BBA First Year [2nd Semester]

ENG 102 English II

BBA, First Year, Second Semester

Course Description

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

General Course Objectives

The general objectives of the course will be to enable students to

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

Specific Course Objectives

The specific objectives of the course will be to enable students to

- make themselves understood in short turns;
- respond to questions and take part in simple conversation:
- link ideas together in a simple way;
- read and enjoy longer texts and write about them;
- understand the main points of clear standard input on familiar matters-. deal with most situations likely to arise while traveling;
- produce connected texts on familiar topics;
- describe experiences and events, plans, hopes and ambitions;
- give brief reasons and explanations for opinions and plans;
- have enough language to get by in everyday situations;
- express themselves reasonably accurately;
- initiate and deal with familiar everyday interactions;
- link ideas into connected linear sequences;
- read and write on general topics on different themes.

Content Areas

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

Teaching Method

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

Basic Texts

1. Grant, D., & Hudson, J. Business Result: Pre-intermediate Student's Book. Oxford: OUP, 2009. (including Pre-intermediate Interactive Workbook with video)
2. Nisani, M., & Lohani, S. Adventures in English Vol II (3rd ed.). Kathmandu: Ekta 2013. (including Sounds of English and Stories and Poems cassettes)

References

1. Bartram, M. Business Result: Pre-intermediate. Teacher's Book. Oxford: OUP, 2009. (including Pre-intermediate Class DVD and Pre-intermediate Teacher training DVD)
2. Oxford Advanced Learner's Dictionary of Current English. Eighth Edition. Oxford: OUP, 2010.
3. Carter, R., & McCarthy, M. Cambridge Grammar of English. Cambridge: CUP, 2006.

MTH 102 Business Mathematics II

BBA, First Year, Second Semester

Course Objectives

The purpose of this course is to provide sound knowledge of derivatives of function of single variable as well as several variables, optimization techniques, and their applications in business and economics. The course also imparts the knowledge of integration and linear programming and their applications.

Course Description

This course covers limits and continuity of a function, derivative of a function of single variable and several variables and their applications in business and economics. It also covers optimization problems, integration and its applications. Moreover, it deals with graph of inequalities and linear programming.

Course Outcomes

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

- apply differentiation techniques to solve the related problems;
- use derivatives to determine rate measures and solve optimization problems;

- solve the problems related to definite and indefinite integrals; and
- understand the concept of linear optimization.

Course Contents

Unit I: Derivatives **10 hours**

Limit of function, Continuity and discontinuity of function, Average Rates of Change, Instantaneous Rates of Change: The Derivative, Techniques of differentiation, Derivative of algebraic, exponential and logarithmic functions, Higher order derivatives, Applications related to rate measures.

Unit H: Applications of Derivatives **7 hours**

Concavity: Points of Inflection, Relative Maxima and Minima, Absolute Maxima and Minima, Optimization in Business and Economics (Maximizing Revenue, Minimizing Cost, Maximizing Profit, Profit in a Monopoly Market, Profit in a Competitive Market), Elasticity.

Unit III: Functions of Several Variables **8 hours**

Functions of Two or More Variables, Partial Differentiation (First-Order Partial Derivatives, I Higher-Order Partial Derivatives), Applications of Partial Derivatives in Business and Economic, Differentials, Total Derivatives.

Unit IV: Optimization: Functions of Several Variables **6 hours**

Maxima and minima of functions of several variables, Discriminating monopolists, Constrained Optimization: The Method of Lagrange Multipliers.

Unit V: Integration and its Applications **10 hours**

Indefinite integrals, Techniques of integration, Definite integrals, Consumer's Surplus and Producer's Surplus, Improper integrals, Ordinary differential equations.

Unit VI: Inequalities and Linear Programming **7 hours**

Linear Inequalities in Two Variables, Linear Programming Model, Graphical Solution Method. Special Cases (infeasible solution, unbounded solution, alternative optima).

Basic Texts

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

References

1. Hoffmann, L. D, & Bradley, G. L. Calculus for Business, Economics, and the Social and Life Sciences. New Delhi: Tata McGraw Hill.
2. Shrestha, K. K., & Thagurathi, R. K. Applied Mathematics. Kathmandu: Buddha Academic Enterprise.

ACC102 Financial Accounting II

BBA, First Year, Second Semester

Course Objectives

This course aims to equip students with the knowledge and skills in accounting, reporting and analyzing different items of assets, liabilities and owners' equities. Specifically, it aims to acquaint students with the processing and reporting of major components of financial statements along with their analysis.

Course Description

This course discusses the accounting system and disclosure of major components of financial statements. Basically, it deals with recording, valuating and presenting inventory; recording, reporting and analyzing current liabilities; long term liabilities; property, plant and equipment; shareholders' equities; and analysis of financial statements.

Course Outcomes

By the end of this course, students will be able to

- record, account, valuate and present the inventories and the cost of goods sold;
- record, report and analyze account receivables and bills receivables;
- record, report and analyze current and non-current assets and liabilities;
- record, report and analyze property, plant and equipment;
- record, report and analyze owners' equity and dividends; and
- analyze financial statements using different tools.

Course Contents

Unit I: Inventories and Cost of Goods Sold **9 hours**

The nature of inventory; cost of goods sold model; perpetual and periodic inventory accounting system, inventory valuation and income measurement; inventory costing methods: FIFO, Weighted average & Specific identification; choice of a method; methods of inventory estimation; effect of inventory valuation method on the cost of goods sold; disclosure in the financial statements Ratios relating to inventory management.

Unit II: Receivables **8 hours**

Accounts receivables: Accounts receivable & notes receivables; recognizing accounts receivables, valuation of accounts receivables, methods of accounting for doubtful and uncollectible debt, balance sheet presentation.

Notes receivables: Interest bearing notes, non-interest bearing notes; presentation of the notes receivable and related aspects in the financial statements; Ratios relating to account receivables.

Unit III: Property, Plant and Equipment **8 hours**

Nature of operating assets (property, plant and equipment); acquisition costs of operating assets; concepts of capital and revenue expenditure; the capitalization process; depreciation: concepts, methods and accounting (straight line method, double declining balance method and units of

production method), comparison of depreciation methods, disposal of assets and accounting for gains and losses; disclosure in the financial statements; Ratios relating to property, plant and equipment.

Unit IV: Current Liabilities **4 hours**

Accounts payable; notes payable, tax payable, current portion of long term liabilities, contingent liabilities and other current liabilities; accounting procedures and balance sheet presentation; Ratios relating to current liabilities.

Unit V: Non-current Liabilities **9 hours**

Bonds payable: Issuance of bonds, characteristics of bonds. factors affecting bond price, premium or discount on issuance of bonds, amortization of bond premium or discount, redemption of bonds at and before maturity, disclosure in financial statements.

Leases: Operating and financial lease; Balance sheet presentation; Ratios relating to non-current liabilities.

Unit VI: Stockholders' Equity and Dividends **10 hours**

Components of the stockholders' equity section of the balance sheet; types of stocks: common and preferred, types of preferred stocks, issuance of stock, stock issued for cash and non-cash consideration and on a subscription basis, retirement of preferred stocks; accounting for treasury stock: purchase and sale, presentation in the financial statements; dividends: meaning and types of dividend-cash dividend, cash dividend for ordinary stock and preferred stock; stock dividend and stock split, disclosure in financial statements; Ratios relating to stockholders' equity and dividend.

Basic Text

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

References

1. Hermanson, H. R. and Edwards, D. J. Financial Accounting: A Business Perspective. USA: Von Hoffmann Press.
2. Kimmel, P. D., Weygandt, J. J., & Kieso, D. E. Financial Accounting. New Delhi: Wiley India Pvt. Ltd.
3. Narayanswamy, R. Financial Accounting: A Managerial Perspective. New Delhi: Prentice Hall of India.
4. Koirala, M. P., Acharya, C., Sharma, L. P. B., Sharma. N..& Ciautam, C. M Financial Accounting. Kathmandu: Buddha Academic Enterprises.
5. Nepal Accounting Standards (NASs).
6. International Accounting Standards (IASs) / International Financial Reporting Standards (IFRSs).

PSY 101 General Psychology

BBA, First Year. Second Semester

Course Objectives

The objective of this course is to familiarize students with the basic psychological concepts and processes to understand human mind and behavior in relation to self and others. Specifically, it provides a basic understanding of psychological science of human nature. It familiarizes students on how biology, cognition and action influence the human behavior and personality of the individual. It helps to acquire the knowledge of different psychological processes and their effect on human cognition and behavior. Finally, it develops an understanding of how human behavior can be understood, shape, and applied in individual and group/social level.

Course Description

This course surveys the major concept, theories, and processes of basic psychology. It addresses the core psychological process as well as their importance on individual and social setting.

Course Outcomes

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

- know basic concepts of human psychology and the core processes related to psychology;
- have an idea of the major theories that explain human behavior and cognitive processes;
- use psychological knowledge to describe and explain human behavior in personal and social settings; and
- apply human psychology in understanding and explaining individual and social level of behavior.

Course Contents

Unit 1: Introduction to Psychology as a science of Mind and Behavior 5 hours

Nature, modern history of Psychology, common sense and psychology, similarities and differences with other social sciences; Perspectives of psychology (Biological perspective, cognitive perspective, behavioral perspective. Psychodynamic and humanistic perspective, Socio-cultural perspective and evolutionary perspective); Scientific method and psychological research

Unit II: Biological Basis of Behavior 5 hours

Importance of Biology in psychological understanding of behavior, Neurons, nervous system, structure and functions of central nervous system. Endocrine system and its importance.

Unit III: Sensation and Perception 10 hours

Sensation: Meaning, importance, sensory threshold, habituation and adaptation; Types of sensory experiences, structure and functions of Visual and auditory sensation.

Perception: definition and characteristics; Perceptual processes (Pathways in Brain and top-down and bottom-up processing). subliminal and extrasensory perception. Theoretical explanation of perceptual organization (Gestalt principles), Perceptual ambiguity and distortion. Social cognition and behavior: process of social cognition, attitude, social influence, prejudice and discrimination.

Unit IV: Learning and Memory **9 hours**

Learning: Nature of learning (Behavioral vs. cognitive, instinct, and complex forms of learning) Classical condition learning and its application; Operant conditioning learning and behavior modification and shaping, Cognitive learning (cognitive map, insight and observational learning).

Memory: Memory phenomenon and basic processes (encoding, storage and retrieval), Models of memory; Parallel Distributed Processing Model and Information Processing Model, Retrieval (cues, recall, recognition, reconstruction, and automatic encoding); Forgetting: nature and causes of forgetting, memory and the brain, amnesia and false memories.

Unit V: Cognition (Thinking and Intelligence) **7 hours**

Thinking: Definition and nature, component of, thought (mental images, concepts, prototypes) and reasoning, thought and brain; Problem solving and decision making (preparation, production and judgment): obstacles in problem solving thinking and decision making; Creativity;

Intelligence: nature, types, and determinants of intelligence, Intelligence tests and concept of IQ; Individual differences in intelligence.

Unit VI: Motivation, Emotion and Stress **7 hours**

Motivation: Nature and characteristics of motivation, Instinct, drive-reduction approach, arousal approach, incentive approach of motivation, cognitive approach to motivation; Physiological need and motivations (Hunger and sex), Socio-psychological motivation (need for achievement and power);

Emotion: nature and types and functions of emotion; James-Lange, Cannon-Bard, and Schachter-Singer theories of emotion. Emotion and Health; Stress: stressor and the cost of stress, general adaptation syndrome model, psychoneuroimnaunology of stress; Coping stress, style and learned helplessness, social support;

Unit VII: Personality **5 hours**

Nature and determinants of personality, Theories of personality Freud's theory; Trait theory (Allport and Cattel's theory)• Big five personality traits, evaluation; Bandura's social cognitive theory, evaluation; Humanistic approach; Measurement of personality; Self-report; Projective tests, Behavioral assessment.

Basic Texts

1. Feldman, R. S. Understanding Psychology New Delhi: Tata McGraw Hill.
2. Ciccarelli, S. K., & Meyer, C. E. Psychology. New Delhi: Pearson Education.

References

1. Zimbardo, P. G., Johnson. R. L., & McCann, V. Psychology: Core concepts. USA: Pearson Education.
2. Passer, M. W., & Smith, R.E. Psychology: The Science of Mind and Behavior. New York: McGraw Hill

ECO 101 Introductory Microeconomics

BBA, First Year. Second Semester

Course Objectives

This course is designed to reinforce and expand students' understanding of the basic microeconomic theory. It aims to provide students with an introductory-level treatment of economic theory with emphasis on the technique besides the results. Besides, it helps the students to master the basic tools used by the prominent economists, and makes them able to apply these tools in a variety of contexts to set up and solve economic problems.

Course Description

The first three units of this course examine the two fundamental microeconomic topics. viz. the introduction to microeconomics, consumer theory and producer theory. Then the course focuses on market competition with the introduction of monopoly, oligopolistic and monopolistic competition. The major concentrations of this course are: supply and demand, consumer demand theory: preferences and choice, rationality assumptions, and budgetary constraints, producer theory: production and costs functions, market structure: perfect competition, monopoly, monopolistic competition. and oligopoly and distribution theory.

Course Outcomes

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

- explain basic economic terminology (as e.g. opportunity costs, marginal 1414, consumer's equilibrium etc) in a comprehensive and intuitive way;
- describe and justify the main assumptions behind simple economic models as e.g. the demand and supply model, the perfect competition model, the monopoly model, etc;
- illustrate diagrammatically these models and perform policy experiments (e.g. introducing taxes);
- derive numerically economic instruments and learn how to use them in practice (e.g. price elasticity, optimum commodity purchase, profit maximization, Lerner's index etc.); and
- solve algebraically simple microeconomic models in order to determine the equilibrium economic variables, and reflect on the solutions with a critical mind.

Course Contents

Unit I: Introduction to Microeconomics **8 hours**

Introduction to Economic Theory: Problem of Scarcity, Introduction to Microeconomics and Macroeconomics, Function of Microeconomic Theory. Comparative Statics and Dynamics, Positive and Normative Economics, and Fundamental Principles of Economics.

Unit II: Theory of Consumer Behavior **12 hours**

Meaning and Concept of Demand, Meaning and Concept of Supply, Law of Demand and Supply, Shifts in Demand and Supply, Price Elasticity of Demand, Income Elasticity, Cross Price Elasticity and Price Elasticity of Supply, Determinants of Elasticity. Uses and Importance of Elasticity. Cardinal Approach of Utility, Consumer Equilibrium, Ordinal Approach of Utility, Indifference Curve, Marginal Rate of Substitution, Budget Line. Consumer's Equilibrium, Application of Ordinal Analysis- Separation of Substitution and Income Effect from Price Effect for Normal, Inferior and Giffen Good.

Unit III: Production and Cost **9 hours**

Short Run and Long Run Production Functions: Law of Variable Proportions, Law of Returns; Optimal Input Combination; Classification of Costs; Short Run and Long Run Cost Curses and Interrelationships. Economies of Scale: Internal and External. Revenue Curves: Optimum Size of the Firm, Factors Affecting the Optimum Size.

Unit IV: Market Structures and Pricing **9 hours**

Equilibrium of the Firm and Industry: Perfect Competition, Monopoly, Monopolistic Competition, Monopoly Power, Discriminating Monopoly, Aspects of Non-price Competition; Meaning of an Oligopolistic Behavior.

Unit V: Theory of Distribution **10 hours**

Input Price and Employment under Perfect Competition and Imperfect Competition. Demand and Supply Curve of a Firm for an Input. Input Pricing under Bilateral Monopoly. Concepts of Wage Differential, Minimum Wage and Brain Drain.

Basic Texts

1. Mankiw, N. G. Principles of Microeconomics, Dryden Press, Harcourt Brace College Publishers.
2. Salvatore, D. Theory and Problems of Microeconomics Theory, Schaum's Outline Series. New Delhi: Tata McGraw Hill.

References

1. Salvatore, D. Principles of Microeconomics. New Delhi: Oxford University Press.
2. Koutsoyiannis, A. Modern Microeconomics. London: Macmillan Education Ltd.
3. Dwivedi, D. N. Principles of Microeconomics. New Delhi: Pearson Education.
4. Cowell, F. A. Microeconomics Principles and Analysis. New Delhi: Oxford University Press.
5. Watson, D. S. & Getz, M. Price Theory and its Uses. New Delhi: AITBS Publishers and Distributors.