ENG 101 English I
BBA, First Year, First Semester

Course Description
This course comprises all aspects of the English language including speaking, pronunciation, listening, reading and writing. The focus is on improving the students to communicate clearly and effectively. The syllabus for the lessons is based on the course books, but the teacher will also use lots of other materials, including suggestions from students so the content of the class can be more useful and interesting. Students are expected to participate as much as possible, but they will work individually, in pairs and groups as well as the whole class. The teacher will correct their spoken and written errors so that they become more accurate and they will progress quickly.

General Course Objectives
The general objectives of the course will be to enable students to

- extend their vocabulary
- increase their fluency
- become more accurate
- communicate in English more easily
- understand more of the world around them

Specific Course Objectives
The specific objectives of the course will be to enable students to

- understand and use basic everyday phrases;
- introduce themselves and ask and answer questions about personal details;
- interact with a co-operative partner;
- acquire a basic repertoire of words and phrases;
- demonstrate limited grammatical control;
- mange short utterances;
- understand sentences and frequently used expressions related to immediately relevant areas;
- communicate in simple and routine tasks;
- describe in simple terms aspects of their background, immediate environment and matters of personal interest;
- use basic sentence patterns;
- use simple structures correctly; and
- read and write on general topics on different themes.

Course Content Areas
The content will include a selection of rich interdisciplinary texts of general academic interest and business texts of various genres. The key areas are as follows: personal identification; house and home, environment; daily life; free time, entertainment; weather; travel; relations with other people; health and body care; education; shopping; food and drink; services; places; cultures; science; environment; language; ancient tales, animals, television, cross-cultural bridges, anthropology, and literature.

Teaching Methods

The suggested teaching method is an eclectic mix of lectures, demonstrations, presentations, activities, and seminars. The specific methods for specific units are as suggested for teachers in the course books. Question models will be developed during the teacher orientation program and made available to the campuses.

Basic Texts

1. Grant, D., Hughes, J., & Turner, R. *Business Result: Elementary Student's Book*. Oxford: OUP (including Elementary Interactive Workbook with video).
2. Nisani, M., & Lohani, S. *Adventures in English Vol I* (3rd ed.). Kathmandu: Ekta. (including Sounds of English and Stories and Poems cassettes)

References

1. Hughes, J. *Business Result: Elementary. Teacher's Book*. Oxford: OUP (including Elementary Class DVD and Elementary Teacher Training DVD).
2. *Oxford Advanced Learner's Dictionary of Current English*. Eighth Edition. Oxford: OUP.
3. Carter, R., & McCarthy, M. *Cambridge Grammar of English*. Cambridge: CUP.

MTH 101 Business Mathematics I

BBA, First Year, First Semester

Course Objectives

The purpose of this course is to provide basic knowledge of algebra, equations and functions for business applications. The course also attempts to impart the knowledge of mathematics of finance, systems of linear equations and matrices to handle various problems related to business and economics.

Course Description

This course covers basic arithmetic and algebraic skills, applications of sets, properties of real numbers; polynomial, logarithmic and exponential equations and functions and their applications in business and economics. Moreover, this course covers matrices & determinants, and mathematics of finance.

Course Outcomes

By the end of this course, students should be able to:

- understand basic algebraic skills and their applications;
- apply different set operations to solve the related problems;
- express and solve business related problems by using equations and inequalities;
- understand the concept of function and visualize the graphs of various types of functions;
- understand the time value of money and solve the problems related to appreciation, depreciation, annuities; and
- apply matrix operations to solve the problems related to business and economics.

Course Contents

Unit I: Basic Algebraic Concepts **10 hours**

Integral Exponents, Radicals and Rational Exponents, Operations with Algebraic Expressions, Factoring, Algebraic Fractions, Permutation and combination, Sets, Real Numbers.

Unit II: Linear Equations and Functions **8 hours**

Linear Equations and Inequalities in One Variable, Functions, Graphs, Linear Functions, Graphical Solutions of Equations, Solutions of Systems of Linear Equations (up to Three Equations in Three Variables), Applications of Functions in Business and Economics (Total Cost, Total Revenue, and Profit; Break-Even Analysis; Supply, Demand, and Market Equilibrium).

Unit III: Quadratic and Other Special Equations and Functions **6 hours**

Quadratic Equations (Factoring Methods, the Quadratic Formula), Quadratic Inequalities, Quadratic Functions: Parabolas, Business Applications of Quadratic Functions (Supply, Demand, and Market Equilibrium; Break-Even Points and Maximization), Special Functions and Their Graphs, Polynomial and Rational Functions, Piecewise Defined Functions, Modeling; Fitting Curves to Data with Graphing Utilities.

Unit IV: Exponential and Logarithmic Equations and Functions **6 hours**

Exponential Functions, Modeling with Exponential Functions, Logarithmic Functions and Their Properties (Logarithmic Functions and Graphs, Properties of Logarithms, Change of Base), Modeling with Logarithmic Functions, Solution of Exponential Equations, Applications of Exponential and Logarithmic Functions (Growth and Decay, Economic and Management Applications, Gompertz Curves and Logistic Functions).

Unit V: Matrices and Determinant **8 hours**

Matrices, Matrix operations, Matrix equations, Determinant, Inverse of a Matrix, Cramer's Rule, Leontief Input-Output Models.

Unit VI: Mathematics of Finance **10 hours**

Simple Interest (Simple Interest, Arithmetic Sequences), Compound Interest (Compound Interest, Geometric Sequences), Future Value of Annuities (Ordinary Annuities, Annuities Due), Present Values of Annuities (Ordinary Annuities, Annuities Due, Deferred Annuities), Loans and Amortization (Unpaid Balance of a Loan).

Basic Texts

1. Harshbarger, R. J., & Reynolds, J. J. *Mathematical Applications for the Management, Life, and Social Sciences.* USA: Brooks Cole.
2. Budnick, F. S. *Applied Mathematics for Business, Economics and the Social Sciences*. New Delhi: Tata McGraw-Hill.

References

1. 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.
2. Shrestha, K. K., & Thagurathi, R. K. *Applied Mathematics. Kathmandu*: Buddha Academic Enterprises.

ACC 121 Financial Accounting I

BBA, First Year, First Semester

Course Objectives

The aim of this course is to provide students with an understanding of the basic concepts, principles, procedures and techniques underlying the accounting process and make them able to prepare financial statements of an organization.

Course Description

The course will cover the nature, scope and function of accounting; basic fundamental concepts and generally accepted accounting principles and practices; the accounting cycle; journalizing adjusting entries, preparation of financial statements; accounting for cash and cash equivalent transaction. The course will also include computer-based project work / case studies.

Course Outcomes

By the end of this course, students should be able to:

- understand accounting concepts, GAAP and accounting standards, and their role;
- introduce the legal and practical aspects of financial reporting with its components and characteristics;
- identify the difference between accrual and cash basis accounting, and carry out adjusting entries;
- prepare financial statements i.e. income statement, balance sheet and cash flow statement;
- explain cash and cash equivalents and prepare bank reconciliation statement;
- appreciate the role of accounting software applications play in gathering, recording, reporting and interpreting financial accounting information; and
- use computers to record and process business transactions.

Course Contents

Unit I: The Conceptual Foundation of Accounting **7 hours**

Accounting as a language of business, forms of business organizations, types of activities performed by business organization; Users of accounting information: internal and external; Qualitative characteristics of accounting information; The accounting profession, role and activities of an accountant; The accounting framework - basic accounting assumptions, concepts, GAAP, definitions and terminology, Accounting information system in modern business organizations; Use of computers in accounting process.

Unit II: Basics of Corporate Reporting **5 hours**

Legal requirements of accounting, provisions of Company Act relating to accounting, introduction to accounting standards (IFRS and NAS), annual report, major components, basic components of financial statements, basic financial statements: Income Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement, Accounting Policies and Notes, Introduction to audit, Legal provisions regarding audit of accounts in Nepal.

Unit III: Processing and Recording Business Transactions **6 hours**

The Basis for Recording Transactions: Sources of accounting information, External and internal events; Accounting transaction, the accounting equation and analysis of transactions, the role of source documents.

The Double Entry System: Debits and credits and its rules; The journals; T account; General ledger; Normal account balances; Objectives and preparation of trail balance; Use of excel in processing business transaction.

Unit IV: Accrual Accounting and Adjustments **12 hours**

Adjusting Entries: The revenue recognition principle, matching principle; Cash verses accrual basis of accounting, The need for adjusting entries; Types of adjusting entries; Journalizing adjusting entries; Effects of failing to prepare adjusting entries, Preparation of adjusted trial balance.

Worksheet and Accounting Cycle: Preparation of ten and twelve column work-sheet; Preparing financial statements from the work sheet The closing process; Post-closing trail balance; Completion of accounting cycle.

Unit V: Preparation of Financial Statements **12 hours**

Income Statement: Concepts and major components; revenues, cost of goods sold, gross profit, net income and retained earnings; statement of retained earnings, preparation of income statement with vertical multi-step format.

Balance Sheet: Concepts and major components; assets, liabilities and stockholders' equity; preparation of balance sheet under vertical- classified format; use of computers in preparation of income statement and balance sheet.

Cash Flow Statements: Cash flows and accrual accounting; purpose of the statement of cash flows; financing, investing and operating activities; formats of statement of cash flows; preparation of cash flow statement using direct method, Reconciling cash flow under operating activity using indirect method, use of computers in preparation of cash flow statement.

Unit VI: Accounting for Cash and Cash Equivalents **6 hours**

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 of cash and cash equivalent, Internal control system; Cash control: receipt and disbursement.

Basic Text

Porter, G. A., & Norton, C. L. *Financial Accounting: The Impact on Decision Makers*. USA: The Dryden Press.

References

1. Hermanson, H. R., & Edwards, D. J. *Financial Accounting: A Business Perspective*. USA: Von Hoffmann Press.
2. Kimmel, P. D., Weygandt, J. J., & Kieso, D. E. *Financial Accounting*. New Delhi: Wiley India Pvt. Ltd.

3. Narayanswamy, R. *Financial Accounting: A Managerial Perspective*. New Delhi: Prentice Hall of India.
4. Koirala, M. P., Acharya, C., Sharma, L. P. B., Sharma, N., & Gautam, C. M. *Financial Accounting*. Kathmandu: Buddha Academic Enterprises.
5. Nepal Accounting Standards (NASs).
6. International Accounting Standards (IASs) / International Financial Reporting Standards (IFRSs).

MGT 111 Principles of Management

BBA, First Year, First Semester

Course Objectives

The purpose of this course is to provide students with a broad and integrative introduction to the theories and practice of management. In particular, this course focuses on the major areas of the management process: planning, organizing, leadership and control from an organizational viewpoint. The course also attempts to enable students to understand the role, challenges, and opportunities of management in contributing to the successful operations and performance of organizations.

Course Description

This course presents a thorough and systematic coverage of management theory and practice, and focuses on the basic roles, skills and functions of management, with special attention to managerial responsibility for effective and efficient achievement of goals. Special attention is given to communication, motivation, leadership, team management, quality management, conflict management, and organizational change and development.

Course Outcomes

By the end of this course, students should be able to:

- understand fundamental concepts and principles of management, including the basic roles, skills, and functions of management;
- demonstrate knowledge about the historical development, theoretical aspects, and emerging trends and developments in management;
- conceptualize how internal and external environment shape organizations and their responses;
- analyze organizational goals, planning systems, organizational structures, staffing practices, and conflict management strategies of an organization;
- examine the interpersonal talents a manager must develop to be effective as a leader and change agent; and
- discuss various concepts and approaches to decision making, leadership, employee motivation, management control, work group behavior, and quality management.

Course Contents

Unit I: The Nature of Management **10 hours**

Introduction to Management: Definition; Characteristics of management; Principles of management; Process and functions of management; Managerial hierarchy and levels; Managerial Skills and roles; Emerging issues and challenges for management.

Management Theories: The classical, behavioural, management science, systems, contingency, and contemporary perspectives on management.

The Environmental Context of Management: Concept; Organization-environment interface; Types and components of organizational environment; Emerging business environment in Nepal.

Unit II: Planning and Decision Making **7 hours**

Organizational Goal Setting and Planning: Organizational goals – purpose and functions; The planning function – planning system, methods, types, and steps in the planning process; Concept of strategic planning - situational analysis; Tools to aid strategic planning.

Managerial Decision Making: Concept; The decision making process; Types and conditions of decision making; Group decision making; Techniques to aid decision making.

Unit III: Organizational Structure and Staffing **10 hours**

Organizational Structure and Design: Principles, process, and approaches to organizing; Organizational design – major types; Departmentation; Authority, power and responsibility; Delegation and decentralization of authority; Informal organization; Emerging concepts in organizing and design.

Staffing: Concept, objectives, importance and components of staffing; Human resource management system.

Unit IV: Mobilizing Individuals and Groups **11 hours**

Leadership: Concept and functions; Leadership versus management; Qualities of good leadership; Leadership traits and styles; Approaches to leadership.

Managing Work Teams: Concept, importance, types, and formation of work groups; Team management – concept, types and strategy for effective team management; Organizational conflicts – concept, types, and sources; Conflict management strategies and techniques.

Employee Motivation: Concept and types; Theories of Maslow and Herzberg; Techniques of employee motivation.

Interpersonal and Organizational Communications: Concept and purpose; Communication network and process; Communication flows; Types of communication; Barriers to effective communication; Enhancing organizational communication.

Unit V: Management Control System **5 hours**

Control System: Concept, types and process; Features of effective control; Managing information for effective control; Techniques of control.

Quality Management: Concept and principles; Quality control – concept and methods; Total Quality Management – concept and techniques; Factors affecting control; Deming management; Emerging quality management issues and challenges.

Unit VI: Organizational Change and Development **5 hours**

Organizational Change: Concept; Forces for change – internal and external; Need for planned change; Process of planned change; Resistance to change; Causes of resistance; Overcoming resistance to change; Implementing and monitoring the change process.

Organizational Development: Concept, objectives, key benefits, OD activities and process.

Basic Texts

1. Robbins, S. P., & DeCenzo, A. D. *Fundamentals of Management*. New Delhi: Pearson Education.
2. Griffin, R. W. *Management*. New Delhi: AITBS Publishers and Distributors.

References

1. Bateman, T. S. & Snell, S. A. *Management: Competing in the New Era*. New Delhi: Tata McGraw Hill.
2. Pant, P. R. *Principles of Management*. Kathmandu: Buddha Academic Enterprises.
3. Paudel, S. R., Pradhan, G. M., & Bhandari, K. P. *Principles of Management*. Kathmandu: Asmita Publications.
4. Weihrich, H., Cannice, M. V. & Koontz, H. *Management: A Global Perspective*. New Delhi: Tata McGraw Hill.

MIS 101 Computer and IT Applications

BBA, First Year, First Semester

Course Objectives

This course is designed to familiarize students with the usage of computer as a business and personal tool through the use of applications software. The objective of the course is to make students familiar with the basic principles of a computer system, including computer arithmetic, internal hardware, operating system, software applications, Internet and the World Wide Web.

Course Description

This course introduces students to the fundamental concepts of computers and computing including number systems, hardware, architecture, information processing, operating systems, networks (including the Internet) and office application software. Additionally, students are required to complete project work in a group of three or more, utilizing contemporary word processing, spreadsheet, presentation and database software.

Course Outcomes

By the end of this course, students should be able to:

- understand the basic computer vocabulary;
- understand the basic roles and responsibilities of the software, hardware and operating system;
- make the use of the applications; and
- locate and use sufficient and appropriate resources to learn how to apply computer application software features specifically using the software's help facility and online tutorials and reference.

Course Contents

Unit I: Computing Devices, Software and Operating System **9 hours**

Computer Arithmetic, Computer System (Central Processing Unit, memory and storage systems) Applications of computer, current trends in computing, I/O devices, Network Types, Topologies and Applications Introduction, types of computer software, system management software, History of operating system, Functions of operating systems, process management, file management, memory management and security management

Unit II: Programming Language **2 hours**

Introduction, Generation of programming language, Flowchart and Algorithms.

Unit III: Word Processor **6 hours**

Learn to use help, Opening, creating, editing documents in different formats. 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, Customizing document (e.g. bullet and numbering, header and footer, printing area, putting a picture, track change, insert table of content, index, table of authorities and other techniques), Familiarization with Macro and Mail merge.

Unit IV: Spreadsheet **12 hours**

Working with workbooks and worksheet, Entering data and selecting cells, editing work-sheet data, Creating formula and using functions(Spreadsheet Formulas, IF Functions, Date and Time Functions, Lookup Functions and Formulas, Math and Trig Functions, Random and Rounding Number Functions, Logical Functions, Text and Information Functions, Count and Database Functions, Statistical Functions, Financial Function), Sheet and workbook linking, cell referencing, working with charts, creating drawing and working with pictures, validating cell entries, sorting and conditional formatting, Making decision using Excel, Pivot tables; Graphs.

Unit V Presentation **4 hours**

Fundamentals of presentation, Creating presentation slides using Microsoft power point, Different techniques of presenting slides, Arranging and sorting slides, Animation and other effects.

Unit VI: Database **5 hours**

Introduction to Data processing, File Processing, Database, Entity Relationship (E-R) diagram (Symbols), Database Management system and Relation Database Management system.

Unit VII: Internet and World Wide Web **10 hours**

Computer Arithmetic, Computer System (Central Processing Unit, memory and storage systems) Applications of computer, current trends in computing, I/O devices, Network Types, Topologies and Applications, Introduction, types of computer software, system management software, History of operating system, Functions of operating systems, process management, file management, memory management and security management.

Basic Text

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

References

1. Norton, P. *Introduction to Computers.* New Delhi: Tata McGraw Hill.
2. Dodge, M., & Stinson, C. *Excel 2010 Inside Out.* USA: MS Press.