

APPLIED MATHEMATICS FOR BUSINESS
BBA-102 - B

Course contents

Unit 1: Set Theory L. H. 6

Review of the following: Set and set membership, Inclusion relation and equality of sets; Universal set; Finite and infinite sets. Set operations: (union, Intersection, Difference, Complement and Symmetric difference). Fundamental law of set operations; Partition of set; Cartesian product of sets. Cardinal number of finite set and related problems.

Unit 2: Symbolic Logic L. H. 4

Statement (Proposition); Truth-value and truth table; compound statement; conditional and bi-conditional statement; combination of statements by using "and", "unless", "either-or" and "neither-nor". Negation, Converse, Inverse, Contradiction and Contra positive of Statements, Tautology.

Unit 3: Function, Limit and Continuity L. H. 10

Function, Construction of Functions; Linear and Quadratic Foundations; Absolute value function; Step function, Exponential function; Logarithmic function; Convex set and convex function; Zeros of a function; Algebraic and Graphic methods of finding zeros of linear and quadratic functions, Break-even analysis limit of a function; Continuous function; Monotonic function; Inverse function.

Unit 4: Differentiation (Excluding Trigonometric Function)

Definition of derivative; Right hand and left hand derivative; Basic laws of derivative; The chain rule; Derivative of exponential and logarithmic function; Higher order derivative; Application of derivative.

Unit 5: Maxima and Minima of Functions

Local maxima and local minima of a function; global maximum and minimum; Application of maxima and minima to business related problems.

Unit 6: Integration (Excluding Trigonometric Function) L. H. 4

Integral; Integration formulate; Integration by parts; Definite integral; Application of integration

Unit 7: Matrix and Determinants L.H. 10

Matrix; Special types of matrices, Addition of matrices; Multiplication of matrix by scalar and matrix multiplication; Determinant of square matrix; Determinant of product of two matrices; Properties of determinant and related problems; Transpose of a matrix; Adjoint of a square matrix; Inverse of a square matrix; Properties of inverse of a matrix; Rank of a matrix.

Unit 8: Linear Equations L. H. 5

System of linear equation; Consistent and inconsistent system; Test Consistency; Solution of system of linear equations; Unique solution and infinite solutions; Solution by Row-equivalent method, inverse matrix methods and Cramer's rule up to three variables.

Suggested Readings:

1. Raghavachari, M.; **Mathematics for Management**; Tata McGraw-Hill Publishing Company Limited, New Delhi.
2. Bajracharya, B. C.; **Business Statistics and Mathematics**: M. K. Publishers and Distributors, Kathmandu.
3. Kolham, B.; Busy, R. C.; Ross, S. C.; **Discrete Mathematical Structures**: Prentice Hall of India Pvt. Ltd. New Delhi.

BUSINESS APPLICATION OF COMPUTERS
BBA-104

Objectives

To provide students with basic concepts of computers and get them used to analyze and interpret business problems through computer application.

Contents

Unit 1: Introduction to Computer L. H. 6

Concept of characteristics of computers, computer generations, computer applications, classification of computers- Digital and analog computers.

Unit 2: Computer Organization L. H. 6

Anatomy of computer, Arithmetic and logic unit, control unit. Memory, types of memory, input-output devices, primary and secondary storage device, central processing unit. Printers; Dot Matrix Printer, Laser Printer, Hardware and Software.

Unit 3: Data Representation L. H. 8

Integers, real numbers, string, bits and bytes, positional and non-positional number systems, Decimal, Binary, Converting from one number system to another, Binary addition.

Unit 4: The Operating System and the User Interface L.H. 10

Introduction to Window, The Desktop, Icons, Taskbar & start button, Programs Running Windows, Windows control buttons, menus and dialog boxes, running programs, managing the files.

Unit 5: Word Processing (MS-Word) L. H. 8

Entering Text, Navigation through a document, Editing text, Formatting Text.

Unit 6: Spread Sheets (MS-Excel) L. H. 7

Introducing, creating a worksheet, organizing the data, designing the worksheet, creating formula and editing the worksheet, Adding charts and analyzing the data shorting and printing the worksheet. Financial Functions, Statistical Functions, Mathematical Function.

Unit 7: Presentation (MS-Power Point) L. H. 3

Organization Chart, Slide and presentation of project work.

Text Books

1. Kalicharan Noel: **An Introduction to Computer Studies**, Cambridge University Press; London. Modern Micro Economic. MacMillan Press Ltd., London
2. **MS Word/Excel, PowerPoint Books.**

Reference:

1. Rajaraman V.: **Fundamentals of Computers**, Prentice-Hall of India, New Delhi.
2. Peter Norton's **Introduction Computer Data** McGrow Hill Publishing Company Limited, New Delhi
3. Jain R. K. **Conventional and Objective Type on Computer**, Khanna Publisher Delhi.

BUSINESS ENGLISH
BBA-102-A

Course Description

This course comprises two basic components:

1. Business English Component
2. Literary Component

Course Content

Business English Component

Unit I Management

Unit II Work and Motivation

Unit III Management and Cultural Diversity

Unit IV Marketing

Unit V Advertising

Unit VI Stocks and Shares

Unit VII Market Structure and Competition

Literary Component

Unit I We are all scientist - T. H. Huxley

Unit II Third Thoughts - E. V. Lucas

Unit III Love is Fallacy - Max Shulman

Unit IV The Great Answer - Fulton Oursler

Unit V Balled of the Landlord - Langston Hughes

Unit VI Holy Sonnet 14 - John Donne

Unit VII Sorry, Wrong Number - Lucille Fletcher

Suggested Readings:

1. Mackenzie, Ian 1997, **English for Business Studies**, Cambridge: Cambridge University Press (For Units 1-7)
2. Ed. Shreedhar Lohani et. Al **Critical and Creative Thinking**
3. Ed. Lohani and Adhikari, 1997 **Joys of Reading**, MK Publishers
4. Ed. Moti Nissani, Shreedhar Lohani, **Adventures in English** Ekta Books Kathmandu

FINANCIAL ACCOUNTING-I
BBA-101

Course Contents

Unit 1: An Overview of Financial Accounting L.H.5

Accounting as an Information System and Language of Business; Users of Accounting Information; Functions and Limitations of Financial Accounting; Principal Financial Statements; Elements of Financial Statements; Accounting Equation, Analysis of Transactions, Accounting Cycle and Accounting Methods(Cash Basis and Accrual Basis).

Unit II: Basic Accounting Concepts and Conventions L.H.3

a. Basic Accounting Concepts; Business Equity Concept, Money Measurement Concept, Dual-aspect (Accounting Equation Concept) Going Concern Concept, Accounting Periods Concept, Historical Cost Concepts; Realization Concept, Accrual Concept, and Matching Concept.

b. Basic Accounting Conventions: Conservatism (Prudence), Full disclosure, consistency and Materiality.

c. Generally accepted accounting Principles (GAAP) and Financial Reporting Environment.

Unit III: Preparation of Financial Statement L.H.11

a. Rules for Debit and Credit

b. Journalizing, Posting in Ledgers ('T' Accounts and Self Balancing Ledgers)

c. Preparation of Unadjusted Trial Balance

d. Concept of Capital and Revenue Items

e. Closing Entries

f. The Income Statement (P/L A/C)

g. The Statement of Retained Earnings

h. The Balance Sheet

i. Use of Work sheet to Complete Accounting Cycle

Unit IV: Accounting for Inventory L. H. 5

a. Inventory Systems- Periodic and Perpetual

b. Inventory Valuation Methods- FIFO, LIFO, Weighted Average

c. Impact of Different Methods on Cost of Goods Sold and Profit.

Unit V: Accounting for Cash L. H. 3

a. Cash Book and Bank Statement

b. Bank Re-conciliation Statement

Unit VI: Accounting for Fixed Assets and Depreciation L. H. 5

a. Acquisition of Plant, Property and Equipments

b. Depreciation Methods- Straight Line Method and Written Down Value Method

c. Disposal of Fixed Assets

Unit VII: Cash and Funds Flow Statements L.H. 10

a. Preparation of the Statement of Cash Flow (Direct and Indirect Method)

b. Preparation of the Statement of Funds Flow (working Capital Basis)

Unit VIII: Corporate Reports and Analysis L. H. 6

a. Concept of Corporate Annual Reports

b. Analysis of Corporate Common Size Statements

c. Ratio Analysis- Liquidity, Solvency, Efficiency (Turnover), and Profitability

d. Uses of Ratios for Different Stakeholders' Point of View

Suggested Readings:

1. Porter, Gary A. and Norton, Curtis L.: **Financial Accounting: The Impact on Decision Makers**,Harcourt College Publishers, Orlando.

2. Narayanswamy, R.: **Financial Accounting: A Managerial Perspective**, Prentice Hall of India (P.) Ltd., New Delhi.

3. Sharma Narendra: **Financial Accounting, Buddha: Financial Accounting**, Buddha Academic Enterprises (P) Ltd. Kathmandu (1st Edition).

ORGANIZATIONAL MANAGEMENT
BBA-103

Section A: Organization

Unit 1: Organization and Goals L. H. 4

Meaning, Characteristics of Organization; Organizational Goals, Features of Effective Organizational Goals, Goal Formation Process and Approaches. Goal Succession and Displacement. Importance of Organization

Unit 2: Organization Classification L. H. 2

Business Organization, Non-profit Organization, Mutual Benefit Organization, Common weal Organization.

Section B: Management

Unit 3: Introduction L. H. 4

Definition of Management, Characteristics and Principles of Management, Function of Management, Managerial Hierarchy, Roles and Skills; Challenges of Management.

Unit 4: Evolution of Management Thought L. H. 8

Historical Background, Classical Thoughts, Behavioral School, Management Science School, System Theory, Contingency Theory.

Unit 5: Planning & Decision Making L. H. 5

Definition & Purpose of Planning, Types of Planning, Steps of Planning, Hierarchy of Plans, Planning Tools; Decision Making Process, Decision Making Styles, Decision Alternatives, Barriers to Decision Making.

Unit 6: Organizing & Staffing L. H. 8

Define Organizing; Types of Organization Structure-Line, Line & Staff, Functional, Divisional, Matrix; Delegation of Authority, Span of Management, Decentralization; Staffing- Concept & Importance, Staffing Process.

Unit 7: Leading L. H. 6

Meaning, Elements of Leadership, Theories, Leadership and Managerial Effectiveness, Motivation, The Hierarchy of Needs Theory, The Motivation-Hygiene Approach to Motivation.

Unit 8: Control L. H. 7

Meaning, Importance of Control, Control Process, Types of Control, Control Techniques.

Unit 9: Emerging Concepts L. H. 4

Participative Management, Quality Circle-TQM, Time Management, Social Responsibility & Ethics of Business.

Suggested Readings:

1. **Essential of Management**, Harold Koontz & Hinge Wehrich
2. **Management**, Stephen P. Robbins & Marry Coulter
3. **Fundamentals of Management**, Stephen P. Robbins & David A. Decenzo
4. **Management**, Stoner, Freeman & Gilbert
5. **Management**, Robert Kreitner
6. **Organization Management in Nepal**, Dr. Govinda Ram Agrawal