

Course Title : Business Environment in Nepal
Course Code : C0331
Area of Study : Core
Credit Hour : 3

Course Objectives:

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

COURSE CONTENTS:

UNIT I : Introduction

L.H. 7

Concept of Business Environment, Importance of Business Environment, Internal and External Environment, Micro Environment, Macro environment; Environmental analysis- Concept, Process and Methods/ Techniques of Environmental Analysis – PESTLEG Analysis, Scenario Planning, Environmental analysis and strategic management, Recent Trends and Emerging Business environment in Nepal

UNIT II : Economic Environment

L.H.15

Concept of Economic Environment, Economic System, Dimensions of the Economy, Major problems and challenges facing Nepalese economy; Employment trends and labour market issues, migration; Foreign employment- Trends and Issues, Remittance, Economic development plans- Concept, Brief overview of the economic development plan of Nepal, Fifteenth Five Year Plan (FY2019/20 to 2023/24)- National objectives, National Strategies, Targets of the plan; Agricultural Sector – Features of Nepalese Agriculture Sector, Contribution of Nepalese Agriculture Sector to GDP and Growth Rate, Issues and Challenges of Nepalese Agriculture Sector; Industrial Sector – Concept, Structure of Nepalese Industrial Sector, Performance of Industrial Sector in Nepal; Special Economic Zones ((SEZ) – Concept, Objectives of SEZ, Issues of Industrial Sector in Nepal; Economic policies and reforms – Concept, Industrial policy, Commerce/Trade policy, Tourism policy, liberalization of the Nepalese economy, Economic reforms in Nepal

UNIT III : Political -Legal Environment

L.H.8

Introduction to Political Environment, Impact of Political Environment on Nepalese Business, Political structure in Nepal, an overview of Nepalese constitution, Government and its branches, Business Government Relationship, Responsibilities of Government towards Business Sector, Political Risk Factors of Nepalese Business,



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Nepalese political environment and the Emerging issues; Business Legislation in Nepal – General Business Legislation, Labor Related Legislation, Finance and Investment Related Legislation, Consumer protection Related Legislation, Intellectual Property Related Legislation.

UNIT IV: Socio- cultural Environment **L.H.6**

Concept of Socio-cultural Environment, Components of socio-cultural environment – Attitude, Values and Beliefs, Religion, Language, Education, Family Structure, Social Organizations, Class Structure, Business Culture; Emerging Socio-Cultural Trends in Nepal, Impact of Socio-Cultural Changes on Nepalese Business Organizations.

UNIT V: Technology and Energy Management **L.H.6**

Introduction to Technology, Components of Technological Environment, Business and technology, Current status of technology in Nepalese Business, Issues of Technology Transfer and Management in Nepal, Information Technology Policy, 2010, Electronic Transactions Act (ETA), 2006, Impact of Technology in Nepalese Business; natural environmental issues, Energy situation in Nepal, Energy management issues in Nepal.

UNIT VI: Global Business Environment **L.H. 6**

Concept of Globalization, Forms of Globalization, Driving forces of Globalization, Issues of Globalization, Effects of Globalization

References:

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

Govind Ram Agrawal : Dynamics of Nepalese Business Environment. M. K. Publishers.

Francis Cherunilam : Business Environment, Himalaya Publishing House

K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House

Prem R. Pant: Fundamentals of Business Environment in Nepal, Buddha Academic Enterprises.

Business Legislations and Related Publications of the Government of Nepal

Abhay *Chho*



Purbanchal University

BBAIII Semester

LH: 48

Course Title: Financial Management I

Code: CO 332

Area of study: Core

Credit Hour: 3

Course Objective: The objective of this course is to create an understanding of the basic concepts, principles and techniques of business finance. It also aims to enable them to apply this knowledge in real-life situations and take appropriate financial decisions.

Course Content

Unit I: Introduction to Financial Management

L.H. 4

Concept and meaning of financial management; Functions of financial management; Goals of the financial manager; Agency problem and agency cost: Problem between management and share holder; Problem between share holder and creditors; methods for agency problem resolution.

Unit II: Time Value of Money

L.H. 7

Concept and usages of time value of money, Present value [Discounting single sum, Uneven series, Even series (Annuity)] Applications of present value (Calculation of interest rates, loan Amortization); Future value [Compounding single sum, Uneven series, Even series (Annuity)], Application of future value (Doubling period, Growth rate, Interest rate); Valuation of Perpetuities; Semi-annual and other compounding periods; Nominal and effective interest rates- Calculation and Comparisons.

Unit III: Financial Planning and Analysis

L.H.13

Meaning and objectives of financial planning, Financial planning process, Cash budget, Pro-forma statements- Preparing pro-forma balance sheet and income statement; Tools for financial

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statement analysis – Horizontal analysis; Common size analysis, Ration analysis (Liquidity, Leverage, Profitability and Activity ratios).

Unit IV: Financial Returns and Risk

L.H.10

Concept and meaning of financial returns and risk, Measurement and Returns (Real rate of return, Average rate of return, Expected rate of return and Required rate of return); Measurement of risks (Variance, standard deviation, coefficient of variance); Measurement of portfolio return and risks (Covariance, Variance and Standard deviation); Correlation, Efficient portfolio; Optimal portfolio; CML, SML and CAPM.

Unit V: Securities Valuations

L.H.8

Defining bonds and their features; Bonds valuation; Bond yields [Yield to Maturity (YTM), Yield to Call (YTC) and Current Yield (CY)]; Features and valuation of preferred stocks; Features of common stock; Basic stock valuation – Zero growth, Constant growth, Non- constant growth

Unit VI: Cost of Capital

L.H.6

Overview of cost of capital components; Cost of debt - before tax and after tax; Cost of preferred stock ; Cost of retained earnings, Cost of newly issued common stock; Weighted average cost of capital; Marginal cost of capital; Applications of costs of capital.

References:

Pradhan, R.S., *Financial Management*, Buddha Academic Enterprises, Kathmandu.

Brigham, E.F. and J.F. Houston, *Fundamental of Financial Management*, Harcourt Asia Pte. Ltd., Singapore.

Van Horne, James C., and John M. Wachowicz, *Fundamentals of Financial Management*, Pearson Education, New Delhi.

Ross, Stephan, A., R. W. Westerfield, and J. D. Bradford, *Fundamentals of Corporate Finance*, McGraw-Hill/ Irwin, Boston.

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Purbanchal University
BBA III Semester
LH: 48

Course Title : Quantitative Techniques for Management
Course Code : C0333
Area of Study : Core
Credit Hour : 3

Course Objectives:

The main aim of this course is to provide basic knowledge of quantitative techniques and its application in decision making process to solve various managerial problems under deterministic and stochastic situation.

Unit 1: Introduction

LH 2

Introduction of quantitative techniques, Application of quantitative techniques in decision making process, quantitative analysis process; Model formulation data preparation, model solution, report generation.

Unit 2: Decision theory

LH 8

Decision making environment, Decision making under uncertainty: Maxi-max, Maxi-min, Mini-min, Mini-max, Mini-max regret criteria, Laplace and Hurwicz criteria, decision making under risk: Expected monetary value criteria, expected opportunity loss, Expected value under perfect information, Marginal analysis, Decision tree approach.

Unit 3: Game theory

LH 8

Introduction, properties of Game theory, Standard convention of game, Pure and mixed strategies, Pure strategies (Maxi-min and mini-max principles), Game with saddle point, Mixed strategies: Game without saddle point, Application of dominance rule, Graphical approach

Unit 4: Linear programming

LH10

Introduction of Linear programming, Basic concept and notation, Formulation of linear programming model, Graphical solution of linear programming: Maximization and minimization, Special cases in linear programming: Multiple Optima, unbounded, infeasible, and degeneracy. Use of excel solver to solve linear programming problem (Only for class exercise)

Unit 5: Transportation

LH 8

Introduction, LP formulation of the transportation problem, Case of minimization, Balance and unbalanced problem, Method for initial allocation, Case of degeneracy, use of excel solver to solve linear programming problem (Only for class exercise).

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Unit 6: Assignment**LH 4**

Assignment problems: Concept of assignment problem. Mathematical formulation of assignment problem, Solution of assignment problem: maximization and minimization.

Unit 7: Network Analysis**LH 8**

Network models: Introduction, Difference between PERT and CPM, Basics terminologies, Construction of network diagram: AOA and AON techniques, PERT/ CPM network components and precedence relationship, Probability in PERT analysis.

Basic References:

Sharma J.K.(2009), Operation Research: Theory and application (4th edition), Macmillan Publishers India Ltd.

Kothari C.R. , (2020), Quantitative Techniques (Third revised edition), Vikash Publishing House Private Limited.

Shapit, A. B. and others (2022), Production and Operation Management, Asmita Book publishers and distributors P. Ltd. , Kathmandu.

Hiller, F.S. and Liberman G.J. (2021), Introduction to operation research, McGraw-Hill Education.

Subash Chandra

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Purbanchal University

BBA III Semester

LH: 48

Course Title: Taxation and Auditing

Code: CO 334

Area of Study: Core

Credit Hour:3

Course Objective

The goal of this course is to equip students with a comprehensive understanding of the fundamental principles and applications of tax law in Nepal. Additionally, the course aims to cultivate essential skills for solving practical issues related to Income Tax and VAT. The course further aims to provide student with the basic knowledge, concepts, objectives, importance, and procedures of auditing. Ultimately enable them to handle internal audit of concerned organization

Unit 1: Introduction to Taxation

L.H. 6

Meaning, Objectives and Classification of Tax, Canons of Taxation, Historical Background of Income Tax in Nepal, Features of Income Tax Act-2058, Definition of Basic Terms Under Income Tax Act., Classification and Status of Taxpayers, Heads and Sources of Income: Business Income, Employee Income, Investment Income, Casual Income, Capital Gain, Cash and Accrual basis of Accounting, Concept of Excise duty and Customs duty, PAN.

Unit 2: Income from Employment

L.H. 8

Concept of Employment Income, Chargeable and Non-Chargeable Income, Income under the Head of Employment, Allowable reduction, Exemptions, Tax Rate, Computation of Assessable Income, Taxable Income, Tax Liabilities and Payable.

Unit 3: Income from Business

L.H.12

Concept of Business Income, Concepts of Capital and Revenue Incomes and Expenses, Calculation of Depreciation Basis and Allowable Depreciation, Provision for Pollution Control Cost, Resources and Development Cost and Repair and Maintenance Cost, Chargeable and Non-Chargeable Incomes from Business, Deductible and Non-Deductible Expenses, Assessable Income from Business and Profession other than Entities, Set-off and Carry Forward of Business Loss, Capital Gain Tax.

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Unit 4: Total Assessable income and tax payable

L.H. 6

Concepts & Statement of Total Assessable Income and Taxable Income, Progressive Slab Rates and Flat Rates, Tax Credit :- Foreign Tax-Credit, Medical Tax Credit, Adjustments of Advance Tax, Tax Deduction at Source (TDS), Computation of Total Assessable Income, Taxable Income and Tax Payable, Methods of Tax Collection.

Unit 5 Rights and Duties

L.H. 4

Rights of Tax Authorities, Government of Nepal, Inland Revenue Department(IRD), Director General (DG), Chief Tax Officer and Other Officers, Rights and Duties of Taxpayers.

Unit 6: Value Added Tax

L.H. 6

Concept of Value Added Tax (VAT), Origin and Evolution of VAT, Types of VAT, Methods of Computing VAT, Methods of Collection Realization & Refund of VAT, Threshold Limit and Rate of VAT.

Unit 7: Auditing

L.H. 6

Meaning, Scope, Objectives and Advantages of Auditing, Relation between Auditing and Taxations, Auditing and Investigation, Errors and Frauds, Concepts, Types, Detection, and Prevention of Errors and Frauds, Concept of Internal Control, Internal Auditing & Internal Check, Basic concepts of Audit Plan, Vouching, Verification, and Valuation, Concept, Contents & Types of Audit Report, Concept of Tax Audit.

Suggested Readings:

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 Taxation and Auditing, Asmita Books
Publisher and Distributors (P) Ltd., Kathmandu.

Kandel, R. & Aryal, K.P. (Updated edition). Fundamentals of Taxation and Auditing,
Bhundipuram Prakashan Pvt. Ltd., Kathmandu.

Arjun *Casho*



Course Title: IT Tools for Business
Course Code: IT 335
Area of Study: Core
Credit Hour: 3
Nature of Course: Theory + Practical

Course Description

This course is designed to familiarize students with the usage of computers and information technology as tools for business. Students will gain practical skills in various software applications commonly used in business settings.

Course Objectives

- Understand fundamental computer concepts and terminology.
- Gain proficiency in using essential software applications for business.
- Develop skills in data management, analysis, and presentation.
- Explore emerging trends in information technology and their impact on business.

Course Contents:

Unit 1: Introduction to Computers

3 Hrs

- Introduction and Characteristics of Computers
- Basic Operations of Computers
- Types of Computers (Digital and Analog Computers)
- History and Evolution of Computers
 - Generations of computers
- Application of Computers

Unit 2: IT in Business and Society

2 Hrs

- IT in everyday life and its impact on society
- Role of IT in modern business operations
- Management Information System
 - Components of Information System
 - Types of Information System
- Social and ethical considerations in IT usage

Unit 3: Computer System Hardware

10 Hrs

- Introduction and components of CPU
- Anatomy of Computer Hardware
 - Motherboard, CPU, RAM, storage devices

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- Computer Memory
 - Introduction and Memory representation
 - Memory Hierarchy
 - Types of Storage devices (Primary Memory, Secondary Memory)
 - Memory Utilization in Computing
- Input and Output devices
 - Types of Input devices
 - Types of Output devices
 - Input/Output Ports and its working

Unit 4: Computer Software

8 Hrs

- Introduction and Software Categories
 - System software (Operating Systems)
 - Application software (Freeware and Shareware software, Open source software and Closed source software)
- Operating Systems
 - Introduction and Types of OS
 - Objectives and Functions of OS
 - Popular operating systems (Windows, macOS, Linux)
- Common Office Suites
 - Microsoft Office (Word, Excel, PowerPoint)
 - Google Workspace (Docs, Sheets, Slides)
 - Creating and editing documents
 - Formatting text, paragraphs, and pages
- New Trends in Software

Unit 5: Internet and Networking

7 Hrs

- Basics of Internet and World Wide Web
 - How internet works
 - Evolution of the World Wide Web
- Browsers and Search Engines
 - Popular web browsers (Chrome, Firefox)
 - Search engine usage and techniques
- Email Communication
 - Setting up email accounts
 - Composing, sending, and receiving emails

Unit 6: Cybersecurity and Data Privacy

6 Hrs

- Threats to Cybersecurity
 - Cybercrimes and cyber threats (viruses, malwares, phishing, cyberbullying, online fraud, data breach, hacking, online harassment)
 - Social engineering and identity theft
- Password Management
 - Creating strong passwords
 - Password managers
- Data Encryption and Secure Communication

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- Encryption and its types
- Secure browsing and online transactions
- Online Privacy and Protection
 - Protecting personal information online
 - Privacy policies and legal rights

Unit 7: IT Governance and Ethics

6 Hrs

- Introduction to IT Governance
 - Key aspects of IT Governance
 - Importance of IT Governance
- IT Governance Frameworks
 - (ISO 38500, COBIT, ITIL, CMMI, COBIT)
- Ethical Considerations in IT
 - Digital ethics and responsible IT usage
- Intellectual Property Rights
 - Copyright, patents, and trademarks
 - Plagiarism and fair use
- Social and Legal Implications
 - Social impact of technology
 - Legal aspects of IT (cyber laws, liability)

Unit 8: Emerging IT Trends and Innovations

6 Hrs

- Cloud Computing and Virtualization
 - Cloud service models (IaaS, PaaS, SaaS)
 - Virtual machines and hypervisors
- Big Data and Analytics
 - Data collection, storage, and analysis
 - Business intelligence and data-driven decision-making
- Internet of Things (IoT)
 - IoT devices and applications
 - IoT in smart homes and industries
- Artificial Intelligence (AI) and Machine Learning (ML)
 - AI applications in business
 - Ethics and challenges in AI adoption

Practical Section: Application Software for Business

MS Word Applications

- Paragraph Formatting
- Document Customization
- Inserting Graphics and Objects
- Mail Merge and Macros

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MS Excel Applications

- Data Entry and Formatting
- Formulas and Functions
- Data Analysis with Charts
- Advanced Excel Features (Pivot Tables, Solver)

MS PowerPoint Applications

- Slide Creation and Formatting
- Animation and Transitions
- Multimedia Integration
- Collaborative Presentation Tools

Evaluation of Internal Assessment Marks

Nature of assessment	Weightage	Percentage
Practical (Test + Viva)	(5 + 5) marks	25%
Attendance 95% above - 100% of marks 90% to 95% - 90% of marks 80% to 90 - 80% of marks Less than 80% - NQ	8 marks	20%
Class Presentation/ Assignment/ Practicals and other Class Activities	12 marks	30%
Pre-board Paper	10 marks	25%

Textbooks:

- Introduction to Computers, Peter Norton's, Tata McGraw-Hill

Reference books:

- Computer Fundamentals by Anita Goel - Pearson Publication
- Fundamentals of Computers, V. Rajaraman, PHI Learning Pvt. Ltd.
- Fundamentals of Information Technology by Alexis Leon and Mathews Leon - Leon Press, Chennai

Signature





पूर्वाञ्चल विश्वविद्यालय

व्यवस्थापन संकाय

विराटनगर, नेपाल



प.सं.:
च.नं.: ६८८/०८०-०८९

मिति: २०८०/१०/१७

श्रीमान् निर्देशक/क्याम्पस प्रमुखज्यू,
B.B.A. शैक्षिक कार्यक्रम अध्यापन गराउने सम्पूर्ण स्कूल/क्याम्पस/कलेजहरू।

विषय: 3rd Semester को पाठ्यक्रम पठाइएको बारे।

महोदय,
उपरोक्त सम्बन्धमा, पू. वि. व्यवस्थापन संकाय विद्या परिषद्बाट पारित स्नातक तह Bachelor of Business Administration (B.B.A.) शैक्षिक कार्यक्रमको २०२२ ब्याच देखि स्वीकृत Course Cycle बमोजिमको तेस्रो सेमेष्टरको पाठ्यक्रम यसै पत्रसाथ संलग्न गरी पठाइएको व्यहोरा जानकारीका लागि अनुरोध गर्दछु।

संलग्न: बी.बी.ए. शैक्षिक कार्यक्रम तेस्रो सेमेष्टरको पाठ्यक्रम पाना १२ (बाह्र)।

डा. सन्देश दास श्रेष्ठ
डीन

Revised and Proposed Semester 3 and Semester 4

Semester 1	Semester 2	Semester 3	Semester 4
FA 331 ENGLISH I	FA 321 ENGLISH II	CO 331 Nepalese Business Environment <i>in Nepal</i>	FA 341 Legal Aspects of Business
FA 312 Microeconomics	FA 322 Macroeconomics	CO 332 Financial Management I	CO 342 Financial Management II
FA 313 Business Mathematics	CO 323 Statistics for Business Decisions	CO 333 Quantitative Techniques for Management	CO 343 Operations Management
CO 314 Financial Accounting and Analysis	CO 324 Cost and Management Accounting	CO 334 Taxation and Auditing	CO 344 Human Resource Management
CO 315 Fundamentals of Management	CO 325 Introduction to Marketing	IT 335 IT Tools for Business	IT 335 Introduction to Spreadsheets and Data Visualization

