

**BBA
Second Year
Third Semester**

ENG 103.3 (Credit hours 3)

Business Communication

BBA, Second Year, Third Semester

Course Objectives:

This course aims to impart to students the knowledge of effective written and oral communication skills for handling business operations.

Course Contents:

- 1. Communication in Workplace** **5 hours**
The role of communication in business, business communication model, perception and reality, communication malfunctions
- 2. Fundamentals Business Writing** **5 hours**
Adaptation and selection of words, construction of clear sentences and paragraphs, writing for effect
- 3. Quality of Effective Correspondence** **6 hours**
Objectives of business letter, primary goal, conversational style, you-viewpoint, positive language, courtesy, emphasis by position and sentence structure, coherence in letter, problems of cultural difference, ethics and public relations writing
- 4. Business Correspondence** **10 hours**
Direct inquiry, indirect situations, persuasive requests and collections, sales and applications, memorandums
- 5. Business Report Writing** **6 hours**
Basic of report writing and readability management, report structures, graphics and visual aspects of report writing
- 6. Public Speaking and Oral Reporting** **5 hours**
Making formal speeches: Selection of topic, presentation method, audience analysis, appearance and bodily action, use of voice and visual aids, Oral reporting: definition, differences between oral and written reports, planning the oral report, problems for speeches and oral reports
- 7. Additional Oral Communication Activities** **5 hours**
Conducting and participating in meetings, using the telephone, interview, listening
- 8. Nonverbal Communication** **3 hours**
Definition, classification of nonverbal communication
- 9. Selected Topics** **3 hours**
Technology-enabled communication, tools for presentation, cross-cultural communication

Text Books:

1. Lesikar, Raymond V. and John D. Pettit Jr.: *Business Communication: Theory and Practice*, Irwin Inc: India.
2. Lesikar, Raymond V., John D. Pettit Jr. and Marie E. Flatley: *Business Communication*, Irwin.

STT 101.3 (Credit hours 3)

Business Statistics

BBA, Second Year, Third Semester

Course Objectives:

This course aims to provide students with a thorough understanding of descriptive and inferential statistical tools used in business decision making.

Course Contents:

- 1. Introduction** **3 hours**
Statistics and data, quantitative and categorical variables, fundamental elements of a statistical analysis
- 2. Data collection** **4 hours**
Sources of data, experimental research, survey research, questionnaire, data preparation- editing, coding, and transcribing
- 3. Tables and Charts** **3 hours**
Steam-and-leaf display, frequency distribution, relative frequency distribution, cumulative polygon, timeplots
- 4. Summarizing and Describing Numerical Data** **6 hours**
Measure of central tendency: mean, median, mode and mid-hinge. Measures of variation: range, inter quartile range, standard deviations, and coefficient of variations. Shape, five-number summary and box-and-whisker plot
- 5. Probability** **7 hours**
Basic concepts, counting rules, objective and subjective probability, marginal and joint probability, addition rule, conditional probability, multiplication rules, Bayes' Theorem
- 6. Discrete Probability Distribution** **6 hours**
Random variables, mean and standard deviation of discrete random variables, mathematical expectation, binomial distribution, Poisson distribution
- 7. Continuous Probability Distribution** **5 hours**
Normal distribution and its applications, assessing normality, normal approximation of binomial and Poisson distribution
- 8. Estimation of Population Parameters** **6 hours**
Law of large numbers, central limit theorem, statistical confidence, confidence intervals, confidence for means and populations
- 9. Hypothesis Testing** **8 hours**
Testing of significance, p-value approach to hypothesis testing, connection between confidence intervals and hypothesis testing, comparing two means (two sample z and t- test procedures), comparing two proportions, power

Text Books:

1. Levin, Richard I. And David S. Rubin: *Statistics for Management*, Prentice-Hall of India
2. Berenson, Mark L. and David M. Levine: *Business Statistics: Concepts and Applications*, Prentice-Hall, Inc

SOC 101.3 (Credit hours 3)

Sociology

BBA, Second Year, Third Semester

Course Objectives:

This course aims to provide students with the basic concepts of sociology along with the knowledge about cultural and social institutions and processes.

Course Contents:

- 1. Introduction to Sociology** **4 hours**
Meaning of sociology, Nature of sociology, Methods of sociology (Scientific methods and limitations, Sociology as a science), Subject matter of sociology
- 2. Theories** **8 hours**
Meaning of perspective and their uses in sociology, Major theoretical perspectives of sociology: Functionalist, Conflict and Interactions: Basic assumptions their strength and weakness. Relationship of business management with social sciences (Sociology/ anthropology)
- 3. Basic Concepts in Sociology** **14 hours**
Society: meaning, nature and types (Pre-industrial and industrial society), Community: meaning and nature. Culture: meaning, characteristics and functions, Cultural contents (Material and non material culture) and Elements of culture (Norms values, beliefs, knowledge, technology, signs). Group: meaning, nature, importance, and classification of groups (Primary and secondary) and factors enforcing group formation. Organization: meaning, nature, formal organization and Weber's bureaucracy. Social institutions: meaning, nature, functions and types (primary and secondary)
- 4. Basic social institutions** **10 hours**
Marriage: meaning, characteristics, function and types (Monogamy, polygamy, endo and exogamy), factors effecting marriage (Industrialization, organization, education, legislation). Family: meaning, characteristics, types (Nuclear and joint, patriarchal and matriarchal, functions, nuclearization and changing functions of family. Kinship: meaning, rule of descent, kinship usages (Rule of avoidance and joking relationships)
Education System: meaning of education, function of education (Functionalist's view and conflict view). Religion: meaning (Religion as a system of beliefs and practices), sacred and profane, functions of religions (functionalist and conflict approach). Political system: meaning and basic features of democracy and totalitarianism, meaning and functions of welfare state. Economic System: capitalism and socialism, meaning and basic features with their strengths and limitations
- 5. Socialization** **3 hours**
Meaning of socialization, Primary socialization (Theory of Freud, Mead, Cooley and Piaget), Agents of socialization, Impact of man on society and impact of society on man. Personality: meaning, static and dynamic nature of personality, factors determining personality (Biological and environmental i.e socio-cultural)
- 6. Social Stratification** **3 hours**
Meaning of social differentiation, inequality and social stratification, Nature and types of social stratification (meaning and characteristics of caste, class, ethnic and gender inequality with reference to Nepal)
- 7. Social Control** **3 hours**
Crime and deviance: meaning and their differences. Merton's type of Anomie.
Concept of social sanction, conformity, meaning and nature of social control, types of social control (formal and informal): Agencies of social control (formal and informal i.e law, education, coercion, norms and values, religion)
- 8. Social Change** **3 hours**
Meaning, nature, causal factors (population, social organization, environment, technology) and Conflict approach to social change

Text Book:

1. Shankar Rao, C.N.: (2000), *Sociology: Primary Principles* (3rd edition), New Delhi: S. Chand & Company.

Reference Books:

1. Calhoun, Light, Keller: *Sociology* (6th ed.). New York: McGraw Hill.
2. R.M Mac Iver and C.H. Page: *Society: An introductive analysis*
3. M. Heralamabous with RM Held: *Sociology: Themes and Perspectives*
4. Rishikeshav Raj Regmi: *The essentials of Sociology*

ACC 103.3 (Credit hours 3)

Management Accounting

BBA, Second Year, Third Semester

Course Objectives:

This course aims to provide an understanding of cost and cost behavior and develop an ability to use cost information for planning and control decision.

Course Contents:

- 1. Introduction** **4 hours**
Concept, scope and objectives of managerial accounting; changing role of management accounting in a dynamic business environment; managerial versus financial accounting, managerial accountant in an organization, controllership accounting responsibility and limitation, managerial accounting as a career.
- 2. Basis Cost Management, Allocation and Product Cost Determination** **9 hours**
Cost concepts, manufacturing costs, manufacturing costs flows, product costs in service industry, firms and non-profit organizations; cost behavior patterns, variable cost and fixed costs, direct, controllable and uncontrollable costs. Opportunity costs sunk costs, differential costs marginal and average costs; cost estimation; product cost definition for manufacturing, service and retail industries; need for accurate determination of product costs, target analysis; analyzing cost to activities.
- 3. Income Recognition, Measurement and Reporting** **3 hours**
Absorption and variable costing, reconciliation under absorption and variable costing
- 4. Cost- Volume-Profit Analysis** **10 hours**
Assumptions behind breakeven analysis, breakeven formula derivation and significance, profit volume graph and its usefulness, contribution margin and its interpretations, goal setting and breakeven analysis, multiple products and breakeven rules, cost structure and operating leverage, introduction to activity-based costing.
- 5. Planning and Control Systems** **10 hours**
Budgeting and profit planning, master budgeting, cash budgeting, flexible budgeting, concept of responsibility accounting.
- 6. Alternative Decision Making** **6 hours**
Make or buy, drop or continue, accept or reject a special offer, replacement of assets.
- 7. Capital Expenditure Decisions** **6 hours**
Concept of present value, discounted, cash-flow analysis, methods for making investment decisions.

Text Book:

1. Hilton, Ronald W: *Managerial Accounting*. Tata McGraw- Hill.

Reference Books:

1. Horngren, Charles T., Gary I., Sundem, and William O. Stratton: *Introduction to Management Accountancy*, Prentice- Hall of India
2. Bajracharya, Ojha, Goet, Sharma: *Management Accounting in Nepal*, Asmita Publishers, Kathmandu, 2005.

ECO 102.3 (Credit hours 3)

Macroeconomics

BBA, Second Year, Third Semester

Course Objectives:

This course aims to familiarize students with the overall economic system and basic concepts of macroeconomics.

Course Contents:

- 1. Nature and Scope of Macroeconomics** **3 hours**
Meaning and Concept of macroeconomics; Basic issues in macroeconomics: unemployment, inflation, business cycles, and economic growth; Scope and importance of macroeconomics; Distinction and interdependence between microeconomics and macroeconomics
- 2. Circular Flow of Income and Expenditure** **4 hours**
Circular flow with saving and investment, Circular flow in a three-sector closed economy, Adding foreign sector: Circular flow in a four-sector open economy, Importance of the circular flow
- 3. National Income: Concept and Measurement** **7 hours**
Meaning and definitions of National income, Various concepts of National income: Gross Domestic Product / Output / Income, Gross National Product / Output / Income, Net Domestic / National Product, GDP/GNP/NNP at market price, GDP/GNP/NNP at factor cost, Real and Nominal GDP/GNP/NNP, Methods of computing/measuring GDP/GNP/NNP: Income method, Expenditure method, Value added method, Personal income, Disposable Income, and Per Capita Income, Difficulties in the measurement of National income, Importance of National income analysis
- 4. Classical Theory of Employment** **2 hours**
Classical theory of employment and output, Summary of the classical model (including Say's law and Quantity theory of money), Keynes's criticism of classical theory
- 5. Principle of Effective Demand** **2 hours**
Aggregate demand price, Aggregate supply price, Determination of effective demand, Importance of effective demand, Repudiation of Say's law and Full Employment Theory
- 6. Consumption Function and Saving Function** **2 hours**
Meaning of consumption function, Keynes's psychological law of consumption, Meaning and significance of Marginal Propensity to Consume (MPC) and Average Propensity to Consume (APC), Determinants of the consumption function, Measures to raise the propensity to consume, Saving function
- 7. The Investment Functions** **3 hours**
Meaning of capital and investment, Types of investment: Induced vs. Autonomous Investment, Determinants of investment, Marginal Efficiency of Capital (MEC), Marginal Efficiency of Investment (MEI); Relation between MEC and the MEI
- 8. Income Determination in Closed and Open Economy (Goods Market Equilibrium)** **3 hours**
Meaning and concepts goods market, Two-sector economy: Determination of the equilibrium level of income (Goods market equilibrium) with aggregate expenditure and aggregate output, Equilibrium with saving and investment, Equilibrium level of income in three-sector and four-sector economy.
- 9. The Concept of Multiplier** **2 hours**
Concept of multiplier: investment multiplier, government expenditure multiplier, tax multiplier, export multiplier, and import multiplier, working principle of the multiplier in simple two sector economy, Determination of multiplier in two-, three- and four-sector economy, Leakages of multiplier, Importance of multiplier.
- 10. Theories of Interest Rate (Money Market Equilibrium)** **4 hours**
Concept of money market, Classical theory of interest and its criticism, Loanable funds theory of interest and its criticism, Keynes's liquidity preference theory of interest

- 11. IS and LM Function: General Equilibrium of Product and Money Markets** **4 hours**
The product (goods) market, Deriving the IS Curve, The money market, Deriving the LM Curve, General equilibrium of product and money market with IS and LM curves, Shift in the IS and LM functions, Changes in general equilibrium, Simultaneous shift in the IS and LM function
- 12. Macroeconomic Equilibrium** **2 hours**
Derivation of aggregate demand curve (AD), Derivation of aggregate supply curve (AS), Equilibrium with AD-AS, change in macroeconomic equilibrium with shift in AD and AS
- 13. Theories of Inflation** **5 hours**
Meaning of inflation, measures of inflation: CPI, WPI, GDP Deflator, inflationary gap, Causes of inflation: Demand-pull inflation, Cost-push inflation, Mixed demand pull cost-push inflation, Effects of Inflation, The Phillips curve: The short-run relationship between unemployment and inflation
- 14. Business Cycles** **1 hour**
Meaning of business cycles (economic fluctuations), Phases of a typical business cycle: Recovery; prosperity; recession, and depression, Counter cyclical measures.
- 15. Fiscal and Monetary Policies** **4 hours**
Objectives, tools and policy measures in developing countries

Text Book:

1. Mankiw, N. Gregory: (1997). *Macroeconomics* (3rd ed.), New York: Worth Publishers

Reference Book:

1. Donbush, Rudiger; Fisher, Stanley; and Startz, Richard: (2001); *Macroeconomics* (8th ed.), New Delhi: Tata McGraw Hill.