deferred revenue expenditure; types of operating assets; acquisition of operating assets and the capitalization process; depreciation: concepts, methods, and accounting (straight line and diminishing balance method including accelerated depreciation method), disposal of assets and accounting for gains and losses; disclosure in the financial statements
- 4. Accounting for Current Liabilities** **5 hours**  
Accounts payable; notes payable, tax payable, warranties and accrued liabilities; balance sheet presentation
- 5. Accounting for Non-current Liabilities** **9 hours**  
Bonds payable: issuance of bonds, characteristics of bonds, factors affecting bond price, premium or discount on issuance of bonds, bond amortization, redemption of bonds, disclosure in financial statements. Accounting for leases: Operating and financial lease; balance sheet of presentation
- 6. Accounting for Stockholders' Equity and Dividends** **7 hours**  
Stockholders' Equity: components of the stockholders' equity section of the balance sheet; Stocks: types of stock, issuance of stock, stock issued for cash and non-cash consideration and on a subscription basis, treasury stock, retirement of a stock; presentation in the financial statements; Dividends: meaning and types of dividend-cash dividend, cash dividend for ordinary stock and preferred stock; stock dividend and stock split, disclosure in financial statements

#### Text book:

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

#### Reference Book:

1. Narayanaswamy, R., *Financial Accounting: A Managerial Perspective*, Prentice Hall of India, New Delhi.

## ECO 101.3 (Credit hours 3)

### Microeconomics

BBA, First Year, Second Semester

#### Course Objectives:

*This course aims to acquaint students the basic fundamentals of micro economic theory. It enhances the skills of the students in tabular and graphic interpretation of the economic concepts with respect to business decisions.*

#### Course Contents:

- 1. Introduction** **3 hours**  
Introduction to economic theory: Problem of scarcity, Introduction to microeconomics and macroeconomics, Function of microeconomic theory, Comparative statics and dynamics, Positive and normative economics
- 2. Demand, Supply and Equilibrium** **7 hours**  
Meaning and Concept of Demand, Individual demand (Law of demand and Demand curve), Market demand curve, Meaning and Concept of Supply, Individual supply (Law of Supply and Supply Curve), Market supply curve, Shifts in demand and supply curves and the changes in equilibrium
- 3. Measurement of Elasticities** **4 hours**  
Price elasticities of demand, Arc and point elasticity, Total expenditure (revenue) and elasticity, Income elasticity, cross elasticity and price elasticity of supply
- 4. Consumer Demand Theory** **10 hours**  
Cardinal approach of utility, Consumer equilibrium, Ordinal approach of utility, Indifference curve, Marginal rate of substitution, budget line, consumer equilibrium, income consumption curve, price consumption curve, Separation of substitution and income effect from price effect for normal, inferior and Giffen good
- 5. Theory of Production** **7 hours**  
Production function, Production with one variable input: total, average and marginal product, Law of diminishing marginal returns, Production function with two variable inputs: Isoquants, marginal rate of technical substitution, Law of returns to scale, Isocost lines, Optimum Combination of inputs, Expansion path
- 6. Costs of Production** **4 hours**  
Short-run total, average and marginal cost curves, Geometry (shape) of short-run cost curves with their relationships, Long-run average and marginal cost curves: derivations and their shapes
- 7. Concept of Revenue Curves** **2 hours**  
Nature of revenue curves in various markets, Total, average and marginal revenue curves, Relationship between average and marginal revenue curves in different market situations
- 8. Product Pricing** **7 hours**  
Perfect competition; pricing under perfect competition; equilibrium in short run and long run, Monopoly; pricing under monopoly, short and long period, Monopolistic competition; pricing under monopolistic competition; short and long period, Comparison among various market structures
- 9. Theory of Factor Pricing** **4 hours**  
Factor pricing in perfectly competitive markets, factor pricing in imperfectly competitive markets, Bilateral monopoly

#### Text book:

1. Mankiw, N. Gregory: *Principles of Microeconomics*, The Dryden Press, Harcourt Brace College Publishers

#### Reference Book:

1. Dominick Salvatore: *Theory and Problems of Microeconomics*, 3/ed, Schaum's Outline Series, McGraw-Hill, Inc, Singapore.

## **CMP 103.3 (Credit hours 3)**

### **Programming Language**

BBA, First Year, Second Semester

#### **Course Objectives:**

*This course aims to introduce students to the imperative programming principles and acquaint them with the C programming language.*

#### **Course Contents:**

- 1. Historical Development** **2 hours**  
History of computing and computers, Types of computers (analog and digital), Generations of computers
- 2. Introduction to Computer Systems** **4 hours**  
Fundamental concepts of computer, Memory, hardware, software and firmware, Block diagram of digital computer, Computer peripherals
- 3. Programming Preliminaries** **10 hours**  
Introduction to program and programming language, Types of programming language, Generations of programming languages, Program design methodology, Software development: Stages of software development, Text editor; Assembler, Compiler, Interpreter, Algorithms, Flowcharts, Pseudo codes, ASCII
- 4. Introduction to C** **16 hours**  
C Basics; variables and constants, The simple data types in C. Operators, Header files, Input and Output statement: Unformatted I/O, Formatted I/O, Type conversion, Loops and Decisions (For loop, while loop, Do while loop, Nested loop Case-break and continue statements, If Else, Else-If and Switch statements), Functions (Variables, Returning a value from a function, Sending a value to a function, Arguments, Preprocessor directives, C libraries, Macros, Header files and proto typing), Recursion
- 5. Arrays and Strings** **4 hours**  
Initializing arrays, Multidimensional arrays, String; functions related to the string
- 6. Structures and Unions** **3 hours**  
Initializing structures, Nested type structure, Arrays and structures, Unions
- 7. Pointers** **4 hours**  
Pointer data type, Pointers and Arrays, Pointers and Functions, Pointers and Structures
- 8. Files and File handling** **5 hours**  
Opening and creating a file in different modes (Read, Write and Append)

#### **Text Book:**

1. Rajaraman, V.; *Computer Programming in C*, Prentice-Hall of India, New Delhi

#### **Reference Books:**

1. Kelley, A. & Pohl I: *A Book on C*, Addison Wesley Longman Singapore Pvt. Ltd.
2. Yshavant Kanetkar: *Let Us C*, BPB Publication, New Delhi.