Tribhuvan University

Faculty of Management

Office of the Dean

Course detail of

Bachelor of Business Management (BBM) 2nd 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   **LH 7**
> 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   **LH 12**
> 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   **LH 8**
> 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   **LH 10**
> 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   **LH 6**
> 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   **LH 5**
> Concept, nature and objective of financial analysis; Types of financial analysis: comparative balance sheet, common-size statements and ratio analysis

Basis Textbooks
Paresh Shah. **Financial Accounting for Management**. New Delhi: Oxford University Press
Madhav R. Koirala and L.P. Bhanu Sharma. **Financial Accounting**. Kathmandu: Buddha Academic Enterprises

Reference Books
Jane L. Reimers. **Financial Accounting**. New Delhi: Pearson Education
Earl K. Stice and James D. Stice. **Financial Accounting: Reporting and Analysis**. New Delhi: South-Western

ECO - 212 : Introductory Macroeconomics

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

Macroeconomics: concepts and significance. National income accounting: concepts, measurement approaches and difficulties of national income. Income determination models: classical model, Keynesian theories, IS – LM model, AD-AS Approach, Consumption, saving and investment functions, Concept of multipliers. Macro Economic Environment: Business cycles: Inflation, deflation and stagflation, Unemployment, BOP and Exchange rate, Privatization, Globalization, and Liberalization, FDI, Economic growth and development. Macroeconomic policies: monetary policy, fiscal policy.

Detailed Course

Unit 1: Introduction to Macroeconomics   **LH 2**

- Meaning and scope of macroeconomics
- Static and dynamic analysis of Macroeconomics
- Macroeconomics and business environment.

Case Studies

Unit 2: National Income Accounting   **LH 7**

- 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   **LH 20**

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   **LH 14**
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   **LH 5**
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

Bernake and Abel , **Macroeconomics,** Singapore, Pearson Education latest edition

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

Mankiew, NG (1998), **Principles of Macroeconomics,** Orlando, The Dryden Press, Harcourt Brace College Publishers

McConnell and Brue, **Economics : Principles, Problems and Policies,** New York, McGraw Hill. Latest edition

Shrestha, R.G. and Adhikari, G.M. **Macroeconomics,** fifth edition

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

Todaro, M.P **Economics in the Third World,** Hyderabad, Orient Longman, Ltd. 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 grammer in a text and so on.

Detailed course

Unit I: The following pieces carry 60% of the weightage of this course: **LH 29**

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

Smalzer, William R., **Write to be Read: Reading, Reflection, and Writing.** Second Edition. Cambridge: CUP, 2005.

Unit II: The following pieces carry 30% of the weightage of this course: **LH 19**

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

Haynes, John. **Style.** London and New York: Routledge, 1995.

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

Oxford Advanced Learner's Dictionary of Current English. Eighth Edition. Oxford: OUP, 2010.

Crystal, David, and D. Davy. **Investing English Style.** Harlow: Longman, 1969.

Carter, Ronald, and Michael McCarthy. **Cambridge Grammar of English.** Cambridge: CUP, 2006.

Smalzer, William R. **Write to be Read: Teacher's Manual.** Cambridge: CUP, 1996

Cummins, Denise D. **Good Thinking.** Cambridge: CUP, 2012.

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**

    Linear Inequalities in Two Variables, Linear programming: Graphical method, Simplex method (two variables): Standard L P Problems, Duality and Standard Minimization L P Problems.

    Online: Simplex method

Unit 4: Linear algebra and applications   **7 hrs**

    Matrices, Elementary row operations, Solution of equations: Gauss elimination method and Gauss-Jordan method, Iterative Solution of equations: Gauss Siedel method, Determinants, Solution of equations: Cramer's rule, Inverse matrix: Gauss-Jordan method, Input/output analysis;

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.

Frank S. Budnick, **Applied Mathematics for Business, Economics, and the Social Sciences,** McGraw-Hill Ryerson, Limited.

Ronald J. Harshbarger, James J. Reynolds, **Mathematical Applications for the Management, Life, and Social Sciences**, Houghton Mifflin Company.

Vassilis C. Mavron, Timothy N. Phillips, **Mathematics for Economics and Finance**, Springer-Verlag.

G. S. Monga, **Mathematics for management and economics**, Vikas Publishing House Pvt. Ltd., New Delhi.

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

Alpha C. Chiang, **Fundamental Methods Of Mathematical Economics**, McGraw-Hill, Inc.

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

A. B. Sthapit, P. M. Bajracharya and et al: **Fundamentals of Business Mathematics,** Buddha Academic Publishers & Distributors Pvt. Ltd., Kathmandu, Nepal.

PSY 201: PSYCHOLOGY

Credit hours: 3

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   **LH 6**

➢ **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**   **LH 4**

o Observation – naturalistic
o Correlation method
o Experimental method

Unit 2: Perception and Social Thought   **LH 6**

➢ Concepts, factors influencing perception. Perceptual organization, Illusion.
➢ **Person perception**
Concept, Kelly's attribution theory, errors or biases in attribution shortcuts in judging others, specific applications in organization.
➢ **Social behavior**
o Persuasion
o Attitudes
o Prejudices and techniques to reduce it.
➢ **Social influences**
o Conformity
o Compliance
o Obedience (Milgram's experiment)

Unit 3: Motivation and Emotion   **LH 5**

➢ **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**

Concept, types of emotions. Expressive components of emotions, External constraints on emotion – organizational influences and cultural influences. Emotional labor – felt emotion vs. displayed 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   **LH 5**

➢ 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

  o Shaping behavior – positive reinforcement, negative reinforcement, punishment and extinction

  o Schedule of reinforcement

  o Behavior modification

Unit 5: Memory and Forgetting   **LH 6**

➢ 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   **LH 5**

➢ **Thinking**

  o Concept, elements of thought – mental images and concepts.

  o Creativity – concept, confluence approach of creativity. Creativity – learned or innate?

  o Reasoning – algorithms and heuristics.

Unit 7: Human Intelligence   **LH 6**

➢ **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   **LH 5**

➢ 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

Baron, B.A. (2003), **Psychology,** Sixth Edition. Prentice-Hall of India.

Feldman, R.S. (2004). **Understanding Psychology,** Sixth edition. New Delhi, TaTa McGraw-Hill Publishing Co. Ltd.

Lahey, B.B. (1998). **Psychology: An Introduction,** New Delhi, TaTa McGraw-Hill Publishing Co. Ltd.