

Tribhuvan University
Faculty of Management
Office of the Dean



BACHELOR OF BUSINESS MANAGEMENT (BBM)

Curriculum

Effective from the Academic Batch 2021 AD

Office of the Dean
Faculty of Management
Tribhuvan University
Kathmandu

TRIBHUVAN UNIVESITY

Faculty of Management

BBM PROGRAM

INTRODUCTION TO FACULTY OF MANAGEMENT

The Faculty of Management (FOM), Tribhuvan University has its ultimate objective of educating students for professional pursuits in business, industry and government. It is further dedicated to contributing to an increase in the knowledge and understanding of business and public administration. FOM aims at developing a networking with management institutes in the country and abroad to exchange new knowledge, technology, and methods of achieving higher level efficiency in management of business and public entities. It also attempts to continuously innovate and promote cost-effective, socially relevant, modern technology based educational programs in Nepal.

The FOM offers instructions leading to Bachelor of Business Studies (BBS), Bachelor of Travel and Tourism Management (BTTM), Bachelor of Hotel Management (BHM), Bachelor of Information Management (BIM), Bachelor of Business Administration (BBA), Bachelor of Public Administration (BPA), Bachelor of Mountaineering Studies (BMS), Bachelor of Business Administration - Finance (BBA-F), Post Graduate Diploma in Police Sciences (PGDPS), Master of Business Management (MBM),

Master of Business Studies (MBS), Master of Public Administration (MPA), Master of Travel and Tourism Management (MTTM), Master of Hospitality Management (MHM), Master of Finance and Control (MFC), Master of Business Administration (MBA) and Master of Business Administration in Global Leadership and Management (MBA in GLM), Master of Business Administration in Information Technology (MBA IT), Master of Business Administration - Finance (MBA-F), Master of Business Administration in Corporate Leadership (MBA-CL), Master of Business Administration in Marketing (MBA - M), Master of Adventure Tourism Studies (MATS), The FOM also offers Master of Philosophy (M. Phil.) in Management, Master of Philosophy (M. Phil.) in Public Administration leading to a Degree of Doctor of Philosophy (Ph. D.).

FOM's GOALS

- Prepare professional managers capable of handling business in a dynamic global environment.
- Produce socially responsible and creative entrepreneurs capable of promoting business and industry for the socio-economic development of Nepal.
- Conduct research and management development programs for updating the knowledge and skills in academia and corporate world.
- Innovate and promote management programs catering to the needs of various social and economic sectors of Nepal.
- Establish linkages with leading universities and management institutes abroad and collaborate with them in development programs and their implementation in the work place.

BACHELOR OF BUSINESS MANAGEMENT (BBM) PROGRAM

The BBM program of Faculty of Management, Tribhuvan University is an industry based management course that prepares the students to develop critical and analytical skills with in-depth knowledge about different aspects of business. It nurtures skills like entrepreneurship, interpersonal skills, leadership skills that help the graduates in getting better job opportunities and career development. It is, therefore, designed for aspiring business leaders and managers of the future. The BBM graduates are equipped with the necessary knowledge, skills and self-confidence to assist in effective and successful management, within constantly changing and highly competitive national and global business environment. This course has been designed with the objective of producing middle-level managerial manpower in the sectoral areas.

Program Objectives

The program is designed with the following objectives:

- Develop students' skills in creative thinking, decision making, leadership, communication, and gain understanding of operations and change.
- Develop students' understanding of entrepreneurship and innovation, and effective management of business operations in a dynamic business environment.
- Prepare students for professional life to work as business manager and entrepreneur.

ELIGIBILITY CONDITION FOR ADMISSION

Students applying for admission to the BBM program must have

- Successfully completed twelve-year schooling or its equivalent from any university, board or institution recognized by Tribhuvan University.
- Minimum D+ grade in each subject of grade 11 and 12 with CGPA 1.80 or more / Secured at least second division in the 10+2, PCL or equivalent program; and
- Complied with all the application procedure.

ADMISSION CRITERIA

Written Test:

Eligible applicants are required to appear in the entrance test commonly known as Central Management Admission Test (CMAT) conducted by the Faculty of Management. The test will follow the international testing pattern and standards. It includes the areas like:

Verbal ability

Quantitative ability

Logical reasoning

General awareness

There shall be altogether one hundred (100) objective questions in the CMAT containing twenty (25) questions in each section with a total weight of 100 marks. Student must secure a minimum of 40% in the CMAT in order to qualify for the interview.

Interview

Applicants securing above cut off point marks in the CMAT will be short-listed. Only short listed candidates will be interviewed and selected for admission.

TEACHING PEDAGOGY

The BBM program is based on the student-centered learning approach. The general teaching methodology of the program includes interactive lectures, students' presentations, case studies, and projects. The teaching faculty shall determine the appropriate teaching-learning methods suitable for each course.

SEMINAR AND PRACTICUM

Seminar and Practicum may conduct in accordance to guideline and evaluation criteria strictly follow as per direction mentioned in guidelines.

PROJECT AND REPORT WRITING OR INTERNSHIP

A student is required to undertake a research assignment and prepare a Research Project Report at the end of the eight semesters. The concerned colleges shall assign a faculty member to supervise the research work. The research work/ internship report must be presented in the format as prescribed by FOM. The evaluation of the project work/report shall be based on the following two components:

Written Report:	70 %
Presentation:	30%

FOM shall conduct the written report evaluation and report presentation through independent external evaluator(s). The concerned college shall organize the student's presentation of the project report in a seminar format.

In lieu of Project and Report Writing students shall be attached to organizations where they have to work for a period of eight weeks. Each student shall prepare an individual project report in the prescribed format based on his / her work in the respective organization assigned to him / her. Evaluation of the internship shall be based on the confidential report by the organization, project report and presentation of the report. The report must be submitted by the end of the eighth semester. Students must secure a minimum grade of "C" in the internship. The internship carries a weight equivalent to 6 credit hours. The evaluation of the Internship shall be based on the following three components:

Organizational Evaluation	25%
Written Report:	50 %
Presentation:	25%

ATTENDANCE

The BBM program is an intensive professional program. This program demands a very high level of commitment from students. Students are required to attend regularly all classes and presentations as required by the course. Students failing to attend 80 % of classes shall not be allowed to appear in the semester-end examinations.

EXAMINATION AND EVALUATION

The performance of students will be evaluated through ongoing in-semester evaluations and semester-end examinations. The FOM shall have the final authority in conducting, evaluating and awarding grades in semester-end examinations. The course facilitator (instructor) shall decide the grades in the in-semester evaluations.

IN-SEMESTER EVALUATIONS

The in-semester (internal) evaluation shall generally have a total weight of 40 percent in each course. The concerned faculty shall be responsible for the continuous in-semester evaluations. The in-semester evaluation shall be based on a student's performance in class presentations, case analysis, and project assignments, class tests and others as required by the course. A student must secure a minimum Grade Point Average (GPA) of 2.0 or Grade C in a course in order to be eligible to appear in the semester-end examination of that course. The in-semester evaluations will be based on the following components.

SEMESTER-END EXAMINATIONS

The semester-end examinations on course work related subjects shall have a total weight of 60 percent. The semester-end examination shall be based on problem solving questions, analytical questions, and case studies or any other formats as demanded by the courses. The duration of the examination shall be 3 hours for theory courses. Courses having practical components shall have two hour practical examinations.

In-semester Evaluation: 40 Marks	
Evaluation Activities	Weight in %
In-semester pre-board Examination	40
Class-room activities (Class presentations, case analysis, group works etc)	30
Projects and Assignments	20
Class Attendance and discipline	10
Total	100 %

PASSING GRADE AND GRADING SYSTEM

The grading system followed in the BBM program will be based on the absolute performance of a student in the in-semester evaluation and semester-end examinations. The performance of a student in the program shall be made on a four point scale. The final evaluation of students is done through the

examination conducted by Tribhuvan University. Students must secure a minimum of grade ‘B’ or Grade Point Average (GPA) of 3.0 in the in-semester evaluation in order to qualify to appear in the semester examination.

The grading system of semester examination shall be as follows:

Letter Grade	Cumulative Grade Point Average (CGPA)	Marks Obtained in Percent	Divisions / Remarks
A	4.00	90 - 100	Distinction
A-	3.70 - 3.99	80 - 89.9	Very Good
B+	3.30 - 3.69	70 - 79.9	First Division
B	3.00 - 3.29	60 - 69.9	Second Division
B-	2.70 - 2.99	50 - 59.9	Pass in Individual Subject
F	Below 2.70	Below 50	Fail

NORMAL AND MAXIMUM DURATION OF STUDY

The normal duration and the maximum duration for the completion of the requirements for the various programs are as follows:

Normal duration	48 months (8 semesters)
Maximum duration	96 months (16 semesters)

MAKE UP/RETAKE EXAM

Make up/Retake examination shall be conducted as per the semester guidelines

GRADUATION REQUIREMENTS

The BBM program extends over eight semesters (four academic years). The BBM degree is awarded upon its successful completion of all the following requirements specified by the curriculum.

- The successful completion of 120 credit hours as prescribed with a minimum of passing grade in all courses with CGPA of 3.00.
- A minimum of grade ‘B’ obtained in the Project Report Writing or Internship.
- Completed all the course requirements as specified in the curricular structure section within the maximum time period specified in the normal and maximum duration of the study section.

Credit Transfers and Withdrawal

The program allows students to transfer the credits earned by them in similar program of other universities recognized by Tribhuvan University. A student who has partially completed the BIM program and would like to discontinue his / her studies shall also be allowed to withdraw from the program. In such cases, a certificate specifying the credit earned by the student in the program shall be provided.

Curricular Structure

The BBM program is based on semester system. It is a 4 year program spread over eight semesters, each semester constitute of 16 weeks of intensive study. The program covers 120 credit hours. The curricular structure has business tool courses, business foundation courses, focus area courses and elective area courses.

Code	Course	Credit Hours
Business tool courses: 36 Credit hours		
(Each course constitute of 3 credit hours)		
ECO 203	Microeconomics for Business	3
ECO 204	Macroeconomics for Business	2
ECO 205	Seminar on Contemporary Issues of Macro Economics	1
ENG 201	English- I	3
ENG 202	English -II	3
ENG 203	Business Communications	3
MTH 201	Business Mathematics I	3
MTH 202	Business Mathematics -II	3
PSY 202	Psychology	3
RCH 201	Business Research Methods	3
SOC 203	Sociology for Business Management	3
SOC 204	Nepalese History and Politics	3
STT 201	Business Statistics	3
Business foundation courses: 54 Credit hours		
ACC 201	Financial Accounting	3
ACC 202	Cost & Management Accounting	3
ACC 204	Taxation and Auditing	3
FIN 206	Fundamentals of Finance	3
FIN 207	Financial Management	3
FIN 208	Financial Markets & Services	3
IT 204	E-commerce	3
IT 232	Database Management System	3
MGT 231	Foundation of Business Management	3
MGT 234	Legal Environment for Business in Nepal	3
MGT 205	Operations Management	3
MGT 237	Entrepreneurship & Business Resource Mapping	2
MGT 238	Practicum on Business Plan	1
MGT 240	Strategic Management	3
MGT 232	Leadership and Organizational Behavior	2
MGT 233	Seminar on Leadership & Organizational Behavior	1
MGT 237	Entrepreneurship & Business Resource Mapping	2

MGT 238	Practicum on Business Plan	1
MGT 239	Business Ethics and Corporate Governance	3
MGT 234	Legal Environment for Business in Nepal	3
MKT 201	Fundamentals of Marketing	3
Focus Area Courses: 15 Credit hours		
Focus Area: Bank Operations and Cooperative Management (5 Courses)		
BNK 211	Banking Law	3
BNK 212	Wholesale and Retail Banking	3
BNK 214	Commercial Banking Operations	3
BNK 215	Capital and Money Markets	3
BNK 216	Treasury Management	3
BNK 217	Cooperative Management	3
BNK 218	Micro Finance and Rural Banking	3
BNK 219	Investment Banking	3
BNK 220	Security Analysis and Profit Management	3
Focus Area: Sales and Marketing (5 Courses)		
MKM 201	Consumer Behavior	3
MKM 214	Sales Force Management	3
MKM 209	Retail Marketing	3
MKM 215	Industrial Marketing	3
MKM 216	Rural Marketing	3
MKM 212	Branding	3
MKM 211	Internet Marketing	3
MKM 204	Services Marketing	3
MKT 217	Fundamentals of Advertising	
MKM 210	Marketing Research	3
Focus Area: Insurance and Risk Management (5 Courses)		
INS 219	Fundamentals of Risk and Insurance	3
ISN 212	Insurance Broking and Bancassurance	3
INS 220	Property Risk Management	3
ISN 214	Commercial Liability Risk Management	3
INS 221	Life Insurance	3
INS 222	Nonlife Insurance	3
ISN 217	Global Trade and Marine Insurance	3

ISN 218	Micro Insurance	3
BNK 202	Financial Derivatives	3
Focus Area: Entrepreneurship and Enterprise Development (5 Courses)		
MEM 205	Social Entrepreneurship	3
EED 218	Small Business Planning & Management	3
EED 219	Innovation and Technology Management	3
EED 214	Entrepreneurial Marketing	3
EED 220	Micro-finance & Cooperatives	3
EED 221	Project Planning & Management	3
EED 222	Design Thinking & Entrepreneurial Skills Management	3
Focus Area Accounting		
ACS 201	Taxation in Nepal	3
ACS 202	Accounting for Banking	3
ACS 203	Corporate Accounting	3
ACS 204	Budgeting	3
ACS 205	Corporate Auditing	3
ACS 206	Accounting for Business	3
ACS 207	Accounting for Insurance	3
ACS 208	Accounting for Financial Analysis	3
Electives: 9 Credit hours (Three Courses)		
ELE 221	Emerging Global Business Issues	3
ELE 223:	Management of Foreign Trade	3
ELE 224	Organizational Development and Change	3
ELE 225	Budgeting and Financial Forecasting	3
ELE 226:	Event Management	3
ELE 227	Service Operations Management	3
ELE 228	Labor Relations Management	3
ELE 242	Negotiation Skills	3
ELE 243	Real estate Management	3
MGT 350	Internship Or	6 Credit hours
PRJ 351	Summer Project	

Course Cycle		
	Semester I:	15 Cr
ECO 203	Microeconomics for Business	3
ENG 201	English- I	3
MGT 231	Foundation of Business Management	3
MTH 201	Business Mathematics I	3
SOC 203	Sociology for Business Management	3
	Semester II:	15 Credit Hours
ACC 201	Financial Accounting	3
ECO 204	Macroeconomics for Business	2
ECO 205	Seminar on Contemporary Issues of Macro Economics	1
ENG 202	English -II	3
MTH 202	Business Mathematics -II	3
MGT 232	Leadership and Organizational Behavior	2
MGT 233	Seminar on Leadership & Organizational Behavior	1
	Semester III:	15 Credit Hours
ACC 202	Cost & Management Accounting	3
ENG 203	Business Communication	3
FIN 206	Fundamentals of Finance	3
SOC 204	Nepalese History and Politics	3
STT 201	Business Statistics	3
	Semester IV	15 Credit Hours
MGT 234	Legal Environment for Business in Nepal	3
FIN 207	Financial Management	3
PSY 202	Psychology	3
ACC 204	Taxation and Auditing	3
RCH 201	Business Research Methods	3
	Semester V	15 Credit Hours
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MKT 201	Fundamentals of Marketing	3
MGT 205	Operations Management	3
FIN 208	Financial Markets & Services	3
IT 231	IT and Application	3
	Focus Area Course I	3
	Semester VI:	12Credit Hours
IT 232	Database Management System	3
MGT 236	Business Environment	3
MGT 237	Entrepreneurship & Business Resource Mapping	2
MGT 238	Practicum on Business Plan	1
	Focus Area Course II	3
	Semester VII	15 Credit Hours
	Elective Course I	3
	Focus Area Course III	3
	Focus Area Course IV	3
IT 204	E-commerce	3
MGT 239	Business Ethics and Corporate Governance	3
	Semester VIII	18 Credit Hours
MGT 240	Strategic Management	3
	Elective Course II	3
	Elective Course III	3
	Focus Area Course V	3
	Project Report Writing/ Internship with Report	6

MATTERS NOT MENTIONED

The FOM shall have the final authority to decide any other matters and issues not mentioned in the aforementioned clauses.

Business Tools course.

Tribhuvan University
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Course detail of
BBM (Bachelor of Business Management) 4th Semester

October 2023

ACC 204: Taxation and Auditing

BBM 4th Semester

Full Marks: 100

Pass Marks: 50

Credits: 3

Lecture Hours: 48

Course Objective

The objective of this course is to provide students with the knowledge of general principles and practices of tax law in Nepal and develop in them the basic skills required to solve practical problems regarding Income Tax and VAT. The course further aims to provide student with the basic knowledge, concepts, objectives, importance and procedure of auditing, thereby enabling them to handle internal audit of concerned organizations.

Course Description

This course “Taxation and Auditing” is designed to understand and apply the knowledge of taxation and auditing in the process of business administration. It contains two parts: taxation and auditing. In taxation students will be familiar with the subject matters such as conceptual foundation, taxation of income in Nepal, definition of basic terms under income tax act, tax accounting and timing, quantification, allocation and characterization of amounts, capital and revenue, classification and status of assessee (tax payers), heads and sources of income, computation of taxable income and tax liability from employment, valuation of stocks and depreciation, computation of taxable income and tax liability from business and investment, tax administration and official documentations, penal provision, and value added tax (VAT). In auditing, students will be familiar with the topics such as conceptual foundation, planning of an audit, internal check and control, vouching, verification and valuation, audit report and tax audit.

Unit 1: Introduction to Taxation

2 LHs

Meaning and objectives of tax; Classification of taxes: direct and indirect tax with merits and demerits; Canons of taxation.

Unit 2: Taxation of Income in Nepal

4 LHs

Historical background of evolution of income tax in Nepal; Features of Income Tax Act, 2058; Definition of basic terms under Income Tax Act; Tax accounting and timing: accounting based on cash, accounting on accrual basis, quantification, allocation and characterization of amounts; Classification and status of assessee (Taxpayers): natural person and entity, resident and non-resident, single and couple; Heads and sources of income: concepts, classification: income from employment, income from business, income from investment, casual gain, sources of incomes: domestic and foreign. Tax Act with other laws: Constitution, Tax Act, Tax rule, Finance Act, Legal precedents established by court; Concepts of Presumptive taxation, Turnover taxation, Personal Income Tax (PIT),

Unit 3: Income from Employment**9 LHs**

Concept of employment, Features of employment income, Chargeable Income under the head of employment; Non - taxable/non chargeable income; Valuation of perquisites; Allowable reduction; Exemptions; Tax credit; Tax rate; Computation of assessable income; Taxable income; Tax liabilities and payable.

Unit 4: Valuation of Stocks, and Depreciation**2 LHs**

Methods of stock valuation, Adjustments of over and under valuation of stocks; Calculation of cost of trading stocks; Assets pooling system of depreciation, Calculation of depreciation basis and allowable depreciation; Provisions for unabsorbed pollution control cost, research and development cost Provision for repairs and maintenance cost; Provisions of additional depreciation allowance.

Unit 5: Income from Business**10 LHs**

Concept of business income; Concepts of capital and revenue incomes and expenses; Chargeable and non-chargeable incomes from business; Deductible and non-deductible expenses; Assessable income from sole proprietorship business and profession other than entities; Set-off and Carry forward of business loss.

Unit 6: Income from Investment**4 LHs**

Concept of investment income; Difference between investment and business; Chargeable and non-chargeable incomes from investment; Deductible expenses and non-deductible expenses; Taxation on Capital Gain: tax on gain on sale of shares and non-business, land and building; Investment income from domestic sources and foreign sources; Assessable income from investment, taxable income, Tax liability and tax payable for individual taxpayers other than entities. Set-off and carry-forward of investment losses;

Unit 7: Total Assessable income tax liability and tax payable**3 LHs**

Concepts of statement of total assessable income and taxable income; Allowable reductions: Exemption; Progressive slab rates and flat rates; Tax credit: Foreign tax credit, Medical tax credit; Tax concessions; Adjustments of advance tax; Tax deduction at source (TDS); Computation of total assessable income Taxable income and tax payable with sole proprietorship business and profession other than entities.

Unit 8: Tax Administration and Official Documentations**3 LHs**

Tax authorities and their powers, rights and duties; Rights and duties of a taxpayer; Documentation, record keeping and information collection; Income return and tax assessment; Payment, collection (recovery/realization), remission, refund and set-off; Penal Provision; Provision of fees and interest; Provision of penalties for offences; Administrative review and appeal.

Unit 9: Value Added Tax**5 LHs**

Concept of value added tax (VAT); Origin and evolution of VAT; Principle governing VAT; Types of VAT; Method of computing VAT; Method of collection/realization and refund of VAT; Penalties and appeal; Threshold limit and rate of VAT; Permanent Account Number and VAT number; Abbreviated invoice and VAT invoice.

Unit10: Auditing**6 LHs**

Meaning, scope, objectives and advantages of auditing, accounting, auditing and investigation, Errors and frauds: concepts, types, detection and prevention of errors and frauds, Concept of internal control: Internal auditing and internal check; Basic concepts of audit plan, vouching, verification and valuation. Concept, contents and types of audit report. Concept of tax audit.

Suggested Readings:

Lekhi, R. K. (2018). *Public Finance*, Kalyani Publishers, New Delhi.

Government of Nepal, *Income Tax Act, 2058* with amendments

Government of Nepal, *Budget speech and Finance Act (recent)*

Government of Nepal, *Income Tax Rules, 2059* with amendments

Government of Nepal GON, *Value Added Tax Act, 2052* with amendments

Government of Nepal GON, *Value Added Tax Rules, 2053* with amendments

Dhakal, K. D. et.al. (Updated edition). *Fundamentals of Taxation and Auditing*, Ashmita Books Publishers and Distributors Pvt. Ltd., Kathmandu.

Kandel, P. R. & Aryal, K.P. (Updated edition). *Fundamentals of Taxation and Auditing*, Bhundipuram Prakashan Pvt. Ltd., Kathmandu.

K.C., J.B. (Updated edition), *Tax Laws and Tax Planning, Theory and Practice*, Khanal Books and Stationery, Kathmandu.

Regmi, G.N. et.al. (Updated edition). *Fundamentals of Taxation and Auditing*, KEC Books Publication and Distribution Pvt. Ltd., Kathmandu.

Sapkota, P. P. et.al (Updated edition). *Taxation in Nepal*, Dreamland Publication Pvt. Ltd. Kathmandu.

FIN 207: Financial Management

BBB 4th Semester

Full Marks: 100
Pass Marks: 40

Credits: 3
Lecture Hours: 48

Course Objective

The aim of this course is to familiarize students with concepts and principles of financial management. This course has been structured as a compulsory course in finance. This course equips students with fundamental tools and techniques of financial management to prepare them to tackle the financial issues of business firms.

Course Description

This course is a core course in finance and includes the basic area of financial management functions. It consists of introduction to financial management, analysis of financial statements, risk, return and portfolio theory, financial planning and forecasting, capital structure and leverage, current assets management, and distributions to shareholders.

Course Detail

Unit 1: Introduction

4 LHs

Concept and scope of financial management; Financial management decisions; Financial manager's responsibility; Forms of organizations; The agency problem; Business ethics and social responsibility; Financial innovations

Unit 2: Financial Planning and Forecasting

6 LHs

Concept of financial planning and forecasting; Strategic plan; Operating plan; Financial plan, Sales forecast; The additional fund needed formula; Excess capital adjustments; Forecasted financial statement: forecasted income statement and balance sheet; Using regression to improve forecast

Unit 3: Capital Budgeting

8 LHs

Concept of capital budgeting decision; Capital budgeting decision process; Types of capital budgeting projects; Estimation of cash flows, Capital budgeting decision techniques: payback period, discounted payback period, net present value, profitability index, internal rate of return, modified internal rate of return; merits and limitations of each capital budgeting decision technique, Replacement decision; Evaluation of projects with unequal lives

Unit 4: Risk, Return and the Portfolio Theory

6 LHs

Concept and measurement of return and risk, Measurement of rate of return: expected and average rate of return; Measurement of risk: variance, standard deviation and coefficient of variations: Measurement of risk and return in portfolio context; Risk diversification; Minimum variance portfolio; Efficient portfolio; Optimal portfolio; Capital assets pricing model (CAPM)

Unit 5: Capital Structure and leverage**6 LHs**

Concept of capital structure; Capital structure issues; Estimating the optimal capital structure; Factors affecting capital structure; Business risk and financial risk; Leverage: operating and financial leverage; Degree of operating and financial leverage; Combining operating and financial leverage, Impact of financial leverage; Indifference charts; Breakeven analysis: operating, cash and financial BEP

Unit 6: Current Assets Management**7 LHs**

Concept of current assets management. *Cash management*: significance of cash management, motives of holding cash, importance of maintaining adequate cash; *Inventory management*: significance of inventory management, objectives of holding inventories, inventory management techniques, inventory control system; *Receivable management*: significance of receivable management, cost of maintain receivables, elements of credit policy, evaluating proposed changes in credit policy

Unit 7: Dividend policy**5 LHs**

Nature and types of dividend policy, Dividend versus capital gain; Dividend irrelevance theory; Bird in the hand theory; Tax preference theory; Factors affecting dividend policy; Stock dividends and stock splits: stock split, stock dividend, effect on stock price, Stock repurchase.

Unit 8: Multinational Financial Management**6 LHs**

Nature of multinational corporations; Reasons for companies going global; Multinational versus domestic financial management; Exchange rates quotations; Cross rates; Interbank foreign currency quotations; Trading in foreign exchange rates: spot rates and forward rates; Interest rate parity; Purchasing power parity

Suggested Readings

- Brigham, E. F. & Houston, J. F. *Fundamentals of financial management*. Delhi: Cengage Learning.
- Ross, S. A., Westerfield, R. W. & Jordan, B. D. *Fundamentals of corporate finance*. New York: McGraw-Hill Irwin.
- Van Horne, J. C., Wachowicz, J. R. & Bhaduri, S. N. *Fundamentals of financial management*. New Delhi: Prentice-Hall India Ltd.

MGT 234 Legal Environment for Business in Nepal

BBM 4th Semester

Credits: 3
Lecture Hours: 48

Course Objectives

This course aims to enhance the students' understanding of composite insights on legal environment of business required for effective management of business operations.

Course Description

This course contains fundamental understanding of law, sources of business law, general law of contract, specific contracts, law of company and insolvency, legal and regulatory compliance, disputes settlement systems

Learning strategies

At least one case will be administered at the end of each chapter. The students will also prepare a project report from public media on legal issue of business, term paper and seminar work on the legal and compliance issues and other assignments as specified by faculty member.

Unit 1: Legal Environment of Business 3 LHs

Nature, Types and Sources of law; Legal Environment of Business: Concept and importance of legal environment for business; Meaning and sources of business law in Nepal.

Unit 2: General Law of Contract 3 LHs

Law of Contract

Meaning and definition of contract; Essential elements of a valid contract; Classification of contract; the law relating to contract in Nepal (Part-V of the *Muluki Civil Code*, 2074).

Offer and Acceptance 2 LHs

Meaning and Rules regarding Offer; Revocation/lapse of Offer; Meaning and Rules regarding Acceptance; Communication of Offer and Acceptance.

Contractual Capacity 2 LH

Meaning of Contractual Capacity; Legal effects of agreements made with an incompetent party (the minor and the person of unsound mind).

Consideration 2 LHs

Meaning and Rules regarding Consideration; Exceptions to the general rule 'No Consideration no Contract'.

Free Consent **2 LHs**

Concept and importance of Free Consent, Meaning, and legal effects of contract caused by: Coercion, Undue Influence, Misrepresentation, Fraud, Mistake

Legality of Object and Consideration **2 LHs**

Concept and importance of Legality of Object and Consideration; Conditions of unlawful agreement and void agreements.

Contingent Contract **2 LHs**

Meaning and definition of contingent contract; Rules regarding Contingent Contract

Quasi Contract **2 LHs**

Meaning and definition of Quasi Contract; Cases of quasi-Contract.

Performance of Contract **2 LHs**

Meaning and nature of Performance of Contract; who can demand Performance of Contract?

Who should perform the contract?

Termination of Contract **2 LHs**

Meaning of Termination of Contract; Modes of termination of contract

Breach of Contract **2 LHs**

Meaning and types of Breach of Contract; Remedies for Breach of Contract

Unit 3: Specific Contracts

Contract of Agency **4 LHs**

Meaning and general rules of agency; Modes of creating agency; Types of agents; Rights and duties of agent; Responsibilities of principal; Personal responsibility of agent; Termination of Agency

Contract of Sale of Goods **4 LHs**

Meaning and feature of contract of sale of goods; Difference between sale and agreement to sell;

Implied Condition and warranty, and caveat emptor; Transfer of ownership; transfer of title by non-owner; Rights and duties of unpaid seller.

Contract of Carriage **4 LHs**

Meaning and nature of Contract of Carriage; Characteristics of Common Carrier; Difference between Common and Private Carrier; Rights, duties and liabilities of Common Carrier; Carriage by land; Carriage by Sea (Contract of Affreightment: Charter party and Bill of Lading), and Carriage by air; Incoterms 2020: A brief introduction

Unit 4: Law of Company and Insolvency**4 LHs**

Company: Meaning, nature and incorporation of company; Insolvency: Meaning and Procedure of insolvency of a company; Liquidation of a Company; Power and role of the Liquidator; Nepalese law of Insolvency and feature of Insolvency Act.

Unit 5: Legal and Regularity Compliance**3 LHs**

Changing dimensions of legal environment of business in Nepal; Laws relating to Intellectual Property Rights; Right to Information; Cyber Law; Consumer Protection; Environment Protection; Ethics essentials - business ethics issues in Nepal.

Unit 6 : Dispute Settlement Systems**3 LHs**

The Dispute Settlement Systems; Court system: structure and jurisdiction of courts and civil procedures in Nepal; Arbitration: powers of arbitrator, duties of arbitrator, revocation of arbitrator's authority.

Suggested Readings

Albuquerque, Daniel (2013) Legal Aspects of Business (Texts, Jurisprudence and Cases), Oxford University Press, New Delhi, India.

Kalika, S. N. (2023), Legal Environment of Business (for BBA), Buddha Publications, Kathmandu.

Shukla, M.C. (2010), Mercantile Law, S. Chand & Company Ltd, New Delhi.

Muluki Civil Code, 2074, Law Book Management Committee, Kathmandu.

Companies Act, 2063, Law Book Management Committee, Kathmandu.

Insolvency Act, 2063, Law Book Management Committee, Kathmandu.

Nepalese Acts and Regulations (Current Acts relating to Intellectual Property Rights; Right to Information; Cyber Law; Consumer Protection; and Environment Protection, and Constitution of Nepal, etc.).

PSY 202: Psychology

BBM 4th semester

Credits: 3

Lecture Hours: 48

Course Objective

To enable the students to understand basic processes and structures underlying human behavior as a basis for managing people in an organizational setting.

Course Description

This course contain introduction, perception, social thought and behavior, motivation and emotion, learning, memory and forgetting, thinking and problem solving, human intelligence, personality.

Course Details

Unit 1: Introduction

6 LHs

Introduction to Psychology – concepts, The roots of Psychology, goals of psychology, major perspectives in psychology (behavioral, cognitive, biological, evolutionary, developmental, psychodynamics, and social and cultural). Scope of Psychology.

Unit 2: Human Development

6 LHs

Concept, nature of development, issues of nature and nurture, growth and development, Baltes's principles of life-span development, Key stages of development- prenatal, infancy, childhood, adolescence, adulthood (psychosocial issues and hazards.)

Unit 3: Perception, Social Thought and Behavior

6 LHs

Concepts, factors influencing perception. Perceptual organization. Constancies and Illusions; Person perception – Concept, Kelly's attribution theory, Impression Formation and biases • Social behavior i) Persuasion, ii) attitudes, iii) prejudices and techniques to reduce it, prosocial behavior. • Social influences- i) conformity, ii) compliance, iii) obedience (Milgram's experiment)

Unit 4: Learning

5 LHs

- Concept, Models of learning: concept and applications of classical conditioning, operant conditioning, insight and observational learning.
- Application of learning theories
 - i) Shaping behavior - reinforcement, and punishment
 - ii) Learned Helplessness.

Unit 5: Motivation and emotion**2 LHs**

Motivation: concept and types. Implication of motivation for managers

Emotion: concept and types. Application of emotions in organization (ability and selection, decision-making, creativity, interpersonal conflict, deviant workplace behaviors).

Unit 6: Memory and Forgetting**6 LHs**

- Memory – concept, memory process (encoding, storage, retrieval)

The foundations of Memory: short term memory, working memory, long-term memory modules: declarative memory (semantic memory and episodic memory,) and procedural 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 7: Cognition**5 LHs**

Thinking – concept, elements of thought – mental images and concepts. Creative thinking – concept, factors influencing creative thinking. Problem solving – concept, methods of problem solving (trial and error, algorithm, heuristics), Decision-making – Concept, common biases and errors in problem solving - i) over- confidence, ii) anchoring bias, iii) availability bias, iv) confirmation bias, v) representative bias, vi) escalation of commitment, vii) hindsight bias.

Unit 8: Human Intelligence**5 LHs**

- Intelligence-Concept , major approaches of intelligence - Gardner’s theory of multiple intelligence, Sternberg’s Triarchic theory, Cattell’s theory of intelligence. Variations in Intellectual Ability: Intellectual disability and Mentally gifted. Emotional intelligence: Concept, Goleman’s dimensions of emotional intelligence.

Unit 9: Personality**5 LHs**

Concept, Personality traits: 16 PF, The Big Five Model, personality attributes influencing work behavior. Measuring personality: Objective and projective approach.

Unit 10: Psychology and Health**2 LHs**

Stress: Causes, consequences, coping

Subjective well being.

Suggested Readings

Baron, R. A. (Latest Edition). *Psychology*. Prentice-Hall of India.

Ciccarelli, Sandra K. & White, N. (2015). *Psychology*. 4th Edition. Pearson Education, Inc.

Feldman, R. S. (2015). *Understanding Psychology*. 11th Edition. McGraw Hill Publication

Nolen, S; & A. Wagenaar. (2009). Atkinson & Hilgard’s *Introduction to Psychology*, 15th Edition. Cengage Learning

RCH 201: Business Research Methods

BBM 4th Semester

Credits: 3
Lecture Hours: 48

Course Objectives

This course is an introduction on how to do business research with an emphasis on applied problem solving and report writing. The objective of this course is therefore to provide knowledge and understanding of basic principles of business research methods.

Course Description

The course has a preliminary focus on problem identification, theoretical framework development and hypothesis formulation. The course will then deal with research design issues, measurement, sampling, data collection and analysis. This encompasses the overall understanding and application of appropriate research techniques and research statistics, and report writing and presentation skills.

Course Details

Unit 1: Introduction

8 LHs

Meaning of research; Scientific research-features, Types of research-basic research and applied research; The scientific research process; Paradigm shifts-Positivism vs. interpretivism philosophies; Management research-concept, nature, and value in business decision making; applying scientific thinking to management/business problems; Ethical issues in business research.

Unit 2: Literature Searching and Theoretical Framework

5 LHs

Concept, purposes and steps in literature survey; Literature search through the internet; Theoretical framework; Research problem; Statement of research objectives; Formulation of research hypothesis; Approaches-deduction and induction.

Unit 3: Research Design

5 LHs

Concept of research design; Quantitative research designs -descriptive, correlational, causal-comparative, and experimental; Qualitative research - case study, ethnography and grounded theory.

Unit 4: Measurement, Scaling and Sampling

8 LHs

Variables (independent, dependent and moderating) and measurement scale (nominal, ordinal, interval, ratio); Nature of measurement; Scale construction for attitude measurement; Scales commonly used in business research (rank order rating scale, semantic differential scale, likert scale); Validity and reliability of measurement; Sources of measurement problems; Sampling process; Types of sampling -probability sampling (simple random, systematic, stratified and cluster) and non-probability sampling(convenience, judgmental and quota); Sampling and non- sampling errors; Determination of sample size.

Unit 5: Data Collection and Analysis**12 LHs**

Types of data and their sources-secondary data, advantages and disadvantages of using secondary data; Primary data-sources and methods; Questionnaires-design, components and principles of questionnaire writing; Research interviews- face-to-face and telephone interviews, computer assisted interviewing; Observation-concept and methods; Presenting data in tables, diagrams and graphs, Quantitative data analysis methods - descriptive and inferential statistics; Methods of collecting qualitative data; Qualitative data analysis methods - content analysis, narrative analysis, discourse analysis, grounded theory analysis; Chi-square test for goodness of fit and independence of attributes with examples.

Unit 6: Research Proposal and Report Writing**10 LHs**

Topic selection; Research proposal – purpose, types and structure; Writing research reports -the reporting process, procedure for writing, and style of writing; Typing and layout of the research report; Citations and references by using APA format; Essentials of a good research report.

Suggested Readings

Bryman, A. and E. Bell. *Business Research Methods*. New Delhi: Oxford University Press.

Pant, P. R. *Fundamentals of Business Research Methods*. Kathmandu: Buddha Academic Enterprises.

Zikmund, and G. William. *Business Research Methods*. New Delhi: Thomson India.

Chawla, D. and N. Sondhi. *Research Methodology-Concepts and Cases*. New Delhi: Vikas Publishing House.

Cooper, D. R. *Business Research Methods*. New Delhi: Tata McGraw- Hill Publishing Company Ltd.