Tribhuvan University
Faculty of Management
Office of the Dean

Course detail of
BBM (Bachelor of Business Management) 3rd Semester

ACC 211 Computer Based Financial Accounting	3 Cr. hrs
ENG 213: Business Communication	3 Cr. hrs
FIN 211: Basic Finance	3 Cr. hrs
SOC 202: Nepalese Society and Politics	3 Cr. hrs
STT 211: Business Statistics	3 Cr. hrs

2014

ACC 211: Computer Based Financial Accounting

Course Objective:

This course aims to provide the students with a practical understanding of the computer and data processing system, with special focus on use of MS Excel and other accounting software packages for Accounting and information processing.

Course Description:

This course provides overview of computer and data processing system, information system and its components, information system resources, understanding of computer and financial application including accounting software packages. It also provides basic ideas of enterprise resource planning (ERP) and e-commerce. Examination under this subject will be computer based.

Course Details

Unit 1: Introduction   LH5

- Introduction to computer and basic terminologies relating to computer,
- basic understanding of data processing and information processing and computer applications and commercial office automation

Unit 2: Accounting through MS Excel   LH10

- An overview of MS Excel and possible uses of MS excel in accounting.
- Different ways by which MS excel can help in financial accounting and reporting.
- Data validation, Data filter, Charts, What if analysis, protecting Worksheet, Functions and formulas, conditional formatting
- Making decision using Excel, Pivot tables, Graphs etc.

Using Formatting and Functions

Applying Formatting to Numbers
- Creating Custom Number Formats
- Applying Conditional Formatting
- Using Formulas in Conditional Formats
- Absolute and Relative References
- Naming a Range
- Using a Named Range in a Formula
- Using Lookup Functions
- IF Functions
- Other relevant functions

Working with Data

- Validating Data Entries
- Sorting Data
- Subtotaling and Outlining Data
- Extracting Data with Filters
- Using Advanced Filters

Analyzing Data
> - Creating PivotChart
> - Using Pivot Table
> - Managing Pivot Table
> - Using Charts and Trend lines

Using Templates and Workbooks
> - Applying a Template
> - Using a Template
> - Creating a New Template
> - Editing a Template
> - Linking Between Workbooks

Importing Data from Text Files and accounting software applications

Unit 3: Computerized Accounting   LH 15
- Introduction to Financial application and Accounting Software packages,
- Uses and benefits of accounting software packages,
- overview about different types of Accounting Software,
- Practical knowledge about data entry,
- extraction of accounting information and financial reporting through accounting software packages.

Unit 4: Basic MIS   LH5
- Components of Management information system (MIS),
- information system benefits,
- Need for MIS and characteristics of good MIS. ,
- Understanding the Business values of Information system
- The importance of change management in   Information system success and failure.
- Managing Implementation

Unit 5: Enterprise resource planning   LH5
- Meaning/Definition of ERP
- Advantages and Disadvantages of ERP

Unit 6: Skill Development   LH8
- Prepare a project incorporating the use MS Excel for financial accounting and reporting.
- Practical exposure to the accounting software package.
- Project covering the stage from data entry to the extraction of financial statements from the accounting software package.

Reference books

1. Turban, Rainer, Potter: *Introduction to Information Technology*,Wiley, 2000
2. P. K. Sinha, *Fundamental of Computers* (B.P.B publication)
3. Steve Sagman, *MS- Office (For Windows)*
4. Busby, Michael and Russel A. Stultz: *Microsoft Office 2000*, BPB Publications

ENG 213 : Business Communication

Course Objectives:

The objectives of the course are to enable students to: increase confidence and fluency in speaking, improve accuracy to enable clear communication of ideas, develop understanding of grammar, interact in a multi-cultural environment, work on writing, reading and listening skills, focus on student's personal needs and objectives and develop specific skills in communicative English

Course Description:

This is a course in English for the workplace. It is for mature learners who need to improve their communication skills in English. It takes a fresh and constructive approach to the way students use language, and deals in depth with skills taught only at higher levels. The Business Communication course contains two components: I. Communication, and II. Business Composition. The weight age for each component is 50%.

I. Communication (50%)

Course Details

Unit I: The course is organized around nine broad communicative themes: LH24

- o Requests
- o Opening and closing
- o Non-verbal communication
- o Exchanging information
- o Social interaction
- o Conversation strategies
- o Presentation
- o Expressing feelings
- o Case study
- o Interaction
- o Active Grammar
- o Listening

Students should be encouraged to try out a broad range of hands-on communication activities. Some of

the Major features of the course include:

- o Language focus, dealing with a major area of grammar
- o A section on various areas of grammar and exercises to practice them
- o Interaction with pair work and information gap activities
- o Listening comprehension tasks

Prescribed Book

Viney, Peter, and Karen Viney, *Handshake: A course in communication Student's Book.* Oxford: OUP, 1996.

Reference Books

Oxford Advanced Learner's Dictionary of Current English. Eighth Edition. Oxford: OUP, 2010.

Viney, Peter, and Karen Viney. *Handshake: A course in communication. Workbook.* Oxford: OUP, 1996.

Viney, Peter, and Karen Viney. *Handshake: A course in communication. Teacher's Book.* Oxford: OUP, 1996.

II. Business Composition (50%)

The Course

The course concentrates on presenting the skills students need when they write in English in business situations. To listen, speak, read, or write, knowledge of English vocabulary and grammar is needed; but these aspects of language are not specific to business communication.

Objectives

The main objectives of the course are to enable students to

- o put ideas in order
- o group ideas into paragraphs
- o write apt introduction and conclusion
- o show relationship between ideas
- o present attitude clearly
- o edit out irrelevant materials
- o punctuate correctly

Course Contents

Unit I: With an eye to the kinds of writing students in business are mostly in need of doing, the contents of the course are listed below   LH24

- o Informal letters
- o Formal letters
- o Reports
- o Brochures and guides
- o Articles
- o Instructions
- o Writing a story
- o Business letters and memos

Prescribed Book

Coe, Norman, Robin Rycroft, and Pauline Ernest. *Writing Skills: A Problem-Solving Approach.* Cambridge: CUP, 1983.

Suggested Teaching Method

Students learn a lot by working together in groups to solve a problem or make a decision. Learners should share their knowledge, compare their opinions, and discuss their ideas in small groups. The instructions for each exercise in both the textbooks include suggestions about ways of working with the material, and the teachers can adopt or adapt those suggestions according to their own ideas and circumstances. A

number of ideas for teaching are also given in the teacher's manual. Students will be evaluated in terms of the skills presented in the books.

Reference Books

Oxford Advanced Learner's Dictionary of Current English. Eighth Edition. Oxford: OUP, 2010.

Coe, Norman, and Robin Rycroft. *Writing Skills: A Problem-Solving Approach. Teacher's Book.* Cambridge: CUP, 1983.

Leech, G.N., and Jan Svartvik. *A Communicative Grammar of English.* Third Edition. London: Longman, 2002.

FIN 211: Basic Finance

Credit Hours: 3
Lecture Hours: 48

Course Objectives :

The objective of the course is to provide the students with an understanding of the fundamental concepts and principles of business finance and impart skills for applying those concepts and principles in real business situations. The course also creates solid foundation for specialization in finance area.

Course Description:

This course provides students opportunity to understand fundamentals of business finance and their application in financial decisions in business. The course begins with the basics of business finance – introduction to business finance and the environment in which financial decisions are undertaken. Then it creates foundation for financial analysis of business opportunities by offering/ covering financial statements analysis and concepts related to time value of money and risk and return. Finally, it also covers valuation of important securities – bonds and common stocks, and the cost of capital.

Learning Outcome

By the end of this course, students should be able to:
- Understand fundamental nature of business finance;
- Understand the financial environment and its implication in financial decisions;
- Interpret the financial statements and carry out financial analysis of a corporation;
- Understand the concept of risk and return, and measure them for individual assets and portfolio of assets;
- Understand the concept of time value of money, gain the skill of computation, and apply them in solving business problems involving time value of money;
- Compute yields on securities and value them;
- Conceptualize component cost, overall cost and marginal cost of capital, and gain the skill on the calculation of these costs; and

Course Details

Unit 1: Introduction   LH4
- Nature of Business Finance, Corporate Investment and Financing Decision,
- The Role of Financial Manager,
- Goal of the Corporation,
- Agency Relationship and Corporate Governance.

Unit 2: The Financial Environment: Markets, Institutions, Interest Rates and Taxes   LH 6
- Financial Markets: Concept and Types;
- Financial Institutions: Concept, Role in Funds Transfer, and Types;
- Interest Rates: Level of Interest Rate, Determinants of Market Interest Rates, Interest Rates and Business Decisions;
- Taxes: Corporate Tax, Marginal Tax and Average Tax.

Unit 3: Financial Statements and Their Analysis   LH10
- Financial Statements: Balance Sheet, Income Statement and Cash Flows Statement;
- Modifying Financial Data for Managerial Decisions:
- Net Cash Flows,
- Operating Assets and Operating Capital,
- Net Operating Profit,
- Free Cash Flows,

- Market Value Added and Economic Value Added;
- Financial Analysis: Types of Ratios, Du-Pont Identity, Use and Limitation of Ratio Analysis,
- Common-Size Financial Statements.

Unit 4: Time Value of Money   LH6
- Time Lines,
- Future Value and Compounding:
- Single Period and Multiple Period,
- Compound Interest; Present Value and Discounting:
- Single Period and Multiple Period;
- Present Value Versus Future Value;
- Determining the Discount Rate;
- Finding the Number of Periods;
- Future Value and Present Values of Multiple Cash Flows;
- Present Value for Annuity Cash Flows,
- Annuity Payments,
- Finding the Number of Payments,
- Finding the Rate,
- Future Value for Annuity;
- Perpetuities:
- Present Value of Perpetuity,
- The Compounding Rates:
- The Effect of Compounding Periods,
- Effective Annual Rate and Annual Percentage Rate;
- Amortization of Loan.

Unit 5: Risk and Return   LH6
- Return: various concepts and their measurement;
- Risk: Concepts and Measurement;
- Portfolio Risk and Return: Concept of Portfolio,
- Portfolio Risk and Portfolio Return.

Unit 6: Bond and Stock Valuation   LH10
- Concept, Features,
- Bond Valuation: Perpetual Bond, Zero Coupon Bond, Coupon Bond with a Finite Maturity,
- Bond Valuation with Semi-annual Interest, Discount and Premium Bond; and
- Bond Yields: Rate of Return, Current Yield and Capital Gain Yield, Yield to Maturity, Yield to Call.
- Features of Common Stock;
- Cash Flows from Common Stock;
- Stock Valuation for Definite Holding Period; Valuation of Stock for Indefinite Holding Period:
- zero growth, constant growth and non constant growth; and
- Features of Preferred Stock, Valuation of Preferred Stock

Unit 7: Cost of Capital   LH6
- Concept of Cost of Capital;
- the Cost of Equity:
- the Dividend Growth Model Approach,
- The SML Approach;
- the Cost of Debt and Preferred Stock;
- the Weighted Average Cost of Capital:
- the Capital Structure Weight; and

- Marginal Cost of Capital.

Textbooks
1. Brigham, E. F., &Ehrhardt, M. C. (2008). *Financial management: Theory and practice* (12thed). Delhi: Clengage Learning.

2. Ross, S. A., Westerfield, R. W., & Jordan, B. D. (2011). *Essentials of corporate finance* (7thed). New York: McGraw-Hill Irwin.

References
1. Brealey, R.A., Myers S.C., Alen, F., & Mohanty, P. (2012). *Principles of corporate finance* (10thed). New Delhi: McGraw-Hill Education (India).

2. Van Horne, J. C., &Wachowicz, J. R. (2009). *Fundamentals of Financial Management*, (13thed). New Delhi: PHI Learning.

SOC 202: Nepalese Society and Politics

Course Objectives:
The objective of this course provides general introduction of Nepal, its geography, natural resources, history, society, cultures, economy, politics and the governance of Nepal.

Course Description:
After the completion of course the students will be able to understand Nepalese geography – climate and vegetation, understand history – society, religion and cultures, able to understand Nepalese economy and the problem of development, understand the political system – its development, and the governance system.

Course Details

Unit 1: Introduction   LH 10
- Origin of Nepal – Nepal as a sovereign country
- Geography – location
- Political history – Ancient period, Medieval period, Shah period Rana period
- Modern Nepal

Unit 2: People, Society and Culture in Nepal   LH 10
- Demography – demographic composition of people
- Religion – Hinduism, Buddhism, Islam, Kirat, and Christianity, and Religious harmony
- Festivals of Nepal
- Cultural heritage of Nepal
- Languages and literatures of Nepal
- Migration – types, trend, opportunities and challenges
- Implications on Business, economy and work culture

Unit 3: Nepalese Economy   LH 10
- Economy of Nepal – Planned economy and Mixed Economy, Nepal's status in HDI, World Development, and Poverty status
- Agricultural development – status, its contribution in national economy, challenges
- Secondary and tertiary sector development – status, its contribution to national economy, challenges
- Tourism in Nepal – scope and challenges
- Labour – employment status, domestic and foreign employment, challenges

Unit 4: Resources in Nepal   LH 8
- Natural resources – Land of Nepal, Rivers and Lakes of Nepal
- Water resources and Bio-diversity
- Climate and vegetation of Nepal
- Human resources

Unit 5: Political Development and governance in Nepal   LH 10

- Democracy
- Constitution and its development in Nepal
- Political parties and their roles
- Administrative division – central, sub-national and local administration
- Local self government – roles and functions of District Development Committee; Village Development Committee, Municipalities
- Nepal and international / regional organizations
- NGOs and INGOs in Nepal
- Implications in economy and Business

References

Gyanwali, Ram Prasad, 2012. *Know Nepal.* Kathmandu: Bhundipuran Prakashan.

Flippo, Edwin B. 1980. *Personnel Management.* London: Oxford Press.

Hamilton, Francis B. 1971. *An Account of the Kingdom of Nepal.* New Delhi: Manjushri Publishing House.

Hassold Davies. 1943. *Nepal Land of Mystery.* Londong: Scarcrow Publications.

Joshi, Bhuvan Lal and Leo E. Rose. 1966. *Democratic Innovation in Nepal.* Burkeley: University of California Press.

Regmi, D.R. 1975. *Modern Nepal Vol., 1,* Calcutta: K.L. Mukhopadhayay.

Regmi, Dilli Raman. 1975. *Medieval Nepal Part II.* Calcutta: K.L. Mukhopadhyay.

Shah, Rishikesh. 1990. *Modern Nepal: A Political History 1769-1955. Vol I 1769-1885.* New Delhi: Manohar Publications.

Sharan, P. *Government and Politics of Nepal,* New Delhi: Metropolitan Publications, 1983.

Sharma, Bal Chandra. 2022BS. *Nepal ko Aitihasi Ruprekha.* Varanasi: Krishna Kumari Devi.

Sharma, Devi Prasad. 2047BS. *Adhunik Nepalko Itihas.* Kathmandu, Ratna Pustak

STT 211: Business Statistics

Credit Hours: 3 Hours

*Nature of the course***:**
   Theory and Practical with EXCEL (60% + 40%)
The student must succeed in Theory exam and Practical exam separately

Course Objectives:
   This course introduces the students to statistical tools and techniques which are applied to in business decision-making. The course will cover the basic tools used to describe data for the purposes of transforming data into information. In addition, the course will present the fundamentals of statistical inference showing how it is possible to examine a small subset of data to reach conclusions about the larger set of data.

   The statistical tools should be introduced from an applied perspective using business related examples. Microsoft Excel software will be used throughout the course to aid in statistical analysis.

*Course Content***:**

Unit 1 Describing Data using Graphs and Tables   4 hrs
   Statistics in Business, Frequency distribution, Stem-and-leaf plots, Diagrams and
   Graphic presentation of Frequency distribution – Histogram, Ogive curve

Unit 2 Describing Data Using Numerical Measures   9 hrs
   Measures of Central Tendency (Mean, Median and Mode), Partition values (quartiles, deciles and percentiles), Measures of variation (Range, Inter Quartile Range, quartile deviations), Variance and standard deviation, Coefficient of Variation, Skewness, Kurtosis, Five number summery, Box-Whisker plot,

Unit 3 Probability   5 hrs
   Sample Space and Events, Probability, laws of probability, conditional probability, Baye's theorem.

Unit 4 Probability Distributions   5 hrs
   Random variable, Mathematical Expectation , Binomial Distribution, Poisson Distribution, Normal Distribution.

Unit 5 Sampling Theory and Sampling Distributions   4 hrs
   Population and Sample, Sampling Methods, Central limit theorem, Sampling Distribution of Mean and Proportion.

Unit 6 Estimation   5 hrs
   Estimation, Properties of Good Estimator: Consistency, unbiasedness, efficiency and sufficiency, Point and interval estimates, Margin of Error and Levels of Confidence, Confidence interval estimates for mean and proportion,

Unit 7 Introduction to Hypothesis Testing   7 hrs

Concept of Hypothesis Testing, Steps of Hypothesis Testing, Hypothesis Testing for Mean and Proportions for large Sample, Hypothesis Testing Using Critical Value approach, Confidence Limit approach, *p*-value approach.

Unit 8   Simple Linear Correlation   **5 hrs**

Scatter plot, Measures to describe correlation, Pearson's product moment correlation coefficient, Correlation Coefficient for Bi-Variate Data, test of significance of Sample Correlation Coefficient using Probable Error, Spearman's rank correlation coefficient

Unit 9   Simple Linear Regression   **4 hrs**

Linear models, Assumptions of the linear model, Linear regression model, Obtaining the least-squares linear regression model, interpretation of regression Coefficients,

Reference books:

1.   David M. Levine and et al, *Statistics for managers using MS excel Pearson*
2.   Glyn Davis and Branco Pecar, *Business Statistics using EXCEL*, Oxford University Press