



RAJARSHI JANAK UNIVERSITY

FACULTY OF MANAGEMENT

Bachelor of Business Administration

(BBA)

4 Years

Curriculum

August, 2018

The Bachelor of Business Administration (BBA) Program

The BBA Program of Rajarshi Janak University, Faculty of Management is a four-year, 120 credit hours comprehensive bachelor degree program. It is designed to provide students with a better and broader perspective of the world, society, business and life by combining the study of social sciences with the study of business and management. This program helps to develop socially responsive, creative and result oriented management professional to fill up the middle level managerial positions in the rapidly growing business sector in Nepal and abroad.

Program Objectives

The main objective of the BBA Program is to prepare students to become competent, skilled, confident and socially responsive professionals who can effectively support managerial, entrepreneurial and leadership roles in business and social organizations in today's competitive environment. More specifically the program aims to:

- develop a habit of critical thinking in students,
- develop analytical and problem solving abilities in students,
- improve communicative and presentation skills of students,
- familiarize students with contemporary concepts, tools and techniques of management,
- deepen the knowledge and sharpen the expertise of students in a given functional area and
- prepare students as sensible and responsive citizens with a high degree of professional, social and ethical values.
- prepare students to proceed onto post graduate level study in business administration.

Key Features of the BBA Program

- It is a four-year, 120 credit hours bachelor degree program in management in line with the international standards of bachelor degree programs in business and management.
- It emphasizes the importance of concentration/specialization on functional areas to enable BBA graduates face effectively and efficiently the complexities of a particular functional area.
- It offers a wide range of concentration courses to match student's individual interests with the demand for employment market. With proper academic and course planning, students can take advantages of specialization.
- It provides students with an opportunity for learning, gaining exposure and networking through its internship program.

Expected Output

After successful completion of the four-year program, a BBA graduate is expected to be one or all of the followings:

1. A suitable candidate with a sound academic background, competence, confidence, skills, attitude and motivation for further study in the area of management.
2. An entrepreneur who can start-up a business and manage it in today's competitive business environment and
3. A professional who will be able to successfully work at an entry level in corporate houses and other social organization with required knowledge, competence, confidence, skills and responsibility.

Specifically, a BBA graduate will be equipped with:

- knowledge and understanding of contemporary concepts, tools and techniques of management.
- knowledge of the broader environment in which she/he lives and works and the very dynamic interactions between the individual, organization and the world.
- critical and creative thinking and sound analytical and problem-solving abilities.
- inter-personal and team-building skills essential for personal, professional and social life.

- sound, relevant and latest IT skills which enhances individual and organization productivity and
- an appropriate mix of competence, confidence, skills, ambition, motivation, responsibility, accountability and high standard of professional and ethical values which significantly contribute for further growth in her/his study and career.

Potential Intakes (Eligibility)

The BBA program aims to attract and serve the needs of candidates who are competent and motivated to excel in their study and career. Specifically, potential intakes for the BBA program are those who have successfully completed 10+2 or any other equivalent degree in any discipline with aggregate of 40 to 49 percent of total marks or an equivalent CGPA (at least 'C' grade in each subject and at least 2.0 CGPA).

Credit Transfer

The BBA program accepts the credit transfer of the students studying similar program in other college/university only by getting the prior written approval from the Dean's office at Rajarshi Janak University, Faculty of Management. The maximum credit that can be transferred is 30 percent of the total credit load necessary for the BBA program. For the credit transfer, a student must receive at least C+(50 to below 59 percent) in respective courses. Courses taken earlier than five years from the time of transfer may not be accepted for the credit transfer.

Admission procedure

Student must qualify the entrance test held by the University. The students will be admitted on merit basis.

Student evaluation

The student's academic performance during a semester will be evaluated internally (session work) and externally (the final examination).

Examination pattern for Theory and practical:

University Exam: 60%

Internal assessment: 20%

Assignments/practical: 20%

Candidate has to pass separately in Theory and Practical by scoring a minimum of 40% marks (equivalent grade) in the aggregate marks obtained in internal assessment, assignments/lab works/ practical and final University examination.

Attendance Requirement

The attendance requirement shall be a minimum of 75% of the classes in any particular subject.

Course Admission and Registration

Admission for courses is done at the beginning of each semester. The academic record of a student is maintained in terms of the grade for each course.

Student will be registered once in the university during his course duration for which he/she shall have to apply for as per the rule of university.

Final Examination

At the end of semester, final examination will be conducted by the university, according to the examination rules of the university.

BBA Curricular Structure**Foundation courses**

1. MENG 101: English
2. MMTH 108: Business Mathematics
3. MSTT 114: Business Statistics
4. MECO 127: Micro Economics
5. MECO 128: Macro Economics
6. MITC 134: Introduction to Computer
7. MENG 202: Business Communication

8. MSTT 215: Quantitative Techniques
9. MRCH 321: Research Methodology

Core Courses

1. MITC 235: Database Management System
2. MITC 336: Management Information System (MIS)
3. MITC 337: E-Commerce
4. MACC 143: Financial Accounting-I
5. MACC 144: Financial Accounting-II
6. MACC 245: Cost and Management Accounting
7. MACC 346: Taxation and Auditing
8. MFIN 263: Business Finance
9. MFIN 264: Financial Management
10. MFIN 365: Banking and Insurance
11. MMKT 182: Principles of Marketing
12. MMKT 283: Marketing Management
13. MMGT 151: Principles of Management
14. MMGT 351: Organizational Behavior
15. MMGT 252: Human Resource Management (HRM)
16. MMGT 303: Production and Operation Management
17. MMGT 404: Tourism Management
18. MMGT 305: Project Management
19. MMGT 456: Co-operative Management
20. MMGT 457: International Business
21. MMGT 308: Entrepreneurship Development
22. MMGT 409: Strategic Management
23. MMGT 272: Business Law
24. MMGT 273: Business Environment in Nepal
25. MMGT 312: Business Ethics & Social Responsibility
26. MMGT 413: Internship

Specialization Courses (Concentration)

A. Specialization (Account Concentration)

1. MACC 447: Advance Cost Accounting-I
2. MACC 448: Advance Management Accounting-II
3. MACC 449: Taxation Practice in Nepal – III
4. MACC 451: Auditing – IV
5. MACC 452: Business Accounting- V

or

MACC 453: Company Account – V

B. Specialization (Finance Concentration)

1. MFIN 466: Capital Structure –I
2. MFIN 467: Working Capital Management – II
3. MFIN 468: Financial Derivatives & Risk Management – III
4. MFIN 469: Capital Investment & Financing Decisions –IV
5. MFIN 471: Financial Institution & Markets –V

or

MFIN 472: Security Analysis & Portfolio Management –V

C. Specialization (Marketing Concentration)

1. MMKT 484: Marketing Communications –I
2. MMKT 485: Fundamental of Selling –II
3. MMKT 486: Distribution Management –III
4. MMKT 487: Consumer Behavior –IV
5. MMKT 488: Marketing Research –V

or

MMKT 489: Services Marketing –V

Rajarshi Janak University

Estd: 2074 B.S.

Janakpurdham, Nepal

Semester-wise offerings (BBA 4 Years)

Semester-I		
Code	Subject	Credit Hours
MENG-101	English	3
MMTH-108	Business Mathematics	3
MECO-127	Micro Economics	3
MACC-143	Financial Accounting-I	3
MMGT-151	Principle of Management	3
Total Credit Hours		15
Semester-II		
Code	Subject	Credit Hours
MACC-144	Financial Accounting-II	3
MECO-128	Macro Economics	3
MITC-134	Introduction to Computer	3
MMKT-182	Principle of Marketing	3
MSTT-114	Business Statistics	3
Total Credit Hours		15
Semester-III		
Code	Subjects	Credit Hours
MACC-245	Cost and Management Account	3
MENG-202	Business Communication	3
MITC-235	Data Base Managements	3
MFIN-263	Business Finance	3
MMKT-283	Marketing Management	3
Total Credit Hours		15
Semester-IV		
Code	Subjects	Credit Hours
MSTT-215	Quantitative Techniques	3
MMGT-272	Business Law	3
MMGT-273	Business Environment in Nepal	3
MFIN-264	Financial Management	3
MMGT-252	Human Resources Management (HRM)	3
Total Credit Hours		15

Semester-V		
Code	Subjects	Credit Hours
MRCH-321	Research Methodology	3
MMGT-305	Project Management	3
MMGT-303	Production and Operation Management	3
MMGT-308	Entrepreneurship Development	3
MITC-336	Management Information System (MIS)	3
Total Credit Hours		15
Semester-VI		
Code	Subjects	Credit Hours
MFIN-365	Banking and Insurance	3
MMGT-312	Business Ethics & Social Responsibilities	3
MACC-346	Taxation and Auditing	3
MITC-337	E-Commerce	3
MMGT-351	Organizational Behavior	3
Total Credit Hours		15
Semester-VII		
Code	Subjects	Credit Hours
MMGT-457	International Business	3
MMGT-456	Co-operative Management	3
	Specialization-I	3
	Specialization-II	3
MMGT-413	Internship	3
Total Credit Hours		15
Semester-VIII		
Code	Subject	Credit Hours
MMGT-304	Tourism Management	3
MMGT-409	Strategic Management	3
	Specialization-III	3
	Specialization-IV	3
	Specialization-V	3
Total Credit Hours		15
Sum of Total Credit Hours		120

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

First Semester

English – I

Code No: MENG 101

Credit hour: 3

Area of Study: Foundation

L.H. 48

Course Objective

The course aims at improving and developing the oral and written communicative competence of the students. It also emphasizes on grammar and vocabulary to be proficient in the language. The course is precisely designed to develop critical thinking too.

Course Description

Unit I

L.H. 36

Readings:

1. The Importance of the Social Environment
2. The Importance of Culture
3. Bringing up Boys and Girls
4. Fairy – Tale Lessons for Girls
5. Gender Roles in the Media
6. It's Hot So Easy Being Male
7. Sexual Harassment
8. The Role of Mass Media
9. Internet Issues
10. Subculture and Cults
11. Flight to the Cities
12. Into the Future

Unit II

L.H. 12

The Essentials of Writing

13. The structure of an essay
14. The writing process
15. Writing with sources
16. Writing assignment

Suggested Readings:

1. Brown, Kristine and Susan Hood. **Academic Encounters**. Gardner S, Peter. **New directions: Reading, Writing and Critical Thinking**, Second Edition, Cambridge University Press.

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

First Semester

Business Mathematics

Course Code Number: MMTH 108

Credit Hours: 3

Area of Study: Foundation

L.H. 48

Course Objective

The objective of this course is to impart sound mathematical background of calculus, theory of matrices, determinant and system of linear equations to develop skills in students for pursuing easier and comprehensive methods to solve problems related to business and economics. The course also aims to develop skills to solve banking and financial problems.

Detailed Description

Unit I: Matrix, Determinant and System of Linear Equations

L.H. 10

Review of concepts of matrices, notations and types, Algebra of matrices: addition, scalar multiplication, subtraction and matrix multiplication. Transpose of matrix; Applications of algebra of matrices to solve commercial problems.

Determinant of square matrices, Minors and cofactors, Evaluation of determinants by method of expansion and Sarrus rule (upto 3x3 order); Adjoint and inverse of square matrices, Singular and Non-singular matrices; Echelon form and rank of a matrix; Systems of linear equations, Tests of their consistency and inconsistency; Conditions for systems to have unique and infinite number of solutions; Applications of inverse matrix, Cramer's and Gauss-Jordan methods to solve commercial problems.

Unit II: Mathematics for Finance

L.H. 6

Simple and compound interests, Nominal and effective rates, Depreciations, Present value, Annuities, Amortization of loans, Perpetuities.

Unit III: Functions and Graphs

L.H. 6

Concepts of functions; Some special real valued functions: Identity, Constant, Linear, Quadratic, Polynomial, Exponential and Logarithmic functions and their graphs; Properties of logarithmic functions; Concepts of demand, supply, cost, revenue and profit functions; Analysis of equilibrium and break even situations.

Unit IV: Limit and Continuity

L.H. 8

Meanings of symbols of +ve and –ve infinities and their properties, Indeterminate forms, Concepts of limit of a function, Left and right hand limits, Conditions for existence of limit at a point, Properties of limits, Limit at infinity, continuity, Conditions for a function to be continuous and location of discontinuity, Related problems.

Unit V: Derivative and its Applications

L.H. 10

Concept of derivative, Derivative as slope and rate measure, Rules of differentiations: Constant rule, Constant multiple rule, Power rule, Sum rule, Product rule, Division rule, Chain rule, General power rule and implicit rule; Derivatives of algebraic, exponential and logarithmic functions; Higher ordered derivatives; Average and marginal functions; Elasticity of demand and supply.

Global and local extrema; Monotonicity and concavity of curves of functions, Stationary and inflectional points; Conditions for a function to have local extrema; Applications of theory of extrema to commercial problems.

Unit VI: Anti derivative and its Applications

L.H. 8

Indefinite integrals, Rules and techniques of integrations, Fundamental theorem of integral Calculus (without proof) and definite integration; Consumer's and producer's surplus; Applications of definite integrals to solve commercial problems.

Suggested Readings:

1. Haeussler E F, Paul R S and Wood R (2005). *Introductory Mathematical Analysis*, USA: Pearson Prentice Hall.
2. Rosser, Mike (2003). *Basic Mathematics for Economists*, Routledge Taylors & Francis Group.

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

First Semester

Micro Economics

Code No: MECO 127

Credit Hours: 3

Area of Study: Foundation

L.H. 48

Course Objective

The objectives of the course is to acquaint the students with the basic concepts of Micro Economics in order of enhance their skill in analyzing business opportunities and market thereby facilitating individual units to understand the use of Micro Economics in managerial decision making.

Unit I: Basic Concept and Micro Economics

L.H.4

Basic concepts: Scarcity and choice, Basic economic problems, Allocation of resources, Economic efficiency. Macro Economics: Meaning, definition, scope, types and its importance in business decision making, differences and interdependence between Micro and Macro Economics.

Unit II: Demand & Supply Function

L.H.7

Concept of demand and its types, Derivation of individual and market demand curve, Movement along the demand curve and its shifts, Demand functions and determinants of demand, Elasticity of demand: Price, Income, Cross measurement of price elasticity of demand. Total outlay point, ARC and percentage method, (Numerical problems)
Supply: Concepts, Supply function, Price elasticity of supply and measurement.

Unit III: Consumer Behaviour : Cardinal Vs Ordinal

L.H. 9

Concepts of utility (TU, MU,AU),Basic understanding of law of diminishing marginal utility and law of substitution, Indifference curve analysis: Concepts assumption, Properties and indifference map, Marginal rate of substitution (MRS), Budget line: Shift in budget line (price and income charges) consumer's equilibrium, Income effect, Derivation of ICC and engle curves for normal, inferior and luxurious goods, Substitution effects, Prices effects, Decomposition of price effect into income and substitution effects. Derivation of ICC and PCC for normalinferial and Giffen goods. Derivation of

demand curve from I.C. analysis, Deriving demand curve for Giffengoods. (Numerical problems)

Unit IV: Theory of Production and Production Functions

L.H.7

Concept of product (TP, AP & MP) Production function with one variable input. Law of variable proportion, Production function with two variable inputs, ISO quaint curve, Properties of ISO quaint, Margin as rate of technical substitution (MRTS), Producer's equilibrium (least-cost combination), Laws of return to scale. Expansion path and its equation. Coff-douglers production functions (Numerical problems)

Unit V: Cost and Revenue Curves

L.H. 8

Concepts of cost: Money and real costs, Opportunity cost, Economic cost, Accounting cost, Explicit and implicit cost, Total, Average and marginal cost: Schedules and curves, Relationship to each other. Short run cost curves and its derivation, Derivation of long run-cost curves: U-shaped and L-shaped with reasons. Revenue and revenue curves in different market structures.

Unit VI: Theory of Product Pricing:

L.H. 8

Profit Maximization and equilibrium of firm: TR and TC approach and MR and MC approach. Meaning and characteristics of perfect competition, Price determination in short run and long run time period. Derivation of short run supply curve of a firm, Derivation of short run supply curve of perfectly competitive industry.

Monopoly: Meaning and characteristics, Price-output determination of monopoly in SR& LR time period, Sources of monopoly power, Price discrimination: 1st, 2nd and 3rd degree.

Monopolistic competition: Meaning and its features, Price determination in SR& LR time period. Excess capacity of the monopolistic firm.

Oligopolistic competition- Features (Numerical problems).

Unit VII: Theory of Factor Pricing:

L.H. 5

Rent and quasi rent, Economic and contract rent, Modern theory of rent. Marginal productivity theory of wages: Modern concepts. Liquidity preference theory of interest (Liquidity trap), Modern theory of interest, IS-LM approach, Innovation theory of profit.

Suggested Readings:

1. Ahuja H.L. **Advanced Economic Theory** – S. Chand and Company.
2. Jhingan M.L. **Micro Economic Theory** - Konark Publishers.
3. Chopra P.H. **Advanced micro economics** – Kalyani Publications.
4. Shrestha R.G. and Adhikari G.M. – **Micro economic** – Asmita Publication, Kathmandu.
5. Dwivedi D.N. **Principles of Economics** – Vikas publishing House. Pvt.Ltd

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

First Semester

Financial Accounting - I

Code No: MACC 143

Credit Hours: 3

Area of Study: Core

L.H. 48

Course Objective

The objective of the course is to provide the participant with the basic theoretical and technical knowledge in financial accounting. The course also intends to make enable students to record and report business transaction with a clear understanding of basic financial statements.

Unit I: Introduction to Financial Accounting and its Concept

L.H. 5

Accounting as an information system and language of business, Users of accounting information, Functions and limitations of financial accounting, Accounting equation, Analysis of transactions, **Basic Accounting concepts:** Business entity concept, Money measurement concept, Dual aspect (accounting equation concepts), Going concern concept, Accounting periods concept, Historical cost concepts, Realization concept, Accrual concept, and Matching concept, General Accepted Accounting Principles (GAAP).

Unit II: Preparation of Financial Statement

L.H.10

Journal, Ledger ('T' Accounts and self balancing ledgers), Unadjusted trial balance; Adjusting entries, Adjusted trial balance, Concepts of capital and revenue items, Closing entries, Rectification of errors, Cash book and bank statement, Bank Reconciliation Statement (BRS).

Unit III: Final Account of Company

L.H.6

Concept, meaning and definition, Trading account, P/L account, P/L appropriation account and balance sheet.

Unit IV: Accounting for Non-trading Concerns**L.H. 6**

Concept, Meaning, Terminologies and Accounts of non-trading concerns, Receipt and payment account; Features, Limitations, Income and Expenditure Account: Features, Preparation of income and expenditure account from received and payment account, Balance sheet.

Unit V: Accounting for Fixed Assets and Depreciation**L.H. 6**

Accounting of plant, Property and equipment, Depreciation methods- SLM and Written down value method, Disposal of fixed assets.

Unit VI: Ratio Analysis**L.H. 5**

Introduction, Meaning and definitions, Importance and advantages of ratio analysis, Classification of ratios: Liquidity ratios, Leverage ratios, Turnover ratios, Profitability ratios, Limitations of ratio analysis.

Unit VII: Cash and Funds Flow Statement**L.H. 10**

Preparation of the statement of cash flow (direct and indirect method), Preparation of the statement of funds flow (working capital basis)

Suggested Readings:

1. Porter, Gary A. and Norton, Curtis L., **Financial Accounting: The Impact on Decision Makers**, Harcourt College Publishers, Orlando
2. Madhav Raj Koirala, L P Bhanu Sharma, Narendra Sharma, **Financial Accounting**, Buddha Academic Publishers and Distributors P Ltd, Kathmandu
3. Y R Koirala, **Introduction to Financial Accounting**, Asmita Publishers & Distributors, Nepal

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

First Semester

Principles of Management

Code No: MGMT 151

Credit Hours: 3

Area of Study: Core

L.H. 48

Course Objective

The objective is to provide basic management knowledge, and skills to the students so as to enhance their managerial capabilities and enable them to apply in the practical field.

Contents

Concepts and functions of management. Management thoughts. Planning: meaning, classification, steps and tools. Decision making: Meaning, types, conditions and process. Organizing: Meaning, process, principles, centralization, delegation and decentralization. Emerging issues in organizing. Leading: Meaning, qualities and styles. Introduction to groups. Motivation: Concept. Communication: Meaning, process, types and barriers. Controlling: Meaning and process. Quality. Organizational change and development.

Detailed Course

Unit I : Introduction

L.H. 5

Management: Concepts, characteristics, levels and functions. Principles of management, Types of managers, Managerial roles, Emerging challenges for management. Business: Meaning, features and importance. Forms of business organization.

Unit II: Evolution of Management Thoughts

L.H. 6

Management thoughts: Classical, behavioral, quantitative and integrative, Emerging management concepts.

Unit III: Planning and Decision Making

L.H. 8

Meaning, characteristics, types, importance and process (steps) of planning. Strategic planning: Formulation and implementation. Environmental scanning: Concept, methods, SWOT analysis and quantitative tools for planning.

Concepts, features, importance, process and types of decision making. Decision making conditions under certainty and uncertainty.

Unit IV: Organizing, Organizational Change and Development **L.H. 14**

Organizing: Meaning, importance, principles and process. Organizational structure: Line, line and staff, functional, committee and matrix organization, Tall versus flat organization. Departmentalization: Its meaning and types. Delegation of authority: Concept, features, advantages and barriers. Centralization versus decentralization. Emerging concepts in organizing. Organizational change: Concept, forces for change, Sources of resistance to change, Overcoming resistance to change. Organizational development: Concept, characteristics, process and interventions.

Unit V: Leading **L.H. 7**

Leading: Meaning, nature, functions and styles of leadership. Qualities of good leadership. Concept and types of group. Conflict: Meaning, types of managing conflicts in organizations. Motivation: Meaning, features, importance and theories of motivation. Communication: Concept, characteristics, process and types of communication. Barriers to effective communication.

Unit VI: Controlling **L.H. 8**

Control: Meaning, characteristics, process importance, purpose and types of control. Characteristics of effective control system. Problems with control system. Management Information system (MIS) and decision support system (DSS). Quality: Concept and factors affecting quality. Total quality management: Concept, components, tools and principles of total quality management. Emerging issues in quality management.

Suggested Readings:

1. Adhikari, Dev Raj, **Principles of Management**, Sunrise Publication, Kathmandu.
2. Charles W.L. Hill and Steven L. McShane, **Principles of Management**, Tata McGraw-Hill Company, New delhi.
3. Griffin, Ricky W., **Management**. AITBS Publishers and Distributors, New Delhi.
4. Hitt, M.A., J.S. Black and Porter, L.W., **Management** , Pearson Education, New Delhi.
5. Pant, Prem Raj, **Principles of Management**, Buddha Academic Publishers and Distributors Pvt. Ltd, Kathmandu.
6. Paudyal, Santosh Raj, Pradhan, Gopal Man and Bhandari, Kedar P., **Principles of Management**, Asmita Publication, Kathmandu.
7. Agrawal, Govind Ram, **Principles of Management in Nepal**, M.K. Publishers and Distribution Pvt. Ltd.

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Second Semester

Financial Accounting – II

Code: MACC 144

Credit Hour: 3

Area of Study: Core

L.H. 48

Course Objective

The objective of this course is to make the students understand various accounting concepts and to familiarize students with the mechanics of preparation and interpretation of financial statements.

Course Description

Unit I: Company and its Formation

LH. 5

Meaning and concept of company, Types of companies, Characteristics of company, Formation of company, Important documents, Forms of organization,

Unit II: Method of Raising Capital and its Treatments

L.H. 10

Shares, Types of shares, Meaning and features of ordinary share and preference share, Share capital, Types of share capital, Issue of shares for cash, Issue of different classes of shares, Issue of shares at par, Premium and discount, Calls in arrear, Calls-in-advance, Under subscription of shares, Over-subscription of shares, Shares allotted on pro-rata basis in case of over-subscription, Share forfeiture, Re-issue of forfeited shares, Transfer to capital reserve account, Issue of shares in consideration other than cash.

Unit III: Issue of Debentures

L.H.7

Meaning and concept, Features of debentures, Types of debentures, Difference between share and debenture, Accounting for issue of debentures, Redemption of debentures, Conversion of debenture.

Unit IV: Accounting for Business Combinations**L.H. 14**

An overview of corporate investment, Methods of accounting for business combinations (Amalgamation and Absorption), Advantages and disadvantages of business combinations, Concept and advantages of holding company, Preparation of consolidated balance sheet

Unit V: Accounting for Failure of a Company**L.H.10**

Business failure: Concept, economy, contractual, reasons for failure of the business, Liquidation (winding/up), Types and procedures of winding up, Liquidator's final statement

Unit VI: Accounting Standard**L.H.2**

Benefits, International accounting standard and accounting standards in Nepal

Suggested Readings:

1. Mukharjee & Hanif, "*Modern Accountancy*" Tata McGraw Hill, New Delhi, 2009.
2. R. Narayanswami, "*Financial Accounting- A Managerial Perspective*" PHI Learning Pvt. Ltd., New Delhi, 2009.
3. Pillai & Bagawathi, "*Advance Accountancy*", Konark Publishers Pvt. Ltd., Delhi, 2010.
4. Accounting Standard Board Nepal, "*Nepal Accounting Standards*", ASB, Babar Mahal.
5. R. M. Dangol, "*Financial Accounting and Planning*", Taleju Prakashan

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Second Semester

Macro Economics

Code No: MECO 128

Credit Hours: 3

Area of Study: Foundation

L.H. 48

Course Objective

The objective of the course is to acquaint students to the basic concepts, tools and theories of macro economics with the intention to enhance their skills in analyzing. Macroeconomic issues useful to business management decision making.

Unit I: Basic Concepts and Macro Economics

L.H. 5

Basic concepts: Stock and flow, Parameters, Functional relationship, Economic model.
Macro economics: Meaning, Objectives, Types, importance and limitations.

Unit II: National Income Accounting

L.H. 9

National income: Meaning and concepts, GDP, NDP, Nominal real GDP, GDP deflator, GNP, Components of GDP & GNP, NNP, Domestic income, Private income, Personal income, Disposable income, Real income, and Per Capita Income. Sectors of the economy: Production A/C consumption A/C, Government A/C, Capital A/C and foreign A/C, Flow matrix of social A/C, Measurement of national income: Product, Income, Expenditure and value added method, Problem in measurement of national income, Importance of national income, National income and economic welfare, Circular flow of income and expenditure in two, three and four sectors of the economy.

Unit III: Theories of Employment

L.H. 5

Employment and unemployment concepts: Types of unemployment, Classical theory of employment, Say's law & its proposition and implication, Effective demand, Keynesian Theory of Employment

**Unit IV: Consumption Function, Saving, Investment and
Income Determination**

L.H. 14

Consumption Function: Concept, Attributes of consumption function: APC & MPC, Relation between APC & MPC, Determinants of consumption function, Psychological law of consumption function; Measures to raise consumption function.

Saving function: Meaning, attributes and determinants of saving function, Paradox of thrift.

Investment Function: Meaning and types, Concepts of MEC and MEI and its nations, Other determinants of investment, Measures to stimulate investment, Investment multiplier: Concepts, Relation with MPC, Leakages and importance.

Income determination in two, three, and four sectors economy using investment multiplier, fiscal multiplier & foreign trade multiplier.

Unit V: Inflation and Trade Cycle

L.H. 7

Inflation: Meaning and types, Theories of inflation; Demand pull and cost push inflation. Effects of inflation on various sectors of the economy, computation of rate of inflation using CPI and GDP deflator, Control of inflation, inflationary gap, Inflation and unemployment trade-off.

Trade cycle- Meaning and characteristics of trade cycle, Phases and control over trade cycle.

Unit VI: Monetary and Fiscal Policies

L.H. 8

Central banking: Meaning and objectives; Monetary policy; Objectives, Types, Instruments of monetary policy. Money supply management, Exchange rate: Nominal and real exchange rate determination and balance of payment.

Government Finance; Role of Government in the economy, Government budgeting, Fiscal policy: Objectives and instruments deficit financing, Public debt management.

Suggested Readings:

1. Shapiro E. – **Macro Economic Analysis** – Galgotia Publication, New Delhi.
2. Jhingan M.L. – **Macro Economic Theory** – Vinda Publications, Delhi.
3. Ahuja H.L. - **Macro Economic Theory and Policy** – S. Chand and Company, New Delhi.

4. Shrestha R.G. and Adhikari S.M. – **Macro Economics** – Asmita Publication, Kathmandu.
5. Dwivedi D.N. **Principles of Economics** – Vikas Publishing House Pvt. Ltd.
6. Musgrave R.A. – **Theory of Public Finance** – Tokyo McGrawhillKogakusuka Ltd.

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Second Semester

Introduction to Computer

Code No: MITC 134

Credit Hours: 03

Area of Study: Foundation

L.H. 48

Courses Objective

The objective is to teach computation in terms relevant to non-CS majors. Students will learn useful computing skills, including graphing and database concepts. Students will learn what computer science is about, especially MS word, Excel, PowerPoint.

Unit I: Computer Basics

L.H. 18

Introduction, Characteristics of a computer, Criteria for using computers, History of computers, Generations of computer, Classification of computers, Applications of computer, Basic components of PC, Computer architecture

Number Systems: Introduction, Classification of number system, Types of number system, Conversions from one base to another, Conversion using shortcut method.

Computer hardware and software: Memory types, Primary memory, Secondary memory, Computer peripherals, Output devices, Software and types.

Operating System: Operating system concept: Introduction to operating system, Functions of operating system, Types of operating system, Details of basic system configuration. Introduction to GUI windows operating system, All directory manipulations, File manipulation.

Unit II: Computer Application

L.H. 18

MS Word: Introduction, Windows 2007 interface, Customizing the word application, Document views, Basic formatting in MS word 2007, Advanced formatting, Navigating through a word document, Performing a mail merge, A quick look at macros, Printing documents, Print preview.

Excel 2007: Introduction, Workbook, Worksheet, Formatting in excel, Advanced formatting in excel, Working with formulas, Printing worksheets.

Power Point: Introduction, Creating a presentation, Basic formatting in power point, Advanced formatting, Using templates, Inserting charts, Inserting tables, Printing presentations.

Unit III: Internet Technologies

L.H. 12

Networking and Internet: Basic of networking concepts, Advantages of networking, Basic model of networks, Network devices, TCP/IP, Web addresses, DNS, IP addresses, Web applications I -Browsing, E-mail, Messenger/Chat.

Web Applications: E-learning and wiki, Youtube, Social networking and issues.

Suggested Readings:

1. Fundamental of Computers – By V. Rajaraman B.P.B. Publications
2. Fundamentals of Computers – By P.K. Sinha
3. Computer Today – By Suresh Basandra
4. Unix Concepts and Application- By Sumitabha Das
5. Ms- Office 2000 (For Windows) – By Steve Sagman
6. Computer Networks- By Tennenbum, Tata Mc Graw Hill Publication

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Second Semester

Principles of Marketing

Code No: MMKT 182

Credit Hours: 3

Area of Study: Core

L.H. 48

Course Objective

The objective of the course is to provide basic knowledge of the concept of marketing and to build students' understanding of the marketing process and principles and inculcate basic skills to analyze marketing decision situations.

Course Contents:

Unit I: Introduction

L.H. 8

Marketing: Meaning and importance. Fundamental concepts in marketing: Need, want, demand, product, customer value, satisfaction, quality, exchange, transaction, relationship, market. Evolution of marketing concepts and business practices: Production concept, product concept, selling concept, modern marketing concept, societal marketing concept and holistic marketing concept. Marketing mix: Concept and components. Emerging concepts in marketing: Direct marketing, quality marketing, e-marketing, relationship marketing, green marketing, strategic alliances.

Unit II: Marketing Environment

L.H. 5

Marketing environment: Concept, features and classification. Impact of macro environment in marketing. Marketing environment in Nepal.

Unit III: Marketing Information System and Buyer's Behavior

L.H. 8

Marketing information system: concept, importances and components. Marketing research: Concept and process. Buyer's behavior: Meaning, importance, consumer buying

decision process, and determinants of consumer' buying behavior. Organizational buying decision: Process and determinants.

Unit IV: Market Segmentation, Targeting and Positioning **L.H. 6**

Marketing segmentation: Meaning of market and market segmentation. Objectives and process of market segmentation. Requirements for an effective segmentation. Bases for segmenting consumer and organizational market. Targeting the market. Segment evaluation, analysis and selection. Concept and types of positioning.

Unit V: Product Decisions **L.H. 5**

Concept and classification of consumer and industrial products. Concept and stages of product life cycle. Meaning and development process of new product. Branding, packaging and labeling decisions.

Unit VI: Pricing Decisions **L.H. 4**

Concept of price and pricing. Objectives, importance and methods of pricing. Pricing strategies.

UNIT VII: Promotion Decisions **L.H. 6**

Concept and objectives of promotion. Promotion mix components. Process of marketing communication. Advertising: Concept, features, types, objectives, importance and media. Publicity: Meaning and forms of publicity. Sales promotion: Concept and types, Personal selling: Concept, types and process. Selection of promotion mix

UNIT VIII: Distribution Decisions **L.H. 6**

Concept and objectives of distribution decision. Marketing channels and channel structure for consumer and industrial goods. Role of marketing intermediaries in distribution system. Selection of channel distribution. Concept and components of physical distribution.

Suggested Readings:

1. Kotler and Armstrong, *Principles of Marketing*, Pearson/Prentice Hall of India.
2. Stanton, Etzel and Walker, *Fundamentals of Marketing*, McGraw Hill.
3. Evans and Berman, *Marketing*, Macmillan Publishing Company.
4. Roseberg, Larry J., *Marketing*, Prentice-Hall.
5. Strauss, El-Ansary and Frost, *E-Marketing*, Pearson Education.
6. Zikmund and d'Amico, *Marketing*, John Wiley & Sons.
7. Shrestha, Shyam K., *Fundamentals of Marketing*, Asmita Publications, Kathmandu.
8. Agrawal, G.R., *Fundamentals of Marketing in Nepal*, M.K. Publishers, Kathmandu.
9. Koirala, K.D., *Fundamentals of Marketing*, Buddha Academics, Kathmandu.

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Second Semester

Business Statistics

Code No: MSTT 114

Credit Hours: 3

Area of Study: Foundation

L.H. 48

Course Objective

The objective of the course is to make the students learn about the fundamentals of statistics and application of statistical tools and techniques for decision making.

Course Content

Unit I: Introduction

L.H. 2

Meaning, Definitions, Functions, Scope and Limitation of Statistics, Types and sources of data, Methods of collecting primary and secondary data, Precautions in the use of secondary data, Problems in data collection.

Unit II: Classifications and Presentation of Data

L.H. 4

Need, Meaning, Objectives and Types of classification; Construction of frequency distribution, Presentation of data: Tabular, Diagrammatic and Graphic presentation.

Unit III: Measures of Central Tendency and Dispersion

L.H. 10

Introduction, Types of averages and their computations: Mean: Simple and weighted, Median, Mode (excluding grouping method for finding mode), Geometric mean, Harmonic mean, Criteria for good measure of central tendency, General limitations of an average.

Measures of dispersion: Concept, Absolute and relative measures, Methods: Range, Quartile deviation, Mean deviation, Standard deviation, Coefficient of variation.

Unit IV: Measures of Skewness, Kurtosis and Moments

L.H. 5

Meaning, Objective and measurement of skewness: Karl Pearson's and Bowley's, Kurtosis and its measurement by percentile method, Moments, Methods of moments, Measurement of Skewness and Kurtosis by moment method.

Unit V: Correlation and Regression Analysis

L.H. 7

Introduction, Types of correlation, Method of studying correlation: Scatter diagram, Karl Pearson's correlation coefficient including bi-variate frequency distribution, Standard and probable errors, Interpretation of results, Rank correlation.

Simple regression equations including bi-variate frequency distribution, Properties and its coefficient.

Unit VI: Index Number

L.H.6

Introduction, Uses of index numbers, Problems in the construction of index number, Types of index numbers, Methods of construction index number. Unweighted index numbers, Weighted index numbers: Weighted aggregative index numbers (Laspeyres, Paasches, Fishers ideal methods), Weighted average of relatives, Test of consistency: Time reversal and factor reversal, Cost of living index numbers, Methods of constructing cost of living index numbers.

Unit VII: Time Series Analysis

L.H.8

Meaning, Utility and component of time series, Measurement of trend: Graphic method, Semi-average method, Moving average method, Least square method; Measurement of seasonal variation: Method of simple average (monthly, quarterly), Ratio to moving average method (using additive and multiplicative models).

Unit VIII: Probability

L.H.6

Introduction, Basic terminologies used in probability, Approach to probability: Classical, Relative frequency and subjective approach, Application of combination in probability, Additive and multiplicative laws of probability for two events, conditional probability and Baye's theorem.

Suggested Readings:

1. L. V. Richard, *Statistics for Management: An Introduction*, Tata McGraw-Hill Publishing Company Limited, New Delhi.
2. B C Bajarajarya, *Business Statistics*, M K Publication, Kathmandu, Nepal.
3. S C Gupta, *Fundamentals of Statistics*, Himalaya Publishing House, New Delhi, India.
4. Azaya B. Sthapit, Rashindra P. Yadav and Shankar P. Khanal, *Business Statistic*, Buddha Publication, Kathmandu,

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Third Semester

Cost and Management Accounting

Code No: MACC 245

Credit Hour: 3

Areas of Study: Core

L.H. 48

Course Objectives

The objective of this course is to provide the students with an understanding of the concepts of cost, elements of cost, methods and techniques of cost control.

Course Contents

Unit I: Conceptual Foundation

L.H. 4

Meaning, objective, importance, advantages and limitations of cost & management accounting, difference between financial accounting and cost accounting, management accounting and cost accounting, cost concept and its classification, cost segregation (Two point method, least square method) and Estimation, Role of cost accounting in decision making.

Unit II: Accounting for Material Cost

L.H. 4

Concept and types of material, methods of purchase, purchase procedure of material, pricing of issue of material under LIFO and FIFO method
Meaning, objective and techniques of material/ inventory control, EOQ with and without discount, different stock levels, ABC analysis and Just in time purchase.

Unit III: Accounting for Labour Cost

L.H. 5

Concept & classification of labour cost, organization for accounting and control of labour cost, methods of wages payment (Halsey, Rowan, Taylor and Gantt approach)
Labour turnover: Concept, causes, effect and cost of labour turnover and remedial measures.

Unit IV: Accounting for overhead Cost

L.H. 5

Meaning, classification of overhead, importance of overhead, allocation, apportionment, reapportionment and absorption of overhead

Unit V: Costing Methods **L.H. 6**

Concept of different costing methods, unit or output costing, preparation of cost sheet and tender sheet

Unit VI: Process Costing **L.H. 5**

Concept and preparation of process account, accounting for process loss/gain and accounting for inter process profit.

Unit VII: Marginal Costing and Absorption Costing **L.H. 5**

Concept, application, comparative income statement, reconciliation statement.

Unit VIII: Cost volume profit Analysis **L.H. 5**

Meaning, assumptions, applications, Break even analysis (Single and multi product) margin of safety.

Unit IX: Budgeting for Planning **L.H. 7**

Concept and objectives of budget, advantages and limitations of budget, preparation of budget for manufacturing and non manufacturing concern, sales budget, production budget, material budget, labour budget, overhead budget, cash budget, merchandise purchase budget.

Unit X: Flexible Budgeting **L.H. 2**

Concept and importance of flexible budget, difference between static budget and flexible budget, preparation of flexible budget.

Suggested Readings:

1. Jawahar Lal, **cost accounting**, Tata McGraw Hill co., New Delhi.
2. Pillai & Bagawati, **Cost Accounting**, S. Chand and Company Ltd. New Delhi.
3. R.M.Dangol, and et.al, **Cost and Management Accounting**, Taleju Publising House, Kathmandu.
4. R.S. Nigam, S.P. Naramg & B.C. Sehgal,**Principles and practice of cost account**, S Chand and co., New Delhi.
5. Y.R. Koirala and et.al., **Cost and Management Acoounting**, Ashmia publication, Kathmandu

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Third Semester

Business Communication

Code: MENG 202

Credit Hour: 3

Area of Study: Foundation

L.H. 48

Course Objective

The objective of the course is to acquaint the students with the knowledge of the communication- written as well as oral, required in the corporate world in its day to day functioning

Course Description

Unit I: Understanding the Foundation of Business Communication **L.H. 8**

Concept of business communication, Definition, Nature and process of Business Communication, Objectives and role of business communication, Communication process, Corporate communication: Formal and informal, Effective business communication and its benefits, Non-verbal communication; Importance of communication in business world, Communication barriers.

Unit II: Concept of Managerial Communication **L.H. 8**

Introduction to managerial communication, Types of managerial communication, Ways of managerial communication, Types of organizational communication. Barriers to effective managerial communication.

Unit III: Oral and Non-verbal Communication **L.H. 6**

Oral Communication, Public speaking, Body language, Presentations, Factors affecting presentation, Effective listening, Conducting and participating in meeting, Group discussion, Seminars and conferences.

Unit IV: Business Correspondence **L.H. 10**

Essentials of effective correspondence, Types, structures and layout of business letters, Form and style-the opening, Salutation, the body, the subject line, the message, the

complementary closing, signature, Types of letters-sale letters, goodwill letters, greetings, notices, memo, circulars and orders, Applications for employment, resume.

Unit V: Writing Report and Proposal

L.H. 10

Report writing: Writing skills, planning, drafting, writing, re-writing, editing different types of business reports, structure. Steps toward writing of different types of business reports, Style of report writings, Completing reports and proposal.

Unit VI: Preparing a Dossier for Employment

L.H. 6

Constructing resume, Writing job letters, Interviewing skills, Applying and interviewing for employments.

Suggested Readings:

1. Kathryn Rentz, Marie Flatley, Paula Lentz, *Lesikar's Business Communication: Connecting a Digital Word*, 12th Edition,
2. Kaul, Asha, *Effective Business Communication*, PHI, New Delhi.
3. McGrath, E.H., *Basic Managerial Skills for All*, PHI, New Delhi.

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Third Semester

Database Management System

Code No: MITC 235

Credit Hours: 3

Area of Study: Core

L.H. 48

Course Objective

This module aim at acquainting students with fundamental concepts of database management, database design, database language and database-system implementation.

Course Description

Unit I: Introduction of DBMs

L.H. 4

Introduction and history of database management system, Characteristics of database approach, DBMS vs. file system, Application of DBMS, Advantage of using DBMS and limitation.

Unit II: Database Architecture and Design

L.H. 5

Data models, Database architecture, schema and instances, Data abstraction and data independence, Database languages, Database users and administrators, Modern database approach.

Unit III: Data Models

L.H. 5

Entity-relationship model, Entity and entity sets, Attributes and types, Relationship and relationship sets, Degree of relationship cardinality, Participation constraints, Keys, E-R diagram, Generalization, Specialization, Aggregation.

Unit IV: Relational Model

L.H. 6

Structure of relational database, Relational database schemas, Tuples, Domains schema diagrams, Relational operations: Select, project, union, Assignment, Intersection, Product, Rename, Join and division, Aggregate function.

Unit V: Structured Query Language (SQL)**L.H. 12**

Introduction to structured query language ,DDL and DML, Basic structure of SQL statements, Basic Retrieval Queries, Data definition and data types, DDL operations, SQL constraints, DML operations, Null values, String operation, Aggregate functions, Set operation, Joined relations, Sub-queries, Views.

Unit VI: Integrity constraints & security**L.H. 5**

Entity, Domain and Referential integrity, Need for database security, Authorization and authentication, Data encryption and decryption.

Unit VII: Relational Database Design**L.H. 6**

Redundancies and anomalies, Functional dependencies, Types of FD, Closure of a set of functional dependencies, Introduction to normalization and purpose of normalization, Normal forms: 1NF, 2NF, 3NF, Boyce-codd normal form, Multivalued dependency and fourth normal form.

Unit VIII: Transaction Processing, Concurrency Control and Database Recovery**L.H. 5**

Transaction concept, ACID properties, Transaction and schedule, Serializability, Introduction to concurrency control, Types of failure, Database recovery management.

Suggested Readings :

1. Silberschatz, H.F. Korth, and S. Sudarshan, **Database System Concepts**, 6th edition, McGraw Hill.
2. Raghu Ramakrishnan, and Johannes Gehrke, **Database Management Systems**, McGraw-Hill, 2014.
3. Alexis Leon, Mahtews Leon, **Data base Management System**, Leon Press, ISBN:978-81-8209-222-8

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Third Semester

Business Finance

Code: MFIN 263

Credit Hour: 3

Area of Study: Core

L.H.48

Course objective

The basic objective of this course is to provide an understanding of important concepts in finance, principles and techniques of business finance and to professionally use the knowledge to analyze financial issue and take appropriate financial decisions.

Course contents:

Unit I: Introduction

L.H. 5

Nature of business finance; Role of financial manager; Function of financial management; Goals of financial management; Agency problem; Financial markets: overview, functions, types.

Unit II: Financial statement Analysis

L.H. 7

Nature of financial statements; The balance sheet; The income statement; Ratio analysis: types- Liquidity, Turnover, Leverage, Profitability and Market value ratios; Du-pont identity; Uses and Limitations of Ratio analysis.

Unit III: Risk and Return theory

L.H. 6

Nature of Risk and Return; Measurement of Risk and Return of single asset and portfolio case; Systematic and Unsystematic risk; Beta; portfolio beta; SML and CAPM.

Unit IV: Time value of money

L.H. 6

Concept of time value of money; Time line; Future value –single and multiple periods; present value- single and multiple periods; calculation of interest rates and number of periods; Annuity; Uneven cash flows; Semiannual and other compounding; Comparing interest rates; Loan amortization.

Unit V: Bonds and their valuation

L.H. 4

Concepts and features of bond; Types of bond and valuation; Bond yields-current yield, yield to maturity, yield to call; price versus interest rate;

Unit VI: Stock valuation**L.H. 5**

Features of common stock; Common stock Valuation-Zero growth, Constant growth, Supernormal growth; Features and valuation of preferred stocks;

Unit VII: Cost of capital**L.H. 5**

Cost of capital and significance; Components of cost of capital-cost of debt, cost of preferred stocks, cost of common stock; weighted average cost of capital(WACC).

Unit VIII: Capital Budgeting**L.H. 10**

An overview of Capital Budgeting; Project classification; Techniques of Capital Budgeting and decision rule – Regular and Discounted payback period, Net present value, Internal rate of return, profitability index, Modified internal rate of return; Estimates of projects cash flows-New purchase case and Replacement problems.

Suggested Reading:

1. Brigham E.F. and J.F. Houston. **Fundamentals of financial management**, Harcourt Asia pte. Ltd, Singapore
2. James C. Van Horne and M. Wachowicz, jr.**Fundamentals of financial management**, Prentice-Hall Limited, New Delhi.
3. Stephen A. Ross, Randolph W. westerfield and Bradford D. Jordan. **Fundamentals of corporate finance**, Tata McGraw Hill Education pvt. Ltd.
4. Khanal J. R. Basnet D.K., Sah R.K., Bhandari D. and Pant T.N. **Fundamentals of financial management**, Deepmala publication pvt Ltd, kathmandu

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Third Semester

Marketing Management

Code No: MMKT 283

Credit Hour: 3

Area of Study: Core

L.H. 48

Course Objective

This course is designed to promote understanding of concepts, philosophies, processes and techniques of managing marketing operation and to develop a feel of the market place.

Course Content:

Unit I: Introduction

L.H. 4

Marketing and marketing management, Value and satisfaction, Management orientation concepts in marketing; Implementation of marketing management orientation concepts.

Unit II: Situation Analysis

L.H. 8

Concept and scope of situational analysis: Organizational/internal and external analysis, Process of internal analysis, Environment analysis, SWOT analysis. Techniques of identifying marketing opportunities – SBU model, BCG model, GE model.

Unit III: Market Segmentation and Target Market Planning

L.H. 10

Process of market segmentation, Market segmentation in Nepal identifying market segments and selecting target market – Consumer market vs. business market, Developing positioning strategies, Developing marketing plan and program: Managerial framework and marketing objectives and performance.

Unit IV: Marketing Information System and Demand Forecasting **L.H. 6**

Marketing information system, Marketing research system, Role of marketing information in marketing decision making, Demand forecasting-current and future market demand, Trends in marketing information technology in Nepal and global markets; Marketing information system in Nepal.

Unit V: Competitive Analysis **L.H. 6**

Concept and types of competition, Key competitor analysis, Analyzing and creating competitive advantage (Michael Porter's approach), Strategic response to competition.

Unit VI: Implementation of Marketing Program **L.H. 10**

Concept and components of marketing program, Product development and brand positioning, Repositioning the product in the market through product life-cycle analysis, Selecting the pricing objective and pricing methods, Selecting the distribution strategies, Promotion and integrated marketing communication, Developing and selecting the promotional strategies.

Unit VII: Marketing Evaluation and Control **L.H. 4**

Concept of marketing evaluation and control, Evaluation and feedback system in marketing decision making, Requirements for effective evaluation of marketing program, Concept of marketing control.

(Note: At least one case study should be conducted after the completion of each unit)

Suggested Readings :

1. Aaker, David, Strategic Market Management, John Wiley and Sons, Singapore.
2. Cravens and Piercy, Strategic Marketing, Tata McGraw-Hill, New Delhi.
3. Kotler, Keller, Koshy and Jha, Marketing Management: A South Asian Perspective, Pearson/Prentice Hall of India.
4. Kotler and Armstrong, *Principles of Marketing*, Pearson/Prentice Hall of India.
5. Stanton, Etzel and Walker, *Fundamentals of Marketing*, McGraw-Hill International Editions.

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Fourth Semester

Quantitative Techniques

Code No: MSTT 215

Credit Hour: 3

Area of Study: Foundation

L.H. 48

Course Objective

This course aims to impart knowledge and skills of quantitative techniques to support management practice and decision making which can be applied in solving practical problems in business world.

Course Description

This course covers quantitative techniques and how to apply them to policy analysis and management decision-making. This course summarizes and consolidates decision theory relating to business risk, LPP, network analysis, transportation problem, assignment problem and game theory.

Course Details:

Unit I: Introduction

L.H. 4

Meaning of Quantitative techniques, Scope, Decision Making basics, The Relevance of quantitative techniques in business decision making; The classification of quantitative techniques; The various quantitative tools available for business decision making.

Unit - II: Decision Theory

L.H. 6

Introduction to decision making, Essential elements of decision theory, Steps of decision making approach, Pay off Table, Decision making under certainty, EMV for items having a Salvage value Criterion, EOL Criterion, EPPI, EVPI, Decision tree analysis.

Unit–III: Linear Programming Problem

L.H. 12

Introduction to Linear Programming Problem, Application of LPP, Structure and assumption of LPP, General mathematical model of LPP, Solution of LPP by graphical and Simplex Method Maximization case and Minimization problems.

Unit–IV: Network Analysis**L.H. 8**

Concept of Network Analysis; Rules for drawing Network diagram; Preparation of Network diagram, Computations of CPM and PERT, Numbering of Events by Fulkerson's rules, Computation of ES, EF, LS and LF, Critical Activities.

Unit–V: Transportation Problem**L.H. 8**

Introduction, Mathematical model of Transportation problem, Methods for finding initial solution – North-West Corner Method (NWCM), Least Cost Method (LCM), Vogel's approximation method(VAM); Test for optimality – Stepping Stone method, MODI method, Method of Loop formation, Degeneracy and variation in Transportation Problem.

Unit – VI: Assignment Problem**L.H. 5**

Introduction; Mathematical Statement of the assignment problem; Types of assignment problem; Solution methods of assignment problem – (Enumeration method, Simplex method, Transportation method, Hungarian method); Variations of the Assignment Problem.

Unit – VII: Blue Oceans Strategies and Game Theory**L.H. 5**

Introduction to Blue Ocean Strategies, Difference between Blue Ocean and Red Ocean Strategies, Entry Barrier strategies, Introduction to Game Theory, Basic Terminology, Pure Strategies, Minimax and Maximin Principles, Procedures to determine Saddle Points and Value of Games.

Suggested readings:

1. Kothari, C.R.(2005): *Quantitative Techniques*, 3rd ed. Vikas Publishing House, Pvt. Ltd., New Delhi India.
2. Levin, Richard, R. (1995), *Quantitative Techniques for Management*, 3rd ed, Singapore, Mc Graw Hill.
3. J.K. Sharma, *Operation Research Theory and Application*, Macmillan Publication, 4th edition, India Ltd.
4. William J. Stevenson, *Operation Management*, Tata McGraw Hill.
5. Azaya B. Sthapit and others, (2013) *Production and Operation Management*, Kathmandu: Asmita Books Publishers and Distributors Pvt. Ltd,
6. Fago, A. K. Chaudhary and Others (2017), *Production and Operation Management*, Kathmandu: Buddha Academy Publisher and Distributors Pvt. Ltd.

RAJARSHI JANAK UNIVERSITY
Faculty of Management
Bachelor of Business Administration (BBA)
Fourth Semester
Business Law

Code No: MMGT 272

Credit Hour: 3

Area of Study: Core

L.H. 48

Course Objective

This course aims to enhance students understanding of the basic business laws required for effective management of business operations.

Course Description

This course contains law and business, General law of contract, Offer and acceptance, Contractual capacity, Consideration, Consent, Legality of objectives and consideration, Contingent contract, Quasi contract, Performance of contract, Termination of contract, Breach of contract, Specific contracts, Contract of agency, Contract of sale of goods, Contract of carriage, Law of negotiable instruments, Law of company and insolvency.

Course Details

Unit I: Introduction to Law and Business law

L.H. 2

Law: Meaning, nature and characteristics

Business law: Meaning and characteristics and sources of Nepalese business law.

Unit II: General Law of Contract

L.H. 23

Law of Contract

Meaning and definition of contract, Essential elements of valid contract, Classification of contract, The law relating to contract in Nepal and features of contract Act, 2056.

Offer and Acceptance

Meaning and rules regarding offer, Revocation/lapse of offer, Meaning and rules regarding acceptance, Communication of offer and acceptance.

Contractual Capacity

Meaning of contractual capacity, Legal effects of agreements made with an incompetent party (the minor and the person of unsound mind)

Consideration

Meaning and rule regarding consideration, Exceptions to the general rule 'No consideration no contract'.

Free Consent

Meaning and importance of free consent, Meaning and legal effects of contract cause by: Coercion, Undue influence, Misrepresentation, Fraud, Mistake.

Legality of Objective and Consideration

Concept and importance of legality of objective and consideration, Conditions of unlawful agreement and void agreement.

Contingent Contract

Meaning and definition of contingent contract, Rule regarding contingent contract

Quasi Contract

Meaning and definition of quasi contract, Cases of quasi contract.

Performance of Contract

Meaning and nature of performance of contract, who can demand performance of contract? Who should performance the contract?

Termination of Contract

Meaning of termination of contract, Modes of termination of contract.

Breach of Contract

Meaning and types of breach of contract, Remedies for breach of contract.

Unit III: Specific Contracts**L.H. 15****Contract of Agency**

Meaning and general rules of agency, Modes of creating agency, Types of agent rights and duties of agent, Responsibility of agent, Personal responsibility of agent, Termination of agency.

Contract of Sale of Goods

Meaning and features of contract of sales of goods, Difference between sales 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

Meaning and nature of contract of carriage, Characteristics of common carrier, Difference between common and private carrier, Right, 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, Inco terms 2010: A brief introduction.

Unit IV: Law of Negotiable Instruments

L.H. 4

Meaning and feature of negotiable instruments, Promissory note, Bills of exchange and cheque, Holder and holder in due course, Discharge of negotiable instrument.

Unit V: Law of company and Insolvency

L.H. 4

Company: Meaning, nature and incorporation of company, Insolvency: Meaning and procedure of insolvency of company, Investigation, Re-organization and liquidation of a company, Power and role of the liquidator, Nepalese law of insolvency and feature of insolvency Act, 2003.

Addendum: 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 case of business and other assignments as specified by faculty member.

Suggested Readings:

1. Albuquerque. Daniel (2013) *Legal Aspects of Business* (Texts, Jurisprudence and Cases), Oxford University Press, New Delhi, India.
2. Fitzgerald, P. J (2012), *Salmond on jurisprudence*, Sweet and Maxwell Ltd. U. K.
3. Shrestha, Ram Prasad, *sBusiness Law*. Kalika: Satya Narayan, Business Law for BBA, Kathmandu: Buddha Pulication,
4. Shukla, M. C.,()*Mercantile Law*, New Delhi: S.Chand and Company Ltd,
5. Agency Act, (2014), Law Book Mgmt. Committee, Kathmandu.
6. Companies Act, 2063, Law Book Mgmt. Committee, Kathmandu.
7. Contract Act, 2056, Law Book Mgmt. Committee, Kathmandu.
8. Insolvency Act, 2063, Law Book Mgmt. Committee, Kathmandu.

RAJARSHI JANAK UNIVERSITY
Faculty of Management
Bachelor of Business Administration (BBA)
Fourth Semester
Business Environment in Nepal

Code No: MGMT 273

Credit Hour: 3

Area of Study: Core

L.H. 48

Course Objective

This course examines the economic, social, political and legal interfaces between the business institution (especially the corporation) and the environment. The course intends to provide students with an overview of the environmental forces within which business must operate, and an understanding of some of the analytical tools that managers use to solve business and economic problems. The focus is to enable students to identify, understand and evaluate the environmental forces causing change in business performance and future strategic options.

Course Description

The topics include socio-economic, political-legal, technological, and global business environment, business-government relations, performance of industry and agricultural sectors, and financial sector policy reforms.

Course Contents

Unit I: Introduction

L.H. 6

Business and its environment, Types of business environment, Environmental analysis-process and techniques, Scanning methods, Use of environment analysis in strategic management.

Unit II: Macroeconomic Environment

L.H. 15

Dimensions of the economy, Major problems and challenges facing Nepalese economy, Employment trends and labour market issues, Migration and foreign employment, Economic development plans, Industry and agricultural sectors-performance and emerging challenges, Economic policies and reforms - Industrial policy, Privatization policy, Trade policy, Tourism policy and monetary policy;

Liberalization of the Nepalese economy and capital market reforms, Factors contributing to competitive business environment in Nepal.

Unit III: Political-Legal Environment **L.H. 8**

Political structure in Nepal, Political parties, Nepalese constitution, Government and its branches, Business-government relations, Risks involved with Nepalese political environment and the emerging issues, an overview of business legislation in Nepal, Legislations relations to labour, Finance, Investment, Intellectual property, E-business and consumer protection.

Unit IV: Socio-Cultural Environment **L.H. 6**

Components of socio-cultural environment, Family structure and social organizations, Class structure and classification, Socio-cultural changes and their effects on business.

Unit V: Technology and Energy Management **L.H. 5**

Business and technology, Current status of technology, Technology transfer issues, IT policy of Nepal, Natural environmental issues, Energy situation in Nepal, Environment and energy management issues in Nepal.

Unit VI: Global Business Environment **L.H. 8**

Concept of globalization – Trends and issues, Regional grouping of nations, Regional trade agreement in South Asia – SAARC, SAPTA, SAFTA and BIMSTEC, foreign direct investment in Nepal, WTO and Nepal.

Suggested Readings:

1. Pant, P.R. (2014) *Business Environment in Nepal*, Kathmandu: Buddha Academic Enterprises Pvt.Ltd.
2. Agrawal, G.R. (2015) *Business Environment and Strategic Management*, Kathmandu: M. K. Publishers & Distributors.
3. Adhikari, D. R (2014), *Strategic Management*, Kathmandu: Buddha.Academic Publisher Pvt. Ltd.
4. Business legislations and related publications of the Government of Nepal.

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Fourth Semester

Financial Management

Code No: MFIN 264

Credit Hour: 3

Area of Study: Core

L.H. 48

Course Objective

The objective of the course is to familiarize the students with the fundamental concepts, Principles and Techniques of financial management to enable them to understand and apply their knowledge in real life business situations and take appropriate financial decisions.

Course Description

The focused of this course is financing, capital structure, dividend decisions and the use of financial tools and techniques. This course includes financial system, short term and long term financing, working capital, capital structure and leverage, financial planning and forecasting. Dividend payment system and its effect in company's financial performance.

Course Contents

Unit I: Financial System

L.H. 4

Introduction, Component of Financial System: Financial Institutions, Financial Markets, Financial Instruments, Methods of raising Capital, SEBON: Functions, Trading procedures at stock exchange, Recent trend in capital market.

Unit II: Short – Term Financial Planning

L.H. 8

Concept of short-term financing, Advantages and disadvantages, Sources of short – term financing: Accruals, Account payable (trade credit), Commercial paper, Short term bank loan – line of credit, Revolving credit arrangement, Transaction loans; Cost of bank loan; Choosing a bank; Comparison of cost of trade credit, Commercial paper and Short – term bank loan.

Unit III: Working Capital Management

L.H. 12

- a. Working capital management:** Concept, Types, Working capital cash flow cycle, Working capital policy.
- b. Cash management:** Concept and significance of cash management, Motive for holding cash, Cash management techniques.

- c. **Receivable management:** Concept and cost for maintaining receivables, Element of credit policy, Evaluation in changes in credit policy.
- d. **Inventory management:** Concept, Motives to hold inventory, Basic inventory costs; Inventory management techniques – Economic order quantity (EOQ); Re-order point, Safety stock level, Quantity discount.

Unit IV: Common Stock Financing **L.H. 5**

Features of common stock; legal rights and privileges of common stock holders; Market for common stock; Methods of selling securities: Public offering, Rights offering and private placement, The investment banking process.

Unit – V: Capital Structure and Leverage **L.H. 8**

Capital Structure and Financial Structure, Optimal Capital Structure, Business Risk and Financial Risk, Break Even Analysis: Determining BEP, BEP Chart, Application and limitations of Break Even Analysis, Cash BEP, Financial BEP, Leverage, Factor affecting the Capital Structure Decisions.

Unit – VI: Financial Planning and Forecasting **L.H. 6**

Types of planning: Strategic plan, Financial plans and Operating plans, Sales forecasts, The additional fund needed: Equation method, Projected financial method, Full capacity adjustments.

Unit – VII: Dividend Policy **L.H. 5**

Concept and types of dividend, Dividend payment procedures, Factors influencing dividend policy, Dividend payout scheme, Stock dividend, Stock split, Reverse stock split, Stock repurchase, Dividend payment practices in Nepal.

Suggested Readings:

1. Brigham Eugene F. & Houston, Joel F. (2012), *Fundamental of Financial Management*, (11th ed), Delhi, Cenage Learning.
2. Van Horne, J.C & Wachowicz, JR.(2009), *Fundamental of financial management*,(13th ed), prentice-Hall India Ltd.
3. Weston, J.F., Scott B., & Brigham, E.F (1993) *Essentials of Managerial Finance*, New York: Harcourt Brace College Publishers.
4. Stephen A Ross, Randolph W. Westerfield and Bradford D. Jordan.,(2013) *Fundamentals of Corporate Finance*, Tata McG.
5. Paudel R.B. & others, (2016) *Fundamentals of Financial Management*, Kathmandu: Asmita Books Publishers and Distributers, For BBA

RAJARSHI JANAK UNIVERSITY
Faculty of Management
Bachelor of Business Administration (BBA)
Fourth Semester
Human Resource Management

Code No: MMGT 252

Credit Hour: 3

Area of Study: Core

L.H. 48

Course Objective

The objective of the course is to provide participants with the basic concepts, functions, systems and technique of managing human resource successfully.

Course Description

This course contain Human resource management, Planning, Job design and analysis, Recruitment selection and socialization, Training and management development, Performance evaluation, Compensation, Labour /Industrial relations and Ethics and fare treatment.

Unit I: Introduction to Human Resource Management

L.H. 6

Concept, Characteristics, Objective, Functions and importance of human resource management, Personnel management vs. human resource management, HRM system, Contemporary environment, Content of HRM, Challenges and responsibilities of HR manager. This course contain Human resource management, planning,

Unit II: Human Resource Planning

L.H. 6

Concept, Characteristics and importance of HR planning, Human resource planning process – Assessing current human resources, Demand and supply forecasting. Human resource inventory, Human resource information system, Succession planning.

Unit III: Job Design and Analysis

L.H. 6

Job analysis: Concept and terminology task, Job, Position, Occupation, Purpose and methods of collecting job analysis information, Job description and job specification, Job design: Concept, approaches and techniques of scientific management, Hertzberg's model, Job characteristic, Socio-technical and team.

Unit IV: Recruitment, Selection and Socialization **L.H. 5**

Recruitment: Concept and sources. Selection: Concept and importance, Selection process, Selection test and interview. Socialization: Concept and process.

Unit V: Employee Training and Management Development **L.H. 6**

Employee training: Concept and importance of employee training, Training needs assessment, Objectives and methods on-the job and off-the-job/evaluating of training program, Management development: Concept, objective and methods on-the-job and off-the-job/career planning and development.

Unit VI: Performance Evaluation **L.H. 6**

Concept, Development of performance evaluation program, Performance evaluation methods, Problem of performance evaluation.

Unit VII: Employee Compensation **L.H. 4**

Concept and types of employee compensation, Qualities and determinants of employee compensation, Process of establishing pay rates, Incentives plans, Employee benefits.

Unit VIII: Labour /Industrial Relations **L.H. 4**

Concept, Objective and actors of labour relation, Methods of prevention and settlement of disputes, Nepalese labour legislation, Grievance handling, Disciplinary actions, Issues of labour relation in Nepal.

Unit IX: Ethics and Fair Treatment in HRM **L.H. 5**

Concept and importance of work place ethics and fair treatment, Factors affecting ethical behavior at work place, Role of HRM in fair treatment and work place ethics, Employee discipline and privacy, Managing dismissal.

Suggested Readings:

1. Dessler, Gary (2006). *A framework for Human Resource Management*, (4th Ed.) New Delhi, Pearson.
2. Adhikari, D. R.,(2016) *Human Resource Management*, Buddha Academic Publisher and Distributors Pvt. Ltd.
3. Agrawal, G. R., (2012) *Foundation of Human Resource Management in Nepal*. Kathmandu: M. K. Publishers and Distributors.
4. Dessler .G. and Varkkey. B. (2011). *Human Resource Management*. (12th Ed.) New Delhi Prentice- Hall.

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Fifth Semester

Research Methodology

Code No: MRCH321

Credit Hour: 3

Area of Study: Foundation

L.H. 48

Course Objectives

The primary aim of this course is to introduce students to quantitative and qualitative method for conducting meaningful inquiry and research, specifically, the course aims at introducing students to the basic concepts and methods of their application and research used in research and to scientific social research methods and their approaches.

Course Description

The focus of this course is research is conducting meaningful inquiry and research. This course includes introduction to research, Literature Review, Formulation of Research Problem, Quantitative and Qualitative Research Design, Data Collection, Writing Research Proposals and Research Reports, Measurement, Scaling and sampling

Course Contents

Unit I: Introduction to Research

L.H. 4

The concept of Research, Purpose of research, Types of research, Scientific research-features and process, Management research-Types, Importance of research in decision making, Ethics in management research.

Unit II: Literature Review

L.H. 5

Concept and importance, Purpose and functions of literature review, phases in literature review. Literate research through the internet, format and guidelines for conducting literature review.

Unit III: Formulation of Research Problem**L.H. 6**

Concept and steps in problem formulation, Guidelines and criteria for selecting a research problem, Deduction and induction approaches, steps/process in formulating a research problem, Research question, Conceptual framework, hypothesis formulation, features, types and formats of hypothesis.

Unit IV: Quantitative and Qualitative Research Design**L.H. 7**

Meaning of research design, Elements of a research design, Types of research design, Quantitative research, Qualitative research, Differences between quantitative and qualitative research, Sources of errors in research design.

Unit V: Data Collection, Presentation and Analysis**L.H. 6**

Introduction, Sources of Data, Primary data collection techniques, Secondary data collection, techniques, important considerations for data collection, meaning of data analysis, Data processing, Statistical analysis, Classification of statistical analysis, Procedure of testing hypothesis, parametric and non-parametric tests, analysis of qualitative data.

Unit VI: Measurement, Scaling and sampling**L.H. 12**

Variables- concept and types; Scales of measurement; Attitude measurement and scale construction; Attitude scales commonly used in social science research; Criteria of a good measurement-validity and reliability of measurement; Sources of measurement problems; Sampling-concept and process; Population and sampling; Types of sampling-probability and non-probability sampling; Sampling and non-sampling errors.

Unit VII: Writing Proposals and Research Reports**L.H. 8**

Functions and types of research proposals: solicited and unsolicited proposals; Structure and contents of academic and funded research proposals, Format of proposal and research report.

Research reports – Concept, Process, Types and procedure for writing research report,
Body of the research report.

Case Study: Case discussion in short

Suggested Readings:

1. Adhikari, D.R., & Pandey, D.L. *Essentials of Business Research Methods*, (FirstEdition). Kathmandu, Nepal:Asmita Publication.
2. Cooper, D.R.,&Schindler, P.S.*Business research methods*(8th ed.).New Delhi, India:Tata McGraw-Hill.
3. Gikmund, W.G. *Business research methods*.(Edition???), New Delhi, India: Thompson.
4. Pant, P. R. *Social science research and thesis writing*(7th ed.). Kathmandu, Nepal:Buddha Academic Enterprises.
5. Young, P.V.*Research methodology in Management* (5th ed.). Mumbai, India:Himalaya Publishing House.

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Fifth Semester

Production and Operation Management

Code No: MGMT 303

Credit Hour: 3

Area of Study: Core

L.H. 48

Course Objective:

This course aims to enable the students to understand the important aspects of production mechanism of goods and services and develop the skill of applying operation research tools in production management systems.

Course Description

This course is an introduction to the concepts, principles, problems, and practices of production and operations management. Emphasis is on managerial processes for effective operations in both goods-producing and service-rendering organization. Topics include basic concepts of production and operation management, process design, capacity planning and control, economy studies, forecasting and production scheduling and their relationship with all other functions and activities in the organization. The topics are integrated using a systems model of the operations of an organization.

Unit- I: Basic Concepts and Introduction

L.H. 6

Management concept in production and operation; Project environments; Functions and scope of production management; Decision making in production management; The responsibilities of production manager; Operation strategy; Global view of operation management; Importance and application of production and operation management.

Unit-II: Product Designing, Process and Service**L.H. 8**

New product and Design Process; Product Life cycle; Product Development Process; Manufacturing process Technology; Design of service and service process Technology; Service Automation; Flexible Manufacturing System.

Unit-III: Plant Location and Layout**L.H. 8**

Elements and types of production system, Concept of Plant Location; Factor Affecting Plant Location Decisions; General Procedure in plant Location Decisions; Layout Concept and Objectives; Types of plant Layout; Techniques of Plant and Factory Layouts; Plant Layout Procedure; The Dynamics of Layout.

Unit-IV: Production Planning and Control**L.H. 8**

Introduction; Introduction of production planning; Importance of production planning; organizational set up of production planning department in an enterprise; Production control; Objectives of production control; Techniques of production control; advantages of production control; Difference between production planning and production control; Production Aggregate planning. Sequencing, Line balancing, Flow control, Dispatching, expediting, Gantt chart, line of balance, learning curve.

Unit – V: Inventory Management**L.H. 6**

Materials Management; Procurement / Purchasing; Material handling; Warehousing; Inventory Management; Inventory Cost; Independent and Dependent Demand; Types of Inventory; Inventory System; Inventory Models; Material Requirement Planning.

Unit-VI: Linear Programming**L.H.12**

Introduction; Components of LP Model; General mathematical form of Linear programming problem; Other mathematical form of LP; Construction of LP Model: maximization; Assumption of Linear programming; Simplex method for maximization Problem; Revised simplex method; Big M method; Simplex method for minimization problem.

Suggested readings:

1. Sterenson, W. "**Operation Management**", 11th ed., New Delhi, Tata Mc Graw-Hill.
2. B.S Goel. "**Production Operation Management**", 22th ed. PragatiPrakashan, MerrutIndia.
3. J.K. Sharma. "**Operation Research Theory And Application**", Macmillan publication, 4th ed., India Ltd.
4. Azaya B. Sthapit and others, "**Production and operation management**", 2013 ed., Asmita books publishers and distributors Pvt. Ltd., Kathmandu, Nepal.
5. Fago, A.K. Chaudhary and others, "**Production and Operations**", Buddha Publications, Kathmandu Nepal.
6. Buffa, E.S. & Sarin, K. Modern Production/Operation management : 8th Edn, John Wiley & Sons.

RAJARSHIJANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Fifth Semester

Project Management

Code No: MGMT 305

Credit Hour: 3

Area of Study: Core

L.H. 48

Course Objective

The basic objective of this course is to acquaint students with the fundamental ideas of Project Management. It also aims to familiarize different activities involved in the overall Project Management processes.

Course description

This course familiarizes students with conceptual foundation of project management. This course contents project classification, project planning and formulation, project organization and implementation, project appraisal and control, and project management in Nepal.

Unit I: Introduction

L.H. 10

Concept and meaning of project and project management, Characteristics of a project, Emergence and growth of project management, Project management as a profession, Project family tree, Project life cycle/project phases, Project environment, Qualities of a project manager, Roles and responsibilities of a project manager, Benefits and limitations of project management.

Unit II: Project Classification

L.H. 6

Concept, Criteria for project classification; Types of project: Labour intensive, Capital intensive, Indigenous, Joint Venture, Bilateral Project, Multilateral Project, and Project Life Cycle.

Unit III: Project Planning and Formulation

L.H. 8

Project Planning Concept, Project Planning Process, Project Formulation Techniques: Feasibility Analysis, PERT, CPM, Network Analysis, Financial Analysis and Cost Benefit Analysis.

Unit IV: Project Organization and Implementation:

L.H. 10

Importance of organizational structure for the implementation of project, Project organization, Functional organizations, Matrix organization and its advantages and limitations, Project authority, Project team building, Leadership and project implementation, Procedures for project implementation, Effective time management techniques, Conflict Environment in Project, and Management of conflict in a project.

Unit V: Project Appraisal and Control

L.H. 8

Concept of Project Appraisal, Tools of Project Appraisal and Evaluation: Cost Benefit Analysis, Capital Budgeting Techniques, Financial Analysis, Concept of Project Control, Project Control System, Project Management Information System Techniques; Work Breakdown Structure (WBS) Network Analysis, Graphic Method and Line of Balance.

Unit VI: Project Management in Nepal

L.H. 6

Project Management in Developing Countries; Types of project in Nepal; Challenges and Opportunities of Project Management in Nepal; Practical Difficulties in Project Formulation and Implementation; Involvement of World Bank, GOs, NGOs, INGOs, ADR in Project Management.

Suggested Readings:

1. Harold Kerzner, '*Project Management*', CBS Publishers & Distributors. New Delhi.
2. Harvey Maylor, '*Project Management*'. 2003, 3rd edition, Pearson Education, Singapore.
3. Agrawal, G,R, 'Project Management in Nepal: M.K Publisher

The instructor has to discuss case studies.

RAJARSHIJANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Fifth Semester

Entrepreneurship Development

Code No: MGMT 308

Credits Hour: 3

Area of Study: Core

L.H.: 48

Course Objective:

This course aims to provide the students fundamental concept of entrepreneurship and deals with issues related to the establishment, development and management of a small enterprises.

Course description:

This course introduces students with the entrepreneurship, entrepreneurial process and entrepreneurship, and creativity process for business ideas. This course covers business planning process, managing early growth and challenges, introduction to social entrepreneurship.

Unit I: Introduction to Entrepreneurship

L.H. 6

Meaning of entrepreneur and entrepreneurship, characteristics, and qualities of individual entrepreneur; Role and Significance of entrepreneurship in economic development; Role and Significance of Women entrepreneurship; Small business venture and entrepreneurship, Obstacles in women entrepreneurship; Entrepreneurial motivation.

Unit II: Entrepreneurial Process and Entrepreneurship

L.H. 8

The entrepreneurial process: Identify and evaluate the opportunity, Develop a business plan, Determining the resources requirement; Managing the enterprise; Managerial versus entrepreneurial decision making, Concept of entrepreneurship; Importance of growing entrepreneurship; Difference between entrepreneurs and entrapreneurs.

Unit III: Creativity Process for Business Ideas**L.H. 5**

Creativity process; Nature of creative process; Sources of new ideas: Consumers, Existing companies, Distribution changes, R & D, Methods of idea generation: Focus groups, Brainstorming; Social Media Networking in Creating Business Ideas.

Unit IV: Business Planning Process**L.H. 7**

Defining the business plan, Scope and value of business plan, the planning process; Critical components of business plan; SWOT Analysis, Industry consumer and competitor analysis, Company and product description, Marketing plan, Operation plan, Financial plan, Critical risks.

Unit V: Managing Early Growth and Challenges**L.H. 11**

Managing the early growth of the new venture: to grow or not to grow, Dimensions and strategies for expansion and growth, Challenges and opportunities of global expansion, Growth and its economic implications; Plateau of growth, Financial strategies to support growth; Organizational changes during growth; Entrepreneurship Business Cycle Analysis, Entrepreneurial skills and strategies; Record keeping and financial controls, Inventory control, Human resources, Marketing skills, Strategic planning skills.

Unit VI: Introduction to Social Entrepreneurship**L.H. 8**

Meaning of Social entrepreneurship; Categorization of social entrepreneurial organization: Initiatenon-profit organization, Innovative non-profit Social organization, Hybrid organization for profit organization, Qualities of social entrepreneurs; Dimensions of social entrepreneurship; Approaches to social entrepreneurship: Leadership approaches to Social Organization; Funding approach, Program approach.

Unit VII: Social Entrepreneurship in Nepal**L.H. 3**

Growth of Social Entrepreneurship in Nepal, Government Initiatives in Social Entrepreneurship in Nepal, Problem and Prospects of Social entrepreneurship in Nepal.

Suggested Readings:

1. Adhikari, D.R. & Bhandari D.R.: 'Entrepreneurship; 2020. Asmita Publication. Kathmandu, Nepal.
2. Hisrich, Robert D. and Michael P. Peters:*Entrepreneurship, Tata McGraw-Hill* Publishing Co-Ltd., New Delhi, India.
3. Khanka, S.S.'*Entrepreneurship Development*'. S-Chand & Co., New Delhi.
4. Agrawal,G.R.*Entrepreneurship Development in Nepal*; M. K. Publishers, Kathmandu.

The instructor has to discuss case studies.

RAJARSHI JANAK UNIVERSITY
Faculty of Management
Bachelor of Business Administration (BBA)
Fifth Semester
Management Information System (MIS)

Code No: MITC336

Credit Hour:3

Area of Study: Core

L.H. 48

Course Objectives:

The course aims at providing students with the knowledge of different types of information systems and primarily focuses on how to use computer information systems and information technologies to revitalize business processes, improve managerial decision making and gain a competitive edge in business.

Course Description:

This course provides introduction to the concept of Information system in global business today, information system for different management groups, organization and strategy, ethical and social issues, information technology infrastructure, foundation of business intelligence, securing information system, achieving operational excellence and customer intimacy.

Unit I: Information Systems in Global Business Today

L.H.6

Definition of information system, Role of information systems in business today, Globalization challenges and opportunities, Trends in information system, Information system versus information technology, The emerging digital firm, Strategic business objectives of information systems, Business perspective of information system, Application of MIS in Nepalese Organization.

Unit II: Information System for Different Management Groups

L.H. 9

Business processes and information systems, Types of information systems, TPS, MIS, Intelligence support system: DSS,EIS, AI, Components of DSS, Applications and functions of DSS, Characteristics of EIS, Functional information systems, Marketing information systems, Manufacturing information systems, Finance and accounting

information systems, OAS, Systems for linking the enterprise systems for collaboration and team work.

Unit III: Information Systems Organization and Strategy **L.H. 5**

Organizations and information systems, Impacts of information systems on organizations and business firms, Using information systems to achieve competitive advantage, Business value chain model, Strategic information systems.

Unit IV: Ethical and Social Issues in Information System **L.H. 6**

Understanding ethical and social issues related to systems, A model for thinking about ethical, social, and political issues, five moral dimension of the information age, Key technology trends that raise ethical issue, Ethics in an information society, The moral dimensions of information systems.

Unit V: Information Technology Infrastructure **L.H. 6**

IT infrastructure, Evolution of IT infrastructure, Infrastructure components, Technology drivers of infrastructure evolution, Contemporary hardware platform trends, Contemporary software platform trends, Management issues.

Unit VI: Foundation of Business Intelligence **L.H. 5**

DBMS, Capabilities of DBMS, Designing databases, ER Diagram, Designing DFO, Using databases to improve business performance and decision making, Data warehouse, Data mining, Databases on the web.

Unit VII: Securing Information System **L.H. 6**

System vulnerability and abuse, Hacker and computer crime, Internal threats, Software vulnerability, Legal and regulatory requirement of electronic records management, Establishing a framework for security and control: Risk assessment, Security policy.

Unit VIII: Achieving Operational Excellence and Customer Intimacy **L.H. 5**

Enterprise systems, Supply chain management systems, Customer relationship management systems, Enterprise applications.

Suggested readings:

1. Kenneth C. Loudon and Jane P. Laudon.: *'Management Information Systems,Managing the Digital Firm'*. Twelfth Edition, Pearson.
2. Kenneth C. Loudon and Jane P. Laudon.: *'Management Information Systems,Managing the Digital Firm'*. Twelfth Edition, Pearson.
3. James A O'Brein, George M Marksa and Ramesh Behl.: *'Management InformationSystem'*. Ninth Edition.
4. Uma G. Gupta.: *'Management Information Systems: A ManagerialPerspective'*. Tenth Edition, West Publishing Company.

The instructor has to discuss case studies.

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Sixth Semester

Banking and Insurance

Code No: MFIN 365

Credit Hour: 3

Area of Study: Core

L.H. 48

Course Objective

This course of objective of the course is to provide the students with an understanding of fundamental concept and principles of managing banks and insurance industry and familiarize their workings in real life students.

Course Description

The course deals with one of the most important financial institutions – commercial banks and insurance and industry. The course introduces students with the commercial bank and insurance industry of the regulatory environment in which it operates. The topics include An Overview of Banks and Their Services, Some terms and technology of banking industry, Managing Deposit and Credit Services, Evaluating Bank Performance, An Overview of Insurance and Risk, Legal Principles of Insurance, Insurance Business in Nepal and Re- Insurance.

Course Details

Unit I: An Overview of Banks and Their Services

L.H. 5

Meaning, Nature of Banks, Need and Purpose, Types of banks, Functions of a bank, Meaning of Central banks, Role of Nepal Rastra Bank, Current status of commercial banks in Nepal

Unit II: Some terms and technology of banking industry

L.H. 7

Draft, Travelers' cheques, Managers' cheque, Mail Transfer, Telegraphic transfer, Debit, Credit and Smart Cards, Branchless banking, ATMs, Internet banking, Cryptocurrencies, Mobile banking, Basel I, II and III, Consortium and Syndication, RTGS, ECC and ABBS

Unit III: Managing Deposit and Credit Services **L.H. 7**

Meaning of Deposits, Types of Deposits offered by Banks, Composition of Bank deposits, Deposits Pricing Models, Types of Loans made by Banks, Regulations of lending, Steps in the Lending Process, Primary and Collateral Securities

Unit IV: Evaluating Bank Performance **L.H. 10**

Introduction, A Framework for Evaluating Bank Performance, Internal Performance, External Performance, Bank Financial Statements, The Balance Sheet, Income Statement, Analyzing Bank Performance with Financial Ratios: Profit Ratio, Liquidity Ratio, Risk Ratio and Other Financial Ratios

Unit V: An Overview of Insurance and Risk **L.H. 7**

Meaning of Insurance, Basic characteristics of Insurance, Requirement of Insurable Risk, Adverse selection and Insurance, Insurance and Gambling Compared, Types of Insurance, Benefits of Insurance to Society and Cost of Insurance to Society

Unit VI: Legal Principles of Insurance **L.H. 6**

Fundamental legal Principles: Principles of Insurable, Principles of Utmost Good Faith, Principles of Indemnity, Principles of Subrogation and Principles of Proximate Cause, Requirement of an insurance Contracts,

Unit VII: Insurance Business in Nepal **L.H. 4**

Growth of Insurance Business, Insurance Board, Insurance Companies, Challenges and opportunities of Insurance Business, Bank Assurance: concept and need.

Unit VIII: Re- Insurance **L.H. 2**

Meaning and principles of Re- Insurance, Purpose and functions of re–Insurance, Insurance Risk

Suggested Readings:

1. Gup, B. E., & Kolari, J. W., (2011) *Commercial Banking*, New Delhi: Wiley India Pvt. Ltd.
2. Mishra, M.N., (1996) *Insurance: Principle and Practice*, New Delhi: S. Chand and Company Ltd.

3. Paudel, R.B., Baral, K. J., Joshi, P. R., Gautam, R. R., & Rana, S. B., (2018) *Commercial Bank Management*, Kathmandu: Asmita Books Publishers & Distributors Pvt. Ltd.
4. Rawal, D., & Sapkota, C. K., (2074) *Commercial Bank Management*, Kathmandu: Samjhana Publication Pvt. Ltd.
5. Thapa, K., & Neupane, D. K. (2065) *Banking and Insurance*, Kathmandu: Asmita Books Publishers & Distributors Pvt. Ltd.

RAJARSHI JANAK UNIVERSITY
Faculty of Management
Bachelor of Business Administration (BBA)
Sixth Semester
Business Ethics and Social Responsibility

Code: MMGT 312

Credit Hour: 3

Area of Study: Core

L.H. 48

Course Objectives:

The main objective of this course is to familiarize students with the various concepts and components of business and society relationship. It mainly emphasizes on imparting the knowledge and skills to students on the fundamentals of business and society relationship, corporate governance in order to prepare future responsible business leaders aimed at creating value for both business and society.

Course Description

The focused of this course is Business and Society relationship. This course contains ethics of business, Business and Its Stakeholders, Ethical Issues and Dilemmas, Ethical Theories, Corporate Governance, Business Ethics and CRS in Nepal.

Unit I: Introduction:

L.H. 6

Concept of business ethics:- the importance of ethics in business, Dimensions of business ethics; Social Responsibility: concept, Historical evaluation of CSR, A morale argument of CSR, Social responsibility and ethics.

Unit II: Business and Its Stakeholders:

L.H. 10

Concept, Types of stakeholders, Stakeholder interests, Stakeholder power and stakeholder coalitions; Stakeholders actives; Managing key stakeholder issues – CSR in the workplace, CSR in the community and CSR in the ecological environment, Creating a win-win situation between business and society. Impact of CSR on Cooperate governance.

Unit III: Ethical Issues and Dilemmas:

L.H. 10

The problem of just wage, Sexual harassment, Gift giving and bribery the morality of advertising office romance, The problem of fair pricing, Trade secrets and corporate

disclosure, Product misinterpretation and caveat emptor, The morality of labor strikes, Whistle – blowing, Unfair competitions, Money laundering, Conflict of interest, Insider trading, Privacy issues, Discrimination and corporate intelligence.

Unit IV: Ethical Theories:

L.H. 8

Scholastic philosophy, The Kantian ethics, The Machiavellian principle, Utilitarianism of Jeremy Bentham and John Stuart Mill, the moral positivism of Thomas Hobbes, Divine command ethics, Virtue ethics.

Unit V: Corporate Governance:

L.H. 6

Concept, Scope and significance of corporate governance, Theories of corporate governance Agency the transaction cost economics, stewardship theory of governance of corporate governance, Impact of governance on business, Society and the economy.

Unit VI: Business Ethics and CSR in Nepal:

L.H. 8

Management and status of CSR in Nepal; The role of government in promoting CSR in Nepal; ethical issues and dilemmas in Nepalese business organization, Business code of conduct of FNCCI, Consumer Protection Council's function and duties, Protection and promotion of consumer rights CSR problems and prospects in Nepal, Institutionalization of CSR in Nepalese organizations.

Suggested Readings:

1. Roa, F.F.R. Business Ethics and Social Responsibility, Rex Book Store.
2. Schwartz, M.S., Corporate Social Responsibility, An Ethical Approach, Broad new press.
3. Lawrence, A.T. and Weber, J. Business and Society: Stakeholders, Ethics, Public Policy. Tata McGraw Hill, New Delhi.
4. Mallin, C.A. Corporate Governance. Oxford University Press, New Delhi.

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Sixth Semester

Taxation and Auditing

Code: MACC 346

Credit Hour: 3

Area of Study: Core

L.H.48

Course objectives

The objective of this course is to provide students with fundamental knowledge of income tax in Nepal, Value Added Tax in Nepal, and auditing, as well as the fundamental skills required to work as tax administrators or tax consultants in Nepalese society.

Course description

This course contains conceptual foundation, definition of basic terms, tax accounting, status of an assessee, quantification, allocation and characterization of amount, tax exemptions, concessions, deductions, tax rates and classification of sources of income, computation of assessable income, taxable income and tax liability, value added tax and basic knowledge of auditing.

Course Details

Unit I: Conceptual Foundation

L.H.3

Meaning and objectives of tax, Classification of tax and their merits and demerits, Canon of taxation, Historical background of income tax in Nepal, Income Tax Act 2058 and its features, Heads of income and Sources of income.

Unit II: Definition of Basic Terms

L.H. 3

Income year, Assessment year, Adjusted taxable income, Assets, Trading stock, Business assets, depreciable assets, Non business chargeable assets, Company, Entity, Individual, partnership, Natural resource payment, Rent, Royalty, Exempt organization, Retirement fund, Retirement contribution, Retirement payment, Normal interest rate, Cash and accrual basis of accounting, PAN and E-PAN.

Unit III: Classification and Status of Tax Payer **L.H. 1**

Natural person and entity, Resident and non- resident, Single and couple

Unit IV: Quantification, Allocation and Characterization of Amount **L.H. 3**

Concept, Quantification of an asset transferred, Quantification of vehicle facility, Quantification of accommodation facility, Interest benefit, Fringe benefit and Quantification of rupees

Unit V: Tax Exemption, Concessions, Tax rates and Withholding Payments **L.H. 4**

Exempt amount, Business exemptions and concessions, Tax rates for natural person, Tax rates for entity, Withholding payments, Expenses disallowed for deduction

Unit VI: Computation of Taxable Income and Tax Liability from Employment **L.H. 7**

Concept of income from employment, Income included under the head of employment, Non taxable/ non chargeable income, Allowable deduction, Computation of assessable income from employment, Statement of taxable income, Tax liability and Tax credit

Unit VII: Computation of Taxable Income and Tax Liability from Business **L.H. 11**

Concept of business income, Income included under the head of business, Amount excluded from business income, Allowable deductions, Allowable reductions, Tax credit, Computation of assessable income from business, Statement of taxable income and Tax liability

Unit VIII: Computation of Taxable Income and Tax Liability from Investment **L.H. 3**

Concept of investment, Income included under head of investment, Amount excluded from investment income, Allowable deductions, Allowable reductions, Tax credit, Computation of assessable income from investment, Statement of taxable income and Tax liability

Unit IX: Tax Administration, Assessment, Tax collection and Appeal **L.H. 3**

Tax authorities and their powers, rights and duties, Rights and duties of taxpayers, Assessment of tax: self assessment, jeopardy assessment and amended assessment, Methods of tax collection, Administrative review and Appeal to revenue tribunal

Unit X: Value Added Tax **L.H. 5**

Concept of value added, Meaning of VAT, Origin and evolution of VAT, Types of VAT, Methods of computing VAT, Collection and refund of VAT, Challenges in implementing VAT in Nepal

Unit XI: Auditing **L.H. 5**

Meaning, scope, objectives and advantages of audit, Accounting, auditing and investigation, Evolution of auditing in Nepal, Types of audit and Nepal Standard on Auditing.

Suggested Readings

1. Agrawal, J. *Income tax – Theory and practice*, Buddha Academic Publishers & Distributors P. Ltd, Kathmandu. (Latest edition)
2. Auding Standard Board of Nepal, Nepal Standard on Auditing (Updated)
3. Dhakal, K.D., Bhattarai, I. and Koirala, G.P. *The Principles and Practice of Auditing*. Asmita Books Publishers and Distributors Pvt. Ltd., Kathmandu. (Latest edition).
4. Government of Nepal, Auditing Act, 2048 (with latest amendment)
5. Government of Nepal, Income Tax Act, 2058 (with latest amendment)
6. Government of Nepal, Income Tax Rules, 2059 (with latest amendment)
7. Government of Nepal, Value Added Tax Act, 2052 (with latest amendment)
8. Government of Nepal, Value Added Tax Rules, 2053 (with latest amendment)
9. Pandey, D. L. and Sapkota, P.P., *Fundamental of Taxation and Auditing*, Pinnacle Publication Pvt. Ltd., Kathmandu.
10. Saxena, R.G., *Principles of Auditing*, Himalyan Publishing House, Bombay. (Latest edition)
11. Tandon, B.N., *Practical Auditing*, S. Chand and Co., New Delhi. (Latest

RAJARSHI JANAK UNIVERSITY
Faculty of Management
Bachelor of Business Administration (BBA)
Sixth Semester
E-Commerce

Code No: M ITC 337

Credit Hour: 3

Area of Study: Core

L.H. 48

Course Objectives

This course aims to provide the students with the theoretical background of E-Commerce and its application in business.

Course description

Introduction to E-Commerce and framework, Components of E-Commerce, business models, network infrastructure for E-Commerce, electronic data interchange, electronic payment system, security in E-business, policy and implementation, E-marketing, mobile commerce.

Unit I: E-business Framework

L.H. 4

Definition of E-business, Origin of E-business, History of the internet, E-business opportunities for businesses, Working of E-business, E-business Vs the traditional business mechanism, Advantages of E-business, Disadvantages of E-business, Main goals of E-business.

Unit II: Business Models

L.H. 5

Evolution of internet business models, Business models in practice, Business model: E-business model based on relationship of transaction, Parties: Business-to-business, Business-to consumer, Consumer-to-consumer, Business-to-government.

Unit III: Network Infrastructure for E-Commerce

L.H. 5

Common gateway interface, Multimedia objects, Network access equipment, Network cables, Broadband telecommunication.

Unit IV: Electronic Data Interchange (EDI)

L.H. 5

Concepts, Type of data to be interchanged, EDI Vs. E-mail, EDI benefits, How EDI works? EDI application in various field, Security and privacy issues of EDI, EDI for E-commerce.

Unit V: E-Payment Systems **L.H. 4**

Electronic funds transfer; Digital token based E-payment systems; Modern payment systems; Steps for electronic payment; Payment security; Net banking.

Unit VI: Security in Electronic Business **L.H. 5**

Intranet and extranet security: Threats and protection, Protection methods, Data and message security, Firewalls, Cryptography, Encryption, Digital signature, Virtual private network, Defining enterprise wide security framework.

Unit VII: Policy and Implementation **L.H. 3**

Legal and ethical policy issues: Protection of privacy and intellectual property, Strategy planning for E-business.

Unit VIII: E-Marketing **L.H. 5**

Challenges of traditional marketing, Retailing in E-business space, Internet marketing, Advertisement and display on the internet, E-business for service industry, Advantages of internet marketing.

Unit IX: Mobile Commerce **L.H. 4**

Overview of M-commerce - Wireless application protocol (WAP), Generations of mobile wireless technology, Components of mobile commerce, Networking standards for mobiles.

Unit X: E-Payment Systems **L.H. 6**

Electronic funds transfer; Digital token based E-payment systems; Modern payment systems; Steps for electronic payment; Payment security; Net banking, Mobile banking.

Unit XI: E-commerce Prospective in Nepal **L.H. 2**

Trends, Opportunities and challenge of E- Commerce in Nepal, Government efforts to promote E- commerce in Nepal.

Suggested Readings:

1. Pearson P.T. Joseph: '*E-Commerce Business Technology Society: E-Commerce A Managerial Perspective*', PHI 2002, ISBN 81-203-2089-1 Dave Chaffey.
2. Andrew B. Whinston and Ravi Kalakota, '*Frontiers of Electronic Commerce*'; Pearson 1996, ISBN 81- 7808-357-5.
3. Kenneth C. Laudon, Carol G. Traver: '*E-business and E-commerce Management*'. Fourth Edition or Higher, Prentice.

RAJARSHI JANAK UNIVERSITY
Faculty of Management
Bachelor of Business Administration (BBA)
Sixth Semester
Organizational Behavior

Code No: MGMT 351

Credit Hour: 3

Area of Study: Core

L.H. 48

Course Objectives

Understanding human interactions in an organization, determining what drives them, and influencing them to get better results in achieving corporate goals is the fundamental objective of organizational behavior. People's beliefs, feelings, and behaviors are influenced by the organizations in which they work.

Course Description

The course comprises 10 units- Introduction, Understanding individual behavior, Perception, Learning, Personality, Motivation and job satisfaction, Group and teams in organizations, Leadership, Communication, Conflict and organizational change and development.

Course Details

Unit I: Introduction to Organizational Behavior

L.H. 6

Concept, Organizational behavior system, Basic assumptions, Level of OB analysis, Basic assumption of OB, Contributing disciplines to the field of OB, Challenges for managers.

Unit II: Understanding individual Behavior

L.H. 5

Concept, Behavior as an input-output system. Mental process-beliefs, Attitudes, Values, Needs, Motives and behavior, Sensation, Emotions and Cognitive dissonance.

Unit III: Perception

L.H. 3

Concept, Perceptual process, Factors affecting perception, Specific application of perception in organizations, Theories in organization, Attribution theory, Attribution errors.

- Unit IV: Learning** **L.H. 3**
Concept of learning, Learning theories, Factors influencing learning, Principles of learning, Behavior modification.
- Unit V: Personality** **L.H. 5**
Concept, Personality traits and characteristics, Determinants of personality, Linking an individual's personality and values to the workplace, Major personality attributes influencing OB, Application of personality traits and characteristics at work place.
- Unit VI: Motivation and Job Satisfaction** **L.H. 5**
Concept, Motivation theories-Maslow Hierarchy need theory, Hygiene factors and motivators theory, ERG motivation theory, McClelland achievement theory and Vroom expectancy theory. Application of motivation theories, Motivation for performance, Concept of job satisfaction, Effects of job satisfaction on employees' performance. Concept and causes of employee stress, Approaches to manage stress.
- Unit VII: Group and Teams in Organizations** **L.H. 5**
Concept of group and group dynamics, The dynamics of group formation, Types of groups, The dynamics of informal groups, Concept and nature of teams, Types of teams, Team processes.
- Unit VIII: Leadership** **L.H. 4**
Concept, Effective leadership, Theories of leadership-trait perspective, Behavioral theories, Contingency theories.
- Unit IX: Communication** **L.H. 4**
Concept, Function and process, System, Types, Communication network, Barriers to effective communication, Overcoming communication barriers, Issues in communication.
- Unit X: Conflict** **L.H. 3**
Concept, nature and types of intergroup conflict, Dynamics of intergroup conflict, Sources of conflict, Approaches to conflict management.
- Unit XI: organizational Change and Development** **L.H. 5**
Concept, Forces of change, Resistance to change, Approaches to managing organizational change, Concept of organization development (OD), OD values, OD interventions.

Suggested Readings:

1. Robbins, S. P., *Organizational Behavior*, New Delhi: Pearson.
2. Arnold, H. J. and Fieldman, D. C. *Organizational Behavior*. New York: McGraw Hill Book Company.
3. Adhikari, D. R. *Organizational Behavior*. Kathmandu: Buddha Academic Enterprise Pvt. Ltd.
4. Asathappa, K. *Organizational Behavior*. (8th Edition), New Delhi: Himalayan Publishing House.
5. Dwivedi, R. S. *Human Relations and Organizational Behavior: A Global Perspective*. New Delhi: Macmillan India Limited.
6. Moorhead, G. and Griffin, R.W. (2000). *Organizational Behavior*. New Delhi: AITBS Publishers.

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Seventh Semester

International Business

Code No: MMGT457

Credit Hours: 3

Area of Study: Core

L.H.48

Course Objective

This course aims to provide students with the conceptual knowledge, basic terminologies, key factors and environments that influence success in the international market.

Course Description

This course concentrates on key aspects of global business. The course covers the international business environment, foreign investment, foreign trade institutions, global sourcing and international accounting practices.

Course Contents

Unit I: Introduction to International Business

L.H.4

Introduction, Nature, Features, and Scope of International Business, Reasons for International Business, Drivers of International Business, Globalization, Domestic Business vs. International Business.

Unit II: International Business Environment

L.H.10

Concepts of International business environment, Complexities of Doing Business Cross Culture, Determinants of International Business Environment, Economic Environment, Political Environment, Demographic Environment, Legal Environment, Country Cultural Environment, Estimating Market Potentials, Entering and Operating in International Market, Exporting and Importing Business, Licensing, Franchising, International Trademark Madrid System.

Unit III: Foreign Investments

L.H.8

Concepts of foreign investment, Types of Foreign Investments and Motives of Foreign Investments, Theories of International Trade, Current Trends of Global Trade, Nepalese Foreign Trade, Theories of International Investment: Foreign Direct Investment and Portfolio Investment, Implications of Investment Theories, Current Trends of Foreign Direct Investment, Foreign Direct Investment in Nepal, Contemporary Issue in International Trade and Investment.

Unit IV: Global Trade Institutions and Leading Economic Blocs**L.H.6**

Introduction, Regional Economic Integration(REI), Objectives and Functions of Global Trade Institutions, World Trade Organization (WTO), International Labor Organization (ILO), An overview of World Bank, International Monetary Fund, ADB and Asian Infrastructure Investment Bank, Leading Economic Blocs: European Union(EU), NAFTA,AFTA,SAFTA,BIMSTEC, Nepal and Trade Agreements, Benefits from being WTO member to Nepal.

Unit V: International Business Strategic Management**L.H.6**

Introduction to Strategic Management, Strategic Planning, Role of Strategy in IB, Five steps of Strategic Process (Goal Setting, Analysis, Formation, Implementation and monitoring). Choosing an International Business Strategy, Collaborative Ventures and Strategic Alliances, International Strategy for Disaster Reduction(ISDR).

Unit VI: Global Sourcing and Nepalese Business Structure**L.H.4**

Introduction to global sourcing, Reasons for global sourcing, Advantages and disadvantages of global sourcing, International Human Resource Management, Staffing Policies and Labor Relations, Challenges for Nepalese Business

Unit VII: International Accounting Practices and Payment Systems**L.H.10**

International Accounting Standards, International Regulatory Bodies, International Financial Reporting Standards, International Payment System: Terms and conditions of Trade and Payment-inco-terms, Rules for Mode of Transport, Rules for Sea and Inland Waterway Transport, Currencies and Exchange Rate System, Nature of Foreign Exchange Rate System, Modes of Payment in International Trade.

Suggested Readings:

1. Daniels. John D.and RadebaughL.H.(2008), International Business: Environment and Operations, Pearson Education New Delhi.
2. Gautam, Murari Prasad (2019), International Business, Asmita Books Publishers & Distributors (P) Ltd., Kathmandu.
3. Hill, C. & Jain, A.K.(2016), International Business: Competing in the Global Marketplace. Tata Mc. Graw Hill, New Delhi.
4. Sundaram, Anant K. and Black, J. Stewart (2004),The International Business Environment-Text and Cases, Prentice- Hall of India Pvt. Ltd.
5. International Business Legislations and related publications of United Nations, World Bank and WTO.

RAJARSHIJANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Seventh Semester

Cooperative Management

Code No: MMG T 456

Credit Hours: 3

Area of Study: Core

L.H. 48

Course Objective

The objective of this course is to familiarize the student with cooperative knowledge, the principles and scope of cooperatives in national development, and to provide insights into the legal structure, governance, modalities, and various aspects of cooperatives.

Course Description

This course contains introduction, types of cooperative, saving and cooperative society, laws and regulation to cooperatives, cooperative management, monitoring and supervision, good governance, present status of cooperative sector in Nepal.

Course Contents

Unit I: Introduction

L.H.6

Meaning of cooperative, Evolution of cooperative, Scope, Objective, Principles of cooperatives- Voluntary and open membership, Democratic, Economic, Independence, Education, Cooperation, Community- Role of cooperative in economic development.

Unit II: Types of Cooperative

L.H.4

Saving and credit cooperative (SACCOs), Producer's cooperative, Consumer cooperative, Agriculture cooperative, Multipurpose cooperative (Definition, features and function of each types).

Unit III: Saving and Credit Cooperative Society

L.H.5

Meaning, Objectives, Importance, Various types of saving, Loan product, Sustainability of cooperatives-PEARLS analysis, Operating self sustainability-OSS, Financial self sustainability's and benchmarking.

Unit IV: Laws and Regulations to the Cooperatives

L.H.8

Cooperative Act, 2048, Registration of coops-need, Conditions and effect of registration- Procedure for registration, Cooperative by law, Content of law, Prudential regulation issued by Cooperative Department and National Cooperative Board.

Unit V: Cooperative Management L.H.7

Members of cooperative, General assembly, BOD, Power of AGM, Constitution, Procedure for convening of annual and special general meetings-Agenda to be discussed-Recording of minutes – Budget, Audit rectification and distribution of net profit.

Unit VI: Monitoring and Supervision L.H.6

Audit committee, Role and responsibilities of AC, Internal audit, External audit, Cooperative Department, National Cooperative Development Board, Roles and responsibilities of NCDB.

Unit VII: Good Governance L.H.5

Policy formulation, Credit policy, Recovery policy, Saving policy, Roles and responsibilities of BOD and management, Code of conduct, Fine and penalty.

Unit VIII: Present Status of Cooperative Sector in Nepal L.H.7

Cooperative movement and present scenario of cooperative sector in Nepal, Cooperative associations, Federations and Networks-National and /international, Opportunity and challenges of cooperative sector in Nepal.

Suggested Readings

1. Bedi, R.D. Theory, History and Practice of Co-operation. International Publishing House, 1962.
2. Kamat, G.S. New Dimensions of Cooperative Management. Himalaya Publishing House, 1978.
3. Shakya, S. Co-operative Movement in Nepal. Kathmandu, 1984.
4. Cooperative Training Center. Sahakari Adhyan Mala and Pre-cooperative Education.
5. Department of Cooperatives. (2012). Static of Cooperatives in Nepal.
6. Department of Cooperatives. (1992). Model By-laws of Cooperatives.
- 7.

Specialization Courses
(Concentration)
(Account Concentration)

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Seventh Semester

Advance Cost Accounting-I

Code No.: MACC 447

Credit Hours: 03

Area of Study: Account Concentration

L.H. 48

Course Objectives

This course aims to develop the skills needed to apply costing methods and techniques in managerial decisions. The main objectives of this course are to acquaint the students with different methods and techniques of costing and to enable the students to apply the costing methods and techniques in different types of industries.

Course Description

This course contains conceptual foundation of cost accounting; product costing system, activity based costing, contract costing, process costing, operation costing and standard costing.

Course Contents

Unit I: Conceptual Foundation

L.H. 5

Concept, objectives, importance and limitations of cost accounting, Difference between cost accounting and financial accounting, Difference between cost accounting and management accounting, Methods and types of costing, Cost reduction and cost control.

Unit II: Product Costing System

L.H. 3

Concept and type of cost, Cost reported in financial statement; service, retail and manufacturing company.

Unit III: Activity Based Costing (ABC)

L.H. 8

Concept, objectives and limitations of traditional costing system, Determination of total cost and profit under traditional costing system, Concept, advantages and limitations of activity based costing system, Procedures of absorption of overhead cost under ABC

system, Determination of total cost and profit under ABC system, ABC in service and merchandized companies, Cost and benefit of using ABC technique.

Unit IV: Contract Costing

L.H. 8

Concept of contract costing, Preparation of Contract Account, Contracture's Account and Work-in-Progress Account, Preparation of Balance Sheet.

Unit V: Process Costing

L.H. 10

Concept and uses of process costing, Preparation of Process Account, Accounting for process loss/gain: normal and abnormal loss, abnormal gain, Accounting for inter process profit, Equivalent unit: Concept and costing: need, importance and methods: Weighted average and FIFO costing techniques.

Unit VI: Operating Costing

L.H. 6

Concept and scope of operation costing, Transport service costing, Hotel and restaurant service costing, Hospital service costing.

Unit VII: Standard Costing

L.H. 8

Concept of standard cost and standard costing, Difference between standard cost and estimated cost, Preliminaries to establishment of standard costing, Objectives, importance and limitations of standard costing, Variance analysis, Material variance: Concept and calculation of cost, price, usage, mix and yield variances, Labour variance: Concept and calculation of cost, efficiency, rate, mix, idle time and yield variances, Overhead cost variance: Concept and calculation of capacity, efficiency and spending variances.

Suggested Readings:

1. Dangol, R.M. and et.al. **Cost and Management Accounting**. Kathmandu:Taleju Publishing House.
2. Jain, S. P. &Narang, K.L. **Cost Accounting Principles and Practice**.Ludhiana: Kalyani Publishers.
3. Koirala, Y.R. and et.al, **Cost and Management Accounting**.Kathmandu: Ashmita Publication.
4. Lal, J.**Cost Accounting**. New Delhi:Tata McGraw Hill Publishing Co.
5. Lal, J. (2015).**Strategic Cost Management**.Mumbai: Himalaya Publishing House.
6. Nigam, B. & J.C. Jain.**Cost Accounting Principles & Practice**.New Delhi:Prentice- Hall of India Pvt. Ltd.,
7. Pillai&Bagavathi.**CostAccounting**.NewDelhi:S. Chand and Company Ltd.
8. Shah, B; Ojha, B.R and Basnet, S.K. (2018).**Management Accountancy**. Kathmandu: Dreamland Publication Pvt. Limited.
9. Shah, B; Ojha, B.R and Basnet, S.K. (2019).**Cost Management**. Kathmandu: Dreamland Publication Pvt. Limited.

RAJARSHI JANAK UNIVERSITY
Faculty of Management
Bachelor of Business Administration (BBA)
Seventh Semester
Advance Management Accounting-II

Code No.: MACC 448

Credit Hours: 3

Area of Study: Account Concentration

L.H. 48

Course Objectives

This course aims to develop professional competence and skills in applying management accounting information for planning, decision making and control. The main objective of this course is to provide deep knowledge and skills of management accounting concepts, tools and techniques. The course also encourages students to apply management accounting concepts, tools, and techniques in planning, decision-making, and controlling processes in changing business environments.

Course Description

This course covers concept of management accounting, cost management, income under marginal and absorption costing, cost volume profit analysis, budgeting for profit planning and management accounting for decision making. It also deals with contemporary issues in management accounting.

Course Details

Unit I: Introduction

L.H. 5

Concept, feature, scope and objective of management accounting, Changing role of management accounting in a dynamic business environment, Management accounting in the competitive business environment, Tools and techniques of management accounting, Limitations of management accounting, Concept and need of management accounting information and Management accounting information as a control tool.

Unit II: Basic Cost Management

L.H. 3

Cost concept and classification, Cost segregation and Cost estimation, Cost estimation methods and Test of reliability of regression estimate.

Unit III: Income Recognition, Measurement and Reporting

L.H.5

Concept, importance and limitations of absorption costing, Income statement under absorption costing, Concept, importance and limitations of variable costing, Income statement under variable costing and Reconciliation of income between variable costing and absorption costing technique.

Unit IV: Cost –Volume-Profit Analysis **L.H. 5**

Concept, assumption and importance of CVP analysis, Applications of CVP analysis, Approaches to break –even analysis and Cost-volume-analysis for multi-product firms.

Unit V: Budgeting for Profit Planning **LH 12**

Concept, objectives and importance of budgeting, Preparation of master budget for manufacturing and trading business organizations and Flexible budgeting.

Unit VI: Management Accounting for Decision Making **L.H. 10**

Concepts, need and objectives of decision regarding alternative choices and Decisions regarding to Make or outsourcing, Accept or reject a special offer, Drop or continue and Sales or further processing.

Unit VII: Contemporary Issues in Management Accounting **L.H. 8**

Management control system, Strategic management accounting, Value chain analysis, Life cycle costing, Target costing, Kaizen costing, Benchmarking and Balance scorecard.

Suggested Readings:

1. Atkinson, A.A., Kaplan, R.S., Matsumura, E.M., Young, S.M & Kumar, G.A. (2012), *Management Accounting*/ 6e. New Delhi: Pearson Education Pvt. Ltd.
2. Bajracharya, P, Ojha, K.P. ... et. al. (2015), *Management Accounting*. Kathmandu: Asmita Books Publishers and Distributors.
3. Garrison, R.H., Noreen, E.H., & Brewer, P.C. (2012).*Managerial Accounting* New Delhi: Tata McGraw Hill Education Pvt. Ltd.
4. Hilton, R.W., Ramesh, G., &Madugula, J (2011).*Managerial Accounting*. New Delhi: Tata McGraw Hill Education Pvt. Ltd.
5. Shah, B; Ojha, B.R and Basnet, S.K. (2018).*Management Accountancy*. Kathmandu:Dreamland Publication Pvt. Limited.
6. Shah, B; Ojha, B.R and Basnet, S.K. (2019) *Accounting for Financial and Managerial Decisions and Control*. Kathmandu: Dreamland Publication Pvt. Limited.

Specialization Courses
(Concentration)
(Finance Concentration)

RAJARSHI JANAK UNIVERSITY
Faculty of Management
Bachelor of Business Administration (BBA)
Seventh Semester
Capital Structure-I

Code: MFIN 466

Credit Hour: 3

Area of Study: Finance concentration

L.H.48

Course objective:

To provide the students with an understanding of the theory of capital structure and knowledge of the analytical techniques for developing appropriate capital structure.

Course Description

This course deals with introduction of capital structure, and gives special emphasis on type of long term financing, term loans and lease financing, common stock financing, debt and preferred stock financing, Hybrid financing. This course also provides different managerial aspects analysis.

Course Contents

Unit – I Introduction

L.H. 5

Introduction to Financial structure and capital structure, Difference between financial structure and capital structure, Capital structure and maximization of shareholder's wealth, Optimal capital structure: concept, feature, Factors affecting capital structure decision.

Unit-II Lease Financing

L.H.10

Concept of bank term loan, Types of term loan, Repayment schedule, lease financing: concept, type of leases, Determination of lease rental, The financing decision: lease vs. buy decision analysis, Cost comparison and selection, Factors influencing leasing versus owning decisions,

Unit -III Common stock financing**L.H.10**

Common stock financing, Rights of common stock holders, Nature of voting rights, Cumulative and non- cumulative voting system, Nature of preemptive right, Uses of rights in financing, Valuation of right, Effect of rights offering on shareholder's position,

Unit- IV long term debt and preferred stock**L.H. 10**

Long term debt financing, Specific debt contracts: Indenture, Trustee, Call provision, Sinking fund operation, Concept of bond, Types of bond, Advantage and disadvantage of bond financing, Decision on the use of debt, Preferred stock : concept, features, advantage and disadvantage of preferred stock financing, Ranking of different types of financing, Refunding decision of debt and preferred stock.

Unit -V Hybrid financing**L.H. 13**

Meaning of warrants, Features of warrants, Valuation of warrants, Convertible securities: concept, feature, analysis of convertibles, Effect of bonds with warrants and convertible financing on balance sheet and income statement.

Suggested reading,

1. Van Horne, J.C. &DhamijaS.(2012). Financial management and policy. New Delhi: Dorling Kindersley(india) Pvt. Ltd.
2. Brigham, E.F. &Ehrhardt, M. C.(2014). Financial management: theory and practice. New Delhi: cengage learning India.
3. Gautam R. R. and Thapa K., (2011). Capital structure management, Asmita publications
4. Ross, S. A.,Westerfield R.W. and Jordon, B.D.(2004) fundamentals of corporate finance. New delhi: Tata McGraw-Hill Publishing Company Ltd.

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Seventh Semester

Working Capital Management-II

Code: MFIN 467

Credit Hour: 03

Area of Study: Finance Concentration

L.H.48

Course objective:

The course aims to provide the students with a basic understanding of the concepts, tools and techniques of working capital management and develop skills to apply them in real life situations, with special reference to the corporate entities of Nepal.

Course Description

The course deals with nature and the source of working capital. The course also presents working capital policies and how firms choose working capital policies. Finally, it deals with the management of the components of working capital, cash and marketable securities, receivables and inventories.

Unit -I Introduction

L.H.4

Concept and nature of working capital, Importance of working capital, Types of working capital, Determinants of working capital

Unit -II Working capital policy

L.H.8

Working capital cash flow cycle: Inventory conversion period, Receivable conversion period, Payable deferral period, Cash conversion cycle, Working capital finance, Working capital policy: conservative, aggressive, moderate, choosing the optimal working capital policy, determination of working capital.

Unit -III Working capital financing

L.H. 10

Short term versus long term financing, Sources of short term financing: Accruals, Trade credit, Short term bank loan: line of credit, revolving credit, transaction loan, Commercial paper, (cost calculation and analysis), Secured short term financing: Inventory financing: floating lien, chattel mortgage loan, trust receipt loan, and Receivable financing: pledging and factoring,(cost calculation and analysis).

Unit-IV Cash Management

L.H. 10

Overview of cash management, Significance of cash management, Cash management techniques: cash flow synchronization, float, lock box system, concentration banking, transfer mechanism, Control of disbursement, Matching costs and benefits of cash management, Cash management models: Baumol models, Miller-Orr model of cash management, cash budget.

Unit-V Receivable Management

L.H. 8

Overview and significance of receivable management, Role of credit manager, Cost of maintain receivable, Monitoring account receivable: Day's sales outstanding, Aging schedule, Elements of credit policy, Analyzing the changes in credit policy.

Unit-VI Inventory Management

L.H. 8

Overview of inventory management, Basic inventory costs, Inventory management techniques: Economic order quantity, Reorder point and Safety stock, Quantity discount, Quantity discount with price break, Inventory control system (ABC inventory system, JIT system, Computerized system).

Suggested reading:

1. Besley, S. & Brigham, E. F. **Essentials of managerial finance**. New York: Harcourt Brace College Publishers.
2. Van Horne, J. C. & Wachowich, J. M. **Fundamentals of financial management**. New Delhi: Prentice Hall Inc.
3. Ross, S. A., Westerfield, R. W. & Jordon, B. D. **Fundamentals of corporate finance**. New Delhi: Tata McGraw Hill.
4. Paudel, R. B., Baral, K. J., Gautam, R. R. & Rana, S. B. **Working capital management**. Kathmandu: Asmita Books Publishers and Distributors (P) Ltd.

Specialization Courses (Concentration) (Marketing Concentration)

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Seventh Semester

Marketing Communication-I

CODE: MMKT484

Credit Hours: 03

Area of Study: Marketing Concentration

L.H.48

Course Objective

This aims to provide students with a comprehensive understanding of the fundamentals of strategies, tools and concepts from multiple marketing and business disciplines needed to design and implement various communication approaches and campaigns on an international scale. This course also aims to make students understand different marketing communication concepts, strategies, tools and technologies, learn how to research and gather key information for planning a successful marketing campaign, improve their writing and presentation skills, be able to develop marketing communication plans, be competent to organize a marketing campaign, understand the differences between marketing communication channels and technologies and know how to evaluate the effectiveness of marketing communications campaigns in terms of attitudes.

Course Description

This course content comprises introduction, content, channel and technology, marketing communication campaign, social media communication, communication risks and conflicts, negotiation and meetings, global marketing communication, and monitoring and control. The course also focuses on practical elements, which will allow students the opportunity to apply their adding's, research and present course materials.

Course Contents

Unit I: Introduction

L.H.6

Marketing communications defined; Nature of information; Framework for analyzing marketing communication process; Language and marketing communications; Hierarchy of communications effects; Marketing communications mix; Dyadic communication; Mass communication; Word-of-mouth communication; Group communications; Group communication and marketing strategy; The role of Public Relations in marketing communications; Functions of Public Relations in marketing; Integrated Marketing Communications (IMC).

Unit II: Content**L.H.5**

Content of Marketing Communication Classified, Research for Content, Message of the Marketing Communication, Content Structure, Content Scenario, Video Content, Text Content, Voice/Sound/Music Content, Call for action, Contacts as content

Unit III: Channels and Technology**L.H.5**

Marketing Communication Channels and Technology, Evaluation of Channels and Technology, Strategies to achieve organizational and marketing objectives via channels and technology, Management and control of communication channels and technology, The importance of direct channels and technology, Marketing communications strategy for channels and technology

Measuring the impact of marketing communication channels and Technology

Unit IV: Marketing Communication Campaign**L.H.5**

Planning and strategy, Component elements of communication plans, Promotion target determination ranking techniques, Market segmentation, Product or Brand positioning technique,

Procedures for selecting target markets, Guidelines for an effective promotion plans, Organizing promotion activities,

Unit V: Social Media Communication**L.H.5**

Social Media and Customer Communication, The New Role of the Customer, The Social Business Ecosystem, Social Technology and Business Decisions, Social Analytics, Metrics and Measurement

Engagement on Social Web, Social CRM, Social Objects

Unit VI: Communication Risks and Conflicts**L.H.6**

Communication Risks and Conflicts Defined, Cultural Issues, Content Issues, Network Selection Issues, Product Quality Issues, Financial Risks, Internal Communication Issues, Customer Service Issues, Risk and Conflict Identification, Risk and Conflict Resolution Stages

Unit VII: Negotiation and Meetings**L.H.5**

Negotiation Defined, Negotiation Process, Negotiation Preparation (Research, Planning, Strategies, and Tactics), Win-Win Strategy, Negotiation Meeting Preparation, Meeting Strategies and Location

Meeting Verbal and Non-verbal, Tone and Breath, Meeting Closing, Follow-up Strategies

Unit VIII: Global Marketing Communication**L.H.6**

Marketing communication in an international context, Macro environmental factors driving world trade, The international trade environment, Export and Import Communication Strategie, The international marketing mix, International promotion and advertising, Integrated Marketing Communication

Unit IX: Monitoring and Control**L.H.5**

Planning and Control ,Control Process , Control Indicators , Timing of Information Flows, Performance Evaluation and Control , Media Monitoring Tools , The Marketing Audit

Suggested Readings

1. OlujimiKalyode , Marketing Communications. 1st Edition. Bookboon.com.
2. Dave Evans and Jack McKee, Social Media Marketing: the Next Generation of Business Engagement. Wiley Publishing, Inc.
3. Chris Fill, Marketing Communications: Brands, Experience and Participation, Publisher: Pearson
4. Smith and ZeZook, Marketing Communications: Offline and Online Integration, ngagement and Analytics by PR, 6thedition, Publisher: Kogan Page
5. VikramBisen, Priya, , Business Communication. New Age International Publishers.
6. Peter Garber (2008), 50 Communication Activities, Icebreakers and Exercises. HRD Press Inc.
7. GertRickheit, Handbook of Communication Competence. Walter de Gruyter GmbH & Co.KG
8. David Loudon, Robert Stevens, Bruce Wrenn, Marketing Management: Text and Cases,Best Business Books
9. Chris Hackley , Advertising and Promotion: Communicating Brands. Saga Publication

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Seventh Semester

Fundamental of Selling-II

CODE: MMKT485

Credit Hours: 3

Area of Study: Marketing Concentration

L.H. 48

Course Objective

This course aims to teach students effective selling techniques and to develop practical skills for selling jobs. Another effort has been made to familiarize students with sales force management techniques.

Course Description

This course contains introduction, understanding sales process, communication and transactional analysis in sales job, buyer behaviour and buying process, building future sales and customers relations, managing sales force in the organization, arrangement of sales territories, arrangement of sales quotas, international sales, evaluating, supervising and controlling sales and sales personnel

Unit I: Introduction

L.H. 6

Meaning and role of selling in society and firm; Types of sales job; Duties of a sales representative; Essential knowledge for successful selling; Qualifications for success in sales job; Theoretical basis of sales job – the AIDAS approach, the RIGHT SET OF CIRCUMSTANCES approach, the BUYING FORMULA approach, and the BEHAVIORAL EQUATION approach.

Unit II: Understanding Sales Process

L.H. 6

Pre-sale preparations; Prospecting and qualifying potential customers; Pre-approach planning; Approaching the prospects; Sales presentation and product demonstration; Handling customers' objections; Closing the sales; Follow-up Action.

Unit III: Marketing Communication & Transactional Analysis in Sales Job

L.H. 6

Meaning and process of communication; Two-way communications: listening and questioning; Verbal and non-verbal communications; Transactional analysis – concept and methods of analysis; Hooking the adult; Role of individual and organizational buyers in making selling process successful; Factors affecting effective communication.

Unit IV: Buyer Behaviour and Buying Process

L.H. 6

Meaning of buyer Behavior; Types of buyers – Individual buyer and Industrial buyer; Individual Buying process; Factors affecting the buying decisions; Organizational buying process; Collecting information about buyers; Customer care and satisfaction.

Unit V: Managing Sales force in the Organization

L.H. 6

Meaning and tasks of sales force management; Designing the sales force; Recruitment and selection of sales force; Challenges in sales force selection; Training the sales force; Remunerating/compensating the sales force; Directing and motivating the sales force.

Unit VI: Arrangement of Sales Territories and Sales Quotas

L.H. 6

Meaning of sales territory; Need for establishing sales territories; Reasons for not having sales territories; Elements of territory management: establishing sales quota, account analysis, developing account objectives and sales quotas, territory-time allocation, customer sales planning, scheduling and routing, territory and customer evaluation. Meaning and objective of sales quotas; Types of sales quotas; Methods of setting sales quotas; Problems of establishing sales quotas.

Unit VII: Initiating International Sale

L.H. 6

Introduction; Sales opportunities abroad; Identifying buyers in foreign markets; Methods of selling in foreign markets; Difficulties in selling abroad; Major tools in international sales: Internet marketing/e-marketing, referral marketing, and direct marketing.

Unit VIII: Evaluating, Supervising and Controlling Sales and Sales Personnel L.H.6

Meaning and need of sales evaluation, supervision and control; Process of sales control; Controlling sales personnel through supervision; Tools of sales control and analysis – Sales audit, Market audit, Sales force expense analysis.

Suggested Readings

1. Pedarson, Carton A., Wright, M. D., and Wright, B. A., Selling: Principles and Methods,
2. Richard D. Irwin. Cooper, Simon, Selling: Principles, Practice and management, Pitman Publishing, London.
3. Shrestha, Shyam K., Fundamentals of Selling, Book Palace, Kathmandu.
4. Futrell, Charles, ABCs of Selling, RichardD. Irwin Inc. Homewood, Delhi.
5. Still, Richard R., Cundiff, Edward W., Bovoni, and Norman, A. P., Sales Management: Decisions, Strategies and Cases, Prentice hall of India, New Delhi.

RAJARSHI JANAK UNIVERSITY
Faculty of Management
Bachelor of Business Administration (BBA)
Seventh Semester
Format and Guideline for Internship and Report
Writing

Code no: MGMT 413

Credit Hours: 3

Area of Study: Core

An internship is a scheme of arrangement requiring a student to work in an organization for a specific period of time (four to eight weeks) after/during completing requisite courses. Students enrolled in the BBA programs at Rajarshi Janak University's Faculty of Management must complete an internship as part of their program.

The internship has a number of specific goals, including:

- Training in genuine understanding
- Apply classroom knowledge to practice.
- Improve personal skills, i.e. organizational analysis, financial analysis, marketing analysis etc.
- Improve report writing skills.
- Develop the ability to present their work experience in a clear, concise, and logical manner.

Working in an organization as an internee

An intern will spend **8 weeks** in an organization. The organization provides its support to students free of cost. An instructor should acknowledge the fact that the staff of an organization helps a student as a courtesy, besides doing their own routine work. For an internee, it will be an exercise to know he/she can utilize this opportunity. Every student has to maintain an intern's diary and submit it to the Faculty of Management at the time of submitting the final internship report.

Format for writing an Internship Report:The report should be prepared in the following order:

1. Cover Page (The cover page should be written as shown on a sky blue background)
2. Inside Title Page (on white paper, as on the cover page)
3. Certificate of internship training organization
4. Acknowledgements
5. List of Contents
6. List of Tables, Figures & Illustrations
7. Executive Summary

Chapter One

Introduction

- 1.1 Overview of the Organization
- 1.2 History of organization
- 1.3 Management structure (Executive Board / structure / vision / mission / location)
- 1.4 Nature and number of the employees
- 1.5 Product and Services
- 1.6 Business growth and future plans
- 1.7 Objective of study
- 1.8 Methodology

Chapter Two

Observations under departments

- 2.1 Introduction
- 2.2 Staffing pattern
- 2.3 Department strategy (Marketing, financial, HR)
- 2.4 Functions of the concerned departments
- 2.5 Detail of assigned work responsibilities
- 2.6 Problem encountered during fulfilling work responsibilities

Chapter Three

Analysis and interpretation

- 3.1 Data analysis (Nature of borrower/ purpose of visit/ Satisfied and Unsatisfied/ financial data)
- 3.2 Critical Analysis of the theoretical concepts relating to practical experiences in the departments
- 3.3 Knowledge Gain from the work assigned

Chapter Four

Conclusion and Recommendations

- 3.4 Lesson learnt from internship and improvement in students
- 3.5 General Comments and suggestions for the company

References (APA format)

Annexure (if any)

Sample cover page of an internship report

[TITLE]*
[Name and address of the organization]

Prepared and Submitted
By:
[Name of Student] *
RJU Registration No:
Campus name:

An internship report submitted to the
Rajarshi Janak University,
Faculty of Management
in partial fulfillment for the Degree of Bachelor of
Business Administration (BBA)

Month, Year
Place

Internship Report Production Guidelines:

- Page: page should be of A4 size
- Font: Times New Roman
- Justification: The whole document must be fully (left + right) justified.
- Spacing: The body of the report should have 1.5-line spacing.
- Margin: 2.5cm all round (in banding).
- Paragraphs and Sections: Extra blank line before and after every section and subsection, Paragraphs must be separated by blank line. Paragraphs must be justified
- Headings & Subheadings: All headings and their subheadings should be properly formatted using heading rules.
- Punctuations: Space after each punctuation mark (such as ; , . , etc.)
- Page Numbering: The page numbers should start with 1 from the first page of the chapter 1 of the report. All page numbers should be centered inside the bottom margin, 2cm from the bottom edge of the paper. All the pages before the first chapter should be given Roman numbers (i, ii, iii, etc.)
- Spelling & Grammar Check: spelling and grammar should be correct and it should be checked by apply spelling & grammar check features of MS Word document of the report.
- Size of the report: The size of the report may vary with the size of the organization and the area of study.

Page dimension and binding specifications

The dimension of the intern project report should be in A4 size. Font size should be 12 and line spacing should be 1.5. The project report should be bound using appropriate material, but not spiral banding.

Submission Date & Format

Four hardcopies of the thesis (ring-bound; both single-sided and double-sided printings are acceptable) as well as a two softcopies (in PDF format) of the report must be submitted by the stipulated deadline. The student can also provide a hard copy to the concerned Internee Organization on its request

Evaluation of Internship

Evaluation of the Internship is based on an assessment of:

- (i) The Internee's organization head
- (ii) The student's performance by his/ her college supervisor and

Weightage of marks for evaluation

The internship work of the student is evaluated in 100 full marks. Following are the distribution of marks:

Area of distribution	Marks
(i) Internee organization's evaluation	25
(ii) Evaluation of written report of Internship	50
(iii) Evaluation through Viva –Voice examination	25

Total marks: 100

A. Internee Evaluation:

In evaluation, please chose only one option for each characteristic listed below of

Internee on the basis of his/her time spent during internship at your organization (out of 25 marks)

Characteristics	Very Good (100%)	Good (80%)	Average (60%)	Poor (50%)	Very poor (40%)	Total
Punctuality (2.5)						
Management skills(2.5)						
Analytical skills(2.5)						
Communication skills(2.5)						
Sincerity(2.5)						
Confidentiality(2.5)						
Cooperativeness(2.5)						
Interpersonal skills(2.5)						
Grand Total (20)						

(ii) Evaluation of written report of Internship

University will evaluate the written on 50 percentage weightage of Total evaluation on the basis of following point:

Format of the report	10%
Content of the report	40%
Writing of the report	20 %
Analytical part of the report	30%

(iii)Evaluation through Viva –Voice examination

This evaluation will have 25 percentage weightage of Total evaluation. The viva of the internee will be taken by the College comprising the following members:

1.Institutional Supervisor

2.Institutional Head (campus)

3.External (Faculty of Management’s approval)

The viva-voce evaluation will be on the basis of following points

1. Presentation skills	25%
2. Understanding of the organizations and assigned task	25%
3. Communication skills	25%
4. Queries reply	25%

RAJARSHI JANAK UNIVERSITY
Faculty of Management
Bachelor of Business Administration (BBA)
Eighth Semester
Tourism Management

Code No: MMG T 404

Credit Hours: 3

Area of Study: Core

L.H. 48

Course Objective

This course gives you a framework and conceptual understanding of tourism, as well as an understanding of the various elements of tourism management.

This course also provides knowledge of various organizations for tourism.

Course description

This course familiarizes students with the conceptual foundation of tourism and its related aspects. This course covers domestic and international tourism, as well as the demand and supply of tourism, as well as the organizations that promote tourism.

Course Contents

Unit I: Tourism Concepts

L.H. 10

Definitions and historical development of tourism, Distinction between tourist-traveler-visitor-excursionist, Types and forms of tourism, Tourism system: Nature, Characteristics, Components of tourism and its characteristics.

Unit II: Domestic and International Tourism

L.H. 7

Domestic tourism: Features, Pattern of growth, Profile. International tourism: Generating and destination regions; Pattern of growth and profile.

Unit III: Tourism Demand and Supply

L.H. 10

Introduction to tourism demand, Determinants of tourism demands, Motivation and tourism demand, Measuring the tourism demand, Tourism environment in Nepal Tourism statistics (national, regional and global); Major tourism markets of Nepal, Emerging trends and new thrust areas of Nepalese tourism. Challenges and opportunities for tourism development in Nepal.

Unit IV: Tourism Organization**L.H. 12**

National tourism institutions and organizations and its role in promoting: Public sector (NTC, NTB, Ministry of Culture and Tourism); Private sector (HAN, NATTA, TAAN, TURGAN, NARA, NMA), International tourism institutions and organizations and their role in promoting international movement- UNWTO, WTTC, TAAI, IATO, IATA, ITC, PATA, UFTAA, ASTA.

Unit V: Tourism Impacts**L.H. 9**

Importance in a national perspective - Benefits - economic - social - cultural - environmental - Negative impacts of tourism - economic - social - cultural - environmental - Case studies.

Suggested Readings:

1. Mill and Morrison – The Tourism System an Introductory Text (1992) Prentice Hall.
2. P.C.Sinha, *Tourism Management*. Anmol Publication.
3. Cooper, C, Fletcher, J, Gilbert, D and Wanhill, S. (2002): *Tourism: Principles and Practice*, Addison Wesley Longman Publishing, New York, USA.
4. Burkart and Medlik, *Tourism: Past, Present and Future*, Heinmann, London.
5. Satyal Y.R., *Toursim in Nepal: A Profile*, North Publishing House, Varanasi, India.

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Eighth Semester

Strategic Management

Code No. MGMT 409

Credit Hours: 03

Area of Study: Core

L.H.48

Course Objectives

The main objective of this course is to familiarize the students with the concept and process of strategic management and enable them to formulate, implement, and evaluate strategies for businesses. This course is intended to alleviate students' concerns about applying their strategic management knowledge in organizations.

Course Description

This course contains topics such as strategic management, strategic intent, environmental scanning, strategy formulation, strategy implementation and strategic evaluation and control.

Course Contents

Unit I: Strategic Management

L.H. 9

Concept of strategy, nature of strategy, need for strategy and levels of strategy, Concept and importance of strategic management, Process of strategic management, Components of strategic management: strategic planning, strategic implementation and strategic control and Role of chief executive officers (CEO) in strategic management.

Unit II: Strategic Intent

L.H. 7

Concept, characteristics and advantages of vision, Developing and communicating the strategic vision, Concept, characteristics and importance of mission, Developing and communicating mission statement, Concept, characteristics and importance of objectives, Strategic objectives vs. financial objectives and long term vs. short term objectives.

Unit III: Environmental Scanning

L.H. 10

External and internal analysis, PESTEL analysis, SWOT analysis, Resources capabilities and core competencies.

Unit IV: Strategy formulation**L.H. 8**

Business level strategies and corporate level strategies, Concept and process of strategy formulation, Evaluation of strategic alternatives and Portfolio analysis- BCG matrix and GE nine cells matrix.

Unit V: Strategy implementation**L.H. 7**

Concept and process of strategy implementation, Functional implementation, Structural implementation, Behavioural implementation and Role of leadership in strategy implementation.

Unit VI: Strategic evaluation and control**L.H. 7**

Meaning and characteristics of strategy evaluation, Importance of strategic evaluation, Process of strategic evaluation, Concept of control in strategic management, Strategic control process and types of control.

Suggested Readings:

1. Adhikari, D.R., *Strategic Management*. Kathmandu: Buddha Academic Enterprises Pvt. Ltd.
2. Hitt, M. A., Ireland, R. D., Hoskisson, R. E., & Manikuttu, S. *Strategic Management: A South-Asian Perspective*. New Delhi: Cengage Learning.
3. Johnson, G. & Scholas, K., *Exploring Corporate Strategy*. New Delhi: Prentice Hall of India.
4. Kazmi, A. *Business Policy and Strategic Management*. New Delhi: Tata McGraw Hill
5. Pearce, J. A., Robinson, R. B., & Mital, *Strategic Management: Formulation, Implementation, and Control*. New Delhi: Tata McGraw Hill.
6. Rao, P. S., *Business Policy and Strategic Management*. Mumbai: Himalaya Publishing House.
7. Thomson, A., & Strickland, *Strategic Management*. New Delhi: Tata McGraw Hill.
8. Wheelen, T.L. and Hunger, J.D., *Strategic Management and Business Policy*. New Delhi: Pearson Education.

Specialization Courses
(Concentration)
(Account Concentration)

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Eighth Semester

Taxation Practice in Nepal-III

Code: MACC 449

Credit Hour: 3

Area of Study: Account Concentration

L.H. 48

Course objectives

The course's aim is to provide students with basic knowledge of income tax in Nepal, Value Added Tax in Nepal, Customs and Excise duties in Nepal, and the basic skills required to serve as tax administrators or tax consultants in Nepalese society.

Course Description

This course contains conceptual foundation, definition of basic terms, tax accounting, quantification, allocation and characterization of amount, tax exemptions, concessions, deductions, tax rates and classification of sources of income, computation of assessable income, taxable income and tax liability, value added tax and custom and excise duty.

Course Contents

Unit I: Conceptual Foundation

L.H. 3

Meaning and objectives of tax, Classification of tax and their merits and demerits, Canon of taxation, Historical background of income tax in Nepal, Income Tax Act 2058 and its features, Heads of income and Sources of income; Taxation system in Nepal: direct tax, indirect tax and non-taxes.

Unit II: Definition of Basic Terms

L.H. 3

Income year, Assessment year, Adjusted taxable income, Assets, Trading stock, Business assets, depreciable assets, Non business chargeable assets, Company, Entity, Individual, partnership, Natural resource payment, Rent, Royalty, Exempt organization, Retirement fund, Retirement contribution, Retirement payment, Normal interest rate, Cash and accrual basis of accounting, PAN and E-PAN

Unit III: Deductible expenses and non-deductible expenses

L.H. 1

Concept of deduction, Allowable expenses, Non-deductible expenses

Unit IV: Quantification, Allocation and Characterization of Amount L.H. 3

Concept, Quantification of an asset transferred, Quantification of vehicle facility, Quantification of accommodation facility, Interest benefit, Fringe benefit and Quantification of rupees

Unit V: Tax Exemption, Concessions, Tax rates and Withholding Payments L.H. 4

Exempt amount, Business exemptions and concessions, Tax rates for natural person, Tax rates for entity, Withholding payments

Unit VI: Computation of Taxable Income and Tax Liability from Business L.H.10

Concept of business income, Income included under the head of business, Amount excluded from business income, Allowable deductions, Allowable reductions, Tax credit, Computation of assessable income from business, Statement of taxable income and Tax liability

Unit VII: Computation of Taxable Income and Tax Liability from Investment L.H.3

Concept of investment, Income included under head of investment, Amount excluded from investment income, Allowable deductions, Allowable reductions, Tax credit, Computation of assessable income from investment, Statement of taxable income and Tax liability

Unit VIII: Set-off and carry forward of losses L.H. 3

Concept of set-off of losses, Methods of setting off of losses, Treatment of losses under ITA, 2058

Unit IX: Residential status L.H. 3

Concept of residential status, Definition of resident and non-resident person under ITA, 2058

Unit X: Tax Administration, Assessment, Tax collection and Appeal L.H. 5

Tax authorities and their powers, rights and duties, Rights and duties of taxpayers, Assessment of tax: self assessment, jeopardy assessment and amended assessment, Methods of tax collection, Administrative review and Appeal to revenue tribunal, Anti-tax avoidance rules, Withholding taxes.

Unit XI: Value Added Tax L.H. 5

Concept of value added, Meaning of VAT, Origin and evolution of VAT, Types of VAT, Methods of computing VAT, Collection and refund of VAT

Unit XII: Custom and Excise duty**L.H. 5**

Meaning of custom duty and excise duty, Evolution of custom duty and excise duty in Nepal, Pragyapan Patra, Automated System for Custom Data.

Suggested Readings

1. Agrawal, J. *Income tax – Theory and practice*, Buddha Academic Publishers & Distributors P. Ltd, Kathmandu. (Latest edition)
2. Dhakal, K.D., Bhattarai, I. and Koirala, G.P. *Fundamentals of Taxation & Auditing*. Asmita Books Publishers and Distributors Pvt. Ltd., Kathmandu. (Latest edition).
3. Government of Nepal, *Income Tax Act, 2058* (with latest amendment)
4. Government of Nepal, *Income Tax Rules, 2059* (with latest amendment)
5. Government of Nepal, *Value Added Tax Act, 2052* (with latest amendment)
6. Government of Nepal, *Value Added Tax Rules, 2053* (with latest amendment)
7. Pandey, D. L. and Sapkota, P.P., *Fundamental of Taxation and Auditing*, Pinnacle Publication Pvt. Ltd., Kathmandu.
8. Sapkota,P.Prasad. *Corporate taxation in Nepal*. Buddha publications, Kathmandu (latest edition)

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Eighth Semester

Auditing -IV

Code MACC 451

Credit Hours: 3

Area of Study: Account Concentration

L.H. 48

Course Objectives

The objective of the course is to develop participants' understanding of the underlying theory and practices of auditing, including auditing techniques and procedures, evidence, sampling and evaluation of internal control systems. The course also intends to make the participants thoroughly conversant with various types of audit reports, internal audit, management audit and investigations. The course aims to develop an understanding of the special features of company audit and other statutory provisions relevant in the context of Nepal.

Course Description

This course contains conceptual foundation, meaning of basic terms used in auditing practices worldwide as well as in Nepal. This course provides basic knowledge of auditing practices in different organizations and in various situations independently.

Course Contents

Unit I: Introduction of Auditing

L.H. 3

Origin, Meaning and Concept, objectives of audit: primary and subsidiary objectives, Auditing standard.

Unit II: The Auditor and Auditing profession

L.H. 6

Qualification of an auditor of a company, Types of auditor: Auditor of a partnership firm, Auditor of a limited company, Appointment of company's auditors, remuneration and removal of auditor, Rights and duties of an auditor, Code of Ethics with special reference to the Relevant Provisions of the Chartered Accountants Act, 1997 and the regulations there under.

Unit III: Evaluation of Internal Control System

L.H. 4

Concept of internal check, internal check and internal audit, effect of internal control and internal audit (auditor's duties as regard to internal check and internal control), Concept of analytical procedures and substantive procedures in audit, Concept of test checks and its limitations, routine checking

Unit IV: Process of Auditing **L.H. 11**

Audit program: meaning, objectives, and advantages of audit program, Audit Note Book, Vouching: Meaning, objectives, considerable factors of vouching; vouching of: receipts, payments, purchases, sales and discounts, Impersonal ledger accounts: capital and revenue expenditure, outstanding expenses, accrued incomes, prepaid expenses

Unit V: Audit of Assets and Liabilities **L.H. 6**

Verification and valuation of: fixed assets and long term liabilities, Depreciation, Reserve and Provision: provisions for depreciation, auditor's duty in connection with depreciation and reserves

Unit VI: Audit Report **L.H. 5**

Meaning and contents of audit report, Types of audit report: Statutory report, general report, qualified report and tax audit report

Unit VII: Audit of different organizations **L.H. 5**

Audit of: educational institutions, charitable institutions, NGOs and partnership firm

Unit VIII: Government Audit **L.H. 5**

Concept, objectives, difference between government audit and commercial audit, Internal audit in government organizations, Roles of Auditor General of Nepal.

Unit IX: Investigation **L.H. 3**

Meaning, causes of investigation, Difference between investigation and audit, Procedures of investigation

Suggested Readings:

1. T R Sharma, *Auditing*, SahityaBhawan, Agra
2. Ramaswamy, M.S., *Auditing*, S. Chand and Co., New Delhi
3. Bigg, W., W., *Practical Auditing (Revised)*, Allied Publishing Ltd. Bombay
4. Dhruva Lal Pandey, *Auditing*, asia publications Pvt. Ltd., Kathmandu
5. Kamal Gupta (2006), *Contemporary Auditing*, 6th Edition, McGraw-Hill Companies
6. *Nepalese Journals of Government Auditing Year*, Vol. No. 44, Office of the Auditor General, Babar Mahal, Kathmandu
7. *Nepal Standards on Auditing, the Institute of Chartered Accountants of Nepal*, Kathmandu **Nepal Standards on Auditing (NAS)**, 1 to 49 published by ICAN
8. **Company Act**, 2063 and rules (relevant provisions)
9. **Bank and Financial Institution Act**, 2073 (relevant provisions)
10. **Code of Conduct** published by ICAN

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Eighth Semester

Business Accounting –V

Code No.: MACC 452

Credit Hours:3

Area of study: Account Concentration

L.H. 48

Course Objectives

The objectives of the course are to provide the students with in-depth knowledge of accounting required to handle accounting work in various business situations like partnership, consignment, etc. In addition, the course aims to provide students with the knowledge needed for advanced studies in accounting subjects.

Course Description:

This course contains accounting for partnership, admission of new partner, retirement and of a partner, accounting for consignments, accounting for branch, accounting for royalties, accounting for hire purchase system , accounting for Installment system.

Course Contents

Unit I: Accounting for Partnership.

L.H. 5

Concept of partnership ; Partnership agreement and status of partners in the absence of partnership deed ;Accounting for partnership firm- partner's capital a/c, fixed and fluctuating capital; Accounting treatment of partner's salary, interest and drawing ; Partner's loan account ; Preparation of profit and loss appropriation account in book of the firm.

Unit II: Admission of New Partner.

L.H. 8

Concept; Impact of admission in the profit sharing ratio of the firm: Impact of admission in the revaluation of assets and liabilities ; Impact of admission in the value of good will of the firm ; Re- arrangement of reserve and surplus and accumulated losses of the firm ;

Re – adjustment of partnership capital giving due influence of new admission; Distribution of old profit to old partners ; Admission of a partner during an accounting year.

Unit III: Retirement and Death of a partner. L.H. 8

Calculation of new profit sharing ratio ; Revaluation of assets and liabilities ; Adjustment regarding undistributed profit and losses; Adjustment regarding goodwill and capital after retirement; Ascertainment of the due amount to the outgoing partners ; Mode of payment to the outgoing partners ; Death of partner.

Unit IV: Accounting for Consignments. L.H. 8

Concept: Different between consignment and sales; Important term- Consignment good sent at invoice price, Consignment expenses, Commission, Valuation of Unsold stock . Loss of goods on consignment – Normal loss, Abnormal loss; Interest on Consignment; consignment; goods taken over by consignee.

Unit V: Accounting for Branch L.H. 7

Concept and types of branch ; Accounting records – Dependent branch , Independent branch ; Accounting entries for incorporation of branch transactions in the books of head office and consolidated balance sheets ; Accounting treatment of some important Adjustment – Normal loss , Abnormal loss , Cash in transit , Goods in transit , Inter branch transaction.

Unit VI: Accounting for Royalties. L.H. 6

Concept and modern terms; Accounting treatment with and without maintaining minimum rent account.

Unit VII: Accounting for Hire Purchase System. L.H. 3

Concept and objectives of hire purchase system: Calculation of interest, cash price and Installment (using analytical table); Accounting treatment: In the book of purchaser – Journal entries, Necessary ledger account. In the book of vendor –Journal entries, Necessary ledger accounts.

Unit VIII: Accounting for Instalment system

L.H. 3

Concept and features of Instalment system; Difference between hire purchase and Instalment system; Calculation of interest, cash price and Installment (using analytical table); Accounting treatment: In the book of purchaser-Journal entries, Necessary ledger accounts. In the book of vendor Journal entries, Necessary ledger accounts.

Suggested readings:

1. Battliboi, J.R. *Advanced Accounting* , Mumbai : Standard AccountancyPublication Pvt . Ltd.
2. Jain, S.P. and Narang , K.L , *Advanced Accounting , Corporate Accounting* , Vol , II , New Delhi : KalyaniPublishers,
3. Shukla , S.M., Grewal , T.S. and Gupta, S.P , *Advanced Accounting*, New Delhi : S. Chand and Co.
4. Dangol , R.M., Prajapti, K.P , Tamrakar , M. R. and Upadhyay , T.P.,*Accounting for Business*, Kathmandu : TalejuPrakaashan.
5. Koirala, Y.R. and Dahal , S., *Accounting for Business*, Kathmandu: Ashmita Books and Distributions

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Eighth Semester

Company Account- V

Code: MACC 453

Credit Hours: 3

Area of Study: Account Concentration

L.H. 48

Course objective:

The main objective of this course is to provide students with knowledge of fundamental and analytical financial statements and accounts of general companies and banking companies. On completion of this course, the students will be able to gain knowledge of various companies' accounts.

Course description:

This course contains concept and preparation of financial statements of company, accounting for redemption of preference shares, valuation of goodwill and shares, preparation of value added statement, accounting for price level changes, accounting for banking company, emerging trends in company accounting.

Course Contents

Unit I: Financial Statements of Company

L.H. 7

Meaning and objectives of company; Meaning, features, objectives and importance of company's financial statements; Meaning, objectives, contents and types of work-sheet; Preparation of work-sheet based Income-statement and Balance - Sheet (vertical form) as per company act.

Unit II: Redemption of Preference Shares

L.H. 6

Concept and types of preference shares: Meaning and condition of redemption of preference shares - Redemption out of profit and redemption out of fresh issue of equity shares; Entries for redemption of preference shares; Preparation of Balance-sheet after redemption of preference shares (in vertical form).

Unit III: Valuation of Goodwill and Shares

L.H. 6

Concept and need for valuation of goodwill; Factors affecting the value of goodwill; Methods of valuation of goodwill - average profit method, super profit method, capitalization method; Concept and need for valuation of shares; Factors affecting the value of shares; Methods of valuation of shares - net assets method, yield method, earning capacity method.

Unit IV: Value added statement**L.H. 5**

Value added - concept and its application; Value added statement - concept, contents and advantages; Preparation of value added statement showing value added generated and applied.

Unit V: Price level changes**L.H. 14**

Concept of price level changes - inflation and deflation; Current purchasing power accounting - concept and preparation of financial statements after price level change adjustment; Current cost accounting - concept and preparation of current cost financial statements after various adjustments.

Unit VI: Accounting for banking company**L.H. 5**

Banking company - meaning, types and functions; Bank financial statements-contents and structure of bank income-statement and Balance-sheet; Preparation of Balance-sheet of commercial bank showing assets and liabilities.

Unit VII: Emerging trends in company accounting**L.H. 5**

Human resource accounting - meaning and objectives; Development of human resource accounting, Benefits of human resource accounting; Limitations of human resource accounting; Social responsibility accounting - meaning and objectives; Scope of social responsibility accounting.

Suggested Readings:

1. Dangol,R.M. *Accounting for financial analysis and planning*. Kathmandu:Taleju Prakashan.
2. Gupta,B.E. and Kolari J.W. *Commercial banking*. New Delhi:Wiley India Pvt.Ltd.
3. Hanif,M. and Mukherjee,A. *Corporate Accounting*. New Delhi:Kalyani Publications.
4. Jain,S.P and K.L Narang. *Corporate Accounting*. New Delhi:Kalyani Publications.
5. Maheshwari,S.N. *Corporate Accounting*. New Delhi:Vikash Publishing House Pvt.Ltd.
6. Rao,D.Prabha Kara. *Human resource accounting*. New Delhi:Inter-India Publications.
7. Shukla R.K. Grewal,T.S. and Gupta,S.C. *Advance Accounts*. New Delhi:S.Chand and Co.

Specialization Courses
(Concentration)
(Finance Concentration)

RAJARSHI JANAK UNIVERSITY
Faculty of Management
Bachelor of Business Administration (BBA)
Eighth Semester
FINANCIAL DERIVATIVES AND RISK
MANAGEMENT-III

Code: MFIN 468

Credit Hour: 3

Area of Study: Finance Concentration

L.H.48

Course objectives:

The aim of this course is to provide students with knowledge of financial derivative instruments and their pricing principles. It also aims to help students to design strategies for hedging risk by using different financial instruments.

Course Description

This course deals with introduction to derivatives, structure of option markets, option strategies, option pricing model, mechanics of future markets, valuation of swaps, and derivatives markets in Nepal.

Unit-1 Introduction

L.H. 5

Concept of financial derivatives, features of financial derivatives, types of financial derivatives, uses of financial derivatives, participants in derivatives markets, Role of derivatives markets, Misuses of derivatives.

Unit-II Structure of option markets

L.H. 5

Defining option, types of option, styles of option, option terminologies, analyzing payoff and profit, option price quotation.

Unit-III Option strategies

L.H. 10

Pricing option at expiration, strategies involving a single option and a stock, protective put, covered call, option combination: straddle, strangle, strip and strap.

Unit-IV Option pricing models

L.H. 10

Binomial option pricing model: features, single and multi-period binomial model; Black-Scholes-Merton option pricing model: assumptions, equation, factors affecting option price.

Unit-V Mechanics of futures markets**L.H. 5**

Meaning and concept of forward and future market, Forward vs futures, specification of futures, mechanism of future market, types of futures.

Unit-VI Swap markets**L.H. 8**

Introduction, types of swap, interest rate swap, pricing and valuation, mechanics of currency swap, pricing and valuation of currency swap.

Unit-VII Derivatives markets in Nepal**L.H. 5**

Development of derivative markets in Nepal, instruments traded in the market; mechanics of trading, regulation of derivatives markets in Nepal and; Issues in derivatives markets of Nepal.

Suggested Readings:

1. Chance DON M. and Brooks R. (2016). *Derivatives and risk management*, Cengage Learning.
2. Hull J. C.(2015), *options, futures and other Derivatives*, Pearson Education, Inc.
3. Jhabindra Pokharel,(2017) *financial Derivatives and Risk Management*, Asmita Books Publications & Distributers.
4. Kolb, R. W. &Overdahl, J.A.(2010), *financial derivatives: pricing and Risk management*, New Jersey: John Willy & Sons, Inc.

RAJARSHI JANAK UNIVERSITY
Faculty of Management
Bachelor of Business Administration (BBA)
Eighth Semester
Capital Investment and Financing Decisions – IV

Code No: MFIN 469

Credit Hours: 3

Area of Study: Finance Concentration

L.H. 48

Course Objective:

This course aims to enable students to appreciate the significance of concepts, theories and practice for tools of capital investments analysis in real and financial assets and to make them acquainted with analytical and problem solving skills of financing decision.

Course Description

This course provides the broad overview of fund investment strategy and tools and technique for capital investment as well as creation of portfolio, risk control and diversification. The course covers theory of capital structure, lease financing, issuing securities and fixed income financing.

Unit – I: Capital Budgeting and Risk Analysis

L.H. 8

Overview of capital budgeting decision rules; special application of cash flow evaluation; the optimal capital budget; evaluating capital budgeting projects with and without inflation; project risk analysis: techniques for measuring stand-alone risk – sensitivity analysis, scenario analysis.

Unit – II: Portfolio Theory, Risk Control and Diversification

L.H. 10

Concept of Portfolio; Portfolio Objective; Portfolio Return and Standard deviation; Correlation and diversification; The Capital Assets Pricing Model (CAPM): Components of Risk, Beta, The Security Market Line; Traditional approach of Portfolio Management; Modern Portfolio Theory: The Efficient Frontier, Portfolio beta, the risk return tradeoff; and Reconciling traditional approach and modern portfolio theory.

Unit – III: Theory of Capital Structure

L.H. 7

Introduction to capital structure theory: assumptions and definitions; Net operating income approach; Traditional approach; Modigliani – Miller position, taxes and capital

structure, effect of bankruptcy cost, Other imperfections; incentive issues and agency costs; financial signaling.

Unit – IV: Lease Financing

L.H. 9

Features and types of lease; Accounting and tax treatments of leases; Return on the lessor; Analysis of lease versus buy / Borrow decision; Sources of value in leasing.

Unit – V: Issuing Securities

L.H. 6

Public offering of securities: IPO and FPO; Selling common stock through a right issue, value of each right, effect of rights offering on shareholders wealth; Financing a fledgling founders and angels, venture capital, information effects.

Unit – VI: Fixed Income Financing

L.H. 8

Features of debt, Types of debt financing; Preferred stock financing; Call features and refunding, Private placement.

Suggested Readings:

1. Brealey, Richard and Steward Myers. (2020). *Principles of corporate finance*. New Delhi: Tata McGraw Hill.
2. Brigham Eugen F. and Houston Joel F. (2011) *Financial Management: Theory and practice*. Thomson Asia pte. Ltd; Singapore.
3. James C. Van Horne, John M. Wachowicz, Jr. (2009). *Fundamental of Financial Management*. New Delhi: Prentic Hall of India.
4. Bodie, Z., Kane, A., Marcus, A.J., & Mohanty, P. (2006). *Investments*. New Delhi: Tata McGraw – Hill.
5. Sharma Raj Dilli, Thapa Kiran and Koirala Narayan. (2075). *Corporate Finance*, Khanal Publication.
6. Thapa Kiran and Basnet Dinesh (2018). *Financial Management and Analysis*, Khanal Publication.
7. Paudel B. Rajan, and others. (2018). *Fundamental of Investment*, Asmita Publication.

RAJARSHI JANAK UNIVERSITY
Faculty of Management
Bachelor of Business Administration (BBA)
Eighth Semester
Financial Institutions & Markets – V

Code No: MFIN 471

Credit Hours: 3

Area of Study: Finance Specialization

L.H. 48

Course Objectives

The objective of the course is to enable students to understand concepts, principles, and techniques for managing financial markets and institutions and their application in real-life situations. It especially aims at imparting students with the necessary basic knowledge and skills required for managing financial markets and institutions.

Course Description

This course is intended to help students understand the meaning, functions, and role of financial institutions and markets in the business environment that students will face in the future. We attempt to understand the workings of the banking industry, the Federal Reserve, and the behavior of financial intermediaries. It also assists students in developing a series of applications of finance and economic principles that investigate asset and liability management as well as evaluate a bank's performance using ratio analysis. On the financial market side, students will learn the primary market operations, money market operations as well as concepts, risk and return determination of insurance companies.

Unit – I: Introduction

L.H. 5

Meaning and functions of financial market; Role of financial market; Classification of financial markets; Market participants; Globalization of financial markets; Role of the government in financial markets; Growth and Challenges of financial institutions and market in Nepal

Unit – II: The Federal Reserve System, Monetary Policy, and Interest Rates L.H. 10

Major duties and responsibilities of the Federal Reserve System; Structure of the Federal Reserve System; Monetary tools of central bank; Balance sheet of the central bank; Money and monetary aggregate the impact of interest on money supply; and the money

supply process in an open economy; monetary policy: Concept and goals of monetary policy of Nepal.

Unit – III: Depository Institutions **L.H.7**

Concept of Assets – Liability management; Approaches in managing interest rate risk; Measuring interest rate sensitivity and dollar gap; Duration gap analysis.

Unit – IV: Evaluating Bank Performance **L.H. 7**

Bank financial statement; Analyzing bank performance with financial ratios; internal performance evaluation based on economic profit; Analyzing of variations.

Unit – V: The Primary Market and Investment Banker **L.H. 6**

The primary market: size and scope; Process of issuing securities; Initial public offering (IPO); The role of investment bank; Functions of the investment banker; Primary securities market in Nepal.

Unit – VI: Money Market **L.H. 6**

Concept of money market; Role / Functions of money market; Participant in the money market; Valuation of debt instruments market yield concepts; Major money market instruments

Unit – VII: Insurance Companies **L.H.7**

Concept of Insurance; Types of Insurance companies; Risk and return of insurance companies (Numerical)

Suggested Readings:

1. Kolb, Robert and Rodriguez Ricardo J. *Financial Institution and Markets*, Blackwell Publisher, Massachusetts.
2. Mishkin, Frederic S., *Financial Markets, Institutions and Money*, Harper Collins, College publishers, New York.
3. Gup, B. E. &Kolari, J. W. *Commercial Banking*, New Delhi: Wiley India.
4. Shrestha, Manohar Krishna and Bhandari Dipak Bahadur, *Financial Markets and Institutions*, Asmita Books Publishers, Kathmandu.
5. Bhattarai, J. and Ghimire, S. R. *Financial Markets and Institutions*, Kathmandu: K. P. PustakBhandar.

RAJARSHI JANAK UNIVERSITY
Faculty of Management
Bachelor of Business Administration (BBA)
Eighth Semester
Security Analysis and Portfolio Management – V

Code No: MFIN 472

Credit Hours: 3

Area of Study: Finance Specialization

L.H. 48

Course Objectives:

This course aims to familiarize students with various investment markets, the functions of the market and their mechanisms. In addition, it intends to impart the requisite analytical skills of security analysis and portfolio management and equip them with advanced tools and techniques for making profitable investment decisions.

Course Description

This course is designed to teach security analysis, market trading systems along with portfolio management to become a successful investor. It will begin by introducing security, as well as its market and regulations, into the Nepalese market. To understand how the market works, students will be taught about the stock market. It discusses an individual investor's risk-reward tradeoff and explains how investments in the securities market are evaluated using fundamental and technical analysis. It also discusses the application of Modern Portfolio Theory, analysis of active and passive investment strategies, and measurement of portfolio performance. This course will also emphasize students' understanding of the forces influencing the security market.

Unit – I: Introduction

L.H. 4

Meaning of security; Types of securities; Securities markets; Securities markets regulations in Nepal

Unit – II: Security Markets and Transactions

L.H. 10

Meaning of securities markets; Types of securities markets; Broker markets; Dealer markets; Nepal Stock Exchange (NEPSE): Functions, Listing policies; Trading hours and regulations of securities markets; Types of securities transactions: Long position, short position, financial position, margin call on long position and short position.

Unit – III: Stock Market Index

L.H. 8

Introduction of stock market index; Online trading system; Types and sources of investment information; construction of an index; Methods of calculating indexes: Dow

Jones Averages, value weighting index, equal – weighting index, geometric mean index, NEPSE index.

Unit – IV: Risk and Return

L.H. 6

Meaning of return, Components of return, Methods of calculating return: holding period return, annualized return, average or expected return, real, risk – free and required returns, internal rate of return; Meaning of risk, sources of risk, calculation methods of risk: variance, standard deviation, coefficient of variation.

Unit – V: Portfolio Management

L.H. 8

Concept of portfolio management; Reasons to hold portfolio; Measurement of portfolio variance, portfolio standard deviation, co – variance, correlation; Diversification analysis; Markowitz’s model: portfolio opportunity set, efficient frontier; Lending and borrowing portfolio; Capital market theory: concept, assumptions of CAPM, security market line.

Unit – VI: Securities Return and Valuation Analysis

L.H. 12

A) Bond Valuation and Return:

Meaning and concept of bond; Types of bond; Basic valuation model; Measurement of yields: current yield, capital gain yield, YTM, YTC, Expected returns; Duration, Modified duration, Relationship to bond price changes, bond immunization, active management and passive management of bond portfolio

B) Stock Valuation and Return:

Concept of technical and fundamental analysis; Stock valuation model: Dividend valuation model, Price earning model, cost of stock, Expected rate of return.

Suggested Readings:

1. Latane, H.B , Donald I., Tuttle, & Charles, P.J. (2002). *Security Analysis and Portfolio Management*. New York: The Ronald Pres Company.
2. Reilly, F. K. & Keith, C.B. (2008). *Investment Analysis and Portfolio Management*. Cengage Learning (India) Private Limited, New Delhi.
3. Paudel B. Rajan, Baral J. Keshar, Joshi R. Padam, Gautam R. Rishi & Rana B. Surya (2016). *Fundamentals of Investment*, Asmita publication, Nepal.

Specialization Courses
(Concentration)
(Marketing Concentration)

RAJARSHI JANAK UNIVERSITY
Faculty of Management
Bachelor of Business Administration (BBA)
Eighth Semester
DISTRIBUTION MANAGEMENT-III

Code Number: MMKT486
Area of Study: Marketing Concentration

Credit Hours: 3
L.H. 48

Course Objective

The course will be highlighted in an interactive way.

- All aspects of modern distribution systems
- The relevant processes and concepts
- Roles, stakes and activities of the key actors

The students will better understand the importance and impact of modern distribution management. Several case studies and mini-group cases will be analyzed and discussed during each session. This will prepare the students for the huge group case studies that will be prepared for a month and finally presented and debriefed in the classroom. An executive manager will be invited as a guest speaker, in order to share her or his professional distribution experiences with the students and to answer relevant distribution questions.

Course Courses

Unit I: Introduction

L.H.4

Concept and objective of distribution management; Distribution coverage; Aspects of distribution management: Channel concepts, channel participants, channel management and physical distribution management.

Unit II: Fundamentals of Marketing Channel

L.H.6

Meaning and role of marketing channels; Channel structure for consumer and industrial goods; Selection of marketing channels; Marketing channel system: vertical, horizontal and multi-channel systems: Power of channels members, Recent trends in marketing channels: symbiotic marketing, third party delivery, multi-channel marketing systems, multi-level marketing, channel reduction and elimination, e-marketing, direct marketing, etc.

Unit III: Classification of Marketing Channels

L.H.4

Wholesaling: role, contributions and Classifications: Retailing role, contributions and classifications: Agent Middlemen: role, contributions and classifications.

Unit IV: Managing Marketing Channels

L.H.6

Channel conflicts and coordination: Channel conflicts management: Channel information systems: Meaning, objective and elements of channel information system: Designing a channel information system.

Unit V: Channel Planning and Design

L.H.7

Meaning of channel planning and design: Process of channel planning-complete understanding of existing channel conditions and challenges, conduct competitor channel analysis, assess opportunities in existing channels, develop a near-term plan of attack, conduct gap analysis, identify and develop strategic options, conduct qualitative and quantitative end-user analysis, develop an ideal channel system: types of channel design-vertical, horizontal and hybrid channel: Factors in channel designing- efficiency, effectiveness, capacity, agility, consistency, reliability, integrity: Setting channel policies and strategies – market coverage, customer, ownership of the channel, legal constraints.

Unit VI: Supply Chain Management

L.H.7

Meaning and flows in supply chain system: Role of purchasing in supply chain system: Value-chain analysis in supply system: Essentials in supply chain management which may bring competitive advantage efficient consumer response, category management, continuous replenishment, quick response logistics, handing functional and innovative products, benchmarking.

Unit VII: Physical Distribution and Logistics Management

L.H. 8

Meaning of physical distribution and logistics management; Role of physical distribution management in marketing; Value of customer service in logistics management; Physical distribution and logistics functional decisions – Transportation Decision- concept, functions and role, selection of modes of transportation, transportation strategies, recent trends in transportation; warehousing and storage decision – concept, functions and role, types of warehouses, warehousing strategies, selection of warehouse; inventory control– concept, function and role, factors influencing inventory level, technique of inventory control; Order Processing – concept, functions and role, steps in order processing; Materials handling- concept, function and role, tools and methods of material Handling, Logistics Information Management – exchange of information between the seller, carrier and the buyer from the date of shipment till the goods are received by the buyer; Difference between logistics management and supply chain management.

Unit VIII: Distribution Management in Nepal

L.H.6

Modes of transportation in Nepal – containers, railways, trucks and lorries, ropeways (including cable cars), airlines, pipelines, etc; Role of government sector in distribution management, including Nepal Food Corporation, Agricultural inputs Corporation, Salt Trading Corporation and Nepal Oil Corporation; Role of wholesalers and retailers, import-based economy, lack of proper rules and regulations, geographical concentration of industries and businesses, lack of proper rules and regulations, geographical concentration of industries and businesses, lack of visionary decisions (short-sidedness decision) with planners and decision makers, etc.

Suggested Books:

1. Broxesex, Donald, J. Bernard, J. Lalonde and Edward W.Symkay, *Readings in Physical Distribution Management*, Logistics of Marketing, Mac Millan Co., New York.
2. Christopher, Marting, *Logistics and supply Chain Management*, Financial Times Professional Limited.
3. DongalsM.Lambert, James R.Stock, Lisa M. Ellram, *Fundamentals of ogistic management*, M.C. Gram Hill.
4. Khanna. K.K., *Physical Distribution management: Logistical Approach*, Himalayan Publishing house Kumar, Dinesh, Marketing Channels, Oxford University Press, New Delhi.
5. Stern, El-Ansari and Coughlan, *Marketing channels*, Prentics hall of india, New Delhi.

RAJARSHI JANAK UNIVERSITY
FACULTY OF MANAGEMENT
Bachelor of Business Administration (BBA)
Eight Semesters
CONSUMER BEHAVIOUR- IV

Code Number: MMKT487

Credit Hours:3

Area of Study: MARKETING CONCENTRATION

L.H. 48

Course Objective

- The purpose of this course is to introduce students to consumers, consumer behaviour in the market place and their impact on marketing strategy.
- To understand the principal factors that influence consumers as individuals and decision makers with an application to the buying decision process.
- The course content will also address the importance of subculture and global consumer culture as marketing opportunities.
- To make students understand the theoretical perspectives associated with consumer decision making, including recognizing cognitive biases and heuristics.
- To help students in assessing advanced literature in the field of consumer research.

Course Description

In this course students are expected to learn the nature of consumer behavior; importance of understanding consumer behavior in marketing; consumers' buying decision process; influence of individual, group, social-class and cultural factors in consumer buying behavior.

Course Contents

Unit I: Introduction to Consumer Behaviour

L.H.4

Defining Consumer Behaviour, Reasons for Studying Behaviour, Applying Consumer Behaviour Knowledge; Scope of Consumer Behaviour.

Unit II: Marketing Segmentation and Positioning

L.H.6

Introduction, Requirements for Effective Segmentation, Bases for Segmentation, Demographic characteristics and market segmentation. Product Positioning: An Introduction, Positioning Strategy, Positioning Errors.

Unit III: Consumer Learning**L.H.6**

Nature and sources of consumer learning. Learning and consumer memory. The Elements of Consumer Learning, Behavioral Learning Theories, Cognitive Learning Theories, Measures of Consumer Learning

Unit IV: Culture and consumer behavior**L.H.8**

Meaning of culture, Characteristics of culture, function of culture. Types of culture, Cross-cultural consumer analysis: cross cultural marketing objectives, Basic areas for cross-cultural marketing, problem in cross cultural marketing. Motivation and consumer behaviour: Introduction, motives and motivation, positive or negative motivation, Consumer motives: personal ,social motives, Involvement: types of involvement, measuring involvement, values , values and attitudes, means and end chain model.

Unit V: Individual Factors Influencing Consumer Behavior**L.H. 6**

Consumer perception: nature and process of perception. Personality: nature and types of consumer personality. Consumer personality and brand personality. Consumer attitudes: attitude components, attitude formation and change.

Unit VI: Social Class and Group Influences on Consumer Behaviour**L.H.8**

Introduction, nature of Social Class, Social Class Categories, Money and Other Status Symbols. Source of Group Influences. Types of Reference Groups, Nature of Reference Groups, reference Group Influences. Family Life Cycle Stages, nature of Family Purchases and Decision-making, Husband-wife Influences, Parent-child Influences, word-of-Mouth Communications within Groups, opinion Leadership. Diffusion of Innovation: Adoption process, Diffusion process.

Unit VII: Post-purchase Behavior**L.H. 6**

Post-purchase dissonance: reasons and remedies. Product use and non-use. Product disposition: disposition methods and marketing strategies. Satisfaction and dissatisfaction. Consumer complain behavior. Satisfaction and brand loyalty.

Unit VIII: Consumer Decision Process**L.H. 4**

Types of consumer decisions: purchase involvement levels and the decision process. Problem/need recognition by consumers. Types of consumer problems. Marketing strategy and problem recognition: problem identification and response.

Suggested Readings

1. Del I. Hawkins, David L. Mothersbaugh, and Amit Mukerjee, *Consumer Behavior*, McGraw Hill.
2. Leon G. Schiffman & Leslie Lazer Kanuk, *Consumer Behavior*, Prentice Hall of India.
3. David L. Loudon and Albert J. Della Bitta, *Consumer Behavior*, 4th Edition, New Delhi: Tata McGraw-Hill Publishing Company.
4. Mowen, John C. *Consumer Behaviour*, New York, MacMillan
5. Assael, H. *Consumer Behaviour and marketing Action*, Ohio, South Western.
6. Engle, J F etc. *Consumer Behaviour*, Chicago, Dryden Press, Electives (Mktg).

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Eighth Semester

Marketing Research-V

Code Number: MMKT488

Credit Hours: 3

Area of Study: Marketing Concentration

L. H. 48

Course Objective

The primary objective of this course is to help students understand the concept of marketing research, as well as the fundamental techniques for identifying research problems, developing research methodology, and writing research proposals and reports. In addition, it also aims to give practical knowledge to students about the use of various analytical tools in marketing research.

Course Description

This course contains introduction, defining research problem and setting research objective, review of literature, developing research plan, data collection, analysis and interpretation, preparation of report and reporting, Applications of Marketing Research, Preparation of Research Proposal.

Course Contents

Unit I: Introduction

L.H.8

Importance and Role of research in Marketing; the marketing research industry; Approaches to Marketing intelligence. Types of Market research; research approaches; significance of Market research, Market research process, criteria of good marketing research, problems encountered by marketing research in Nepal.

Unit II: Marketing Research Design

L.H.6

Research design- Pre-test, Post-test, Control group and Solomon four group design, Causal Research; observation techniques, experiments and test markets.

Unit III: Data Collection

L.H.6

Primary and secondary data; Questionnaire Design and issues; Interviews; Comparative and non-comparative attitude measurement scaling techniques, sampling design: Sampling procedure, types of sampling, sample size determination.

Unit IV: Data Analysis and Interpretation

L.H. 8

Analyzing qualitative data collected through interviews and open ended questions – salient features of different methods. Non-parametric tests: One Sample tests (Kolmogorov-Smirnov One Sample Test; One Sample Sign Test; chi-square test); Two Sample tests (Sign test; Median test;); K Sample tests (Median test); Multidimensional Scaling, Discriminant analysis.

Unit V: Reporting the Results and Ethical Issues in Marketing Research

L.H. 8

Preparing Marketing research report and presentation: written report, format of report, common problems in preparing report, the critical nature of report, Graphical presentation of reports. Ethical Issues: Ethical issues related clients, respondents, sampling, questionnaire design, reporting.

Unit VI: Applications of Marketing Research

L.H. 6

Areas of marketing research; Research for market segmentation; Product research; Advertising research; Sales and Distribution research; Consumer research; Attitude and psychographic research;

Unit VII: Preparation of Research Proposal

L.H. 6

Meaning and significance of marketing research proposal; Contents of a marketing research proposal

Suggested Readings

1. Naresh K Malhotra, Satyabhushan Dash, *Marketing Research- An Applied Orientation*, 5/e, Pearson Education, New Delhi.
2. Donald S. Tull, Del I. Hawkins, *Marketing research –Measurement & Method*, PHI Private Limited, New Delhi.
3. Donald R. Cooper, Pamela S Schindler, *Marketing Research-Concepts and Cases*. Tata McGraw-Hill Publishing Company Limited, New Delhi.
4. Hair, Bush, Ortinau, *Marketing Research*, 3/e, Tata McGraw-Hill Publishing Company Limited, New Delhi.
5. Nigel Bradley, *Marketing research –Tools and Techniques*. Oxford University Press, New Delhi.
6. Beri, G. C., *Marketing Research*. New Delhi: Tata McGraw Hill Education Private Limited.
7. Easwaran, S., & Singh, S. J. , *Marketing Research: Concepts Practices and Cases*. New Delhi: Oxford University Press.
8. Mouly, George J., *The Science of Educational Research*, Eurasia Publishing House (Pvt) Ltd, New Delhi.

RAJARSHI JANAK UNIVERSITY

Faculty of Management

Bachelor of Business Administration (BBA)

Eighth Semester

Service Marketing - V

Code: MMKT 489

Credit Hour:3

Area of Study: Marketing Concentration

L.H.48

Course Objective

This course aims to impart fundamental knowledge about the marketing of services and industries. Furthermore, this course attempts to familiarize them with Nepalese service marketing practices.

Course Description

This course contains an introduction to the fundamentals of service marketing, models in service marketing, marketing segmentation, targeting and positioning for a service firm, customer perceptions and expectations of services, buyer behavior and relationship marketing, buyer behavior and relationship marketing, service strategies, and emerging service sectors in Nepal.

Course Details

Unit I: Introduction

L.H. 4

Meaning, characteristics and classification of service; Reasons for the growth of services sector; Challenges in service sector; Concept and importance of services marketing; Marketing mix decision for services-Product, Price, Place, Promotion, Process, People and Physical evidence;

Unit II: Models in Services Marketing

L.H. 4

The molecular model; the SERVQUAL model; the industrial management model; The market-focused management model.

Unit III: Market Segmentation, Targeting and positioning for a services Firm L.H. 6

Concept and process of market segmentation for service product; Market segment strategies for service products; Concept and process of service positioning in the target market; Service positioning strategies;

Unit IV: Customer Perceptions and Expectations of Services

L.H. 8

Customer perception on service products; Customer satisfaction and service quality; Gap model of service quality; Concept of customer expectations and factors influencing customer expectations; Service encounters and moment of truth; Management of customer service expectation; A process model of customer service expectation management;

Unit V: Buyer Behavior and Relationship Marketing

L.H. 4

Understanding buyer behavior; Effect of relationship marketing on buyer behavior; Transactional selling and relationship marketing; Customer relationship development strategies; Customer value building approaches;

Unit VI: Service Strategies

L.H. 18

Service product and quality management: Concept and nature of service product; New service product and service product development; Life-cycle strategies for service products; Branding the service product; Maintaining service quality and model of service quality; service-profit chain strategy' Researching service quality and setting quality standard.

Pricing Strategies for Services: Pricing objectives and buyers' perception of value; Considerations of service pricing – demand considerations, cost considerations, competition considerations, legal consideration; Emerging service pricing strategies – satisfaction –based pricing, relationship pricing, efficiency pricing. Promotion Strategies for services; Promotion mix for service product; Selection strategies for selecting the promotion mix; Integrated marketing communication for service product – service promised, communicated message, internal communication, and guarantees; Social ethics in service promotion.

Unit VII: Emerging Service Sectors in Nepal

L.H. 4

Introduction; Healthcare sector; Banking and insurance sector; Tourism sector; Information technology and networking sector.

Suggested Readings:

1. Jauhari, Vinnie and Dutta, Kirti, *Service Marketing, Operations, and management*, Oxford University Press, New Delhi.
2. Palmer, Adrian, *Principles of service Marketing*, McGraw-Hill International Edition, London.
3. Woodruff, Helen, *Service Marketing*, Macmillan India Ltd., Delhi.

4. Lovelock, Christopher, *Service Marketing*, Pearson Education Asia, New Delhi.
5. Apte, govind, *Services marketing*, Oxford University Press, New York.
6. Payne, Adrian, *The Essence of Services marketing*, Prentice hall of India, New Delhi.
7. Balaji, B., *Services Marketing and Management*, School and Co.Ltd, New Delhi.
8. Zeithaml, V.A., Bitner, M.J., Gremler, D.D., and Pandit, A, (2011) *Services Marketing*. New Delhi: Tata McGraw-Hil.

