

Tribhuvan University
Faculty of Management
Office of the Dean



Course detail of
BBA (Bachelor of Business Administration) 5th Semester

April 2024

PSY 202: Psychology

BBA 5th semester

Credits: 3

Lecture Hours: 48

Course Objective

To enable the students to understand basic processes and structures underlying human behavior as a basis for managing people in an organizational setting.

Course Description

This course contain introduction, perception, social thought and behavior, motivation and emotion, learning, memory and forgetting, thinking and problem solving, human intelligence, personality

Course Details

Unit 1: Introduction

6 LHs

Introduction to Psychology – concepts, The roots of Psychology, goals of psychology, major perspectives in psychology (behavioral, cognitive, biological, evolutionary, developmental, psychodynamics, and social and cultural). Scope of Psychology.

Unit 2: Human Development

6 LHs

Concept, nature of development, issues of nature and nurture, growth and development, Baltes's principles of life-span development, Key stages of development- prenatal, infancy, childhood, adolescence, adulthood (psychosocial issues and hazards.)

Unit 3: Perception, Social Thought and Behavior

6 LHs

Concepts, factors influencing perception. Perceptual organization. Constancies and Illusions;

Person perception – Concept, Kelly's attribution theory, Impression Formation and biases

Social behavior i) Persuasion, ii) attitudes, iii) prejudices and techniques to reduce it, prosocial behavior. Social influences- i) conformity, ii) compliance, iii) obedience (Milgram's experiment)

Unit 4: Learning

5 LHs

Concept, Models of learning: concept and applications of classical conditioning, operant conditioning, insight and observational learning.

Application of learning theories

i) Shaping behavior - reinforcement, and punishment

ii) Learned Helplessness.

Unit 5: Motivation and emotion

2 LHs

Motivation: concept and types. Implication of motivation for managers

Emotion: concept and types. Application of emotions in organization (ability and selection, decision-making, creativity, interpersonal conflict, deviant workplace behaviors).

Unit 6: Memory and Forgetting

6 LHs

Memory – concept, memory process (encoding, storage, retrieval)

The foundations of Memory: short term memory, working memory, long-term memory modules: declarative memory (semantic memory and episodic memory,) and procedural memory,

Improving memory

Forgetting – concept, causes of forgetting – i) decay, ii) inhibition (proactive and retroactive), iii) memory dysfunctions – Alzheimer’s disease, amnesia – retrograde amnesia and anterograde amnesia.

Unit 7: Cognition

5 LHs

Thinking – concept, elements of thought – mental images and concepts

Creative thinking – concept, factors influencing creative thinking

Problem solving – concept, methods of problem solving (trial and error, algorithm, heuristics),

Decision-making – Concept, common biases and errors in problem solving - i) over-confidence, ii) anchoring bias, iii) availability bias, iv) confirmation bias, v) representative bias, vi) escalation of commitment, vii) hindsight bias.

Unit 8: Human Intelligence

5 LHs

Intelligence-Concept , major approaches of intelligence - Gardner’s theory of multiple intelligence, Sternberg’s Triarchic theory, Cattell’s theory of intelligence. Variations in Intellectual Ability: Intellectual disability and Mentally gifted. Emotional intelligence: Concept, Goleman’s dimensions of emotional intelligence.

Unit 9: Personality

5 LHs

Concept, Personality traits: 16 PF, The Big Five Model, personality attributes influencing work behavior. Measuring personality: Objective and projective approach.

Unit 10: Psychology and Health

2 LHs

Stress: Causes, consequences, coping

Subjective well being.

Suggested Reading

Baron, R. A. (Latest Edition). *Psychology*. Prentice-Hall of India.

Ciccarelli, Sandra K. & White, N. (2015). *Psychology*. 4th Edition. Pearson Education, Inc.

Feldman, R. S. (2015). *Understanding Psychology*. 11th Edition. McGraw Hill Publication

Nolen, S; & A. Wagenaar. (2009). *Atkinson & Hilgard's Introduction to Psychology*, 15th Edition. Cengage Learning

ACC 204: Taxation and Auditing

BBA 5th Semester

Full Marks: 100

Pass Marks: 50

Credits: 3

Lecture Hours: 48

Course Objective

The objective of this course is to provide students with the knowledge of general principles and practices of tax law in Nepal and develop in them the basic skills required to solve practical problems regarding Income Tax and VAT. The course further aims to provide student with the basic knowledge, concepts, objectives, importance and procedure of auditing, thereby enabling them to handle internal audit of concerned organizations.

Course Description

This course “Taxation and Auditing” is designed to understand and apply the knowledge of taxation and auditing in the process of business administration. It contains two parts: taxation and auditing. In taxation students will be familiar with the subject matters such as conceptual foundation, taxation of income in Nepal, definition of basic terms under income tax act, tax accounting and timing, quantification, allocation and characterization of amounts, capital and revenue, classification and status of assessee (tax payers), heads and sources of income, computation of taxable income and tax liability from employment, valuation of stocks and depreciation, computation of taxable income and tax liability from business and investment, tax administration and official documentations, penal provision, and value added tax (VAT). In auditing, students will be familiar with the topics such as conceptual foundation, planning of an audit, internal check and control, vouching, verification and valuation, audit report and tax audit.

Course Details

Unit 1: Introduction to Taxation

2 LHs

Meaning and objectives of tax; Classification of taxes: direct and indirect tax with merits and demerits; Canons of taxation.

Unit 2: Taxation of Income in Nepal

4 LHs

Historical background of evolution of income tax in Nepal; Features of Income Tax Act, 2058; Definition of basic terms under Income Tax Act; Tax accounting and timing: accounting based on cash, accounting on accrual basis, quantification, allocation and characterization of amounts; Classification and status of assessee (Taxpayers): natural person and entity, resident and non-resident, single and couple; Heads and sources of income: concepts, classification: income from employment, income from business, income from investment, casual gain, sources of incomes: domestic and foreign. Tax Act with other laws: Constitution, Tax Act, Tax rule, Finance Act, Legal precedents established by court; Concepts of Presumptive taxation, Turnover taxation, Personal Income Tax (PIT),

Unit 3: Income from Employment

9 LHs

Concept of employment, Features of employment income, Chargeable Income under the head of employment; Non - taxable/non chargeable income; Valuation of perquisites; Allowable reduction; Exemptions; Tax credit; Tax rate; Computation of assessable income; Taxable income; Tax liabilities and payable.

Unit 4: Valuation of Stocks, and Depreciation **2 LHs**

Methods of stock valuation, Adjustments of over and under valuation of stocks; Calculation of cost of trading stocks; Assets pooling system of depreciation, Calculation of depreciation basis and allowable depreciation; Provisions for unabsorbed pollution control cost, research and development cost Provision for repairs and maintenance cost; Provisions of additional depreciation allowance.

Unit 5: Income from Business **10 LHs**

Concept of business income; Concepts of capital and revenue incomes and expenses; Chargeable and non-chargeable incomes from business; Deductible and non-deductible expenses; Assessable income from sole proprietorship business and profession other than entities; Set-off and Carry forward of business loss.

Unit 6: Income from Investment **4 LHs**

Concept of investment income; Difference between investment and business; Chargeable and non-chargeable incomes from investment; Deductible expenses and non-deductible expenses; Taxation on Capital Gain: tax on gain on sale of shares and non-business, land and building; Investment income from domestic sources and foreign sources; Assessable income from investment, taxable income, Tax liability and tax payable for individual taxpayers other than entities. Set-off and carry-forward of investment losses;

Unit 7: Total Assessable income tax liability and tax payable **3 LHs**

Concepts of statement of total assessable income and taxable income; Allowable reductions: Exemption; Progressive slab rates and flat rates; Tax credit: Foreign tax credit, Medical tax credit; Tax concessions; Adjustments of advance tax; Tax deduction at source (TDS); Computation of total assessable income Taxable income and tax payable with sole proprietorship business and profession other than entities.

Unit 8: Tax Administration and Official Documentations **3 LHs**

Tax authorities and their powers, rights and duties; Rights and duties of a taxpayer; Documentation, record keeping and information collection; Income return and tax assessment; Payment, collection (recovery/realization), remission, refund and set-off; Penal Provision; Provision of fees and interest; Provision of penalties for offences; Administrative review and appeal.

Unit 9: Value Added Tax **5 LHs**

Concept of value added tax (VAT); Origin and evolution of VAT; Principle governing VAT; Types of VAT; Method of computing VAT; Method of collection/realization and refund of VAT; Penalties and appeal; Threshold limit and rate of VAT; Permanent Account Number and VAT number; Abbreviated invoice and VAT invoice.

Unit10: Auditing **6 LHs**

Meaning, scope, objectives and advantages of auditing, accounting, auditing and investigation, Errors and frauds: concepts, types, detection and prevention of errors and frauds, Concept of internal control: Internal auditing and internal check; Basic concepts of audit plan, vouching, verification and valuation. Concept, contents and types of audit report. Concept of tax audit.

Suggested Readings:

- Lekhi, R. K. (2018). *Public Finance*, Kalyani Publishers, New Delhi.
- Government of Nepal, *Income Tax Act, 2058* with amendments
- Government of Nepal, *Budget speech and Finance Act (recent)*
- Government of Nepal, *Income Tax Rules, 2059* with amendments
- Government of Nepal GON, *Value Added Tax Act, 2052* with amendments
- Government of Nepal GON, *Value Added Tax Rules, 2053* with amendments
- Dhakal, K. D. et.al. (Updated edition). *Fundamentals of Taxation and Auditing*, Ashmita Books Publishers and Distributors Pvt. Ltd., Kathmandu.
- Kandel, P. R. & Aryal, K.P. (Updated edition). *Fundamentals of Taxation and Auditing*, Bhundipuram Prakashan Pvt. Ltd., Kathmandu.
- K.C., J.B. (Updated edition), *Tax Laws and Tax Planning, Theory and Practice*, Khanal Books and Stationery, Kathmandu.
- Regmi, G.N. et.al. (Updated edition). *Fundamentals of Taxation and Auditing*, KEC Books Publication and Distribution Pvt. Ltd., Kathmandu.
- Sapkota, P. P. et.al (Updated edition). *Taxation in Nepal*, Dreamland Publication Pvt. Ltd. Kathmandu.

IT 233: Business Information Systems

BBA 5th Sem

Credits:3
Lecture Hours: 48

Course Description:

This course covers different concepts of business information systems including impact of IT on organizations, business processes, competitive advantage and strategic information systems, BigData, knowledge management, mobile commerce, social computing, SCM, CRM, ERP, business analytics, and cloud computing.

Course Objectives:

The main objective of this course is to provide knowledge of different concepts of business information systems to students. After completing this course, students will be able to

- Understand different concepts of business information systems and their impact on organizations,
- Know about business processes,
- Know competitive advantage and strategic information systems,
- Understand concepts of BigData, knowledge management, mobile commerce, and social computing,
- Understand concepts of SCM, CRM, and ERP systems,
- Understand and apply business analytics,
- Learn concepts of cloud computing and its uses in business.

Course Details

Unit 1: Introduction to Information Systems

4 LHs

Introduction; Why should we study information systems? Computer-Based Information System and Types; Impact of IT on Organizations; Importance of Information Systems to Society

Unit 2: Organizational Strategy, Competitive Advantage, and Information Systems

7 LHs

Introduction; Business Processes; Business Process Improvement, Business Process Reengineering, and Business Process Management; Business Pressures, Organizational Responses, and Information Technology Support; Competitive Advantage and Strategic Information Systems

Unit 3: Data and Knowledge Management

7 LHs

Introduction; Managing Data; Database Approach; Big Data; Data Warehouses and Data Mart, Knowledge Management

Unit 4: Wireless, Mobile Computing, and Mobile Commerce

6 LHs

Introduction; Wireless Technologies; Wireless Computer Networks and Internet Access; Mobile Computing and Mobile Commerce; The Internet of Things

Unit 5: Social Computing**6 LHs**

Introduction; Web 2.0; Fundamentals of Social Computing in Business; Social Computing in Shopping, Marketing, Customer Relationship Management and Human Resource Management

Unit 6: Information Systems within Organizations**5 LHs**

Introduction; Transaction Processing Systems; Functional Area Information Systems; Enterprise Resource Planning Systems; ERP Support for Business Processes

Unit 7: Customer Relationship Management and Supply Chain Management**7 LHs**

Introduction; Defining Customer Relationship Management; Operational Customer Relationship Management Systems; Other Types of Customer Relationship Management Systems; Supply Chains; Supply Chain Management; Information Technology Support for Supply Chain Management

Unit 8: Business Analytics**6 LHs**

Introduction; Managers and Decision Making; The Business Analytics Process; Descriptive Analytics; Predictive Analytics; Prescriptive Analytics; Presentation Tools

Case Study:

The case study includes studying and preparing a project report on information systems useful in organizations. The project can be done in groups with at most 3 members in each group.

Suggested Readings

R. Kelly Rainer and Brad Prince, Introduction to Information Systems: Supporting and Transforming Business, 9th Edition, Wiley, 2022.

Kenneth C. Laudon, Jane P. Laudon and Carol G. Traver, Essentials of Management Information Systems, 15th Edition, Pearson, 2024.

Information Technology Essentials: Introduction to Information Systems Volume 1, Eric Frick, 2017.

Management Information Systems, James O'Brien and George Marakas, 10th Edition, McGraw Hill.

MGT 205: Operations Management

Credits: 3
Lecture Hours: 48

Course Objective

This course aims to impart the basic knowledge, tools and techniques of operations management and mathematical models used in operations research to make effective business/ management decision to students.

Course Description

Introduction to operations management. Operations strategy, Product and service design, Inventory management, Quality system, Decision theory, Transportation problem, Assignment problem and Game theory.

Course Details

Unit 1: Introduction

5 LHs

Definitions, scopes, and objectives of operations management; Transformation process; Differences between production and service operations; Operations and supporting functions; Role of the operations manager; Production system: Intermittent and continuous; Key issues for operations managers; Historical evolution of operations management; Productivity: Concepts, and types.

Unit 2: Operations Strategy

3 LHs

Introduction to operations strategy; Operations strategy as a competitive weapon; Linkage between corporate, business and operations strategy; Components of operations strategy; Manufacturing strategies; Service strategies.

Unit 3: Product and Service Design

5 LHs

Concept of product and service design; Product development process; Difference between product and service design; Emerging issues in product and service design; Value analysis; Concurrent engineering and quality function deployment; Waiting line theory (Single channel only).

Unit 4: Inventory Management

4 LHs

Concept and importance of inventory; Inventory costs; Dependent and independent demand; Inventory systems- continuous and periodical; Basic economic order quantity (with and without discount).

Unit 5: Quality System**6 LHs**

Introduction to quality; Historical evolution of total quality management; Philosophy, principles and concepts of total quality management. Costs of quality; Quality Control: Introduction, objectives, advantages; Statistical process control -Control charts- control charts for variable; JIT and Six Sigma; Quality Management System: ISO 9000 series; 7 tools for the quality.

Unit 6: Decision Theory**7 LHs**

Introduction to decision making environment; Decision making under uncertainty: Criterion of maximax, maximin, minimax regret, Laplace and Hurwitz's; Decision making under risk: Expected monetary value criterion, expected opportunity loss criterion, Expected profit of perfect information, Expected value of perfect information; Marginal analysis.

Unit 7: Transportation Problem**6 LHs**

Introduction, generating initial basic feasible solution and testing optimality condition; Solution of minimization problem (excluding loop formation).

Unit 8: Assignment Problem**4 LHs**

Introduction, and objectives of assignment problem; Solution of minimization and maximization problem.

Unit 9: Game Theory**5 LHs**

Introduction; Importance of game theory; Two person zero- Sum game; Pure strategies; Games with saddle point; Mixed strategies; Rules of dominance; Solution methods of Games: Algebraic method only.

Class Lecture = 45 hrs. Assessment = 3 hrs.

Suggested Readings

Adam, E. E., and Jr. R. J. Ebert. *Production and Operations Management*. New Delhi: Prentice-Hall of India Private Limited.

Chase, R.B., F.R. Jacobs, N.J. Aquilano and N.K. Agrawal. *Operations Management for Competitive Advantage*. New Delhi: Tata McGraw-Hill Publishing Company Ltd.

Dahlgaard J. J., Kristensen, K. and G.K. Kanji. *Fundamentals of Total Quality Management Process analysis and improvement*. London and New York: Taylor and Francis.

Frederick S. H., and G. J. Lieberman. *Introduction to Operations Research*. New York: McGraw-Hill Education.

Gaither, N., and G. Frazier. *Operations Management*. Singapore: Thomson Asia Pvt. Ltd.

Krajewski, L. J., and L.P. Ritzman. *Operations Management*. Delhi: Pearson Education Pvt.

Stevenson, W.J. *Operations Management*. New York: McGraw-Hill Education Ltd.

Taha, H. A. *Operation Research: An Introduction*. England: Pearson Education Ltd.

MGT 236: Business Environment

*Credits: 3
Lecture Hours: 48*

Course Objectives

This course aims to equip students to examine environmental forces essentially influencing the business activities. The course provides overall concepts of firm-specific and general environmental forces and an understanding of some of the analytical tools that managers apply to understand, scan, and forecast potential influence on business, business problems and techniques to solve business problems.

Course Description

The topics include socio-cultural, economic, political-legal, technological, and global business environment incorporating business-government relations, performance of industry and agricultural sectors, business support agencies in Nepal, and financial sector policy reforms. Through a blend of theoretical frameworks, case studies, and practical applications, students will develop the analytical skills necessary to navigate the complex and dynamic landscape in which businesses operate.

Learning Outcomes:

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

- To understand fundamental knowledge and concept about Nepalese and global business environment
- To be able in applying the concept of business environmental issues in real life situation
- To know the conceptual issues and dimensions of micro and macro environment forces
- To understand the business support agencies in Nepal
- To be familiar with how environmental forces influence to business activities

Learning strategies/ Tools for pedagogy

The following tools for pedagogy are recommended to faculties and instructors to facilitate in the class rooms. The instructor should strictly follow the ongoing evaluation and assessment process as per the following dimensions

- Case development and analysis
- Thematic presentation on the contemporary issues of business environment
- Term paper writing (theoretical and conceptual) based on syllabic contents
- Project work and assignment

Course Details

Unit 1: Introduction and Framework of Business Environment **4 LHs**

Introduction of business environment and its components, classification of business environment, framework of business environment; Environmental Scanning: process, techniques, methods and types; emerging business environment in Nepal.

Unit 2: Understanding Firm-specific Environment **4 LHs**

Definition and scope of the firm-specific business environment; importance of understanding the internal dynamics of firms; organizational structure; organizational culture, role of culture in shaping employee behaviour and organizational performance, cultural alignment and strategic fit; operations management, operations management principles, production processes and capacity planning, supply chain management and logistics, quality management and continuous improvement; human resource management, human competencies and resources.

Unit 3: Understanding Macro Environment

a. Macroeconomic Environment **12 LHs**

Dimensions of Nepalese economy; employment trends and labour market issues, labour migration on economic imbalance; economic development plans; industry and agricultural sectors-performance; 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; constitutional arrangement for economic environment in Nepal.

b. Political-Legal Environment **5 LHs**

Political structure in Nepal; political structure of Nepal and business-government relations in different levels of governments; political risks involved with Nepalese political environment; Legal provisions on business start-ups, market regulation, and competitive environment; legislations relating to labour, finance, investment, intellectual property, e-business, and consumer protection.

c. Socio-cultural Environment **5 LHs**

Components of socio-cultural environment: shifting marriage age, female education, changing family structure and size, social organizations, class structure and classification, acculturation and assimilation trends in Nepalese society, socio-cultural changes and their influence on business.

d. Technology, Energy Management and Natural Environment **4 LHs**

Current status of technology in Nepal, technology transfer issues, IT Policy of Nepal, natural environmental issues, energy situation in Nepal, Natural environment : concept and issues; effects of natural environment in business; environment and energy management issues in Nepal; Artificial intelligence and future of business in Nepal.

e. Global Business Environment and Nepalese Business **6 LHs**

Regional grouping of nations, regional trade agreements in South Asia– SAARC, SAPTA, SAFTA and BIMSTEC; Regional grouping related issues of Nepalese

business; Concept of globalization and its trends, foreign direct investment trends and causes for low FDI inflow in Nepal, WTO membership and Nepalese business.

Unit 4: Understanding Business Support Agencies in Nepal

8 LHs

Department of Industry (DoI); Nepal Rastra Bank (NRB); Nepal Chamber of Commerce (NCC); Trade and Export Promotion Centre (TEPC); Federation of Nepalese Chambers of Commerce and Industry (FNCCI); Small and Cottage Industry Development Board (SCIDB); Nepal Trade Information Portal (NTIP); Ministry of Labour, Employment and Social Security; and Ministry of Industry, Commerce, and Supplies.

Suggesting Readings

Francis Cherunilam. Business Environment: Text and Cases. Himalaya Publishing House.

Richard Welford, Richard Starkey. Business and the Environment. Routledge

David P. Baron. Business and Its Environment. Pearson

Legal documents published by Nepal Government. Nepal Law Commission,

<https://lawcommission.gov.np/en/>