Tribhuvan University

Faculty of Management

Office of the Dean

Course detail of

Bachelor of Business Management (BBM) 2\textsuperscript{nd} Semester

April 2014
ACC 201: Financial Accounting

Credit Hours: 3

Course Objective
The main objective of this course is to impart students with the basic knowledge and skills of accounting so that they will understand and workout how financial statements are prepared and analyzed in business firms.

Contents
This course contains introduction to financial management, mechanics of accounting, journal proper, preparation of financial statements, cash flow statement, and analysis of financial statements.

Detailed Course

Unit 1: Introduction
Concept, objective, functions and limitations of accounting; Users of accounting information; Basic terminology of accounting; Accounting principles, assumptions, conventions and standards; Accounting equation; Accounting cycle

Unit 2: Mechanics of Accounting
Documents forming the basis of accounting; Voucher system; Books of original entry; Rules for journalizing; Subsidiary books; Ledger book: posting and balancing; Preparation of trial balance

Unit 3: Journal Proper
Concept and objective of journal proper; Closing entries; Entries for fixed assets and their depreciation; Rectification entries; Entries for provisions; Adjustment entries

Unit 4: Preparation of Financial Statements
Concept, nature and objective of financial statements; Trading account; Profit and loss account; Balance sheet; Preparation of financial statements: trading account, profit and loss account and balance sheet with adjustment entries; Profit and loss appropriation account; Columnar financial statements

Unit 5: Cash Flow Statement
Concept, nature and purpose of cash flow statement; Cash flows: operating activities, investing activities and financing activities; Preparation of cash flow statement

Unit 6: Analysis of Financial statements
Concept, nature and objective of financial analysis; Types of financial analysis: comparative balance sheet, common-size statements and ratio analysis

Basis Textbooks

Reference Books
Module Objectives
This module aims to develop students’ understanding of the macroeconomic concepts to enhance their skills in analyzing business environment for decision-making.

Contents

Detailed Course

Unit 1: Introduction to Macroeconomics
- Meaning and scope of macroeconomics
- Static and dynamic analysis of Macroeconomics
- Macroeconomics and business environment.

Case Studies

Unit 2: National Income Accounting
- Circular flow of income and expenditure (two, three and four sector economy)
- Meaning of national income
- Various concepts of NI: GDP, NDP, GNP and NNP (both in – market price and factor cost terms), Personal income, Disposable income and Saving, Per capital income
- Nominal GDP, Real GDP and GDP deflator
- Measurement methods of NI (Product, Income and Expenditure)
- Measurement Difficulties of NI.

Numerical assignments and Case studies

Unit 3: Theories of National Income Determination
- Classical Theory of output and Employment
- Keynesian Model of Income Determination
  - Consumption function: Meaning, technical attributes and determinants, Psychological law of consumption function
  - Saving Function: Meaning, technical attributes and determinants, Paradox of thrift
  - Investment Function: Meaning, types and determinants, MEC and Investment Demand Curve
  - Income determination in a Two sector economy, change in aggregate demand and investment multiplier
  - Income determination in a Three sector economy, fiscal multipliers (tax multiplier, government expenditure multiplier and balanced budget multiplier)
  - Income determination in a Four sector Economy, foreign trade multiplier
- IS – LM Model of Income Determination
• Derivation of IS curve and product market equilibrium
• Derivation of LM curve and money market equilibrium
• Determination of equilibrium income
• Shift in IS curve and effect on equilibrium income
• Shift in LM curve and effect on equilibrium income
• Shift in IS and LM curves and simultaneous effect on equilibrium income
• Effects of monetary and fiscal policies on equilibrium income

**Numerical assignments and Case studies**

**Unit 4: Macro Economic Environment**

**Inflation:** Meaning, types (on the basis of rate and control), Theories of inflation – Demand-pull and cost-push, Effects on production and distribution of income and wealth, Computation of rate of inflation (Using PPI, CPI and GDP deflator), Meaning of Deflation and Stagflation

**Unemployment:** Meaning and types, costs of unemployment, Inflation and unemployment

**Business cycles:** Meaning and characteristics, Phases of business cycles, Economic stabilisation policy.

**Balance of Payments:** Meaning and components

**Exchange rate:** Meaning and types, exchange rate determination (demand supply approach)

**Economic growth and development:** Meaning and differences, Sources of economic growth, Privatisation, Economic liberalization, Globalization, market failure, Foreign direct investment, Foreign employment: current status and role.

**Numerical assignments and Case studies**

**Unit 5: Macroeconomic Policies**

**Macroeconomic Policy:** Meaning and Objectives

**Money Supply:** Meaning and sources

**Monetary policy:** Meaning, types, instruments, indicators, targets, goals.

**Fiscal Policy:** Meaning, methods, instruments, goals

**Deficit Financing:** Meaning and significance

**Case studies**

**References**


Froyen, R.T. *Macroeconomics and Policies* (8th edition)


Sloman and Slutcife *Economics for Business*, *Delhi, Pearson Education, latest edition*


Other suggested readings: Various Publications and Journals of Nepal Rastra Bank, Ministry of Finance, National Planning Commission, Central Bureau of Statistics, World bank, Central Department of Economics (TU) and So on.
ENG - 212 : English - II

Credit hours: 3

Module Objectives

The second semester general English course (ENG 312) is expected to consolidate and further strengthen the English skills presented during the first semester (ENG 311). It helps students get ahead with their general English vocabulary and skills and gives them grammar practice in different contexts. The lessons cover important vocabulary, grammar, reading and writing, listening and speaking skills. Authentic listening and reading materials provide models for up to date language, grammar, and vocabulary.

Contents

This course contains two units. The first unit includes introduction to the topic, reading and discussion, personal written response, further reading, writing and discussion, focus on writing skills, formal writing assignment and grammar and punctuation. Unit II comprises 13 other contents including choosing le mot juste, live and dead metaphors, pattern of grammar in a text and so on.

Detailed course

Unit I: The following pieces carry 60% of the weightage of this course:

1. Introduction to the Topic, Reading, and Discussion
   - Reflection
   - Discussion
   - Preparing to read
   - Reading for overall meaning
   - Reading for more detail

2. Personal Written Response
   - Journals: a private audience
   - Shared writing
   - Feedback on student writing

3. Further Reading, Writing, and Discussion
   - Preparing to read
Reading for overall meaning
Reading for more detail
Helping each other understand
Discussion: Critical thinking

4. **Focus on Writing Skills**
   - Using other’s writing
   - Meeting reader expectations
   - Sentence grammar

5. **Formal Writing Assignment**
   - Writing topics
   - Generating ideas
   - Expanding student point of view
   - Initial drafts
   - Review, revision, and assessment

6. **Grammar and Punctuation**
   - Sentence Structure
   - Relative Clauses
   - Word Order
   - Adjectives and Adverbs
   - Punctuation

   **Complete Essay Assessment Checklist**

**Prescribed Book**


**Unit II: The following pieces carry 30% of the weightage of this course:**

1. *Choosing le mot juste*
2. Following and flouting conventions
3. Live and dead metaphors
4. Patterns of words in a text
5. Patterns of grammar in a text
6. The textual orchestration of patterns
7. The effects of the medium
8. Sequences of words and events
9. The selection of significant detail
10. Personal attitude, involvement and emotion
11. Style and ideology
12. A note on the poetic
13. Suggestions for projects

Prescribed Book


Teaching Method

The specific methods for teaching are suggested in the course books and teacher manuals, and it will prove valuable for teachers to follow them. A useful method will be to introduce the theme and the writing task and then guide the student to practice specific skills and put language knowledge to produce their own writings in different genres using appropriate styles.

Evaluation

The examinations will cover the language skills and include a range of tasks which assess students' ability to use English in a variety of contexts. Above all, the examinations will assess the students’ ability to communicate effectively in English, especially in reading and writing activities using the right writing style.

Reference Books


MTH 212: Business Mathematics II

Credit hours: 3

Course Objectives

The course introduces mathematical techniques through examples of their application to economic and business concepts. It also tries to get students tackling problems in economics and business using these techniques as soon as possible so that they can see how useful they are. The purpose of the course, then, is to present mathematical skills and concepts, and to apply them to ideas that are important to the management students. In addition, the course includes the basics of spreadsheet operations relating to solving equations, systems of equations, quadratic equations, matrices, the Mathematics of Finance and some numerical methods as well.

Course Contents

This course deals on integration and applications in production, first-order differential equations and applications, dynamics of market price, linear inequalities and linear programming, linear algebra and applications, numerical methods for solving systems of linear Equations, input/output analysis, functions of several variables and their applications in business and economics, difference equations and dynamic economic analysis.

Detailed Course

Unit 1: Integration and applications 8 hrs
Integration as the reverse of differentiation, Integration of the natural exponential function,
Integration by algebraic substitution, Definite integral, Area under a curve, Consumer and producer surplus.

Unit 2: First-order differential equations and applications 9 hrs
Differential equations for limited and unlimited growth, First-Order Linear Differential Equations with Constant, Coefficient and Constant Term, Dynamics of Market Price, Variable Coefficient and Variable Term, Exact Differential Equations, Nonlinear Differential Equations of the First Order and First Degree.

Unit 3: Linear inequalities and Linear programming 6 hrs
Online: Simplex method

Unit 4: Linear algebra and applications 7 hrs
Lab. Work: Excel for linear algebra,

Online: Gauss elimination method for solving system of linear equations, Gauss-Jordan method for solving system of linear equations and finding inverse matrices.

Unit 5: Functions of several variables 9 hrs

Functions of several variables, Applications of functions of two variables in Business and economics, Partial differentiation, Applications of partial differentiation, Elasticity of Demand, Utility, Production, Graphical Representations, Unconstrained optimization,

Constrained optimization and Lagrange multipliers.

Unit 6: Dynamic economic analysis and Difference equations 9 hrs

Difference equations, Solution of difference equations (first-order), Cobweb: iterative solutions, Cobweb: difference equation solutions, Lagged Keynesian macroeconomic model, Duopoly price adjustment.

References

Teresa Bradley, Essential Mathematics for Economics and Business, John Wiley & Sons Ltd.


Mike Rosser, Basic Mathematics for Economists, Routledge Taylor & Francis Group


Srinath Baruah, Basic Mathematics and its Application in Economics, Macmillan India Ltd.

Objective
The main objective of this course is to enable the students to understand basic processes and structures underlying human behavior as a basis for managing people in an organizational setting.

Contents
The course mainly deals on introduction of psychology, perception and social thought motivation and emotion, learning and memory, memory and forgetting, thinking and problem solving, human Intelligence, emotional Intelligence and its applications and personality.

Detailed Course

UNIT 1: introduction

- **Understanding Psychology**
  - concepts, goals of psychology. Major perspectives in psychology (behavioral, cognitive, biological, evolutionary, development, psychodynamics, and social and cultural).
  - Psychological trends for new millennium. Applications of psychology in everyday life.

- **Research methods in Psychology**
  - Observation – naturalistic
  - Correlation method
  - Experimental method

UNIT 2: Perception and Social Thought

- **Perception**
- **Person perception**
  - Concept, Kelly’s attribution theory, errors or biases in attribution shortcuts in judging others, specific applications in organization.
- **Social behavior**
  - Persuasion
  - Attitudes
  - Prejudices and techniques to reduce it.
- **Social influences**
  - Conformity
  - Compliance
  - Obedience (Milgram’s experiment)

UNIT 3: Motivation and Emotion

- **Motivation**
Concept, motivational cycle, types of motives – primary and secondary. Motivational theories – drive theory, arousal theory, expectancy theory, goal-setting theory, and equity theory.

- **Emotion**

- **Organisational applications of emotion**
  Ability and selection, decision-making, creativity, interpersonal conflict, deviant workplace behaviors. Implication of emotions for managers.

**Unit 4: Learning and Memory**

- Concept, theories of learning (different perspectives) – behavioral perspective (classical conditioning and operant conditioning), cognitive perspective (social/observational learning and insight learning).

- Application of learning theories
  - Shaping behavior – positive reinforcement, negative reinforcement, punishment and extinction
  - Schedule of reinforcement
  - Behavior modification

**Unit 5: Memory and Forgetting**

- Concept, memory process (encoding, storage and retrieval).

- **Memory system**
  Sensory memory, short-term memory, long-term memory (Atkinson and Shiffrin model).

- **Contemporary approaches to memory**
  Working memory, long-term memory modules: declarative memory (semantic memory and episodic memory) and procedural memory; associative module of memory.

- **Improving memory**

- **Forgetting**
  Concept, causes of forgetting – i) decay, ii) inhibition (proactive and retroactive), iii) memory dysfunctions – Alzheimer’s disease, amnesia – retrograde amnesia and anterograde amnesia.

**Unit 6: Thinking and Problem Solving**

- **Thinking**
  - Concept, elements of thought – mental images and concepts.
  - Creativity – concept, confluence approach of creativity. Creativity – learned or innate?
  - Reasoning – algorithms and heuristics.

**Unit 7: Human Intelligence**

- **Intelligence**
  Concept, major approaches of intelligence – Two-factor theory, Group factor theory, Gardner’s theory of multiple intelligence, Sternberg’s Triarchic theory, Cattle’s fluid and crystallized
intelligence. Variation in intellectual ability – mental retardation and intellectually gifted. Role of heredity and environment.

- **Emotional intelligence**
  Concept, Goleman’s dimensions of emotional intelligence. Emotional intelligence in work place. Applications of emotional intelligence.

**Unit 8: Personality**

- Concept, determinants of personality – heredity, environment and situation. Personality traits – Myers-Briggs, Type Indicator (MBTI) and Big Five Model of personality. Personality attributes influencing OB. Measurement of personality – objective method (MMPI), and projective methods (RT and TAT).

**References**

