

Course Details: BBA (Finance) Program, Semester II

SN	Course Code	Course Title	Credit Hours
1.	BUC 201	Business Communication	3
2.	MTH 111	Business Mathematics	3
3.	ECO 110	Introduction to Microeconomics	3
4.	MGT 112	Fundamentals of Organizational Behavior	3
5.	ACC 110	Financial Accounting	3
6.	PRC 111	Soft Skills Practicum	1
		TOTAL CREDITS	16



Business Communication

Pokhara University Faculty of Management Studies

Course Code: BUC 201

Course Title: **Business Communication**

Nature of the course: Theory & Practice

Year 1, Semester II

Level: BBA/BBA (Finance)/BBA (TT)

Full Marks: 100

Pass Marks 45

Credit hours: 3.0

Total periods: 48

1. Course Description

This Business Communication course focuses on the principles, processes, and practices of effective professional communication. The primary purpose of the course is to equip students with essential communication skills and strategies necessary for effective and professional interactions in the corporate environment. It covers various forms of communication, including written, oral, and non-verbal communication. Moreover, students will learn to design clear, concise, and professional messages and documents. Particularly, emphasis is placed on developing skills for successful communication in the digital age, including email, résumé writing, presentations, and interpersonal communication. The course will be delivered through an integrated approach in English medium that includes interactive lectures, case studies, practical exercises corporate outings, and collaborative projects, aimed at enhancing both theoretical understanding and practical application.

2. General Objective

The general objectives of this course are:

- To enable students to cultivate and improve competence in both verbal and written communication within the corporate world.
- To provide students the communication skills necessary for efficient corporate operations.
- To develop students' capacity to express information and ideas clearly and convincingly.
- To engage students in meaningful interpersonal relationships utilizing modern communication tools.
- To equip students with the skills related to diverse professional settings, promoting them as capable and self-assured corporate communicators.

3. Contents in Details

Specific Objectives	Contents
• Understand the role and importance of business communication • Analyze the components and flow of the communication process • Identify the communication barriers	Unit I: Fundamentals of Business Communication (9 Hours) 1.1 Definition and importance of the communication 1.2 Essentials of the communication process 1.3 Barriers to effective communication: language



and apply the strategies for overcoming them • Exemplify types of business communication • Evaluate emerging trends and technologies in communication, such as artificial intelligence, virtual reality, and remote collaboration tools	differences, cultural misunderstandings, poor listening, ambiguity, information overload, technological issues, emotions, physical settings, hierarchical structure, prejudices, and assumptions 1.4 Types of communication: internal operational, external operational, personal, upward, downward, horizontal, formal, and informal 1.5 Future of the business communication
• Explain the qualities of effective business documents • Elucidate why the good organization of the information and idea is important to both the communicator and audience • Create the messages and documents going through a scientific process • Apply techniques for documenting sources using different styles to ensure credibility • Write and format letters, memos, and emails • Prepare the résumé to be submitted as a persuasive business message for the applicable occupation	Unit II: Written Communication (10 Hours) 2.1 Principles of effective writing 2.2 Planning messages: analyze the situation, gather information, choose a medium and channel, and organize the information 2.3 Writing business messages: adapt to your audience and compose the message 2.4 Completing business messages: revise the message, produce the message, proofread the message, and distribute the message 2.5 Documenting sources: APA style, MLA style, in-text citation, list of references, and list of works cited 2.6 Formal letters and memos: types and structure 2.7 Writing and submitting résumé
• Enhance oral communication skills for the various business settings • Practice corporate speaking and presentation techniques • Understand the importance of listening skills • Recognize the significance of non-verbal cues and practice them in communication • Use and interpret body language, facial expressions, and other non-verbal signals	Unit III: Oral Communication (9 Hours) 3.1 Planning the presentation 3.2 Practicing persuasive speech 3.3 Developing the listening skills 3.4 Conducting and participating in meetings 3.5 Communicating non-verbally: facial expressions, gestures, posture and body orientation, eye contact, proxemics, haptics, paralanguage, appearance, artifacts, chromatics, and environment



• Develop effective interpersonal communication skills in personal and professional business situations • Understand the dynamics of communication in team settings and develop the culture of working in a group • Resolve simple day-to-day conflicts through negotiation	Unit IV: Interpersonal Communication (6 Hours) 4.1 Principles of interpersonal communication 4.2 Communication in teams and group dynamics 4.3 Conflict resolution and negotiation skills 4.4 Building and maintaining professional relationships
• Show business communication skills in digital space • Optimize social media engagement for a professional career • Leverage digital communication tools • Enhance communication through technology • Craft effective occupational messages for social media	Unit V: Digital Communication (8 Hours) 5.1 Email and instant messaging etiquette 5.2 Social media communication 5.3 Video conferencing and virtual meetings 5.4 Digital communication tools and platforms 5.5 Usage of technology for improving communication skills 5.6 Crafting short messages for mobile devices
• Identify barriers to effective global communication • Understand how cultural awareness improves communication • Differentiate and evaluate the impact of various cultural dimensions on communication • Develop strategies to overcome cultural obstacles in communication	Unit VI: Culture, Business, and Communication (6 Hours) 6.1 Challenges of professional communication in globalization 6.2 Inter-cultural, multicultural, and cross-cultural communication 6.3 Importance of cultural awareness in communication 6.4 Strategies for overcoming cultural barriers in communication

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instruction

To enhance students' proficiency in business communication, a multifaceted instructional approach is employed that develops both verbal and non-verbal communication skills through the integration of essential concepts and theories presented in lectures. The approach is complemented by interactive conversations, practical workshops, role-playing exercises, and group activities. Assigning individual writings and presentations focuses on enhancing students' confidence and improving their written and oral communication skills. Furthermore, it incorporates technology integration, utilization of social media, and modern communication tools for effective communication skills. Furthermore, guest lecturers and visits to local businesses provide students with practical communication training. Evaluation of student development is comprehensive, utilizing various methods such as participation, written assignments, presentations, and examinations to ensure a holistic assessment of their communication proficiency.



5. Evaluation System and Students' Responsibilities

5.1 Evaluation System

The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. Fifty percent weight is given to the internal evaluation and fifty percent weight to the Semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1. Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2 Semester End Examinations

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 percent weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.

6. Prescribed Books and References

Text Book

Bovee, C. L., & Thill, J. V. (2023). *Business communication today* (15th ed.). Pearson.

References

- DiSanza, J. R., & Legge, N. J. (2020). *Business and professional communication: Plans, processes, and performance* (6th ed.). Pearson.
- Guffey, M. E., & Loewy, D. (2022). *Business communication: Process and product* (10th Ed.). Cengage Learning.
- Hartley, P., & Bruckmann, C. G. (2021). *Business communication* (3rd ed.). Routledge.
- Lesikar, R. V., Flatley, M. E., & Rentz, K. (2022). *Business communication: Making connections in a digital world* (14th ed.). McGraw-Hill.



Business Mathematics

Pokhara University
Faculty of Management Studies

Course code: MTH 111

Course title: **Business Mathematics**

Nature of the course: Theory & Practice

Year 1, Semester II

Level: Bachelor

Program: BBA / BBA (Finance)

Full marks: 100

Pass marks: 45

Credit hours: 3.0

Total hours: 48

1. Course Description

This course builds upon the concepts introduced in Basic Mathematics, focusing on mathematical techniques and their applications in business contexts. Topics include derivatives, anti-derivatives, ordinary differential equations, all aimed at equipping students with the mathematical tools necessary for business decision-making.

2. General Objectives

The general objectives are:

- To acquaint the students with mathematical skills for solving business problems.
- To enhance analytical abilities through the study of business-related mathematical models.
- To prepare students for advanced courses that require strong quantitative skills.

3. Contents in Detail

Specific Objectives	Contents
• Find limits of functions • Check whether a function is continuous • Apply differentiation techniques • Determine rate measures	Unit I: Derivatives (10 Hours) 1.10 Limits 1.11 Continuity and discontinuity of function 1.12 Rates of Change and Derivatives 1.13 Techniques of differentiation 1.14 Derivative of: algebraic, exponential and logarithmic functions 1.15 Higher order derivatives 1.16 Applications related to rate measures
• Find relative maxima and minima and horizontal points of inflection of functions • Find points of inflection of graphs of functions	Unit II: Applications of Derivatives (7 Hours) 2.1 Concavity: Points of Inflection 2.2 Relative Maxima and Minima 2.3 Absolute Maxima and Minima 2.4 Optimization in Business and Economics (Maximizing Revenue, Minimizing Cost, Maximizing Profit, Profit in a Monopoly Market, Profit in a Competitive Market)



	2.5 Elasticity
- Evaluate a function of two or more variables given values for the independent variables - Evaluate partial derivatives of functions of two or more variables at given points - Find marginal functions from the given functions - Find differentials and total derivatives	Unit III: Functions of Several Variables (8 Hours) 3.1 Functions of Two or More Variables 3.2 Partial Differentiation (First-Order Partial Derivatives, Higher-Order Partial Derivatives) 3.3 Applications of Partial Derivatives in Business and Economic 3.4 Differentials 3.5 Total Derivatives
- Find relative maxima, minima, and saddle points of functions of two variables - Find the maximum or minimum value of a function of two or more variables subject to a condition that constrains the variables	Unit IV: Optimization: Functions of Several Variables (6 Hours) 4.1 Maxima and minima of functions of several variables 4.2 Discriminating monopolists 4.3 Constrained Optimization: The Method of Lagrange Multipliers.
- Find certain indefinite integrals - Apply integration techniques - Evaluate the function from the given marginal function - Use definite integrals to find the consumer's surplus and producer's surplus	Unit V: Integration and its Applications (9 Hours) 5.1 Indefinite integrals 5.2 Techniques of integration 5.3 Definite integrals 5.4 Consumer's Surplus and Producer's Surplus 5.5 Improper integrals
- Solve first order and first degree differential equations - Solve linear differential equations of second order - Identify general and particular solutions of a differential equation	Unit VI: Ordinary Differential Equations (8 Hours) 6.1 Order and Degree of a Differential Equation 6.2 General and Particular Solutions 6.3 Equations of First Order and First Degree 6.3.1 Separation of Variables 6.3.2 Homogeneous Equations 6.3.3 Exact Differential Equations 6.3.4 Linear Differential Equations of First Order 6.4 Linear differential equations of second order

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instruction

The course will be taught by lecture method, group discussion, class work, assignments, project work, case studies. Students will require to utilize computer for computational works.

5. Evaluation System and Students' Responsibilities

5.1 Evaluation System



The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. 50% weight is given to the internal evaluation and 50% weight to the Semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1 Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes, oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2 Semester End Examination

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 percent weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.

6. Prescribed Books and References

Text Books

Harshbarger, R. J., & Reynolds, J. J. *Mathematical Applications for the Management, Life, and Social Sciences*. USA: Brooks Cole.

Budnick, F. S. *Applied Mathematics for Business, Economics and the Social Sciences*. New Delhi: Tata McGraw-Hill.

References

Haeussler, E. F., Paul, R. S., & Wood, R. J. *Introductory Mathematical Analysis for Business, Economics and the life and Social Sciences*. New Delhi: Prentice Hall.



Introduction to Microeconomics

Pokhara University Faculty of Management Studies

Course code: ECO 110

Course title: **Introduction to Microeconomics**

Nature of the course: Theory & Practice

Year 1, Semester II

Level: Bachelor

Program: BBA / BBA (Finance) /BBA (TT)

Full marks: 100

Pass marks: 45

Credit hours: 3.0

Total hours: 48

1. Course Description

This course is designed to provide the students with a comprehensive overview of the fundamental principles of microeconomics, underlining their application in the business and finance. The course covers the key concepts such as the demand and supply, consumer behavior, production and costs, market structures and the theory of distribution. This course includes two major parts: theoretical and practical applications. The course delivery approach incorporates self-learning, experimental exercises and class tests enabling students to develop the analytical skills and understand how microeconomic principles affect the decision making in the various economic contexts.

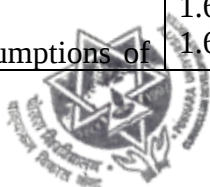
2. General Objectives

The general objectives are:

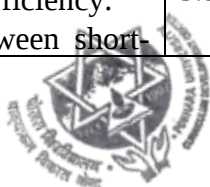
- To make the students knowledgeable about the basic principles of microeconomics and their application to real world scenario.
- To develop the students' skills in analyzing market mechanisms, including the laws of demand and supply.
- To acquaint the students with consumer behavior and the economic choices of the consumers.
- To enable the students to explore the production process and cost structures of the firms.
- To make the students competent in comparing different market structures and their implications for competition and pricing.
- To enhance the knowledge of the students understanding the factor pricing, wage rate determination under various market structures and the causes and consequences of wage differential as well.

3. Contents in Details

Specific Objectives	Contents
• Explain the concept, key areas covered, importance and application of microeconomic concepts to the real world scenario. • Analyze the impact of scarcity on the economic choices. • Differentiate between positive and normative economics. • Discuss about the major assumptions of	Unit I: Introduction to Microeconomics (6 Hours) 1.1 Definition and scope of microeconomics 1.2 Importance and application of microeconomics in business and finance 1.3 The economic problems: scarcity and choice 1.4 Positive vs normative economics 1.5 Assumptions in microeconomics 1.6 Types of microeconomics 1.6.1 Micro static, comparative micro statics and

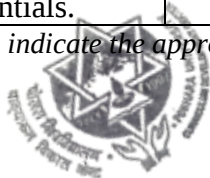


the microeconomics. • Explain the stationary and changing phenomenon in microeconomics.	micro dynamics
• Comprehend the laws of demand, major determinants and the movement and shift in demand curve. • Explain the law of supply, major determinants and movement and shift in supply curve. • Analyze how market equilibrium price and quantity are determined. • Explain the concepts and types of elasticity of demand with relevant examples. • Explain the measurement of price elasticity of demand and application in making the business decisions. • Explain the concepts of cardinal utility. • Describe the law of diminishing marginal utility and the consumer equilibrium under cardinal utility analysis. • Explain the concept of ordinal utility analysis. • Describe indifference curve analysis and consumer preferences. • Define budget line and budget space. • Explain the consumer equilibrium using indifference curve and budget line. • Examine price, income and substitution effects in case of normal, inferior and Giffen goods.	Unit II: Demand Analysis and Theory of Consumer Behaviour (12 Hours) 2.1 Demand 2.1.1 Law of demand. 2.1.2 Determinants of demand. 2.1.3 Movement and shift in demand. 2.2 Supply 2.2.1 Law of supply 2.2.2 Determinants of supply 2.2.3 Movement and shift in supply 2.3 Market equilibrium price and quantity determination. 2.4 Elasticity of demand 2.4.1 Types of elasticity of demand: Price, income and cross elasticity of demand. 2.4.2 Measurement of elasticity of demand: Point, arc and total outlay method. 2.5 Applications of the elasticity in business decisions. 2.6 Cardinal utility analysis. 2.6.1 Law of diminishing marginal utility. 2.6.2 Law of equi-marginal utility: Consumer equilibrium under cardinal utility analysis. 2.7 Ordinal utility analysis 2.7.1 Indifference curve analysis. 2.7.2 Budget line and budget space 2.7.3 Consumer equilibrium under ordinal utility analysis 2.8 Concept of price, income and substitution effects 2.9 Decomposition of price effect into income effect and substitution effect in case of normal, inferior and Giffen goods.
• Explain the concept of a production function. • Analyze production function with one variable input and two variable inputs. • Describe isoquants and isocosts lines and explain the least cost combinations of inputs and input maximization at given level of outlay. • Explain the law of returns to scale and its implications for production efficiency. • Define and differentiate between short-	Unit III: Theory of Production and Cost Analysis (12 Hours) 3.1 Production function 3.1.1 Production function with one variable input, law of variable proportion 3.1.2 Production function with two variable inputs. 3.2 Isoquants and properties 3.3 Isocost lines 3.4 Least cost combination of inputs 3.5 Choice of inputs maximization given the total outlay.



run and long-run cost functions. - Analyze various cost structures including fixed, variable, total, average and marginal costs and interpret the shapes of cost curves. - Understand the relationships between different cost curves and how they inform business decisions.	3.6 Law of returns to scale: Increasing, constant and decreasing returns to scale. 3.7 Cost functions: 3.7.1 Short run costs and cost curves: Fixed, variable, total, average and marginal, cost curves. 3.7.2 Relationship between AC and MC curves. 3.7.3 Long run costs and cost curves 3.7.4 Shapes of long run cost curves
- Classify and differentiate various market structures. - Define and calculate total, average and marginal revenue. - Analyze the relationships among total, average and marginal revenue under perfect and imperfect competition markets. - Explain the conditions for equilibrium of a firm and industry in a perfectly competitive market. - Understand the pricing and output decisions in short run and long run under a monopoly market. - Make a comparative analysis of the price and output determination under the perfect competition and monopoly market structures. - Explain the concepts, possibilities and degrees of price discrimination and its applications. - Analyze the characteristics, price and output determination under monopolistic competition. - Define the concept of an oligopoly market and its characteristics.	Unit IV: Price and Output Determination under various Market Structures (12 Hours) 4.1 Classification of market structures 4.2 Revenue and revenue curves 4.2.1 Relationship between average revenue and marginal revenue curves. 4.3 Perfect competition market 4.3.1 Short run equilibrium of a firm and industry. 4.3.2 Long run equilibrium of a firm and industry. 4.4 Monopoly market. 4.4.1 Short run equilibrium of a firm/Industry. 4.4.2 Long run equilibrium of a firm/Industry. 4.5 Comparison of price and output under perfect competition and monopoly market. 4.6 Price discrimination 4.6.1 Possibilities of price discrimination. 4.6.2 Types/degrees of price discrimination 4.7 Monopolistic competition market 4.7.1 Short run equilibrium of a firm and group. 4.7.2 Long run equilibrium of a firm and group. 4.8 Concept and characteristics of oligopoly market.
- Define and explain the concepts and types of rent, wages, interest and profit. - Analyze how wage rate is determined under perfect competition market and imperfect competition market structures. - Explain the concept of bilateral monopoly and its impact on factor pricing. - Identify and explain the causes and consequences of wage differentials.	Unit V: Theory of Distribution (Factor Pricing) (6 Hours) 5.1 Concept and types of factor prices: Rent, wages, interest and profit 5.2 Wage rate determination under perfect competition market. 5.3 Wage rate determination under monopsony. 5.4 Bilateral monopoly. 5.5 Wage differentials: Causes and consequences.

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.



4. Methods of Instruction

Lecture, Interactive discussions, Practical applications, Case studies, and Problem solving, etc. The multifaceted approach of teaching aims to create a dynamic learning environment enabling the students apply microeconomic principles effectively in business and finance contexts.

5. Evaluation System and Students' Responsibilities

5.1 Evaluation System

The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. 50% weight is given to the internal evaluation and 50% weight to the Semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1 Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes, oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2 Semester End Examination

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 percent weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.

6. Prescribed Books and References

Text Book

Mankiw, N. G. (2021). *Principles of Microeconomics* (9th ed.). Cengage Learning.

References

Salvatore, D. (2020). *Microeconomics: Theory and Applications* (6th ed.). Oxford University Press.

Pindyck, R.S, & Rubinfeld, D.L. (2018). *Microeconomics* (9th ed.). Pearson.

Ahuja, H.L. (2020). *Advanced Economic Theory: Microeconomic Analysis* (22nd ed.). S. Chand Publishing.

Jhingan, M. L. (2019). *Microeconomic Theory*. Vrinda Publications.

Dwivedi, D. N. (2018). *Microeconomics: Theory and Applications*. Pearson Education India.



Fundamentals of Organizational Behavior

Pokhara University
Faculty of Management Studies

Course code: MGT 112

Course title: **Fundamentals of Organizational Behavior**

Nature of the course: Theory & Practice

Year 1, Semester II

Level: Bachelor

Program: BBA/BBA (Finance)/ BBA (TT)

Full marks: 100

Pass marks: 45

Credit hours: 3.0

Total hours: 48

1. Course Description

This course offers a comprehensive overview of organizational behavior. It covers the concept of how individuals, groups, organizational structure act within the organizations. It explores key concepts, theories, and practical applications to help students understand, predict, control, manage and maintain behavior in professional settings. The course also aims to develop students' abilities to manage human resource and organization effectively.

2. General Objectives

The general objectives of this course are:

- To demonstrate clear understanding of the basic concepts including roles and skills of management in organizational behavior.
- To analyze the influence of individual characteristics in a group and on organizational level.
- To examine the dynamics of group development and team processes for building effective teams.
- To assess the impact of leadership, power/politics and organizational culture on behavior.
- To apply organizational behavior principles to real-world scenarios.
- To enhance the knowledge/skills of the students by encourage performance management and maintenance system as a continuous process.

3. Contents in Detail

Specific Objectives	Contents
• Explain the concept of OB and its significance. • Identify key historical contributions. • Understand the multidisciplinary nature of OB.	Unit I: Introduction to Organizational Behavior (8 Hours) 1.1 Definition and importance of OB 1.1.1 Roles and skills for levels of managers 1.2 Historical background of OB 1.3 Disciplines contributing to OB



• Describe the impact of personality, perception and attitude on behavior. • Explain personality theory and their application on workplace. • Understand the relationship between attitude and job satisfaction.	Unit II: Individual Behavior (12 Hours) 2.1 Personality and Values 2.1.1 Myers-Briggs type indicator (MBTI) 2.1.2 “Big Five” personality traits 2.2 Values 2.2.1 Nepalese values 2.2.2 Linking personality and values to the workplace (person-job fit, person-organization fit) 2.3 Perception and attribution theory 2.4 Attitude and job Satisfaction 2.4.1 Concept, components and behavior of satisfied employees at workplace
• Explain group formation and development. • Understand team roles and processes. • Discuss the role of leadership styles in team management. • Discuss communication, types and techniques of communication.	Unit III: Group Behavior (10 Hours) 3.1 Groups and Work Teams 3.1.1 Stages of group formation and development 3.1.2 Differences between group and team 3.1.3 Roles of leadership in team 3.2 Communication 3.2.1 Concept and process of communication 3.2.2 Types of communication 3.2.3 Barriers and techniques to manage effective communication 3.2.4 Roles of communication and conflict resolutions strategies for team function
• Assess the components and functions of organizational culture. • Explain the importance and consequences of organizational culture.	Unit IV: Organizational Culture and Technology (8 Hours) 4.1 Organizational Climate and Culture 4.1.1 Creating and sustaining culture 4.1.2 Creating positive and ethical cultures 4.1.3 Importance of organizational culture 4.1.4 Consequences of unethical culture 4.2 Issues of technology in organizational culture
• Assess the impact of organizational conflict. • Understand the change management and conflict. • Realize and experience the stress management techniques and their effectiveness.	Unit V: Organizational Conflict, Change and Stress (10 Hours) 5.1 Approaches to conflict management 5.2 Resolving conflict through negotiation 5.3 Dynamics of intergroup conflict 5.4 Change management 5.4.1 Resistance to change 5.4.2 Techniques to overcome resistance to change 5.4.3 Acceptance to change 5.5 Stress Management 5.5.1 Reasons and approaches to stress management

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.



4. Methods of Instructions

Lectures, readings, classroom discussions, experiential exercises, quiz, self-learning modules, case analysis, simulations, group project and presentations.

5. Evaluation System and Student

5.1 Evaluation System

The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. Fifty percent weight is given to the internal evaluation and fifty percent weight to the semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1 Internal Evaluation

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The internal evaluation components may consist of any combination of written test, quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2 Semester End Examinations

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 percent weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc., there is not any provision for a re-exam.

6. Prescribed Books and References

Text Books

Robbins, S. P., & Judge, T. A. *Organizational Behavior*. Pearson.

References

Arnold, H.J. & Fieldman, D.C. *Organizational Behavior*. McGraw Hill Book Company, New York.

Aswathappa, K. *Organizational Behavior. Text Cases Games*. Himalaya Publishing

Dwivedi, R. S., *Human Relations and Organizational Behavior: A Global Perspective*. New Macmillan India Limited.

Kaplan, S. *Cases & Problems in Organizational Behavior & Human Relations*. Sanjay Everest.

Newstorm, J. W., *Organizational Behavior: Human Behavior at Work*. Tata McGraw Hill Publishing Company.

Robbins, S.P., & Bohara, N. *Organizational Behavior*. Pearson.



Financial Accounting

Pokhara University Faculty of Management Studies

Course code: ACC 110

Course title: **Financial Accounting**

Nature of the course: Theory & Practice

Year I, Semester II

Level: Bachelors

Program: BBA/BBA (Finance)/BBA (TT)

Full marks: 100

Pass marks: 45

Credit hours: 3.0

Total hours: 48

1. Course Description

This course covers the nature, scope and function of accounting; basic fundamental concepts and generally accepted accounting principles and practices; the accounting cycle; journalizing adjusting entries; and preparation of financial statements. It also deals with recording, valuating and presenting different items of balance sheet including cash and cash equivalents; inventory; and property, plant and equipment.

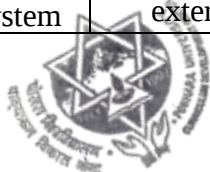
2. General Objective

The general objectives of this course are:

- To provide students with an understanding of the basic concepts, principles, procedures and techniques underlying the accounting process.
- To prepare financial statements of an organization and analyze different items of balance sheet.

3. Contents in Detail

Specific Objectives	Contents
• Distinguish among the forms of organization • Identify the users of accounting information and their needs • Describe the qualitative characteristics of accounting information • Explain the primary assumptions made in preparing financial statements, • Describe the various roles played by accountants in organizations	Unit I: The Conceptual Foundation of Accounting (8 Hours) 1.1 Accounting as a language of business, 1.2 Forms of business organizations, 1.3 Types of activities performed by business organization 1.4 Users of accounting information: internal and external 1.5 Qualitative characteristics of accounting information; the accounting profession, role and activities of an accountant; 1.6 The accounting framework - basic accounting assumptions, concepts, gap, definitions and terminology 1.7 Accounting information system in modern business organizations 1.8 Introduction to accounting standards (IFRS & NAS).
• Explain the difference between an external and internal event • Explain the role of source documents in an accounting system	Unit II: Processing and Recording Business Transactions (8 Hours) 2.1. The basis for recording transactions: external and internal events; sources of accounting



- Analyze the effects of transactions on the accounting equation - Explain the rules of debits and credits - Explain the purposes of a journal and the posting process - Explain the purpose of a trial balance	information; accounting transaction, the accounting equation and analysis of transactions, the role of source documents. 2.2. The double entry system: Rules for debit and credit; journal entry; t account; general ledger; objectives and preparation of trial balance.
- Explain the differences between the cash and accrual bases of accounting - Identify the four major types of adjusting entries - Develop the ability to prepare a worksheet	Unit III: Accrual accounting and adjustments (5 Hours) 3.1 Basis of accounting (cash vs. accrual) 3.2 Accrual and deferrals 3.3 Adjusting entries 3.4 Effects of adjusting entries, preparation of adjusted trial balance.
- Explain the concept and purpose of financial statements - Analyze a components of financial statements - Explain the concept and purpose of cash flow statement - Describe operating, investing, and financing activities, Prepare a statement of cash flows, - Describe the difference between the direct and indirect methods of preparing cash flows from operation activities	Unit IV: Preparation of financial statements as per NFRS (13 Hours) 4.1. Profit or loss statement Concepts and major components; preparation of profit or loss statement as per NFRS 4.2. Statement of balance sheet concepts and major components; preparation of statement of financial position/balance sheet as per NFRS 4.3. Cash flow statements Concepts and major components; preparation of statement of cash flows (direct and indirect methods) as per NFRS
- Develop the skills necessary to prepare a bank reconciliation statement - Enable students to record the necessary adjustments - Identify the forms of inventory - Apply the different inventory costing methods using a periodic system and apply different method in certain situations	Unit V: Accounting for current assets (7 hours) 5.1. Cash and the bank reconciliation statement Components of cash and cash equivalents; preparation of the bank reconciliation statement and the need for adjustments to accounting records 5.2. Inventories and cost of goods sold The nature of inventory; perpetual and periodic inventory accounting system, inventory valuation and income measurement; inventory costing methods: FIFO, LIFO, Weighted average & Specific identification; choice of an inventory costing method.
- Determine the acquisition cost of an operating asset - Compare different depreciation methods - Analyze the effect of the disposal of an asset at gain or loss	Unit VI: Accounting for property, plant and equipment (7 Hours) 6.1 Nature of operating assets (property, plant and equipment); acquisition costs of operating assets; concepts of capital and revenue expenditure; the capitalization



	process. 6.2 Depreciation: concepts, methods and accounting (straight line method, double declining balance method and units of production method), disposal of assets and accounting for gains and losses.
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Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instruction

The course will be taught by lecture method, problem solving and group discussion. Students will require to utilize computer for computational works.

5. Evaluation System and Students' Responsibilities

5.1. Evaluation System

The performance of a student in a course is evaluated on the basis of internal evaluation and semester-end examination. Fifty percent weight is given to the internal evaluation and fifty percent weight to the Semester-end examination conducted by the Office of the Controller of Examinations, Pokhara University.

5.1.1. Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2. Semester End Examinations

There will be semester end examination at the end of the semester conducted by the Office of the Controller of Examinations, Pokhara University. It carries 50 percent weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Semester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the Semester End Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.



6. Prescribed Books and References

Text Books

Porter, G. A., & Norton, C. L. *Financial Accounting: The impact on decision makers*. The Dryden Press.

References

Hermanson, H. R. and Edwards, D. J. *Financial accounting: A business perspective*. Von Hoffmann Press.

Kimmel, P. D., Weygandt, J. J., & Kieso, D. E. *Financial accounting*. Wiley India Pvt. Ltd.

Narayanswamy, R. *Financial Accounting: A Managerial perspective*. Prentice Hall of India.

Nepal Financial Reporting Standards, 2018, Accounting Standards Board, Nepal.

International Accounting Standards (IASs) / International Financial Reporting Standards (IFRS).



Soft Skills Practicum

Pokhara University Faculty of Management Studies

Course code.: PRC 110

Course title: **Soft Skills Practicum**

Nature of the course: Practical

Year 1, Semester II

Level: Bachelor

Program: BBA/BBA (Finance)

Full marks: 100

Pass marks: 45

Credit hour :1.0

Total hours: 16

1. Course Description

In today's fast-paced and dynamic business environment, possessing strong soft skills is as essential as having technical expertise. This module on soft skills is designed to equip undergraduate business students with the soft skills necessary to succeed in their professional careers. Through interactive sessions and practical exercises, students will develop their ability to confidently speak in public, effectively manage body language and etiquettes, resolve conflicts, and adapt to diverse work environments. The module will cover the emotional intelligence, leadership, and networking, providing students with a comprehensive toolkit for thriving in the business world.

2. General Objectives

The general objectives of the course are:

- To develop students' skills in public speaking
- To provide students' knowledge about body language and etiquette.
- To equip the students with the self-management skills
- To provide the students' knowledge and skills of emotional intelligence
- To provide time management skills to students

3. Contents in Detail

Faculty members are empowered to adapt and modify course content to align with market needs and contextual demands, provided that the core objectives and practical aspects of the course remain intact and relevant. The suggested course contents are as follows:

Specific Objectives	Contents
• Build confidence in public speaking, improve presentation skills, and learn how to engage an audience effectively and how to handle questions.	Unit I: Public Speaking (4 Hours) 1.1 Overcoming Fear and Building Confidence: The role of preparation in boosting confidence. 1.2 Structuring Your Speech/Presentation: Crafting a compelling introduction, organizing content logically, Creating impactful conclusions and calls to action. 1.3 Engaging the Audience: Using storytelling to make your point, involving the audience through questions and interactions.



	1.4 Vocal Techniques and Body Language: Modulating voice for emphasis and clarity, complementing your speech with appropriate body language. 1.5 Handling Q&A Sessions: Preparing for potential questions, managing difficult or unexpected questions.
• Explain the meaning and definition of Body Language. • Understand the Important Features of Body Language. • Describe various types of Etiquettes and its requirements. • Know the importance and relevance of Etiquettes.	Unit II: Body Language and Etiquette (3 Hours) 2.1 Body language 2.1.1 Introduction 2.1.2 Importance Features of Body Language 2.1.3 Types of Body Language 2.2 Etiquette 2.2.1 Introduction and Concept 2.2.2 Dress Code/ Clothing Etiquettes 2.2.3 Telephone Etiquettes 2.2.4 Interview Etiquettes 2.2.5 Meeting Etiquettes
• Understand emotional intelligence and its importance in personal and professional success • Recognize the components of Emotional Quotient (EQ) • Employ emotions for better decision making • Show care and build trust to by showing empathy • Learn to motivate others	Unit III: Emotional Intelligence (4 Hours) 3.1 Introduction 3.2 Importance of Emotional Intelligence 3.3 Components of Emotional Intelligence: 3.3.1 Self-Awareness 3.3.2 Self-Regulation 3.3.3 Motivation: 3.3.4 Empathy 3.3.5 Social Skills 5.4 Advantages of High Emotional Intelligence
• Understand Negotiation • Develop strategies for successful negotiations, • Learn to reach mutually beneficial agreements.	Unit IV: Negotiation (3 Hours) 4.1 Understanding the Negotiation Process: Stages of negotiation (Preparation, Discussion, Clarification, Bargaining, Agreement, and Implementation). 4.2 Psychology of Negotiation: Understanding interests vs. positions, the role of emotions in negotiation. 4.3 Effective Negotiation Techniques: BATNA (Best Alternative to a Negotiated Agreement), ZOPA (Zone of Possible Agreement). 4.4 Conflict Resolution: Techniques for resolving conflicts during negotiations, finding win-win solutions. 4.5 Cross-Cultural Negotiation: Understanding cultural differences in negotiation styles.



Enhance productivity and efficiency by mastering the art of prioritizing tasks and managing time effectively.	Unit V: Time Management (2 Hours) 4.1 Understanding Time Management: Identifying personal time-wasters. 4.2 Prioritization Techniques: The Eisenhower Matrix (Urgent vs. Important tasks), ABCDE method for task prioritization. 4.3 Planning and Goal Setting: Setting SMART goals (Specific, Measurable, Achievable, Relevant, Time-bound), Creating daily, weekly, and monthly plans. 4.4 Delegation: Understanding what tasks can be delegated, choosing the right person for the task. Overcoming Procrastination: Identifying reasons for procrastination, techniques to overcome procrastination
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Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instruction

Interactive sessions, discussion, group work, role plays, feedback and coaching.

5. Evaluation System and Students' Responsibilities

5.1 Evaluation System

Both internal and external evaluations will be based on attendance, assignment, class participation, self-reflection, project work, and presentation of the project report learning and practicals. The faculty will provide final grades of the students. Thus, there will be no semester end examination and all evaluations will be conducted continuously throughout the semester.

5.2 Students' Responsibilities:

Students are advised to attend all the classes/sessions and complete all the assignments within the specified time period. If a student does not attend the sessions, it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.

6. Prescribed Books and References

The following materials are suggested as reference:

Carnegie, D., & Esenwein, J. B. *The art of public speaking*. Courier Dover Publications.

Eat That Frog!: 21 Great Ways to Stop Procrastinating and Get More Done in Less Time" by Brian Tracy

Emotional Intelligence: Why It Can Matter More Than IQ" by Daniel Goleman.

Getting to Yes: Negotiating Agreement Without Giving In" by Roger Fisher, William Ury, and Bruce Patton

Body Language for Dummies by Elizabeth Kuhnke

The Essentials of Business Etiquette: How to Greet, Eat, and Tweet Your Way to Success by Barbara Pachter

Managing Oneself by Peter F Drucker.

