

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 work out 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

Credit hours: 3

Course Objectives

This course aims at equipping students' with the basic understanding of macroeconomic theory. It enables to understand basic macroeconomic tools and apply these tools in a variety of contexts to set up and solve macroeconomic problems.

Contents

This course deals on macro economics concepts and uses, national income concept and measurement, theories of employment, consumption function, saving function and investment function, Macroeconomic equilibrium, ISLM curve, Macroeconomic phenomenon and policies business cycle, counter cyclical measures, fiscal and monetary policies.

Detailed Course

Unit 1: Nature and Scope of Macroeconomics

LH 4

Meaning and concept of macroeconomics; Basic issues in macroeconomics: Scope and importance of macroeconomics; Distinction and interdependence between microeconomics and macroeconomics. Importance and Limitations.

Unit 2: National Income: Concept and Measurement

LH 9

Circular Flow of Income and Expenditure: two, three and four sector economy, Meaning, definitions and various concept of National income, Methods of computing/measuring National income, Difficulties in the measurement of National income, Importance of National income analysis.

Unit 3: Theories of Employment

LH 6

Classical theory of employment and output, Summary of the classical model (including Say's law and Quantity theory of money), Principle of Effective Demand: Aggregate demand price, Aggregate supply price, Determination of effective demand, Importance of effective demand, Repudiation of Say's law and Full Employment Theory.

Unit 4: Consumption Function, Saving Function and Investment Functions

LH 8

Meaning of consumption function, Keynes's psychological law of consumption, Concept of MPC and APC, Determinants of the consumption function, Measures to raise the propensity to consume, Saving function, Meaning of capital and investment, Types of investment, Determinants of

investment, Marginal Efficiency of Capital (MEC), Marginal Efficiency of Investment (MEI); Relation between MEC and the MEI.

Unit 5: Macro-Economic Equilibrium

LH 13

Meaning and concepts goods market, Determination of equilibrium level of income in two-, three- and four- sector economy (Goods market equilibrium) with aggregate expenditure and aggregate output, Equilibrium with saving and investment, Concept of multiplier, Determination of multiplier in two-, three- and four-sector economy, Leakages of multiplier, Importance of multiplier. IS and LM Function: General Equilibrium of Product and Money Markets, The product (goods) market, Deriving the IS Curve, The money market, Deriving the LM Curve, Shift in the IS and LM functions, Changes in general equilibrium, Simultaneous shift in the IS and LM function, Derivation of aggregate demand curve (AD), Derivation of aggregate supply curve (AS), Equilibrium with AD-AS, change in macroeconomic equilibrium with shift in AD and AS.

Unit 6: Macro-Economic Phenomenon and Policies

LH 8

Inflation: Meaning and measures of inflation, inflationary gap, Causes of inflation, Effects of Inflation, The Phillips curve: The short-run relationship between unemployment and inflation, Business Cycles: Meaning of business cycles (economic fluctuations), Phases of a typical business cycle: Recovery; prosperity; recession, and depression, Counter cyclical measures, Fiscal and Monetary Policies: Objectives, tools and policy measures in developing countries.

Text Book

Mankiw, N. Gregory, (1997). **Macroeconomics (3rd ed.)**, Indian Edition.

P.A. Samuelson, **Macroeconomics**, Indian Edition

References

Ahuja, H.L., **Advanced Economic Theory: Macro Economic Analysis**, New Delhi: S.Chand. (Latest Ed.)

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

Dwivedi, D.N. (2010), **Macroeconomics: Theory and Practice**, New Delhi: Tata McGraw Hill.

Froyen Richard T., **Macroeconomics Theories and Policies**, (8th ed)

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:

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

- Observation – naturalistic
- Correlation method
- 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**

- Persuasion
- Attitudes
- Prejudices and techniques to reduce it.

➤ **Social influences**

- Conformity
- Compliance
- 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

- Shaping behavior – positive reinforcement, negative reinforcement, punishment and extinction
- Schedule of reinforcement
- 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**

- 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

LH 6

➤ **Intelligence**

Concept, major approaches of intelligence – Two-factor theory, Group factor theory, Gardner's theory of multiple intelligence, Sternberg's Triarchic theory, Cattell'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.