Tribhuvan University

Faculty of Management

Office of the Dean

Course detail of

BBA (Bachelor of Business Administration) 8th Semester

MGT 240: Strategic Management	3 Credit Hours
Three Specialization Courses	9 Credit Hours
MGT 350: Internship	3 Credit Hours

Specialization Area: Banking and Finance (Any Three Courses)

BNK 202: Financial Derivatives

BNK 208: Microfinance Management

BNK 209: Insurance and Risk Management

BNK 221: Corporate Financing Decision

Specialization Area: Industry and Services Management (Any Three Courses)

ISM 208: Industrial Relations

ISM 209: Total Quality Management

ISM 210: Creativity and Innovation Management

ISM 211: Employability skills Management

Specialization Area: Micro Enterprise Management (Following Three Courses)

MEM 204: Cooperative Management

MEM 205: Social Entrepreneurship

MEM 207: Project Planning & Entrepreneurial Marketing

Specialization Area: Sales and Marketing Management (Any Three Courses)

MKM 204: Services Marketing

MKM 208: Public Relations and Media Management

MKM 209: Retail Marketing

MKM 210: Marketing Research

MKM 211: Internet Marketing

MKM 212: Branding

Specialization Area: Accounting (Any Three Courses)

ACS 202: Accounting for Banking

ACS 205: Corporate Auditing

ACS 206: Accounting for Business

ACS 208: Accounting for Financial Analysis

MGT 240: Strategic Management

Credits: 3
Lecture Hours: 48

Course Objectives:

The major objective of this course is to introduce the basic concepts and application of strategy and strategic management. It also aims to enhance the knowledge and approaches of strategic management. The course provides students with an in-depth understanding of fundamental concept and understanding of business strategy and strategic management.

Course Description:

This course contains Introduction to strategic management, environment analysis, strategy formulation, strategy implementation, and Strategic Evaluation and Control etc.

Learning Outcomes:

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

- Develop basic understanding of business strategy
- Apply different dimensions of business strategy and strategic management
- Understand the importance of environmental analysis for business strategy
- Able to know the issues and approaches of strategic management i.e formulation, implementation and evaluation

Learning Strategies:

The faculty member / course instructor strictly follows the following learning strategies while teaching to the student

- **Quizzes/ Surprise Test:** Quizzes to be taken individually without prior information. The quizzes are to be taken using objective questions covering the related text chapter materials.
- **Project & Live Projects**: The students should work in team for producing live project report as a part of experiential learning. They should go to the field, collect real time data and develop report. They also should present it in the class.
- **Case Analysis with presentation:** The students should submit analysis of the cases provided by the course instructor reflecting the text/ practice related problems, genesis of the problems. It may be presented in the class room.
- **Assignments**: The students tend to develop and deliver a presentation on contemporary issues that are worthy enough. Home assignment in preparation of term paper can be provided.

• **Term paper & Thematic Review**: The Course instructor/faculty should provide issues that are importantly raised in the society and ask students to review related articles and develop the theme as the part of term paper and ask them to present in the class.

Course Details:

Unit 1: Introduction 9 LHs

Concept and importance of strategic management; evolution of strategic management; elements of strategic management; strategic management process; need for strategy; levels of strategy; concept and features of strategic planning; concept of vision; mission and objectives; roles of information in strategic management.

Unit 2: Environment and Strategy Analysis 10 LHs

Concept of environment (internal and external); Techniques of external environment analysis: PESTLE analysis, ETOP, scenario planning, competitors analysis, Techniques of internal analysis: value chain analysis, comparative analysis (historical comparison, industry standards, benchmarking), strategic advantage profile (SAP) and financial analysis; SWOT analysis for strategies; environmental analysis for strategic management.

Unit 3: Strategy Formulation 12 LHs

Strategy formulation: concept and importance; Generating strategic options: corporate strategy, business strategy and functional strategy; Strategic alternatives at corporate level (stability strategy, growth strategy, retrenchment strategy, combination strategy); Strategic alternatives at business level (Porter's competitive strategy, strategic clock-oriented market based generic strategies); Strategies at functional level (marketing strategy, financial strategy, operation strategy, human resource management strategy and research and development strategy); Direction for strategy development (Consolidation, market penetration, product development, market development, diversification); Methods of strategy development (Internal development method, acquisition and merger method, joint development and strategic alliances method) ; Portfolio analysis for strategic choice (BCG matrix, GE Business Screen, Hofer's Matrix).

Unit 4: Strategy Implementation 10 LHs

Concept and meaning of strategy implementation; organizational structure and its types for strategy implementation (simple, functional, multidivisional, SBU, holding company, Project based, team based structure); process of strategy implementation; strategic leadership; requirements for strategy implementation: structure, resources and management system.

Unit 5: Strategic Evaluation and Control **7 LHs**

Concept of strategic evaluation and control; strategic audit; strategic information system; difference between strategic and operational control; types of strategic control and evaluation; guidelines for proper control and evaluation; roles of information in strategic evaluation and control.

Suggested Readings:

Bhattacharya, S. C. Strategic Management; Concepts and Cases, Wheeler Publishing.

David, F. R. Strategic Management; Concept and Cases, Pearson Education Inc.

Henry, E. A. Understanding Strategic Management, Oxford.

Jauch, L. R. and Glueck, W. F. Business Policy and Strategic Management; Formulation, Implementation and Control, McGraw-Hill.

Kazmi, A. Business Policy and Strategic Management, Tata McGraw Hill.

Prasad, L. M. Business Policy and Strategic Management, Sultan Chand and Sons.

Wheelan, T. L. and Hunger, J. D. Strategic Management and Business Policy, Pearson Education Inc.

Chalise, M and Bhandari, D.R. Strategic Management, Asmita Publication, Kathmandu

BNK 202: Financial Derivatives
BBA 8th Semester

Nature of course: Specialization *Credit hours: 3*
Lecture hours: 48

Course Objective

This course aims to provide students with a foundation in the study of derivatives and their applications to risk management. More specifically, the course enables the students to understand the fundamental nature of derivatives, value options, forwards, and futures, and shows how they are used to achieve various hedging and speculating objectives.

Course Description

This course is designed to introduce students to the theoretical and practical aspects of financial futures, options, and other derivatives. This course introduces derivatives, the structure of options markets, the valuation of an option, the strategy of basic options, the structure of future markets, the valuation of forward and futures prices, swaps, and financial risk management.

Course Details

Unit 1: Introduction **5 LHs**

Derivative markets and instruments; Core concepts in financial and derivative markets; Spot and derivative markets; Role of the derivative market; Criticism of derivative markets; Misuse of derivatives; Derivatives and ethics; and Career in derivative markets.

Unit 2: Structure of Options Markets **7 LHs**

Development of options markets; Call and put options; Payoff and profit diagrams of stock transactions and options transactions; Over-the-counter options market; Exchange-listed options trading; Mechanisms of trading; Option quotation; Types of options; Transaction costs in options trading.

Unit 3: Valuation of Option **8 LHs**

Principles of call option and put option pricing; One-period binomial model: valuation of call, valuation of put, hedge portfolio, arbitrage; Two-period Binomial model: valuation of call and put, American options, and dividend adjustment; The Black-Scholes-Merton model of option pricing with and without dividends; The effect of change in variables on option value.

Unit 4: Option Strategies **8 LHs**

Call and stock: the covered call; Put and stocks: the protective put; Option combination: straddle, strangle, strip, and strap; Spread strategies: bull spread, bear spread, and butterfly spread; Synthetic instruments.

Unit 5: Structure of Future Market **5 LHs**

Development of forward and future markets; Over-the-counter forward market; Organized future trading; Future traders; Mechanics of futures trading; Types of future contract; Transaction costs in forward and futures trading; and Regulation of futures and forward markets; Development of derivative market in Nepal; Regulation of derivative markets in Nepal; Current issues in derivative markets of Nepal.

Unit 6: Pricing and Valuation of Forward and Future **5 LHs**

Cost of carry principle; Pricing futures/forwards on investment assets, stock indices, foreign currencies, and commodities; Carry arbitrage when futures/forwards are mispriced.

Unit 7: Swaps **5 LHs**

Concept and nature; Features of swaps; Introduction, pricing, and valuation of interest rate swaps, currency swaps, and equity swaps.

Unit 8: Financial Risk Management **5 LHs**

Rationale for risk management; Hedging of equity risk and currency risk using options; Managing risk using forward and futures; Basis risk and imperfect hedge; Managing interest rate risk, currency risk, and portfolio risk by using swaps.

Suggested Readings

Chance, D. M. & Brooks, R. (n.d). *An Introduction to Derivatives and Risk Management.* Cengage Learning India Pvt. Ltd.

Hull, J. C., & Basu, S. (n.d.). *Options, Futures, and Other Derivatives*. Pearson Education Singapore Pvt. Ltd.

Johnson, R. S. (n.d.). *Derivative Market and Analysis*. John Wiley & Sons.

Kolb, R. W. & Verdahl, J. A. (n.d.). *Financial Derivatives: Pricing and Risk Management*. John Wiley & Sons.

Parasuraman, N. R. (n.d.). *Fundamentals of Financial Derivatives.* Wiley India.

Taylor, F. (n.d.). *Mastering Derivatives Markets: A Step-by-Step Guide to the Products, Applications and Risks*. Pearson India.

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BNK 208: Microfinance Management
BBA 8th Semester

Nature of course: Specialization *Credit hours: 3*
Lecture hours: 48

Course Objective

This course provides an overview of microfinance and its significance in poverty reduction and economic development. It covers the history and evolution of microfinance, different types of microfinance institutions, and their role in providing financial services to the poor. The main purpose of this course is to acquaint students with the role and significance of microfinance in the development of a developing country like Nepal. Besides, it also provides the products and services and functions of microfinance institutions operating in Nepal.

Course Description

This course contains basic concepts of microfinance management, microfinance operations and models, microfinance products and services, risk management in microfinance, monitoring and evaluation of microfinance, microfinance policy, regulatory environment, and emerging issues in microfinance in Nepal

Course Details

Unit 1: Basic Concept of Microfinance Management **6 LHs**

Defining Microfinance; Differences of Microcredit and Microfinance; Characteristics of Microfinance; Evolution of Microfinance: National and International Context; Perspectives and Approaches to Poverty; Microfinance and Social Entrepreneurship: Concept of Social Enterprise, differences of social enterprises and business enterprises; differences in Microfinance and Informal Financing; Differences in Microfinance and traditional banking; Microfinance management and its principles.

Unit 2: Microfinance Operations and Models **5 LHs**

Approaches to Microfinance: Welfare approach and Institutional approach; Model of Microfinance: Grameen Replication, Cooperative, FINGO, Self Help Groups [SHG], Target group program, wholesale lending MFIs, and others; purposes and functions of different models in Nepal; Grameen model's features, process, and their strengths and weaknesses. Concept of group lending and peer pressure; Adverse selection, moral hazard problem, and other problems in microfinance.

Unit 3: Microfinance Product and Services **7 LHs**

Concept and nature of micro-finance products and services; Types of Microfinance products – micro credits, micro savings, micro insurance, pension and provident fund, and payment transfers; Types of Microfinance services: financial intermediations, social intermediations, and social services; Delivery of products and services; Product development in Microfinance –process, pricing products of microfinance

Unit 4: Risk Management in Microfinance **6 LHs**

Concept and nature of micro-finance risks, Risks in MFIs – functional, financial and external risks; Functional risks – mission drift, staff fraud, inefficient performance, inefficient tracking system of loans, overdependence on donors and staff turnover; Financial risks – interest rate risk and foreign exchange risk; External risks – calamities, market speculation, market competition, theft and government policies; Strategies for risks minimization – securitization, controlling internal frauds, developing effective MIS, efficient human resource management, disaster risk management, developing secured cash transportation, disbursal and collection system and hedging

Unit 5: Monitoring and Evaluation in Microfinance Management **7 LHs**

Overview of impact assessment: Household, individual, and enterprise level; Financial performance analysis: PEARLS and CGAP models; Social performance: Universal Standard of Social Performance. Status of Nepalese Microfinance.

Unit 6: Regulatory Environment for Microfinance Management **6 LHs**

National Microfinance Policy; MF regulatory authority and institutions – Nepal Rastra Bank (NRB), Department of Cooperatives (DoC); Laws and regulations – Nepal Rastra Bank Act, Bank and Financial Institutions Act, Cooperative Societies Act, Financial Intermediaries Act, NRB Directives for MFIs.

Unit 7: Microfinance in Nepal **6 LHs**

Present status of different models of microfinance in Nepal: facts and figures; sustainability of MFIs; role of microfinance in women empowerment; deprived sector lending; contribution of microfinance in the overall development, and their problems and challenges.

Unit 8: Emerging issues in Microfinance **5 LHs**

Crises in Microfinance; Governance of MFIs; Digitalization in microfinance; Funding Issues in Microfinance; Microfinance for climate change; Financial Inclusion; Client protection and financial literacy

Suggested Readings:=

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Baral, S. K., & Bihari, S. C. (n.d.). *Rural marketing and microfinance: Text and cases.* New Delhi: A.I.T.B.S. Publishers, India.

Ledgerwood, J. (n.d.). *The new microfinance handbook: A financial market system perspective.* Washington, DC: The World Bank.
Mishra, P. K. (n.d.). *Microfinance management.* Bhubaneswar: Cengage.
Shah, R. K. (n.d.). *Microfinance in Nepal.* New Delhi: Serials Publications.
Sharma, P. R. (n.d.). *Impact of microfinance on women empowerment.* Pokhara: TOLI.
Sharma, P. R. (n.d.). *Sustainability of microfinance institution: Opinion survey*. Pokhara: TOLI.
Shrestha, S. M. (n.d.). *State of microfinance in Nepal*. Dhaka: Institute of Microfinance.
The Banking with the Poor Network. (n.d.). *Microfinance Industry Report Nepal*. Singapore: BWTP.

BNK 209: Insurance and Risk Management
BBA 8th Semester

Nature of course: Specialization | *Credit hours: 3*
Lecture hours: 48

Course Objectives

This course aims to provide a comprehensive understanding of insurance and risk management concepts, ensuring that students develop both theoretical knowledge and practical skills relevant to the field. The student will be able to understand the role of insurance in the risk management process.

Course Description

This course deals with the basic nature of risk and the way it is managed by different types of insurance businesses. This course contains an introduction, risk management, Insurance device, legal principles in insurance, life insurance, non-life insurance, and Government Regulations of Insurance regulating insurance business in Nepal.

Course Details

Unit 1: Introduction **5 LHs**

Meaning of risk; Peril and hazard; Classification of risk: pure and speculative, diversifiable and nondiversifiable, enterprise and systemic; Major personal risk: premature death, inadequate retirement income, poor health, unemployment, property and liability; Commercial risk: property, liability, loss of business income, cyber security; identity theft and other; Burden of risk on society; Techniques of managing risk: risk control, risk financing.

Unit 2: Risk Management **6 LHs**

Meaning of risk management; Objective of risk management; Steps in risk management process; Benefits of risk management; Personal risk management; Business risk management The changing scope of risk management; Loss forecasting; Financial analysis in risk management decision making; Other risk management tools.

Unit 3: Insurance Device **5 LHs**

Definition of insurance; Basic characteristics of insurance; Characteristics of insurable risk; Adverse selection and insurance; Insurance and gambling; Insurance and hedging; Types of insurance: private and government; Benefits and costs of insurance to society.

Unit 4: Legal Principles in Insurance **5 LHs**

Fundamental legal principles: principle of indemnity, principle of insurable interest, principle of subrogation and principle of utmost good faith; Requirements of an insurance contract; Distinct legal characteristics of insurance contracts; Law and the insurance agent; Basic parts of insurance contract; Insurance provisions: endorsements and riders, Deductibles, coinsurance; Other-insurance provisions.

Unit 5: Life Insurance **10 LHs**

Meaning and importance of life insurance; Premature death; financial impact of premature death; amount of life insurance of own, Types of life insurance; Other types of life insurance; Life insurance contractual provisions; Dividend option; Nonforfeiture option; Settlement option; additional life insurance benefits; Determining the cost of life insurance; Rate of return on saving component; Taxation of life insurance, Shopping of life insurance, Calculation of life insurance premium; Progress of life insurance in Nepal.

Unit 6: Non-life insurance **12 LHs**

Commercial Property and liability insurance; Fire insurance: nature and use of fire insurance**;** types of policies; rate fixation in fire insurance; Payment of claims; Marine insurance: nature, marine insurance policies; premium calculation, payment of claims; Auto insurance: Liability coverage; Medical payment coverage; Uninsured motorists coverage; Cost of auto insurance; Compulsory auto third party insurance; Social Insurance: Old-age survivors and disability insurance; Medicare; Unemployment insurance; Workers compensation; Miscellaneous insurance.

Unit 7: Government Regulations of Insurance **5 LHs**

Reasons for insurance regulation; Methods of regulating insurers; Areas of regulation; Current issues in insurance regulation; Features and coverage of the existing Insurance Act and Insurance Regulation; Role and functions of Nepal Insurance Authority in regulating insurance in Nepal.

Suggested Readings

Rejda, G. E. *Principles of risk management and insurance.* Pearson Education.

Vaughan, E. J. & Vaughan, T. M. *Fundamentals of risk and insurance.* Willey India.

Harrington, S. E., & Niehaus, G. R. *Risk management and insurance.* Tata McGraw-Hill.

Mishra, M, N, & Mishra, S. B. *Insurance: Principles and Practice.* S. Chand & Company Ltd.

Government of Nepal, Insurance Act.

Nepal Insurance Authority, Annual Reports of Nepal Insurance Authority.

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BNK 221: Corporate Financing Decision
BBA 8th Semester

Nature of course: Specialization | *Credit hours: 3*
Lecture hours: 48

Course Objectives

The purpose of this course is to impart knowledge and analytical skills of corporate finance to raising funds most effectively by business firms. After this course, the students will have a clear understanding of sources of funds used by a corporation, compare the cost of different sources of short-term funds, analyze the pros and cons of each source of financing, raise capital from the capital market by issuing securities, and describe financial distress and distress management techniques.

Course Description

This course begins with a brief overview of corporate finance. It covers different aspects of long-term and short-term financing. It also covers leasing, private equity and venture capital financing and warrants, and convertibles. Finally, it covers financial distress issues.

Course Details

Unit 1: Introduction **5 LHs**

An overview of corporate financing decisions: instruments, markets, and financial intermediaries; Ethics in financing decisions; Financial innovations and corporate finance; Capital structure and financial structure; Optimal capital structure and capital structure issues.

Unit 2: Long-term Financing **8 LHs**

Features of Bonds, types of bonds, bond innovations, advantages and disadvantages of bond financing; Key characteristics of preferred stock, merits and demerits of preferred stock financing; Common stock: Features of common stock; Legal rights and privileges of common stockholders; Advantages and disadvantages of common stock; Methods of selling securities: public offering, rights offering and private placement; Analysis of rights offering and effect of rights offering on shareholders' wealth; Effect of each financing alternative on balance sheet and income statement.

Unit 3: Term Loan and Lease Financing **8 LHs**

Key characteristics of term loan, advantages and disadvantages of term loan financing, lenders of term loan, documents required for term loan; Loan amortization schedules; Provision of moratorium period; Security provisions and protective covenants; Lease as a source of financing; Features of a lease contract; Types of leases; Advantages and disadvantages of lease financing; Accounting and tax treatments of leases; Analysis of lease versus buy/borrow decision using present value of cash flow approach; Lease financing in Nepal.

Unit 4: Short-term Financing **8 LHs**

Short-term versus long-term financing; Advantages and disadvantages of short-term financing; Unsecured sources of short-term financing: accruals, trade credit, bank loan, commercial papers; Secured sources of short-term financing: accounts receivable financing (pledging and factoring), inventory financing (floating lien, chattel mortgage, trust receipt loan and warehouse financing); Cost of sources of short-term financing; Factors to be considered while choosing appropriate source of short-term financing.

Unit 5: Private Equity and Venture Capital Financing 5 LHs

Private equity fund; Founders and angels; Venture capital; Importance of venture capital financing; Stages of venture capital financing.

Unit 6: Warrants and Convertibles 8 LHs

Concept and Valuation of warrants; Convertible securities; Valuation of convertible securities; Reasons for issuing warrants and convertibles; Effect of bonds/debentures with warrant and convertible financing on balance sheet and income statement; Exchangeable debt.

Unit 7: Financial Distress 6 LHs

Financial distress; Bankruptcy liquidation; Bankruptcy reorganization; Going private and leveraged buyouts; Leveraged recapitalizations; Distress restructuring; Bankruptcy, liquidation, and reorganization in Nepal.

Suggested Readings

Ross, S. A., Westerfield, R. W. & Jordan, B. D. *Fundamentals of Corporate Finance*. McGraw-Hill Irwin.

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

Brealey, R. A., Myers S. C. & Alen, F. *Principles of Corporate Finance*. McGraw-Hill Irwin.

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

Gitman, L. J. *Principles of managerial finance*. Pearson Education.

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ISM 211: Employability Skill Management

BBA 8th Semester

Nature of course: Specialization *Credit hours: 3*
Lecture hours: 48

Course Objectives

The main objective of this course is to prepare students for successful careers by developing their employability skills, knowledge, and attitudes. Students will learn to understand employability, assess their strengths and weaknesses, set career goals, and plan for personal and professional growth. They are expected to gain skills in communication, teamwork, leadership, job searching, and professional workplace behavior. This course also emphasizes digital literacy, global and cross-cultural competence, and adaptability to changing work environments. Overall, it equips students to navigate the job market, build meaningful careers, and thrive in both national and international workplaces.

Course Description

This course includes Introduction to Employability, Self-Assessment and Personal Development, Career Planning and Management, Communication and Interpersonal Skills, Job Search and Recruitment Skills, Teamwork and Leadership, Workplace Skills and Professionalism, Technology and Employability, and Global and Cross-Cultural Competence. Through practical exercises and real-world examples, students will develop the knowledge, skills, and attitudes needed to succeed in the job market and build sustainable careers.

Course Outcomes

Upon completion of the course, students will be able to;

- Conceptualise the know the skills for their employability
- Able to use various tools for testing their employability
- Develop CV and resume
- Develop various soft skills that are required for employability.

Course Details

Unit 1: Introduction to Employability **6 LHs**

Concept and significance of employability; Employability, employment, and career sustainability; Attributes and competencies of employable graduates; Career development and employability models; Overview of Nepalese and global job market trends; Youth employment challenges; Migration and foreign employment; Emerging job roles in Nepal.

Unit 2: Self-Assessment and Personal Development **6 LHs**

Self-awareness and self-assessment tools (SWOT, MBTI, DISC); Personal development planning (PDP): goals, vision, and action plans; Emotional intelligence, motivation, and self-management; Continuous professional development.

Unit 3: Career Planning and Management **5 LHs**

Career goal setting; Career models and career path planning (AAAA, i.e., Aspire-Act-Apply-Achieve model); Career mapping, tracking progress, and self-reflection; Entrepreneurship and intrapreneurship as career choices; Building a professional growth mindset.

Unit 4: Communication and Interpersonal Skills **5 LHs**

Principles of effective communication; Professional writing: reports, emails, proposals, and business correspondence; Presentation skills and public speaking; Active listening, feedback, persuasion, and negotiation; Building rapport, networks, and interpersonal influence.

Unit 5: Job Search and Recruitment Skills **6 LHs**

Job market exploration and career opportunities; CV, resume, and cover letter writing; Job search methods: online portals, professional networking, and referrals; Interview preparation: types, behavioral questions, and mock interviews; Professional etiquette, personal branding, and self-presentation.

Unit 6: Teamwork and Leadership **6 LHs**

Team dynamics and collaboration skills; Roles and responsibilities within a team (Belbin's team roles); Conflict management and problem-solving in teams; Leadership theories and situational leadership; Building trust, accountability, and influence.

Unit 7: Workplace Skills and Professionalism **6 LHs**

Workplace skills: Hard skills vs soft skills; Critical and creative thinking in decision-making; Ethics, integrity, and corporate social responsibility; Workplace adaptability, resilience, and emotional well-being; Developing a reflective and growth-oriented mindset; Professionalism: Reliability, Integrity, Communication, Attitude, Respect, Punctuality.

Unit 8: Technology and Employability **4 LHs**

Digital skills and competency for the modern workplace; Productivity and collaboration tools; Professional networking; Cybersecurity, digital ethics, and responsible online behavior.

Unit 9: Global and Cross-Cultural Competence **4 LHs**

Understanding cultural diversity and inclusion in the workplace; Global labour mobility and international career trends; Intercultural communication and collaboration; Building cultural intelligence for global employability.

Suggested Readings

Baruch, Y. (2022). *Managing careers and employability.* Routledge.

Cottrell, S. (2021). *Skills for success: Personal development and employability*. Bloomsbury Academic.

Holmes, K. (2018). *What employers want: The employability skills handbook.* Open University Press.

Knight, P., & Yorke, M. (2003). *Assessment, learning and employability.* Open University Press.

Lumley, M. (2014). *Developing employability for business.* Oxford University Press.

Rao, M. S. (2010). *Soft skills – Enhancing employability: Connecting campus with corporate.* I. K. International Publishing House.

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MEM 207: PROJECT PLANNING AND ENTREPRENEURIAL MARKETING

BBA 8th Semester

Nature of course: Specialization *Credit hours: 3*
Lecture hours: 48

Course Objectives

This course aims to develop students' knowledge and skills in project planning and entrepreneurial marketing. It includes fundamentals of project planning, feasibility analysis, design, scheduling, budgeting, and appraisal. Students acquire the knowledge and skills required to integrate time, cost, quality, and risk aspects to ensure project efficiency and sustainability. The course also includes concepts of entrepreneurial marketing, market analysis, product development, and innovative marketing strategies. Hence, this course further aims to enable students to plan, implement, and evaluate effective marketing initiatives for startups and small enterprises in the Nepalese context.

Course Description

This course includes fundamentals of project planning, project identification and feasibility study, project design and work breakdown structure, project scheduling, resource and risk planning, and project budgeting and appraisal. It further covers entrepreneurial marketing concepts, opportunity and market analysis, product and value proposition development, marketing strategies and the marketing mix, digital and social media marketing, and marketing planning and implementation.

Course Outcomes

Upon completion of the course, students will be able to;

- Conceptualize the fundamentals of project planning
- Assess the feasibility of the project
- Develop the project structure
- Prepare budget and appropriate documents
- Prepare value proposition and segment the market for entrepreneurial business
- Prepare marketing plan for entrepreneurial business and implement the plan. and

Course Details

Unit 1: Fundamentals of Project Planning **5 LHs**

Concept, nature, and importance of project planning; Project life cycle and stages; Project planning versus implementation; Roles and competencies of project planners and stakeholders; Types of projects: business, development, and entrepreneurial projects; Overview of project planning in the Nepalese context.

Unit 2: Project Identification and Feasibility Study **5 LHs**

Sources and generation of project ideas; Project screening and selection criteria; Feasibility study components: technical, market, financial, environmental, and social feasibility; Stakeholder and needs analysis; Tools for feasibility evaluation; Case illustrations from Nepalese projects.

Unit 3: Project Design and Work Breakdown Structure 5 LHs

Defining project objectives, scope, and deliverables; Logical Framework Approach; Developing Work Breakdown Structure; Setting milestones and performance indicators; Integration of project components; Preparation of project charter and scope statement.

Unit 4: Project Scheduling, Resource and Risk Planning 5 LHs

Scheduling tools and techniques: Gantt chart, PERT, CPM; Time and resource estimation; Resource allocation and balancing; Identifying project risks and uncertainties; Risk assessment and mitigation planning; Project planning software.

Unit 5: Project Budgeting, Appraisal, and Documentation 4 LHs

Project cost estimation and budgeting techniques; Preparing project cost plans and cash flow forecasts; Project appraisal methods (financial and economic appraisal); Documentation and presentation of project proposals; Monitoring, evaluation, and sustainability considerations; Ethical and policy aspects of project planning in Nepal.

Unit 6: Entrepreneurial Marketing 8 LHs

Concept, characteristics, dimensions, and evolution of entrepreneurial marketing; Differences between traditional and entrepreneurial marketing; The entrepreneurial marketing process; Role of marketing in new venture creation and growth; Marketing challenges faced by Nepalese startups and SMEs; Identifying and evaluating market opportunities; Understanding customer needs and behavior in entrepreneurial settings; Market segmentation, targeting, and positioning for startups; Competitive and environmental analysis; Entrepreneurial market research: concepts, process, and tools.

Unit 7: Product and Value Proposition Development 4 LHs

New product and service development process; Designing value propositions and unique selling propositions; Branding for startups and SMEs; Managing innovation and product life cycles; Co-creation and customer participation in product development.

Unit 8: Entrepreneurial Marketing Strategies and Marketing Mix 8 LHs

Concept and focus of entrepreneurial marketing strategies; Entrepreneurial approaches for marketing mix: Guerrilla marketing, buzz marketing, relationship marketing, and networking; Leveraging partnerships and collaborations; Resource leveraging and bootstrapping in marketing; Digital marketing tools and techniques for startups; Role of social media, influencer, and content marketing; Building online communities and engagement; Email and mobile marketing; E-commerce, digital branding, and analytics for entrepreneurs.

Unit 9: Entrepreneurial Marketing Planning and Implementation 4 LHs

Components of a marketing plan for new ventures; Budgeting and resource allocation; Implementing and monitoring marketing activities; Measuring marketing performance and customer feedback; Marketing challenges and ethical considerations in entrepreneurial settings.

Suggested Readings

Choudhury, S. (2019). *Project management*. McGraw Hill.

Hills, G., Hultman, C., & Miles, M. P. (2008). The evolution and development of entrepreneurial marketing. *Journal of Small Business Management*, *46*(1), 99–112. https://doi.org/10.1111/j.1540-627X.2008.00236.x

Kerzner, H. (2022). *Project management: A systems approach to planning, scheduling, and controlling*. Wiley.

Lock, D. (2020). *Project management* (10th ed.). Gower Publishing.

Morris, M., Schindehutte, M., & LaForge, R. (2012). *Entrepreneurial marketing: A global perspective*. Palgrave Macmillan.

Project Management Institute. (2021). *A guide to the project management body of knowledge (PMBOK® guide*). Project Management Institute.

Stokes, D., & Wilson, N. (2017). *Small business management and entrepreneurship*. Cengage Learning.

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MKM 204: Services Marketing
BBA 8th Semester

Nature of course: Specialization *Credit hours: 3*
Lecture hours: 48

Course Objective
The course aims to impart the basic knowledge of services marketing, its marketing principles, and integration of those principles with the real-time business environment. The course will be helpful in analyzing the marketing situation and making the right decisions.

Course Description
This course covers the introduction of service marketing, which covers the concept, meaning, and characteristics of service marketing. It also incorporates major principles of quality functions of service marketing dynamics. It deals with issues of emerging service marketing practices. The topics included in the syllabus will help students to understand the service marketing process, environment, system, and strategies related to service marketing mix variables.

Course Details

Unit 1: Introduction **12 LHs**

Concept of Service and Service Marketing: Tangibility spectrum of service; Prospective of Service: Customer service; Service product; Service industry; Service business; Derived service; Supplementary service; Internal service; Service business; Characteristics of Service Compared to Goods; Characteristics of Services: their consequences and management response; Service Compared to Goods: based on product, production, distribution, inventory, sales, promotion, HR, organization, consumption, customer relation, quality; Challenges of Service Marketing: Service stinks; Models in Service Marketing: The molecular model, Theservuction model, Flower of service; Service Marketing Mix: Product, Place, Price, Promotion, People, Process and Physical evidence.

Unit 2: Buyer Behaviour and Relationship Marketing **4 LHs**

Buyers Behaviour: Concept of buyer, customer, and consumer, and institutional buyer; Consumer Buying Decisions: Buyer decision making process; Factors influencing buying behaviour; Relationship Marketing: Concept and benefits of relationship marketing; Process and ladder of relationship; Transactional selling and Relationship Marketing

Unit 3: Consumer's Service Expectation and Perception **6 LHs**

Consumer's Service Expectation: Concept, levels, and determining factors; Zone of tolerance; Perception / Service encounter: MOT; Types of encounters; Consumer Satisfaction: Concept; Determinants; Outcome of consumer satisfaction; Service failure: Customer response to service failure; Handling customer complaints; Service guarantee.

Unit 4: Service Quality and Relationship Marketing **8 LHs**

Service Quality: Concept; Dimensions of service quality; Approaches – Traditional approaches and contemporary approaches; The Service Quality Gap Model: The reasons for the gaps and management response to minimize the gap; Measurement of Service Quality: Concept and elements of measurement; Methods of measurement, SERVQUAL

Unit 5: Service Marketing Mix Strategies **14 LHs**

Service Product: Concept of service product; New service product development process; Service Blue Print; Service product life cycle and marketing strategies; Service Branding: Concept, Objectives and brand equity; Service Pricing: Concept of service pricing, Objectives; Approaches to service pricing- Cost based, Competition based, Demand based and Value based- Emerging service pricing strategies: Satisfaction based pricing, relationship based pricing, EDLP pricing, back-ward pricing, Yield management, Pricing Strategies: Discounting, Psychological pricing, Penetration pricing, Skimming pricing, Price farming and Result based pricing; Service Promotion: Concept of service promotion; Promotion mix for service and selection strategies; Service Distribution: Concept of service distribution; Methods of direct distribution; Service intermediaries; People: Concept of people in service; Role of service employees, consumers and follow consumers - Service marketing triangle, - Service Profit Chain; Physical Evidence: Concept and role of physical evidence.

Unit 6: Emerging Service Sectors in Nepal **4 LHs**

Service Marketing in Nepal: Service marketing environment and challenges; Introduction of Service Sector in Nepal: Health sector, Banking sector, Insurance sector, Communication and Network sector; Tourism Sector: Importance and prospective.

Addendum: At least one case will be administered at the end of each chapter. The student will also complete a project work and a few other assignments as specified by the faculty member.

Suggested References

Lovelock, C. H. (2008). *Services marketing* (Indian ed.). Pearson Education Asia.

Balaji, B. (2010). *Services marketing and management.* S. Chand & Company.

Palmer, A. (1998). *Principles of services marketing* (2nd ed.). McGraw-Hill.

Zeithaml, V. A., Bitner, M. J., Gremler, D. D., & Pandit, A. (2018). *Services marketing*. Tata McGraw-Hill.

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MKM 208: Public Relations & Media Management

BBA 8th Semester

Nature of course: Specialization *Credit hours: 3*
Lecture hours: 48

Course Objectives

This course aims to provide students with the knowledge and skills necessary to understand the functioning of public relations and media management properly.

Course Description

This course contains an introduction, public relations and marketing practices, public relations planning, public relations campaigns, advertising agency and media, media planning, advertisement budgeting process, and public relations practices in Nepal.

Course Details

Unit 1: Introduction 5 LHs

Concepts, objectives of public relations, nature of public relations; the process of public relations, Marketing communications system; linear model of communication; two-step communication model.

Unit 2: Public Relations & Marketing Practices 6 LHs

Concept of marketing mix; Integrated Marketing Communication (IMC); importance of IMC, promotion mix; difference between public relations and marketing, Public relations and advertising, advertising and publicity, ethics in public relations.

Unit 3: Public Relations Planning 6 LHs

The tools of public relations; developing a public relations plan; Defining PR: problems and Issues; SWOT and PEST Analysis; Concept and process of strategic planning

Unit 4: Public Relations Campaigns 6 LHs

Concept of public relations campaigns; Media relations in PR campaign, writing News Release, Targeting the right people; Media roles and responsibilities, Media campaigns through traditional and new media.

Unit 5: Advertising Agency and Media 8 LHs

Concept of media, role of media, media and promotion, print media, outdoor media, electronic media, online media; the concept of advertising agency; functions of advertising agency; types of advertising agency; Importance of creativity in advertising, role of magazines and Newspapers in advertising; FM/radio Advertising; Television commercial advertising (TVC)

Unit 6: Media Planning 6 LHs

Concept of media planning; media planning process, criteria of media selection, purpose of media planning, problems of media planning, evaluation, and follow-up.

Unit 7: Advertising Budgeting Process LH5

Concept of advertising budgeting, Methods to spend on advertising; percentage of sales; shares of market/share of voice method; the objective/task method; elements of media mix: Five (5Ms) in media strategy; Concept of Brand development Index (BDI) and Category Development Index (CDI)

Unit 8: Public Relations Practices in Nepal LH6

Print media in Nepal, audio-visual media in Nepal, Role of Advertising Agencies in Nepal, Function and role of Advertising Agency Association of Nepal (AAN), practice of ATL and BTL in Nepal, PR practices in Nepal

Addendum: At least one case will be administered at the end of each chapter. The student will also complete a project and a few other assignments as specified by the faculty member.

Suggested Books

Belch, G. E., Belch, M. A., & Purani, K. (2011). *Advertising and promotion: An integrated marketing communications perspective*. Tata McGraw-Hill Education Private Limited.

Sontakki, C. N. (2014). *Advertising and sales management.* Kalyani Publishers.

O'Guinn, T. C., Allen, C. T., & Semenik, R. J. (2016). *Advertising and integrated brand promotion.* Thomson South-Western.

Sachdeva, I. S. (2009). *Public relations: Principles and practices.* Oxford University Press.

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MKM 209: RETAIL MARKETING

BBA 8th Semester

Nature of course: Specialization *Credit hours: 3*

Lecture hours: 48

Course Objective

This course aims to provide knowledge and skills to students in the area of retail marketing required specifically for the big retail institutions.

Course Description

This course provides a comprehensive understanding of the principles and practices of retail management in a dynamic and competitive marketplace. It explores the conceptual foundations of retailing, emphasizing its strategic importance within the broader marketing framework. Learners will examine consumer behavior in retail contexts, service and quality management, and the effective application of the retail marketing mix. The course covers key functional areas such as merchandise management, retail pricing, promotion, distribution, and supply chain operations, integrating theoretical models with practical applications. Special attention is given to contemporary issues such as brand management, customer loyalty, retail communication strategies, and ethical responsibilities in retailing. By the end of the course, participants will develop analytical and managerial competencies essential for designing, implementing, and evaluating retail strategies that create value for both consumers and organizations.

Course Contents

Unit 1: Introduction **5 LHs**

Concept of retailing, characteristics of retailing. Types of retailers. Growing importance of the retail industry. Dynamism in retailing: environmental theory, cyclical theories, and conflict theory. Retailing and marketing – strategic approach to retail marketing

Unit 2: Consumer Behavior and Retail Operations **6 LHs**

Consumer behavior in retail context- simple model of retail purchase, time taken to shop, buying roles, buying decision process and its implications for retail management, influences on the consumption process: motivational forces, demographic factors, social class, family influence, psychographics, role of children, social influence

Unit 3: The Management of Service and Quality in Retailing **6 LHs**

Service components in retailing: tangible – intangible continuum, service quality management – Model of perceived service quality, quality gap model: the Gronroos model of perceived quality management and the Parasuraman, Zeithaml and Berry model, implementation of service management, growing emphasis on quality control, characteristics of retail quality, quality auditing system, service recovery in retail context.

Unit 4: Retail Marketing Mix, Retail Product, and Retail Brand **6 LHs**

Concept of retail marketing mix, marketing mix for retail services, retail products, and breakdown, concept of retail brand, role of branding in retail business, retail brand positioning, brand loyalty, brand personality, consumers' concept of self-image, brand proposition, managing brands over their life cycles, brand updating, brand extension

Unit 5: Merchandise Management **5 LHs**

Merchandise management concept, methods of planning and calculating inventory levels, merchandiser skills and profile, category management, range planning, space allocation, merchandise assortment and support, negotiating the purchase

Unit 6: Retail Pricing **5 LHs**

Concept of retail price, price sensitivity, factors affecting price sensitivity, approaches to retail pricing, pricing and the relationship to value, markdown policy consideration for retailers.

Unit 7: Retail Communication and Promotion **5 LHs**

Objectives of retail promotion, promotional budget approaches, communication effects, advertising, sales promotion, retail marketing and loyalty schemes, design and implementation of relationship marketing schemes, personal selling, and public relations.

Unit 8: Retail Distribution and Supply Chain Management **5 LHs**

Channels and channel flows, supply channel, growth of channel relationship and partnership, distribution logistics and stock control, retail logistics: the cost structure.

Unit 9: Consumerism and Ethics in Retailing **5 LHs**

The different pressures for a company to be socially responsible, criticism of marketing activities, product misuse and safety issues, green issues, the acceptability of societal marketing approach, and corporate social responsibility.

Addendum: At least one case will be administered at the end of each chapter. The student will also complete a project and a few other assignments as specified by the faculty member.

Suggested Readings

Gilbert, D. (2003). *Retail Marketing Management.* Pearson Education.

Bajaj, C., Tuli, R., & Srivastava, N. V. (2011). *Retail Management*. Oxford University Press.

Berman, B., & Evans, J. R. (2017). *Retail Management: A Strategic Approach.* Pearson India.

Singh, H. (2009). *Retail Management: A Global Perspective (Text & Cases)*. S Chand & Company.

Levy, M., Weitz, B. A., & Pandit, A. (2007). *Retailing Management.* Tata McGraw-Hill.

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MKM 210: MARKETING RESEARCH

BBA 8th Semester

Nature of course: Specialization | *Credit hours: 3*
Lecture hours: 48

Course Objectives

The basic objective of this course is to make students understand the basic techniques of identifying problems of marketing research and apply the various tools in this regard.

Course Description

This course provides a comprehensive overview of the concepts, processes, and applications of marketing research as a vital tool for strategic decision-making. It introduces the nature, role, and scope of marketing research, emphasizing its importance in understanding market dynamics and consumer behavior. Students learn to identify and define research problems, formulate hypotheses, and design effective research frameworks using both qualitative and quantitative methods. The course covers data collection techniques, including observation, surveys, and experiments, along with approaches to sampling and statistical data analysis. Emphasis is placed on the development of reliable research instruments, ethical considerations, and the preparation of professional research reports. Additionally, learners explore the practical applications of marketing research in areas such as market segmentation, product development, advertising effectiveness, and sales and distribution analysis. By the end of the course, participants will have the knowledge and skills to design, conduct, and interpret marketing research that supports evidence-based managerial decisions.

Course Details

Unit 1. Introduction **8 LHs**

Meaning and nature of marketing research; Role of marketing research in strategic decision making; Types of marketing research; Scope of marketing research; Marketing research process: Factors affecting marketing research decisions; Limitations of marketing research; Ethics in marketing research.

Unit 2. Defining the Research Problem **8 LHs**

Problem identification; Components of a problem; Steps of problem identification; Problem formulation: Statement of the problem; Writing the research objectives. Formulation of hypothesis.

Unit 3. Marketing Research Design & Sampling **8 LHs**

Concept of research design; Characteristics of good research design; Components of research design; Types of research design: qualitative and quantitative. Sampling concept and terminologies; advantages of sampling; Types of sampling.

Unit 4. Data Collection and Analysis **8 LHs**

Secondary data, sources of secondary data; problems used in secondary data. Primary data: Observation, survey, experiment: Merits and demerits. Questionnaire and its development process; Methods of data analysis; Use of statistical analysis in marketing research; types of scales used in research

Unit 5. Reporting **8 LHs**

Report writing; Types of reports; General guidelines for report writing; Format of a marketing research report.

Unit 6. Applications of Marketing Research **8 LHs**

Research for market segmentation, Product research, Advertising research, Sales and Distribution research, and Attitude and psychographic research.

Addendum: At least one case will be administered at the end of each chapter. The student will also complete a project and a few other assignments as specified by the faculty member.

Suggested Readings:

Beri, G. C. (2010). *Marketing Research.* Tata McGraw Hill Education Private Limited.

Body, H. W., Westfall, R., & Stasch, S. F. (1998). *Marketing Research: Text and Cases.* Richard D Irwin Inc.

Easwaran, S., & Singh, S. J. (2012). *Marketing Research: Concepts, Practices and Cases.* Oxford University Press.

Luck, D. J. (2007). *Marketing Research.* Prentice Hall of India Pvt. Ltd.

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MKM 212: BRANDING

BBA 8th Semester

Nature of course: Specialization *Credit hours: 3*

Lecture hours: 48

Course Objectives

The main purpose of this course is to provide a comprehensive and up-to-date treatment of the subject of brand. The main goal of this course is to provide students with concepts and techniques to improve the long–term profitability of the brand management strategies and programs.

Course Description

The course includes seven units comprising an introduction to brand management, customer-based brand equity, establishing brand positioning, brand marketing programs, leveraging secondary brand associations, branding in the digital era, and managing brands over time.

Course Details

Unit 1: Introduction **6 LHs**

Concept of brand and branding; Brand versus Product; Importance of brands to consumers and firms. Branding of different products. Brand hierarchy. Concept of brand management. Brand management process. Branding challenges and opportunities.

Unit 2: Customer-Based Brand Equity **7 LHs**

Concept of customer-based brand equity(CBBE). Sources of brand equity: Brand awareness, brand image. Building a strong brand: The four steps of brand building-brand identity (Salience), brand meaning (performance, imagery), brand response (judgments, feelings), brand relationships (response)

Unit 3: Establishing Brand Positioning **6 LHs**

Concept of brand positioning. Brand positioning process: Identifying target market, understanding nature of competition, establishing points-of-parity and points-of-difference associations. Updating positioning over time. Brand mantra.

Unit 4: Brand Marketing Programs **13 LHs**

Concept of brand elements. Criteria for choosing brand elements. Options and tactics for brand elements: Brand names, URLs, Logos and Symbols, Characters, Slogans, Jingles, Packaging. Product Strategy: Perceived quality, Managing customer post-purchase. Pricing Strategy: Consumer price perceptions and setting prices. Channel Strategy: Indirect channels, direct channels. Promotion Strategy: Advertising, Sales promotion, Online marketing communications, Events and experiences. Public relations and publicity. Word-of-mouth. Integrated marketing communication program (IMC): Concept, Criteria for IMC programs.

Unit 5: Leveraging Secondary Brand Associations **5 LHs**

Concept of secondary brand associations. Leveraging secondary brand associations: Companies, country of origin, channels of distribution, co-branding, licensing, endorsements, events, and other third-party sources.

Unit 6: Branding in the Digital Era **6 LHs**

Key issues for branding in the digital era. Brand engagement: Brand engagement pyramid, negative brand engagement. Digital communications: Company websites, E-mail marketing. Overview of social media paid channels: Facebook, Twitter, Instagram, Pinterest, and video. Mobile marketing: Messaging services, In-App advertising, proximity systems marketing. Influencer marketing and social media celebrities. Content marketing.

Unit 7: Managing Brands Over Time **5 LHs**

Brand extensions. Merits and demerits of brand extensions. Reinforcing brands. Revitalizing brands. Adjustments to the brand portfolio.

Addendum: At least one case will be administered at the end of each chapter. The student will also complete a project and a few other assignments as specified by the faculty member.

Suggested References

Kevin Lane Keller. *Strategic Brand Management*. New Delhi: Pearson Education.

Jean Noel Kapferer. *Strategic Brand Management*. New Delhi: Kogan Page.

David A. Aakar. *Managing Brand Equity.* New York: Free Press.

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ACS 202: Accounting for Banking
BBA 8th Semester

Nature of course: Specialization *Credit hours: 3*
Lecture hours: 48

Course Objectives

The objectives of the course are to provide the students with the basic knowledge required to handle the accounting functions of banks. On completion of this course, the students will be able to gain knowledge of the total banking accounting practices of the banks. The course aims to provide the knowledge required to analyze the financial statements of banks.

Course Description

This course contains the conceptual foundation of different banking activities. It also comprises banking rules and regulations, accounting for deposits, guarantees, letters of credit, remittances, credit and treasury management, etc. Similarly, it focuses on new banking technologies, BASEL, anti-money laundering, financial statements, and their analysis.

Course Details

Unit 1: Introduction **4 LHs**

Concept of bank account; Accounting assumptions, principles and conventions; Evolution of banking industry, Development of banking industry in Nepal; Banks: Meaning, nature, objectives, importance and functions of banks; Types of Banks: Central Bank, Commercial Banks, Development Banks, Financial Institutions, Micro Finance Institutions and Co-operative Banks; Opportunities and Challenges of Nepalese Banking Sector; Legal provisions under Banking and Financial Institutions Act (BAFIA), 2063; Unified directives issued by Nepal Rastra Bank; Concept and importance of GAAP, Nepalese Accounting Standards (NAS), International Accounting Standards (IAS), Nepal Financial Reporting Standard (NFRS) and International Financial Reporting Standard (IFRS), Relative aspects of NAS, IAS, NFRS and IFRS.

Unit 2: Accounting for Deposit **3 LHs**

Account Opening, operations and closure of bank account; Concept and types of deposit: current, saving, time or fixed account, hybrid or flexi deposit, calls deposit account, margin account, foreign currency account, special foreign currency account; Process of opening accounts; Inter bank borrowing from other banks and short term borrowing from NRB; Substitutes for vouchers: pay in slip and its meaning; Cheques: meaning and types of cheques; Electronic cheque clearing (ECC).

Unit 3: Accounting for Guarantee and Margin Deposit **3 LHs**

Guarantee: Concept, needs and types of guarantee: Bid bond, Performance bond, Advance payment guarantee, Counter guarantee, Financial guarantee, Standby letter of credit, Bonded warehouse guarantee; Accounting treatment of guarantee issue (voucher and ledger); Margin deposit: concept, process and evaluation; Service charges and accounting treatment.

Unit 4: Letter of Credit (LC) **3 LHs**

Letter of credit: concept, needs and types of LC; Parties involved in LC; Documents in LC; Trade finance; International Chambers of Commerce and Universal Custom and Practices (UCP) for documenting credit; NRB regulations for LC; Accounting treatment.

Unit 5: Accounting for Remittance **3 LHs**

Remittance: concept, importance and types; Services rendered by remittance; Parties involved in remittance; Demand draft, accounting for advice received and un-received demand draft; Account payee draft; Books of original entry for advice received and un-received; Telegraphic transfer and mail transfer; Branch reconciliation.

Unit 6: Accounting for Credit and Advances **3 LHs**

Credit: Concepts, importance and types: Cash credit, Overdraft, Secured loan, Micro credit, and other loans: auto, home, credit card, education and social; Evaluation of feasibility study; Industry risk analysis and Business risk analysis (using six C's of credit); Accounting treatment of different types of credit; Loan processing charges, interest and commission and their accounting treatment; Collection and recovery of loans method applied and accounting treatment; Credit risk management; Credit creation.

Unit 7: Accounting for Treasury Management **3 LHs**

Concept of treasury management; Dimensions of treasury management; Market risk management; Liquidity management; Investment portfolio management; Foreign exchange risk management; Assets and liabilities management; Maintenance of agency ledger (NOSTRO and VOSTRO).

Unit 8: Banking Technology Products **2 LHs**

Banking software; Card operation; Tele banking; Mobile banking; Internet banking and e banking; SWIFT (Society for Worldwide Interbank Financial Telecommunication); Branchless banking.

Unit 9: Concept of BASEL Framework **2 LHs**

Concept and importance; Principles of capital measurement and capital standard.

Unit 10: Anti Money Laundering (AML) **2 LHs**

Concept, importance and AML Act; Know your customers (KYC).

Unit 11: Preparation of Financial Statements under NFRS **12 LHs**

Bank reconciliation: concept, needs and preparation of BRS; Trail balance: concept, needs and preparation; Transaction list verification and operational procedures; Statement of profit and loss and other comprehensive income (Income statement); Statement of financial position/balance sheet; Statement of cash flow statement; Statement of changes in equity; Disclosures required for Financial Statement.

Unit 12: Financial Statements Analysis **8 LHs**

Concepts and importance; Ratio Analysis: concept, importance and limitations; Types of ratios: Profitability ratios: Net interest income growth (NII growth), Operating profit growth; Shareholder ratios: Return on equity, Return on assets, Earning per share, Price earnings ratio, Market price per share; Liquidity ratios: Net liquid assets, Net liquidity ratios, Statutory liquidity ratio (SLR), Cash reserve ratio (CRR); Activity ratios: Cost of fund, Base rate, Credit deposit ratio; Staff efficiency (per employee income, per employee business i.e. deposit plus loan); Gearing and Financial ratios: Total borrowing to shareholder fund, Total assets growth, Net worth growth; Cash Flow ratios: Interest coverage ratio, Debt coverage ratio; Assets Quality ratios: Non-performing loans to total loans, Loan loss reserves to gross loan; Earnings ratios: Net interest margin; Capital Adequacy ratios: Capital fund as a percentage of risk weighted assets.

Suggested Readings:

Accounting Manual of Banks

Bank and Financial Institutions Act, 2063

Circulars issued by NRB (Banks and Financial Institution Regulation department and Foreign

Exchange Management Department)

Indian Institute of Banking and Finance (2008). *Accounting and Finance for Bankers*. Macmillan India Ltd.

International Chamber of Commerce and the UCPDC 600

Jain, S. P., & Narang, K. L., (2014). *Advanced Accounting, Corporate Accounting*.

Kalyani Publishers, New Delhi

Negotiable Instrument Act, 2034

Nepal Rastra Bank Act, 2058

Unified Directives issued by NRB

Upadhyay, J. P. (2018). *Accounting for Banking*. Ashmita Publication.

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ACS 205: Corporate Auditing
BBA 8th Semester

Nature of course: Specialization *Credit hours: 3*
Lecture hours: 48

Course Objectives

This course is designed to impart knowledge on the conceptual aspects of auditing focused on corporate organizations. The objectives of this course are to gain an understanding of the relevant audit procedures and techniques in a corporate organization. Similarly, this subject makes students capable of assessing internal control systems by identifying audit risk and helps them able to perform audit work effectively and efficiently by identifying various types of audit.

Course Description

This course covers a general auditing course necessary for corporate organizations. It consists of a conceptual foundation, internal checks and controls, vouching, audit of impersonal ledgers, verification and valuation of assets and liabilities, audit of a limited company, audit of divisible profits and dividends, audit report, audit programs and procedures for different classes of audits, and investigation of the Organization.

Course Details

Unit 1: Introduction **4 LHs**

Meaning, objectives, nature and scope of auditing; Evolution of auditing practices; Advantages and limitations of audit; Prevention and detection of error with practical dealings (rectification of error); Qualities of an auditor; Bookkeeping, accounting and auditing, auditing and investigation; Terms of audit engagement.

Unit 2: Planning an Audit and Types of Audit **6 LHs**

Knowledge and understanding of the organization; Audit program: Meaning, objectives, advantages and disadvantages; Contents of audit program, techniques and preparation of audit program; Tolerable error, audit risks, sampling and determinants of sample size; Audit note books: objectives, procedures and techniques and contents of audit notebooks; Organization of audit staff: job description, responsibility assigned and liabilities defined; Types of audit work: continuous audit, periodical audit, interim audit, partial audit, tax audit, cash audit, cost audit, management audit, data processing audit; Scope of work to be determined, instruction to the client, preparation by the auditor, division of work; Audit files, audit working papers.

Unit 3: Internal Check and Control **6 LHs**

Concept, objective, essential characteristics, advantages and disadvantages; Internal check and internal audit: effects of internal control and internal audit, auditor's duties as regards internal check and internal control; Use/adoption of distinctive ticks, routine checking, difference in balancing books; Concept of test checks, advantages and limitations; Difference between statutory audit and internal audit

Unit 4: Vouching **6 LHs**

Concept, importance, objectives of vouching; Vouching of cash transactions, vouching of payments, vouching of receipts, vouching of sales, credit and cash sales; Internal checks as regard to cash sales, cash discount allowed and return; Credit sales, review of internal check system as regard to credit sales, sales on approval basis, sales under hire purchases system, goods on consignment, goods sent on package and containers, return; Vouching of purchase, cash purchase, internal check as regard to cash purchase, discount received and return, credit purchase, internal check as regard to credit purchase, discount received and return.

Unit 5: Audit of Impersonal Ledgers **2 LHs**

Capital expenditure, revenue expenditure, and deferred expenditure; Outstanding expenses and income; repairs and renewals; Prepaid expenses, contingent liabilities, and assets.

Unit 6: Verification and Valuation of Assets and Liabilities **6 LHs**

Concept, importance; Distinction between verification and vouching, verification and valuation of assets, vouching and valuation, methods of valuation; Valuation of fixed assets, current assets and wasting assets; Auditor's position as regards to verification and valuation of assets, Verification of liabilities, capital loans and long-term loans, trade creditors, outstanding liabilities for expenses, bills payable, contingent liabilities; Confirmation and verification, concept of fair value measurement.

Unit 7: Audit of Limited Company **6 LHs**

Nature of company audit: preliminaries before company audit, statutory audit, audit of preliminary expenses, audit of statutory general meetings, review of memorandum of association and articles of association.

Audit of share capital, issue of shares at par, premium, and discount, issue of shares for other than cash, bonus shares, calls in arrear and calls in advance, forfeiture and re-issue of forfeited shares, transfer and conversion of shares, alteration of share capital, Audit of underwriting commission, transfer fees, brokerage, and commission.

Audit of debentures: Debentures issued at par, discount, and premium, redemption of debentures, regular redemption and redemption at par, premium, discount, redemption through purchase in open market, conversion of debentures into shares.

Unit 8: Audit Report **4 LHs**

Meaning of audit report, content of audit report; Types of audit report: statutory report, general report, qualified report, tax audit report; Evaluation of audit evidence, adequacy, and appropriateness of audit evidence.

Unit 9: Audit Programs and Procedures of different Classes of Audits **4 LHs**

Audit of educational institutions, co-operative societies, charitable institutions, NGO's and local government bodies; Performance audit: Concept, Objectives, and distinction between financial and performance auditing

Unit 10: Investigation **4 LHs**

Concept of investigation, difference between investigation and audit, causes for investigation and methods of investigation, identification of objectives of investigation; Formulation of program, collection and examination of records and evidence; Types of investigation: Investigation on behalf of incoming partners, prospective shareholders, prospective moneylenders and suspected frauds; Duties and liabilities of an investigator.

Suggested Readings

Gupta, K. (n.d.). *Contemporary Auditing*. Tata McGraw-Hill.
Ramaswamy, M.S. (n.d.). *Auditing*. S. Chand & Co.
Saxena, R.G. (2016). *Principles and Practices of Auditing*. Himalayan Publishing House.
Tandon, B.N. (2007). A Handbook of *Practical Auditing.* S. Chand and Co.
Company Act (2063). Auditing Standards Board of Nepal with amendments.

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ACS 206: Accounting for Business
BBA 8th Semester

Nature of course: Specialization *Credit hours: 3*
Lecture hours: 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 consignment, branch, etc., independently. The course aims to provide the knowledge required by the students for advanced studies in the accounting subject.

Course Description

This course contains the conceptual and theoretical foundation of business. It also comprises the concept of partnership, accounting for consignments, joint ventures, branches, departments, packages or containers, professional men, royalties, hire-purchase, and installment.

Course Details

Unit 1: Business Accounting **3 LHs**

Concept, objectives, and importance of business accounting; Partnership: Concept and objectives; Types of partnership; Partnership agreement.

Unit 2: Accounting for Consignments **6 LHs**

Concept, Difference between consignment and sales; Consignment goods sent at invoice price, Consignment expenses, Commission, Valuation of unsold stock, Loss of goods on consignment: Normal loss, Abnormal loss; Consignment goods taken over by consignee.

Unit 3: Accounting for Joint Ventures **5 LHs**

Concept; Features and advantages of joint venture; Methods of accounting: Without keeping a separate set of books, with keeping a separate set of books.

Unit 4: Accounting for Branch **5 LHs**

Concept and types of branch: Dependent branch, Independent branch; Accounting treatment of some important adjustments: Normal loss, abnormal loss, cash in transit, goods in transit; Inter-branch transactions; Accounting records.

Unit 5: Accounting for Department of Activity **5 LHs**

Concept, objectives, and types of department; Department trading and profit and loss account; Allocation of expenses; Difference between branch and department; Inter–department transfer.

Unit 6: Accounting for Packages or Containers **6 LHs**

Concept, objectives, and importance terms of container; Calculation of missing terms of container; Accounting for types of container: Returnable: with maintaining trading and reserve account.

Unit 7: Accounting for Professional Men **5 LHs**

Concept and techniques in general; Accounting treatment: receipt and payment account, adjustments, income and expenditure account, profit and loss account, balanced sheet, household cash statement.

Unit 8: Accounting for Royalties **3 LHs**

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

Unit 9: Accounting for Hire Purchase System **5 LHs**

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

Unit 10: Accounting for Installment System **5 LHs**

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

Suggested Readings

Battliboi, J. R. (2017). *Advanced Accounting*. Standard Accountancy Publication Pvt. Ltd.

Jain, S. P. & Narang, K. L. (2014). *Advanced Accounting*, *Corporate Accounting.* Kalyani Publishers.

Shukla, Grewal & Gupta (2017). *Advanced Accounting.* S. Chand & Co.

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ACS 208: Accounting for Financial Analysis

BBA 8th Semester

Nature of course: Specialization *Credit hours: 3*

Lecture hours: 48

Course Objectives

The objectives of this course are to provide in-depth knowledge of financial analysis tools and techniques in planning and decision-making processes.

Course Description

This course aims to provide exposure to financial analysis. It helps to analyze different financial aspects for making decisions. It covers income under marginal costing, CVP analysis, and investment analysis. It also deals with behavioral aspects of cost and the interpretation of financial statement analysis.

Course Details

Unit 1: Introduction **2 LHs**

Financial analysis: concept, objectives, importance, and types of financial analysis

Unit 2: Cost Management and Reporting **6 LHs**

Cost concept and classification; Segregation of semi-variable cost using the point method and regression method; Measurement of correlation, coefficient of determination, testing of significance with 't' value; Reporting based on marginal costing.

Unit 3: Cost Volume Profit Analysis **8 LHs**

Application of cost-volume-profit for breakeven analysis and profit planning, including multiple products with interpretation; CVP analysis under the condition of uncertainty; Cost-volume-profit analysis under resource constraints: Allocation of a single resource constraint, Allocation of multiple resource constraints using a linear programming model

Unit 4: Interpretation of Financial Statement **15 LHs**

Concept and interpretation of: Statement of Profit and Loss account, Statement of Financial Position, Statement of Cash Flow Statement and different financial indicators i.e. liquidity (current ratio and quick ratio), leverage (debt to total capital ratio, interest coverage ratio and debt coverage ratio), efficiency (receivable turnover ratio including collection period, payable turnover ratio including payable period, total assets turnover ratio), profitability (income/sales per employee, operating profit ratio, net profit increase rate, net profit ratio, employee expenses to total operating expenses ratio, return on equity, return on total assets and return on common shareholders equity) and earning evaluation ratios (EPS, DPS, BVPS and price-earnings ratio) for evaluating the financial performance of the business.

Unit 5: Investment Analysis **10 LHs**

Concept and need of capital budgeting; Investment analysis techniques: discounted PBP, NPV, PI, and IRR; Economic analysis of project: cost benefits analysis; Risk analysis in capital budgeting: sensitivity, standard deviation, scenario analysis, probability distribution approach

Unit 6: Financial Measures of Performance **7 LHs**

Return on Investment (ROI), Residual Income (RI) and Economic Value Added (EVA): concept, objectives, importance, calculation and interpretation of ROI, RI and EVA; Differences between RI and EVA; Differences between ROI and ROA

Suggested Readings

Hilton, R. W., & Platt, D. E. (n.d.). *Managerial Accounting: Creating Value in a Dynamic Business Environment*. New York, NY: McGraw-Hill Education.

Lal, J. (2018). *Advance Management Accounting*. S. Chand & Company Ltd.

Kaplan, R.S., & Atkinson, A. A. (2005). *Advance Management Accounting*. Prentice Hall.

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