Rajarshi Janak University

Faculty of Management

Office of the Dean

Bachelor of Business Administration (BBA)

Second Year - Fourth Semester Syllabus

Effective from the Academic Batch of 2024 AD

Semester-IV

Code	Subject	Credit Hours
MGT 403	Legal Environment of Business	3
MGT 404	Business Research Methodology	3
FIN 402	Financial Management	3
ACC 403	Management Accounting	3
MGT 405	Business Environment	3
ENG 403	Academic Writing	2
Total Credit Hours		17

Rajarshi Janak University
Faculty of Management

Level: Bachelor	**Credit: 3**
Program: BBA	**Year: Second**
Course: Legal Environment of Business	**Semester: Fourth**
Course Code: MGT 403	**Lecture Hours: 48**

Internal Assessment: 40 Marks
External Evaluation: 60 Marks

Course Description

This course provides students with a comprehensive understanding of the fundamental principles and practices of business law and their application in modern business environments. The course introduces the nature, scope, and sources of law with particular emphasis on business and commercial laws applicable in Nepal. It examines the legal framework governing contractual relationships, including the formation, validity, performance, and termination of contracts under the provisions of the Muluki Civil Code, 2074. The course further explores specialized contracts such as agency, sale of goods, and carriage, highlighting the legal rights, duties, and liabilities of parties involved in business transactions. In addition, the course familiarizes students with the legal procedures relating to company formation, corporate governance, statutory compliance, and dissolution of companies in Nepal. The course also addresses emerging legal issues in cyber law and intellectual property rights, enabling students to understand legal protection for innovation, digital transactions, and remedies against cybercrimes. By integrating theoretical concepts with practical business situations, the course develops students' ability to identify legal issues, interpret legal provisions, and apply legal reasoning in business decision-making and professional practice.

Course Objectives

The main objective of this course is to provide students with foundational knowledge of business law and its relevance in business operations and commercial activities. The course aims to develop students' understanding of legal principles governing contracts, agency relationships, sale of goods, carriage, and company operations within the Nepalese legal framework. It also seeks to familiarize students with legal rights, obligations, liabilities, and remedies associated with business transactions and corporate activities. Furthermore, the course intends to enhance students' awareness of cyber law and intellectual property rights in the digital business environment. Upon completion of the course, students will be able to analyze legal issues, apply legal provisions in practical business situations, and promote lawful and ethical business practices.

Learning Outcomes

Upon successful completion of this course, students will be able to:

- Explain the meaning, nature, classification, sources, and importance of business law in Nepal.

- Describe the legal provisions governing contracts under the Muluki Civil Code, 2074.
- Analyze the essential elements and validity of different types of contracts.
- Evaluate legal issues relating to offer, acceptance, consideration, free consent, and contractual capacity.
- Assess the legal consequences of breach, termination, and non-performance of contracts and identify available remedies.
- Explain the legal principles relating to agency, sale of goods, and carriage contracts.
- Discuss the legal procedures and regulatory requirements for company formation and corporate governance in Nepal.
- Identify the legal provisions relating to intellectual property rights and cyber law in Nepal.

Course Contents

Unit 1: Introduction to Business Law **LH 4**

- Meaning, definition, and essential characteristics of law
- Classification of law: civil law, criminal law, and commercial/business law
- Meaning, nature, scope, and sources of business law (legislation, precedent, custom, and equity)
- Sources of business law in Nepal
- Importance of business law in ensuring fair business practices

Unit 2: Law of Contract **LH 20**

- Meaning and definition of contract
- Essentials of a valid contract
- Classification of contract
- The law relating to contract in Nepal (Part-V of the Muluki Civil Code, 2074)
- Offer and acceptance: meaning and rules regarding offer; 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 rules regarding consideration; exceptions to the general rule ‘No Consideration no Contract’.
- Free Consent: concept and importance of free consent; meaning and legal effects of contract caused by coercion, undue influence, misrepresentation, fraud, and mistake
- Legality of object and consideration: concept and importance of legality of object and consideration; conditions of unlawful agreement and void agreements.
- Contingent Contract: meaning and definition of contingent contract; rules 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
- 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 3: Contract of Agency **LH 4**

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

Unit 4: Contract of Sale of Goods **LH 4**

- Meaning and feature of contract of sale of goods
- Difference between sale and agreement to sell
- Implied condition and warranty, and caveat emptor
- Transfer of ownership
- Transfer of title by non-owner
- Rights and duties of unpaid seller
- Role and responsibility of a finder of lost goods

Unit 5: Contract of Carriage **LH 4**

- Meaning and nature of contract of carriage
- Characteristics of common carrier
- Difference between common and private carrier
- Rights, duties and liabilities of common carrier

Unit 6: Company Law **LH 6**

- Company: Meaning and nature of company
- Legal process of company formation and incorporation in Nepal
- Memorandum and Articles of Association: Meaning, contents and legal significance
- Roles, powers, and duties of directors and shareholders
- Corporate governance and statutory compliance requirements
- Legal obligations in mergers, acquisitions, and dissolution of companies

Unit 7: Cyber Law and Intellectual Property Rights **LH 6**

- Meaning, scope, and importance of intellectual property
- Types of IP: copyright, patent, trademark, industrial design, and trade secrets
- Overview of existing IP laws and enforcement mechanisms in Nepal
- Concept and importance of cyber law and the IT Act of Nepal
- Types of cybercrimes and legal remedies available

Suggested Readings:

Albuquerque, Daniel. (2017). *Legal Aspects of Business (Texts, Jurisprudence and Cases).* New Delhi: Oxford University Press.

Kapoor, N. D. (2022). *Business Law*. New Delhi: Sultan Chand & Sons.

Pandy, Y. (2025). *Business Law*. Kathmandu: Asmita Books Publishers & Distributers
Reed, A., & Mukherjee, S. (2020). *Cyber Law and E-Commerce*. McGraw-Hill Education.
Muluki Civil Code, 2074, Law Book Management Committee, Kathmandu.
Companies Act, 2063, Law Book Management Committee, Kathmandu
Agency Act, 2014. Law Book Management Committee, Kathmandu
Patent, Design and Trademark Act, 2022. Law Book Management Committee, Kathmandu
Nepalese Acts and Regulations (Current Acts relating to Intellectual Property Rights; Cyber Law).

Rajarshi Janak University

Faculty of Management

Level: Bachelor	**Credit: 3**
Program: BBA	**Year: Second**
Course: Business Research Methodology	**Semester: Fourth**
Course Code: MGT 404	**Lecture Hours: 48**

Internal Assessment: 40 Marks
External Evaluation: 60 Marks

Course Description

Business Research Methods is a foundational course designed to develop students' understanding and practical knowledge of scientific research in the field of business and management. The course introduces students to the concepts, nature, and significance of research in managerial decision-making and organizational problem-solving. It provides comprehensive knowledge of research philosophies, approaches, and methodologies used in business studies. The course covers the processes of identifying research problems, formulating objectives and hypotheses, selecting appropriate research designs, and conducting literature reviews. It also emphasizes measurement, scaling, sampling techniques, and methods of data collection in both qualitative and quantitative research contexts. Furthermore, the course familiarizes students with data processing, descriptive and inferential statistical analysis, qualitative data analysis techniques, and the use of statistical software applications in research. The course also develops students' skills in preparing research proposals and research reports following academic standards and ethical practices. Upon completion of the course, students will be able to conduct systematic business research and apply research findings in evidence-based managerial decision-making.

Course Objectives

The primary objective of this course is to provide students with theoretical and practical knowledge of business research methods and their applications in management and business decision-making. The course aims to develop students' understanding of scientific inquiry, research philosophies, and research approaches in business studies. It seeks to equip students with the skills required to identify research problems, formulate research objectives and hypotheses, and design appropriate research methodologies. The course further aims to develop competency in literature review, conceptual framework development, measurement and scaling techniques, sampling procedures, and data collection methods. It also intends to enhance students' analytical abilities through the application of descriptive and inferential statistical tools as well as qualitative data analysis techniques. In addition, the course aims to develop students' ability to prepare effective research proposals and professional research reports while maintaining ethical standards in business research.

Learning Outcomes

Upon successful completion of this course, students will be able to:

- Explain the meaning, nature, and importance of business research.
- Interpret various research philosophies, approaches, and types of research.
- Identify and formulate research problems, objectives, research questions, and hypotheses.
- Apply appropriate quantitative and qualitative research designs in business studies.
- Conduct systematic literature reviews and develop theoretical and conceptual frameworks.
- Demonstrate understanding of variables, measurement scales, and attitude scaling techniques.
- Select suitable sampling methods and determine appropriate sample sizes for research studies.
- Apply different methods of primary and secondary data collection.
- Evaluate reliability and validity of research instruments.
- Process, analyze, and interpret quantitative and qualitative research data using appropriate statistical tools and software applications.
- Prepare research proposals and research reports according to academic and professional standards.

Course Contents

Unit 1: Introduction to Business Research **LH 6**

- Meaning of research
- Scientific research: features and process
- Types of research: basic and applied
- Paradigm shifts- positivism versus interpretivism philosophies
- Research approaches – deduction and induction
- Management research: concept and nature
- Role of research in managerial decision-making
- Ethical issues in business research.

Unit 2: Review of Literature and Conceptual Framework **LH 5**

- Meaning and importance of literature review
- Sources of literature review
- Methods of reviewing literature
- Developing theoretical and conceptual framework
- Identification of research gap
- Citation and referencing (APA style)

Unit 3: Research Problem **LH 5**

- Meaning and identification of research problem
- Sources of research problems
- Formulation of research objectives and research questions
- Hypothesis: meaning, types, and formulation

- Role of hypothesis in research
- Characteristics of good hypothesis

Unit 4: Research Design **LH 5**

- Concept of research design
- Basic principles of research design and criteria of a good research design.
- Quantitative research designs: exploratory, descriptive, cross-sectional, longitudinal and causal
- Qualitative research designs: case study, ethnography and grounded theory

. **Unit 5: Measurement, Scaling and Sampling** **LH 10**

- Variables (independent, dependent, mediating and moderating)
- Measurement scale (nominal, ordinal, interval, ratio)
- Nature of measurement
- Scale construction for attitude measurement
- Scales commonly used in business research (rank order rating scale, semantic differential scale, likert scale)
- Meaning and importance of sampling
- Sampling process
- Probability sampling (simple random, systematic, stratified and cluster)
- Non-probability sampling(convenience, judgmental and quota)
- Sampling and non- sampling errors
- Determination of sample size

Unit 6: Methods of Data Collection **LH 6**

- Concept and importance of data
- Sources of data: primary and secondary
- Advantages and disadvantages of using secondary data
- Methods of primary data collection: Observation, Interview, Questionnaire, Survey, Focus group discussion
- Questionnaire design
- Pilot survey and pre-testing
- Reliability and validity of instruments

Unit 7: Data Processing and Analysis **LH 6**

- Concept and process of data analysis
- Data presentation techniques: tables, diagrams and charts
- Introduction to descriptive statistics (Mean, Median, Mode and standard deviation)
- Introduction to inferential statistics (correlation and regression)
- Qualitative data analysis: content, thematic and narrative.
- Introduction to statistical software applications in research

Unit 8: Research Proposal and Report Writing **LH 5**

- Topic selection
- Concept, objectives, types and structure of research proposal

- Qualities of good research proposal
- Concept, objectives, types and structure of research report
- Essentials of a good research report

Suggested Readings:

Adhikari, D. R. & Pandey, D. L. (2023). *Business Research Methods. K*athmandu: Asmita Publication.

Cooper, D. R. & Schindler, P. S. (2021). *Business research methods* (14^{th} ed.). New Delhi:Tata McGraw-Hill.

Murthy, S. N., & Bhojanna, U. (2018). *Business Research Methods*. Excel Books.

Pant, P. R. *Social science research and thesis writing*(7^{th} ed.). Kathmandu: Buddha Academic Enterprises.

Sekaran, U., & Bougie, R. (2020). Research methods for business: A skill-building approach (8th ed.). Wiley India.

Young, P.V. *Research methodology in Management* (5^{th} ed.). Mumbay: Himalaya Publishing House

Bell, E., Bryman, A., & Harley, B. (2022). *Business research methods* (6th ed.). Oxford University Press.

Rajarshi Janak University
Faculty of Management

Level: Bachelor | **Credit: 3**
Program: BBA | **Year: Second**
Course: Financial Management | **Semester: Fourth**
Course Code: FIN 402 | **Lecture Hours: 48**

Internal Assessment: 40 Marks
External Evaluation: 60 Marks

Course Description

This course provides students with a comprehensive understanding of the principles and practices of financial management in modern business organizations. It introduces the fundamental concepts, objectives, and functions of financial management, including financial decision-making, corporate governance, ethics, and the evolving role of financial innovation. The course examines short-term financing sources and policies used by firms to manage liquidity and operational requirements. It also covers financial planning and forecasting techniques for estimating future financial needs and preparing forecasted financial statements. Emphasis is placed on capital budgeting decisions and the application of investment appraisal techniques for evaluating long-term projects. In addition, the course explores working capital management, dividend policy decisions, and multinational financial management, including foreign exchange markets and international financial parity conditions. The course combines theoretical foundations with practical applications to develop analytical and decision-making skills required for effective financial management in both domestic and global business environments.

Course Objectives

The primary objective of this course is to develop students' understanding of the core concepts, tools, and techniques of financial management and their application in business decision-making. The course aims to familiarize students with the roles and responsibilities of financial managers and the importance of ethical and governance practices in corporate finance. It seeks to provide knowledge of short-term financing sources, financial planning and forecasting methods, and capital budgeting techniques used in investment decisions. The course also aims to enhance students' ability to analyze working capital requirements, formulate dividend policies, and understand the financial implications of multinational business operations and foreign exchange markets. Furthermore, the course intends to develop students' analytical, quantitative, and problem-solving skills necessary for managing financial resources effectively in dynamic business environments.

Learning Outcomes

Upon successful completion of this course, students will be able to:

- Explain the concepts, objectives, functions, and scope of financial management in business organizations.

- Describe the responsibilities of financial managers, agency problems, and the importance of corporate governance and ethics.
- Analyze different sources and features of short-term financing and their implications for business operations.
- Prepare financial forecasts and estimate additional funding requirements using appropriate forecasting techniques.
- Evaluate investment projects using capital budgeting techniques such as payback period, net present value, profitability index and internal rate of return.
- Assess working capital needs and analyze operating and cash conversion cycles for effective liquidity management.
- Examine dividend policies and evaluate the implications of dividend decisions, stock dividends, stock splits, and share repurchases.
- Compare multinational and domestic financial management practices and interpret foreign exchange quotations and parity relationships.

Course Contents

Unit 1: Introduction to Financial Management **LH 4**

- Meaning and scope of financial management;
- Financial management decisions
- Objectives of financial management: profit maximization and wealth maximization
- Financial manager's responsibility
- The agency problem
- Concept of corporate governance and ethics in Business
- Financial innovation

Unit 2: Short Term Financing **LH 8**

- Concept and features of short term financing
- Sources of short term financing
- Factors affecting the short term financing
- Trade credit financing
- Accruals financing
- Bank loan financing
- Commercial paper financing
- Inventory financing
- Receivable financing

Unit 3: Financial Planning and Forecasting **LH 8**

- Concept of financial planning and forecasting
- Concept of strategic plan, operating plan and financial plan
- Sales Forecast
- The additional fund needed formula
- Excess capital adjustments

- Forecasted financial statement: forecasted income statement and balance sheet
- Using Regression to Improve Forecast

Unit 4: Capital Budgeting Decision **LH 10**

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

Unit 5: Working Capital Management **LH 4**

- Concept and types of working capital
- Significance of working capital management
- Factor affecting working capital requirement
- Working capital investing policies
- Working capital financing policies
- Operating cycle and cash conversion cycle: inventory conversion period, receivable conversion period and payable deferral period

Unit 6: Dividend Policy **LH 7**

- Concept and types of dividends
- Dividend versus capital gain
- Dividend payment procedures
- Factors affecting dividend policy
- Types of dividend payment policy: Stable dividend policy and residual dividend policy
- Cash dividend and stock dividend
- Stock split and reverse stock split
- Stock repurchase
- Share buybacks and their implications
- Dividend payment practices in Nepal

Unit 7: Multinational Financial Management **LH 7**

- Concept of multinational company
- Nature of multinational corporation
- Reasons for companies going global
- Multinational versus domestic financial management
- Exchange rates quotations; direct quotation, indirect quotation
- Cross rates
- Interbank foreign currency quotations
- Trading in foreign exchange rates: spot rates and forward rates
- Interest rate parity

- Purchasing power parity

Suggested Readings:

Brigham, E. F. & Houston, J. F. Fundamentals of financial management. Delhi: Cengage Learning.

Ross, S. A., Westerfield, R. W. & Jordan, B. D. Fundamentals of corporate finance. New York: McGraw-Hill Irwin.

Shah, B. & Paudel, L. (2026). Financial Management. Kathmandu: Dreamland Publication.

Van Horne, J. C., Wachowicz, J. R. & Bhaduri, S. N. Fundamentals of financial management. New Delhi: Prentice-Hall India Ltd.

Rajarshi Janak University
Faculty of Management

Level: Bachelor	**Credit: 3**
Program: BBA	**Year: Second**
Course: Management Accounting	**Semester: Fourth**
Course Code: ACC 403	**Lecture Hours: 48**

Internal Assessment: 40 Marks
External Evaluation: 60 Marks

Course Description

This course provides an in-depth understanding of managerial accounting concepts, tools, and techniques that are essential for effective planning, control, and decision-making in business organizations. It emphasizes the use of accounting information for managerial functions such as cost analysis, budgeting, variance analysis, performance evaluation, and strategic decision-making. Students will gain practical insights into the preparation and analysis of income statements under different costing methods, cost-volume-profit analysis, flexible budgeting, and decision-making regarding alternative choices. In addition, the course highlights emerging trends in managerial accounting, including target costing, Kaizen costing, life-cycle costing, and the balanced scorecard, with a focus on their applications in digital business environments.

Course Objectives

The primary objective of this course is to develop students' competence in applying managerial accounting concepts and techniques to solve practical business problems. It aims to help students understand various cost concepts, costing methods, budgeting processes, and variance analysis tools, and to apply them in managerial decision-making. The course also seeks to enhance analytical and problem-solving skills by introducing decision-making scenarios such as make-or-buy, drop-or-continue, and special order decisions. Furthermore, the course prepares students to appreciate the role of managerial accounting in supporting business strategies and equips them with knowledge of emerging practices relevant to the digital business context.

Learning Outcomes

On successful completion of this course, students will be able to:

- Explain the nature, scope, objectives, and limitations of managerial accounting and its distinction from financial and cost accounting.
- Apply various cost concepts and classifications for effective managerial decision-making.
- Prepare and analyze income statements under both absorption and marginal costing, and reconcile differences in reported income.
- Conduct cost-volume-profit (CVP) analysis, including break-even analysis, margin of safety, and sales volume for targeted profits.
- Prepare standard costs and perform variance analysis to evaluate material and labor performance.
- Design and analyze master budgets for planning and control purposes.

- Evaluate overhead variances and apply flexible budgeting to dynamic business situations.
- Make informed managerial decisions regarding alternative choices.
- Understand and apply emerging trends in managerial accounting such as target costing, Kaizen costing, life-cycle costing, and the balanced scorecard.

Course Contents

Unit 1: Introduction to Management Accounting LH 4

- Meaning, objectives, advantages and limitations of management accounting
- Role of managerial accounting in decision-making and strategic planning
- Tools and techniques of management accounting
- Differences between financial accounting and management accounting
- Differences between cost accounting and management accounting

Unit 2: Cost Concepts and Classification LH 2

- Concept of cost
- Cost classification: direct and indirect cost; manufacturing and non-manufacturing cost; product and period cost; variable, semi-variable, and fixed cost; differential cost, avoidable and unavoidable cost; relevant and irrelevant cost; opportunity cost

Unit 3: Income measurement and reporting LH 6

- Absorption costing: Concepts, advantages, and limitations
- Preparation of income statement under absorption costing
- Over and under absorption of fixed manufacturing overhead and adjustment
- Marginal costing: Concepts, advantages, applications, and limitations
- Preparation of income statement under marginal costing
- Causes of differences in net income and reconciliation statement

Unit 4: Cost Volume Profit Analysis LH 6

- CVP analysis: Concepts, objectives, assumptions, and limitations
- Variable cost ratio and contribution margin ratio
- Break-even analysis
- Break-even point (single and multi-products)
- Margin of safety, sales volume for desired profit

Unit 5: Standard Costing and Variance Analysis LH 5

- Concept and characteristics of standard costing
- Purpose of standard costing
- Advantages and limitations of standard costing
- Variance analysis
- Material variances: Concept and calculation of cost, price, usage, mix and yield variances
- Labour variances: Concept and calculation of cost, efficiency, rate, mix, idle time and yield variances

Unit 6: Budgeting for Profit Planning LH 10

- Concepts, need and objectives of budgeting
- Preparation of master budget for manufacturing and trading firms: sales budget, production budget, material purchase budget, merchandise purchase budget,

manufacturing overhead budget, operating expenses budget, cash collection and disbursement budget, budgeted income statement, and budgeted balance sheet

Unit 7: Flexible Budgeting and overhead variances LH 5

- Concepts and features of flexible budget
- Need and significance of flexible budget
- Difference between flexible Budget and fixed Budget
- Preparation of flexible budget
- Overhead Cost Variance: Concept and calculation of capacity, efficiency and spending variances

Unit 8: Decision Regarding Alternative Choices LH 6

- Concepts, need and objectives of decision regarding alternatives
- Decision-making process: qualitative vs. quantitative
- Types of decisions: drop or continue, accept or reject special offer and make or buy

Unit 9: Emerging Trends in Management Accounting LH 4

- Target costing: Concept and advantages
- Kaizen costing: Concept and advantages
- Life-cycle costing: Concept and advantages
- Balanced scorecard: Concept and managerial implications

Suggested Readings:

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.

Garrison, R. H., Noreen, E. H., & Brewer, P.C. (2012).*Managerial Accounting*. New Delhi: Tata McGraw Hill Education Pvt. Ltd.

Hilton, R.W., Ramesh, G., &Madugula, J. (2011).*Managerial Accounting.* New Delhi: Tata McGraw Hill Education Pvt. Ltd.

Horngren, C. T., Datar, S. M., & Rajan, M. V. (Latest Edition). *Cost Accounting: A Managerial Emphasis*. Pearson.

Shah, B. (2026). *Management Accounting*. Kathmandu: Dreamland Publication Pvt. Limited.

Rajarshi Janak University
Faculty of Management

Level: Bachelor	**Credit: 3**
Program: BBA	**Year: Second**
Course: Business Environment	**Semester: Fourth**
Course Code: MGT 405	**Lecture Hours: 48**

Internal Assessment: 40 Marks
External Evaluation: 60 Marks

Course Description

This course provides students with a comprehensive understanding of the business environment and its influence on business operations, managerial decision-making, and organizational performance. The course examines the dynamic interaction between business organizations and the economic, political, legal, socio-cultural, technological, natural, and global environments in which they operate. Emphasis is placed on the Nepalese business environment, including macroeconomic conditions, government policies, labour market trends, industrial development, financial sector reforms, and globalization. The course also explores the impact of socio-cultural diversity, technological advancement, environmental sustainability, and regional and international economic cooperation on business activities. Through the study of environmental analysis techniques such as SWOT and PESTLE analysis, students develop the ability to assess environmental opportunities and threats and apply environmental scanning in strategic management. The course aims to equip students with conceptual, analytical, and practical knowledge required to understand contemporary business issues and adapt business strategies in a rapidly changing national and global environment.

Course Objectives

The main objective of this course is to develop students' understanding of the various dimensions of the business environment and their implications for business organizations. The course aims to familiarize students with the concepts, nature, and significance of business environment and environmental analysis techniques used in strategic decision-making. It seeks to provide in-depth knowledge of the macroeconomic environment of Nepal, including economic policies, development planning, industrial growth, tourism, foreign employment, and financial sector reforms. The course also intends to enhance students' understanding of Nepal's political, legal, socio-cultural, technological, and natural environments and their influence on business operations. Furthermore, the course aims to examine the role of globalization, regional trade cooperation, foreign direct investment, and international trade institutions in shaping Nepalese business and economic activities. By the end of the course, students will be able to critically analyze environmental factors affecting business and formulate appropriate responses to changing business conditions.

Learning Outcomes

Upon successful completion of this course, students will be able to:

- Explain the concept, nature, importance, and types of business environment.
- Apply environmental analysis tools such as SWOT analysis, PESTLE analysis in business decision-making.
- Analyze the structure, characteristics, and major economic issues of the Nepalese economy and their impact on business activities.
- Evaluate the role of economic policies, development planning, industrialization, tourism, and financial sector reforms in Nepal's economic development.
- Examine the political and legal environment of Nepal and assess their implications for business operations and investment decisions.
- Analyze socio-cultural factors, demographic trends, consumer behavior, and cultural diversity and their influence on business and marketing practices.
- Assess the impact of technology, digital transformation, environmental sustainability, and energy management on business development in Nepal.
- Explain the opportunities and challenges created by globalization, regional economic cooperation, and international trade for Nepalese businesses.
- Evaluate the role of foreign direct investment, WTO membership, and regional trade agreements in Nepal's economic and business environment.

Course Contents

Unit 1: Introduction to Business Environment LH 6

- Concept, nature, and significance of business and business environment
- Types of business environment: external, internal, micro and macro
- Environmental analysis: meaning, importance and process
- Techniques of environmental analysis: SWOT analysis and PESTLE analysis
- Concept and methods of environmental scanning
- Role of environmental analysis in strategic management and business decision-making

Unit 2: Macroeconomic Environment of Nepal LH 15

- Dimensions of macroeconomic environment
- Structure and characteristics of the Nepalese economy
- Major economic problems and challenges in Nepal
- Employment trends, unemployment, and labour market issues
- Migration, remittance economy, and foreign employment trends
- Economic development plans and periodic planning in Nepal
- Performance, opportunities, and challenges of industrial and agricultural sectors
- Tourism sector and its contribution to the Nepalese economy
- Economic policies and reforms in Nepal: Industrial policy, Privatization policy, Trade policy, Tourism policy and Monetary and fiscal policies
- Liberalization and globalization of the Nepalese economy
- Financial sector and capital market reforms in Nepal

Unit 3: Political and Legal Environment **LH 8**

- Political system and administrative structure of Nepal
- Major political parties of Nepal
- Structure and functions of government: executive, legislature, and judiciary
- Business-government relations
- Political risks and emerging political issues affecting business
- Overview of business laws and regulatory framework in Nepal
- Laws relating to labour, finance, foreign investment, intellectual property, E-business and consumer protection

Unit4: Socio-Cultural Environment **LH 6**

- Components of socio-cultural environment
- Demographic characteristics
- Family structure, social organizations, and cultural diversity in Nepal
- Social class structure and consumer behavior
- Values, beliefs, customs, and lifestyle patterns
- Socio-cultural changes and their impact on business and marketing practices

Unit 5: Technology, Natural Environment, and Energy Management **LH 6**

- Relationship between business and technology
- Status and trends of technology development in Nepal
- Technology transfer: concept, process, and challenges
- Information technology and digital transformation in Nepal
- IT policy and digital initiatives of Nepal
- Natural environmental issues and sustainable business practices
- Energy resources and energy situation in Nepal
- Environmental sustainability and energy management issues in Nepal

Unit 6: Global Business Environment **LH 7**

- Concept, features, and drivers of globalization
- Trends, opportunities, and challenges of global business
- Regional economic cooperation and trade blocs
- Regional trade agreements in South Asia: SAARC, SAPTA, SAFTA and BIMSTEC
- Foreign direct investment in Nepal: opportunities and challenges
- World Trade Organization and Nepal
- Impact of globalization on Nepalese business and economy

Suggested Readings:

Aswatthapa, K. *Business Environment for Strategic Management.* New Delhi: Himalayan Publishing House.

Bhandari, D. R. *Business Environment in Nepal*. Kathmadu: Asmita Books Publishers and Distributors

Gupta, C. B. (2022). *Business environment*. New Delhi, India: Sultan Chand & Sons.

Pant, P. R., & Bajracharya, P. (2020). *Business environment in Nepal*. Kathmandu, Nepal:

Buddha Publications
Poudyal, S. R. & Pradhan, G. M. *Business Environment*. Kathmandu: Advance Sarswati Prakashan
Shrestha, P. *Business Environment*. Katmandu: Kriti Publications
Business legislations and related publications of the Government of Nepal.

Rajarshi Janak University

Faculty of Management

Level: Bachelor	**Credit: 2**
Program: BBA	**Year: Second**
Course: Academic Writing	**Semester: Fourth**
Course Code: FIN 402	**Lecture Hours: 32**

Internal Assessment: 40 Marks
External Evaluation: 60 Marks

Course Description

This course is designed to develop students' academic writing competence and digital literacy skills essential for higher education and professional communication in business studies. The course introduces the meaning, nature, scope, and significance of academic writing, emphasizing clarity, coherence, objectivity, accuracy, and formality in scholarly communication. It familiarizes students with different forms of academic writing and distinguishes academic writing from general writing practices. The course also highlights the growing importance of digital literacy in academic learning by introducing students to digital academic resources, online databases, and scholarly search platforms.

The course further focuses on the writing process, including planning, drafting, revising, editing, proofreading, and publishing academic work. Students will develop practical skills in brainstorming, outlining, organizing ideas, and improving written communication. In addition, the course introduces research-based writing techniques such as paraphrasing, summarizing, synthesis, quotation integration, abstract writing, seminar papers, project reports, case analysis, and reflective writing. The course also explores the role of modern technologies and AI-assisted tools in academic communication, including citation management systems, collaborative writing platforms, and editing tools. Finally, the course emphasizes academic integrity, ethical research practices, plagiarism avoidance, and the application of APA and MLA citation and referencing styles in academic writing.

Course Objectives

The main objective of this course is to equip BBA students with the knowledge and practical skills required for effective academic writing and digital scholarly communication. The course aims to develop students' ability to write clear, coherent, and research-oriented academic documents using appropriate writing conventions and academic standards. It also seeks to enhance students' digital literacy by enabling them to access, evaluate, and utilize academic resources and technological tools responsibly and effectively. Furthermore, the course aims to foster ethical academic practices through proper citation, referencing, and plagiarism avoidance while promoting critical thinking, research-based learning, and collaborative academic communication.

Learning Outcomes

Upon successful completion of this course, students will be able to:

- Explain the meaning, nature, scope, and significance of academic writing.
- Differentiate between academic writing and general writing based on style, structure, and purpose.
- Apply the key features of effective academic writing such as clarity, coherence, cohesion, objectivity, and formality.
- Use digital academic resources and online scholarly databases for academic learning and research.
- Apply the stages of the writing process, including planning, drafting, revising, editing, proofreading, and submission.
- Use brainstorming, clustering, outlining, and other pre-writing techniques to organize ideas effectively.
- Demonstrate skills in paraphrasing, summarizing, synthesis, and integrating quotations in academic writing.
- Prepare abstracts, seminar papers, mini research reports, case analyses, and reflective academic writings.
- Utilize AI tools, citation management software, and collaborative digital platforms to improve academic writing and communication.
- Apply APA and MLA citation and referencing styles accurately in academic writing.
- Demonstrate ethical use of information by maintaining academic integrity and avoiding plagiarism.
- Develop research-based academic documents using appropriate evidence, citations, and scholarly conventions.

Course Contents

Unit 1: Foundations of Academic Writing and Digital Literacy **LH 6**

- Meaning, nature and scope of academic writing
- Features of academic writing: clarity, coherence, cohesion, objectivity, accuracy and formality
- Significance of academic writing
- Elements of effective academic writing
- Types of academic writing
- Differences between academic writing and general writing
- Significance of digital literacy for academic learning and writing
- Using digital academic resources: Google Scholar, JSTOR, ResearchGate, online journals, and databases

Unit 2: The Writing Process **LH 6**

- Meaning and importance of the writing process

- Major stages of the writing process: Pre-writing, Drafting, Revising, Editing, Proofreading, Publishing/submission
- Importance of planning and organizing ideas before writing
- Pre-writing techniques: brainstorming, clustering, and outlining
- Drafting and organizing ideas
- Revising and editing
- Importance of proofreading in academic writing

Unit 3: Research-based Writing LH 8

- Process of literature-based academic writing
- Techniques of paraphrasing, summarizing, and synthesis in academic writing
- Methods of using quotations and academic evidence effectively in scholarly writing
- Structure of abstracts and mini-research reports
- Process of seminar papers and academic project writing
- Principles of case analysis and reflective academic writing

Unit 4: Technology and Academic Communication LH 6

- Applications of AI tools (ChatGPT, Research Rabbit, QuillBot, Turnitin etc.) in academic writing
- Use of citation management tools (Zotero/Mendeley)
- Introducing AI-assisted editing and proofreading tools (Grammarly, LanguageTool)
- Collaborative writing using Google Docs and cloud platforms

Unit 5: Research Ethics, Citation, and Referencing LH 6

- Basics of academic research
- Skills for effective use of academic sources in writing
- Applying APA and MLA citation and referencing styles in academic writing
- Applying in-text citation and reference list in academic writing
- Maintaining academic integrity and ethical use of information in academic writing
- Identifying, understanding, and avoiding plagiarism in academic writing

Recommended Books:

- Bailey, S. (2018). Academic Writing: A Handbook for International Students. Routledge.
- Graff, G., & Birkenstein, C. (2021). They Say / I Say: The Moves That Matter in Academic Writing. W.W. Norton.
- Oshima, A., & Hogue, A. (2017). Writing Academic English. Pearson.

References:

- APA (2010). Publication manual of the American Psychological Association (6th edition).
- Billingham, J. (2006). Editing and revising text. Oxford: OUP.
- Greene, S., and Lidinsky, A. (2012). From inquiry to academic writing. Boston: Bedford/St. Martin's.
- Greetham, B. (2019). How to Write Better Essays. Red Globe Press.

- Jordan, R. R. (2018). Academic Writing Course. Pearson Education
- Swales, J. M., & Feak, C. B. (2012). Academic Writing for Graduate Students. University of Michigan Press.
- Hartley, J. (2008). Academic Writing and Publishing. London: Routledge.
- Murray, R. & Moore, S. (2006). The Handbook of Academic Writing: A Fresh Approach. Berkshire. McGraw-Hill Open University Press.
- Pecorari, D. (2010). Academic writing and plagiarism. London: Continuum International Publishing Group.