

Course Details: BBA (Finance) Program, Semester III

SN	Course Code	Course Title	Credits Hours
1.	STT 110	Business Statistics	3
2.	ECO 111	Introduction to Macroeconomics	3
3.	ACC 111	Cost and Management Accounting	3
4.	FIN 110	Essentials of Finance	3
5.	MKT 110	Principles of Marketing	3
6.	PRC 112	Digital Marketing Practicum	1
		TOTAL CREDITS	16



Business Statistics

Pokhara University Faculty of Management Studies

Course code. STT 110

Full marks: 100

Course title: **Business Statistics**

Pass marks: 45

Nature of the course: Theory & Practice

Credit hours: 3.0

Year 2, Semester III

Total hours: 48

Level: Bachelor

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

1. Course Description:

This course provides students with a clear understanding of the basic statistical concepts, techniques, and tools on describing data, numerical measures, probability, probability distribution, confidence interval estimation and hypothesis testing to enable them in using these various techniques for analyzing and interpreting business decision problems.

2. General Objectives

The course is designed with the following general objectives:

- To acquaint the students with the statistics used in business
- To familiarize students with tables, charts and diagrams used in the business
- To enable students to understand the concept of descriptive statistics
- To facilitate students about the concept of probability and probability distributions
- To acquaint the students with the use of estimation and hypothesis testing

3. Contents in Detail

Specific objectives	Contents
<ul style="list-style-type: none"> • Explain how statistics is used in business & management. • Able to define the descriptive and inferential statistics. • Describe the sources of data used in business. • Explain the types of data and variables used in business. • Define the various levels of measurement of data. 	<p>Unit 1: Introduction (3 Hours)</p> <p>1.1 Statistics and basic terminologies associated with statistics</p> <p>1.2 Types of statistics- descriptive statistics and inferential statistics</p> <p>1.3 Sources of Data: Primary and secondary sources of data</p> <p>1.4 Data and levels of measurements- nominal level data, ordinal level data, interval level data, and ratio level data.</p>
<ul style="list-style-type: none"> • Organize the numerical data. • Explain the principles of data presentation. • Develop tables and charts for Numerical data. 	<p>Unit 2: Summarization of Data (6 Hours)</p> <p>2.1 Organization of data: Stem and Leaf Display, Frequency Distribution (Ungrouped and Grouped), Inclusive and Exclusive class interval, Rule of changing raw data into frequency distribution</p>



<ul style="list-style-type: none"> • Develop tables and charts for Categorical data. • Prepare tables, charts and diagrams using computer. • Demonstrate the basics of Microsoft excel. 	<p>2.2 Graphical Presentation of Data: Histogram, Frequency polygon and Ogive and their applications.</p>
<ul style="list-style-type: none"> • Describe the properties of central tendency, variation, and shape in numerical data. • Calculate descriptive summary measures for a population. • Construct and interpret a box-and whisker plot. • Demonstrate calculations using excel. 	<p>Unit: 3 Numerical Descriptive Measures (10 Hours)</p> <p>3.1 Analysis of data by various measures of central tendency: mean, median, midrange, mid-hinge, mode and partition values.</p> <p>3.2 Analysis of data by various measures of dispersion: Range, Inter-quartile range, Standard Deviation and Coefficient of variation, index for qualitative variation, Five Number Summary and Box and Whisker plot, Outliers, Application of Numerical Descriptive Measures.</p>
<ul style="list-style-type: none"> • Explain basic probability concepts and conditional probability. • Use Bayes' theorem to revise probabilities. • Use Microsoft excel. 	<p>Unit 4: Basic Probability (7 Hours)</p> <p>4.1. Basic probability concepts</p> <p>4.1.1 Events and sample spaces</p> <p>4.1.2 Contingency tables</p> <p>4.1.3 Marginal probability</p> <p>4.1.4 Joint probability</p> <p>4.1.5 General addition rule</p> <p>4.2. Conditional probability</p> <p>4.2.1 Computing conditional probabilities</p> <p>4.2.2 Statistical independence</p> <p>4.2.3 Multiplication Rules</p> <p>4.2.4 Marginal probability</p> <p>4.3. Multiplication rule</p> <p>4.4. Bayes' Theorem</p>
<ul style="list-style-type: none"> • Describe the properties of a probability distribution. • Compute the expected value and variance of a probability distribution. • Compute probabilities from Binomial, and Poisson distribution. • Use the Binomial and Poisson distributions to solve the business problems. • Compute probabilities from the normal distribution. 	<p>Unit 5: Probability Distribution (10 Hours)</p> <p>5.1. Probability distribution for a discrete random variable</p> <p>5.1.1 Expected value of a discrete random variable</p> <p>5.1.2 Variance and standard deviation of a discrete random variable</p> <p>5.1.3 Portfolio expected returns and portfolio risk</p> <p>5.2. Binomial distribution</p> <p>5.3. Poisson distribution</p> <p>5.4. Continuous probability distributions</p> <p>5.5. The normal distribution</p> <p>5.5.1. Standard normal distribution</p> <p>5.5.2 Area under the normal curve</p> <p>5.5.3 Calculating and Evaluating normality</p> <p>5.5.4 Normal approximation of Binomial and Poisson distributions.</p>



<ul style="list-style-type: none"> • Construct and interpret confidence interval estimates for the mean and proportion. • Identify the basic principles of hypothesis testing. • Use hypothesis testing to test a mean or proportion. • Know the assumptions of each hypothesis testing procedure. • Inform how to use hypothesis testing for comparing the difference between: <ul style="list-style-type: none"> ✓ means of two independent populations ✓ means of two related populations ✓ Two proportions • Use excel for hypothesis testing. 	<p>Unit 6: Estimation and Hypothesis testing (12 Hours)</p> <p>6.1 Confidence interval estimation for the mean (σ known)</p> <p>6.2 Confidence interval estimation for the mean (σ Unknown)</p> <p> 6.2.1 Student's t distribution</p> <p> 6.2.2 Properties of the t Distribution</p> <p> 6.2.3 Concept of the degree of freedom</p> <p>6.3 Confidence Interval estimation for proportion</p> <p>6.4 Hypothesis testing methodology</p> <p> 6.4.1 Null and alternative hypothesis</p> <p> 6.4.2 Critical value of the test statistic</p> <p> 6.4.3 Regions of rejection and non-rejection</p> <p> 6.4.4 Risks in decision making using hypothesis testing</p> <p>6.5 One sample Z test of hypothesis for the mean</p> <p> 6.5.1 Critical value approach to hypothesis testing</p> <p> 6.5.2 p-value approach to hypothesis testing</p> <p>6.6 One sample t- test of hypothesis for the mean</p> <p>6.7 One sample Z test of hypothesis for the proportion</p> <p>6.8 Two sample tests</p> <p> 6.8.1 Z-test for the difference between two means and proportions</p> <p> 6.8.2 Pooled variance t test for the difference between two means</p> <p> 6.8.3 Comparing the means of two related populations: Paired t tests</p>
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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, group discussion, class work, assignments, project work, case studies. Students will require to utilize computer for computational works.

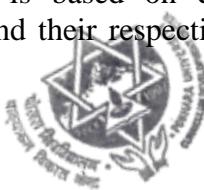
5. Evaluation System and Students' Responsibilities

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 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.

6.1.2 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 % weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 45% marks in the internal evaluation with 80% 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

Levine, D. M., Krehbiel, T. C., Berenson, M. L., & Viswanathan, P. K. *Business Statistics: A First Course*. New Delhi: Pearson Education.
 Levin, R. I. and Rubin, D. S., *Statistics for Management*. New Delhi: Prentice Hall

References

Anderson, D. R., Sweeney, D.J. and Williams, T. A. *Statistics for Business and Economics*. New Delhi: Thomson.
 Siegel, A. F. *Practical Business Statistics*. New York: Andrew F, Irwin.



Introduction to Macroeconomics

Pokhara University
Faculty of Management Studies

Course code: ECO 111

Full marks: 100

Course title: **Introduction to Macroeconomics**

Pass marks: 45

Nature of the course: Theory & Practice

Credit hours: 3.0

Year 1, Semester III

Total hours: 48

Level: Bachelor

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

1. Course Description

This course is designed to introduce the major principles of macroeconomics emphasizing on the key concepts, theories and issues influencing the overall economic activities and their application in real world scenario. The topics under consideration include the fundamental economic problems, various economic systems, concepts and measurements of the national income, classical and Keynesian theories of income and employment, money demand and money supply, IS-LM approach of interest rate and output determination, macroeconomic issues such as business cycles and inflation, and the macroeconomic policies: fiscal and monetary policies. The structure includes two major parts: theoretical and practical applications. The delivery approach focuses mainly on self-learning through experimental exercises as well as class tests encouraging students to develop the analytical ability regarding the assessment of current macroeconomic indicators and economic policies.

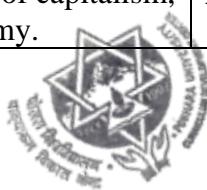
2. General Objectives

The general objectives are:

- To familiarize the students with the fundamental problems and concepts in macroeconomics, compare different economic systems and their significance to the economy.
- To develop the students' skills in calculating and analyzing national income using various methods while understanding the associated challenges.
- To equip the students with the ability to apply Classical and Keynesian theories of income and employment to assess economic issues.
- To make the students able to understand the role of money demand and supply and determine the interest rate and output levels simultaneously.
- To enhance the students' ability regarding the examination of macroeconomic problems like business cycles and inflation and suggest possible counter cyclical policy measures.

3. Contents in Details

Specific objectives	Contents
<ul style="list-style-type: none"> • Identify the basic economic problems and understand the concept of capitalism, socialism and mixed economy. 	Unit I: Introduction to Macroeconomics (6 Hours)



<ul style="list-style-type: none"> • Differentiate and establish interdependence between micro and macroeconomics. • Explore the principles and assumptions of classical and Keynesian macroeconomics. • Explain the concepts of the static, comparative statics and macro dynamics. 	1.1 Basic problems of an economy 1.2 Economic systems 1.2.1 Capitalism, socialism and mixed economy 1.3 Distinction between microeconomics and macroeconomics 1.4 Interdependence between microeconomics and macroeconomics 1.5 Classical and Keynesian macroeconomics 1.6 Types of Macroeconomics 1.6.1 Macro static, comparative macro statics and macro-dynamics
<ul style="list-style-type: none"> • Explain the circular flow of national income under two, three and four sector models addressing the leakages and injections of the economy as well. • Define and explain the concepts of national income and learn the methods of calculating national income and application • Identify the challenges and importance of calculating national income. 	Unit II: National Income: Concepts and Measurement (8 Hours) 2.1 Circular flow of national income 2.1.1 Two sector model 2.1.2 Three sector model 2.1.3 Four sector model. 2.2 National income 2.2.1 Concepts of national income: GDP, GNP, NNP, Personal Income, Disposable Income, Per-capita Income. 2.2.2 Methods of calculation of National Income: Product, income and expenditure method 2.3 Difficulties in calculation of national income 2.4 Importance of national income analysis.
<ul style="list-style-type: none"> • Explain the underlying assumptions of the classical theory. • Describe the mechanisms of the Classical theory and Say's law of market and the quantity theory of money. • Elucidate the principle of effective demand and analyze the components of aggregate demand and aggregate supply. • Critical review of say's law in the context of Keynesian theory and examine the Keynesian perspective on the full employment and its implications. 	Unit III: Theories of Income and Employment (4 Hours) 3.1 Classical theory 3.1.1 Assumptions and mechanism 3.1.2 Say's law of market 3.1.3 Quantity theory of money. 3.2 Keynesian theory of income and employment 3.2.1 Principle of effective demand: Aggregate demand and aggregate supply curves 3.3 Comparative analysis of Classical and Keynesian theory of employment
<ul style="list-style-type: none"> • Explain Keynes' Psychological law of consumption. • Differentiate marginal propensity to consume (MPC) and average propensity to consume (APC). • Identify and discuss the key determinants of consumption. 	Unit IV: Macroeconomic Equilibrium: Determination of National Income AD-AS Approach (10 Hours) 4.1 Consumption function 4.1.1 Keynes Psychological law of consumption 4.1.2 Marginal propensity to consume (MPC)



<ul style="list-style-type: none"> • Differentiate between autonomous and induced investment and identify the determinants influencing investment decisions. • Understand the concepts of marginal efficiency of capital (MEC), • Discuss the importance and implications of multiplier. • Explain the macroeconomic equilibrium under two, three and four sector economy 	<ul style="list-style-type: none"> 4.1.3 Average propensity to consume (APC) 4.1.4 Determinants of consumption function. 4.2 Saving function 4.2.1 Relationship between APC and MPC 4.2.2 Determinants of saving 4.2.3 Paradox of thrift. 4.3 Investment function 4.3.1 Autonomous and induced investment 4.3.2 Determinants of investment 4.3.3 Marginal efficiency of capital (MEC) 4.3.4 Concept and importance of multiplier. 4.4 Macroeconomic Equilibrium: Interaction of AD and AS curve 4.4.1 Equilibrium under two, three and four sector economy
<ul style="list-style-type: none"> • Explain the concept of transaction, precautionary and speculative demand for money and analyze how these motives influence the overall demand for money in economy. • Identify the different measures of money supply M1, M2 and M3 and discuss the key determinants of money supply including central bank policies. • Derive and explain the money demand and money supply curves and equilibrium interest rate. • Explain the liquidity preference theory of interest introduced by Keynes. • Define liquidity trap, its implications and condition of occurrence. • Illustrate the concept of product market (IS) and money market (LM) equilibrium and explain the determination of interest rate and output level. • Identify the factors causing shift in IS and LM curves and evaluate the effects of fiscal and monetary policy. 	<p>Unit V: Money Demand, Supply and Interest Rate Determination (10 Hours)</p> <ul style="list-style-type: none"> 5.1 Money demand <ul style="list-style-type: none"> 5.1.1 Transaction motive, precautionary motive and speculative motive. 5.2 Money supply <ul style="list-style-type: none"> 5.2.1 Measures of money supply 5.2.2 Determinants of money supply. 5.3 Money demand and money supply curves 5.4 Interest rate determination 5.5 Liquidity preference theory of interest 5.6 Liquidity trap 5.7 IS-LM approach of interest rate determination <ul style="list-style-type: none"> 5.7.1 Interaction of the goods market equilibrium (IS curve) and the money market equilibrium (LM curve). 5.7.2 Shift in the IS and LM curves 5.7.3 Role of fiscal and monetary policy.



<ul style="list-style-type: none"> • Define and describe the business cycle its features, phases and explain the counter-cyclical policies for economic stabilization. • Define and explain inflation, its measure, types, causes, effects and control measures. • Explain the concept of Phillips curve. • Define fiscal policy and monetary policy with the major objectives and tools. • Describe the role of deficit financing in an economy. • Distinguish between the fiscal policy and monetary policy. 	<p>Unit VI: Macroeconomic Issues and Policies (10 Hours)</p> <p>6.1 Business cycle: Definition, features and phases. 6.2 Counter-cyclical policies. 6.3 Inflation 6.3.1 Definition and measurement 6.3.2 Types, causes and effects 6.3.3 Control measures 6.4 Concept of Philips curve 6.5 Fiscal policy 6.5.1 Objectives and tools 6.5.2 Deficit financing 6.6 Monetary policy 6.6.1 Objectives and tools. 6.7 Assessment of the comparative effectiveness of fiscal and monetary policy.</p>
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Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instructions

The methods of instruction include lectures, class discussions and debates to encourage critical thinking. Case studies, individual and group projects and activities, problem solving sessions will be conducted to enhance the analytical skills through hands-on- learning. Guest lectures from experts, interactive simulations, policy analysis activities to apply theoretical knowledge to real world situations. These verified instructional methods foster the engagement and comprehensive understanding of the macroeconomic principles. The students by linking the theory with practical application gain valuable skills applicable in their future careers.

5. Evaluation System and Students' Responsibilities

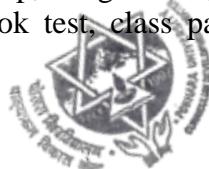
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5.1.1 Internal Evaluation

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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. (2019). *Macroeconomics* (10th ed.). Worth Publishers.

References

- Froyen, R.T. (2013). *Principles of Macroeconomics* (10th ed.). Pearson Education.
- Ahuja, H.L. (2019). *Macroeconomics: Theory and Policy* (21st ed.). S. Chand Publishing.
- Vaish, M.C. (2010). *Macroeconomic Theory* (14th ed.). Vikas Publishing House.
- Jhingan, M.L. (2019). *Macroeconomic Theory* (13th ed.). Vinda Publications Pvt.Ltd.
- Dornbusch, R., Fischer, S., & Startz, R. (2014). *Macroeconomics* (12th ed.). McGraw-Hill Education.



Cost and Management Accounting

Pokhara University
Faculty of Management Studies

Course code. ACC 111

Full marks: 100

Course title: **Cost and Management Accounting**

Pass marks: 45

Nature of the course: Theory & Practice

Credit hour: 3.0

Year 2, Semester III

Total periods: 48

Level: Bachelor

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

1. Course Description

This course in cost and management accounting provides students with a comprehensive understanding of essential cost concepts, components and techniques used in business decision-making. It comprises six major units of introduction to cost and management accounting, elements of cost, profit measurement and cost-volume-profit relationship, budgeting for profit planning and control and standard costing and decision-making for alternative choices. Students will learn to analyze and interpret cost information and components, apply various costing methods, and use various management accounting tools to support strategic planning and control. The course uses small case study and practical exercise to emphasize the application of concepts.

2. General Objectives

The course is designed with the following general objectives:

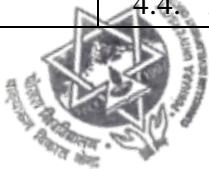
- To familiarize the students with the concept of cost and management accounting in business operations.
- To make the students familiar with different cost elements and costing systems.
- To enable the students to access the application of cost-volume-profit relationship.
- To provide students with the concept of various cost information to measure and optimize organizational profitability.
- To develop skills among the student for preparing budgets for organizational planning and control.
- To enhance students' skills to apply standard costing in business organizations.
- To develop students' knowledge for evaluating various options in the managerial decision-making process.

3. Course Details

Specific objectives	Contents
<ul style="list-style-type: none"> • Understand the concept of cost and management accounting systems. • Differentiate management accounting from financial 	<p align="center">Unit I: Introduction to Cost and Management Accounting (5 Hours)</p> <p align="center">1.1. Meaning, role, and functions of cost and management accounting.</p> <p align="center">1.2. Differences between management accounting</p>



<p>accounting.</p> <ul style="list-style-type: none"> • Familiarize yourself with various cost objects and their classifications, and Segregate indirect and mixed costs. 	<p>and financial accounting</p> <ol style="list-style-type: none"> 1.3. Cost concept and classification: direct and indirect cost, manufacturing and non-manufacturing cost, product and period cost, variable, semi-variable, and fixed cost, differential cost, sunk cost, and opportunity cost. 1.4. Cost segregation using the two-point method and least squares method 1.5. Cost estimation
<ul style="list-style-type: none"> • Provide the understanding of indirect overheads and its systematic process of allocation of overheads. 	<p>Unit II: Element of Cost: Material, Labor, overhead (5 Hours)</p> <ol style="list-style-type: none"> 2.1. Concept and classification of overhead costs 2.2. Method of overhead allocation: traditional costing system and activity-based costing system 2.3. Benefits of activity-based costing
<ul style="list-style-type: none"> • Deliver the concept of variable and absorption costing approaches and prepare an operating income statement. • Familiarize and measure the relationship of cost-volume profit analysis. • Familiarize the concept and application of breakeven point in managerial decisions. 	<p>Unit III: Profit Measurement: Costing System and CVP Relationship (10 Hours)</p> <ol style="list-style-type: none"> 3.1. Income Measurement: (4 hours) <ul style="list-style-type: none"> 3.1.1. Concept and features of variable costing and absorption costing 3.1.2. Limitations of variable costing and absorption costing 3.1.3. Income measurement under variable and absorption methods 3.1.4. Reconciliation of income under absorption and variable costing 3.2. Cost-Volume-Profit (CVP) Analysis (6 hours) <ul style="list-style-type: none"> 3.2.1. Concept, application of CVP analysis 3.2.2. Assumptions and limitations of CVP analysis 3.2.3. Essentials of CVP analysis: cost-volume relationship, profit-volume relationship, contribution margin, break-even analysis, break-even point (single and multiple products), target operating income, net income and income tax, sales volume for desired profit, margin of safety, decision-making while changing selling price
<ul style="list-style-type: none"> • Explain the concept of planning and budgeting and differentiate between a strategic plan and an operating plan. • Describe the concept of a master budget and zero-based budgeting and outline the 	<p>Unit IV: Budgeting for Planning and Control (12 Hours)</p> <ol style="list-style-type: none"> 4.1. Concept of planning and budgeting 4.2. Strategic plan vs. operating plan 4.3. Concept of a master budget and zero-based budgeting 4.4. Budget preparation process



<ul style="list-style-type: none"> • Prepare the master budget for manufacturing and trading organizations, including functional budgets. • Analyze the components of the master budget and evaluate their interrelationships. 	<p>4.5. Preparing the master budget for the manufacturing and trading organization: sales budget, production budget, material purchase budget, merchandise purchase budget, manufacturing overhead budget, operating expenses budget, cash collection and disbursement budget, budgeted income statement, and budgeted balance sheet</p>
<ul style="list-style-type: none"> • Explain the concept, importance, and limitations of flexible budgeting. • Analyze overhead cost variances, including capacity, efficiency, and spending variances. • Describe the concept of standard costing. • Calculate and interpret variances in material, labor. 	<p>Unit V: Flexible Budgeting and OH Variance (6 Hours)</p> <ul style="list-style-type: none"> 5.1. Concept, importance and limitation 5.2. Overhead cost variance: capacity, efficiency and spending variance 5.3. Standard Costing <ul style="list-style-type: none"> 5.3.1. Concept of standard costing 5.3.2. Calculating and interpreting variances in material and labor for single product
<ul style="list-style-type: none"> • Explain the concept of alternative and describe its role in decision-making. • Identify and apply relevant costs, irrelevant costs, opportunity costs, and sunk costs in decision-making scenarios. • Differentiate between qualitative and quantitative aspects in the decision-making process. • Apply managerial decision-making techniques via various way. • Familiarize the concept of pricing decision 	<p>Unit VI: Accounting Information for Alternative Decisions (10 Hours)</p> <ul style="list-style-type: none"> 6.1. Concept of alternative 6.2. Concept and use of relevant cost, irrelevant cost, opportunity cost, sunk cost 6.3. Decision-making process: qualitative vs. quantitative 6.4. Managerial decision-making in special offers, drop or continue in product line, make or buy 6.5. External pricing 6.6. Internal pricing

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

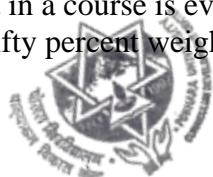
4. Methods of Instruction

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

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6. Prescribed Books and References

Text Book

Charles T. Horngren, Srikant M. Datar & George Foster. *Cost Accounting: A managerial emphasis*. Pearson Education

References

Ray H. Garrison, Eric W. Noreen, & Peter C. Brewer. *Managerial Accounting*. McGraw-Hill Education

Ronald W. Hilton, & David E. Platt. *Managerial Accounting: Creating value in a dynamic business environment*. McGraw-Hill Education

Colin Drury. *Management and Cost Accounting*. ELBS with Chapman and Hall Jerry J. Weygandt.



Essentials of Finance

Pokhara University Faculty of Management Studies

Course code. FIN 110

Full marks: 100

Course title: **Essentials of Finance**

Pass marks: 45

Nature of the course: Theory & Practice

Credit hour: 3.0

Year 2, Semester III/IV/III

Total periods: 48

Level: Bachelor

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

1. Course Description

This course is a foundation in nature that provides understanding of fundamental principles and applications of finance. It covers mainly three key areas of finance: financial Planning, financial analysis, and financial decision making. The course focuses on introductory part of finance, financial environment and analysis, time value of money, risk and return, bond and stock valuation, cost of capital, and capital budgeting decision.

2. General Objectives

The course is designed to provide a comprehensive understanding of the basic concepts and principles of finance. Students are expected to develop financial plans, analyze financial statements, and make sound financial decisions based on relevant financial theories and models. This course will also provide a foundation for the advanced study in finance area.

3. Contents in Detail

Specific Objectives	Contents
<ul style="list-style-type: none"> • Explain the concept and nature of finance • Discuss the evolution of finance • Describe the types of finance • Explain the functions of finance • Analyze the goals of financial management • Describe the finance in the organizational structure of the firm • Demonstrate the role and responsibilities of financial manager • Compare the finance with account and economics • Describe agency theory and problems • Identify the career and future of 	<p>Unit I: Nature and Scope of Finance (5 Hours)</p> <p>1.1 Meaning and nature of finance 1.2 Evolution of finance 1.3 Types of finance: Business finance and public finance 1.4 Functions of finance 1.5 Goals of financial management 1.6 Finance in the organizational structure 1.7 Role and responsibilities of financial manager 1.8 Finance, account, and economics 1.9 Agency theory and problems 1.10 Career and scope of finance 1.11 Emerging issues in finance</p>



<p>finance</p> <ul style="list-style-type: none"> • Explain the emerging issues in finance 	
<ul style="list-style-type: none"> • Describe financial environment • Discuss the financial system • Explain the Nepalese financial environment • Discuss the financial statements • Analyze financial statement • Discuss Du Pont equation, common size and index analysis • Interpret financial analysis with the help of benchmarking • Discuss the uses and limitations of financial ratios • Apply financial practices in business organizations 	<p>Unit II: Financial Environment and Analysis (8 Hours)</p> <p>2.1 Overview of financial environment 2.2 Financial system: Financial institutions, financial markets and financial instruments 2.3 Nepalese financial environment 2.4 Financial statements - balance sheet, income statement, statement of retained earnings, net cash flow, free cash flow, and statement of cash flows 2.5 Financial statement analysis: Liquidity ratios, assets management ratios, debt management ratios, profitability ratios, market value ratios 2.6 Du pont equation, common size and index analysis of financial statements 2.7 Benchmarking of financial analysis and its interpretation 2.8 Uses of financial ratios and its limitations 2.9 Financial analysis practices in business organizations</p>
<ul style="list-style-type: none"> • Discuss the concept of time value of money and its importance • Explain the types of cash flows • Compute present value and future value • Compare ordinary annuity and annuity due • Calculate present value annuity and future value annuity • Analyze compounding effects • Calculate effective annual rate and annual percentage rate • Prepare loan amortization schedule 	<p>Unit III: Time Value of Money (7 Hours)</p> <p>3.1 Concept of the time value of money and its importance 3.2 Types of cash flows: Single cash flow, even cash flow, and uneven cash flow 3.3 Present value and future value 3.4 Ordinary annuity and annuity due 3.5 Present value annuity and future value annuity 3.6 Compounding effects: Semi-annual, quarterly, monthly, weekly, daily, and continuously 3.7 Effective annual rate and annual percentage rate 3.8 Loan amortization schedule</p>
<ul style="list-style-type: none"> • Explain the concept of risk and return • Discuss the theory of risk and return • Calculate risk and return for single asset • Describe portfolio investment and portfolio theory • Measure risk and return for portfolio investment • Compute covariance, correlation, 	<p>Unit IV: Theory of Risk and Return (6 Hours)</p> <p>4.1 Concept of risk and return 4.2 Theory of risk and return 4.3 Calculating risk and return for single asset 4.4 Concept of portfolio investment 4.5 Theory of portfolio 4.6 Measuring risk and return for portfolio investment 4.7 Calculating covariance, correlation, coefficient of variation, and beta coefficient 4.8 Capital assets pricing model 4.9 Security market line and capital market line</p>



<p>coefficient of variation, and beta coefficient</p> <ul style="list-style-type: none"> • Explain capital assets pricing model • Describe security market line and capital market line 	
<ul style="list-style-type: none"> • Describe bond, common stock and preferred stock • Explain the characteristics of bond, common stock and preferred stock • Analyze the types of bonds • Compute bond valuation • Calculate bond return • Valuate preferred stock • Compute common stock valuation 	<p>Unit V: Bonds and Stock Valuation (7 Hours)</p> <p>5.1 Concept bond, common stock, and preferred stock 5.2 Characteristics of bond, common stock and preferred stock 5.3 Types of bond: Corporate bonds, government bonds, municipal bonds 5.4 Bond valuation: Perpetual bond, zero bond and coupon bond with finite maturity 5.5 Calculating bond return: current yield, capital gain yield, yield to maturity, and yield to call 5.6 Preferred stock valuation: Perpetual and finite maturity 5.7 Common stock valuation: Zero growth model, constant growth model and super normal growth model</p>
<ul style="list-style-type: none"> • Analyze the concept of cost of capital and its components • Explain the ways to manage capital for business organization • Compute the component of costs of capital • Calculate the weighted average cost of capital • Describe the marginal cost of capital • Explain the factors affecting cost of capital • Describe the benefits of optimal capital structure 	<p>Unit VI: Cost of Capital (5 Hours)</p> <p>6.1 Overview of cost of capital and its components 6.2 Managing capital for business organization 6.3 Calculating component costs of capital: cost of debt, cost of preferred stock, cost of equity 6.4 Weighted average cost of capital 6.5 Marginal cost of capital 6.6 Factors affecting cost of capital 6.7 Benefits of optimal capital structure</p>
<ul style="list-style-type: none"> • Explain the concept of capital budgeting decision • Classify the projects • Estimate cash flows • Calculate net cash outlays • Evaluate the investment projects • Develop NPV profiles • Compute cross over rate • Describe the capital budgeting practices in Nepalese organizations 	<p>Unit VII: Capital Budgeting Decision (10 Hours)</p> <p>7.1 Concept of capital budgeting decision 7.2 Project classifications 7.3 Estimation of cash flows 7.4 Calculating net cash outlay 7.5 Techniques for evaluating investment projects: Payback period (PBP), discounted payback period (DPBP), net present value (NPV), internal rate of return (IRR), modified internal rate of return (MIRR), and profitability index (PI) 7.6 NPV profiles and cross over rate 7.7 Capital budgeting practices in Nepalese organizations</p>

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



4. Methods of Instruction

Case studies, readings, class discussions, research papers, interactive manner aided by in-class exercises, and short individual & group assignments.

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

Brigham, E. F. and Houston, J. F. (2004). *Fundamentals of Financial Management*. Singapore: Thomson South-Western.

Van Horne, J. C. and Wachowicz, J. M., Jr. (2008). *Fundamentals of Financial Management*. New Delhi: Prentice-Hall of India Pvt. Ltd.



References

Weston, J. F., Basely, S. and Brigham, E. F. (1996). *Essentials of Managerial Finance*. New York: Harcourt Brace College Publishers.

Brigham, E. F. and M. C. Ehrhardt (2008). *Financial Management-Text and Cases*, Cengage Learning India, Pvt. Ltd.

Brigham, E. F., Gapinski, L. G. and Ehrhardt, M. C. (1999). *Financial Management: Theory and Practice*. New Delhi: Harcourt Asia Pvt. Ltd.

Khan, M. Y. and Jain, P. K. (1999). *Financial Management*. New Delhi: Tata McGraw-Hill India.



Principles of Marketing

Pokhara University Faculty of Management Studies

Course code: MKT 110

Full marks: 100

Course title: **Principles of Marketing**

Pass marks: 45

Nature of the course: Theory & Practice

Credit hours: 3.0

Year 2, Semester III

Total hours: 48

Level: Bachelor

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

1. Course Description

This marketing course focuses on imparting the conceptual and applicable knowledge to the students on marketing practices. It aims to offer the students with the abilities to understand and apply the concept regarding product design and quality, price, logistics and distribution, promotion, personal selling, branding and marketing communications in the way that promote customer satisfaction and strengthen the goals of the business. The students learn to address contemporary marketing challenges with a comprehensive grasp of the link between marketing and other company operations.

2. General Objectives

The general objectives of this course are:

- To make the students familiar with the principles and concepts of marketing.
- To make the students cognizant of the boundaries of marketing and its integration to other business functions.
- To familiarize students with the relationship between the internal and external environments in the formulation of marketing practices.
- To develop understanding about the concepts and applications of marketing mixes in the organizational and marketing context.
- To help students acquire knowledge about the management of brands and brand equity.
- To make the students knowledgeable about logistics and distribution decisions.
- To enable the students to apply the principles and concepts of marketing to specific markets and industries in global and local contexts.
- To familiarize the students with the contemporary marketing practices and sustainable marketing principles.



3. Contents in Detail

Specific objectives	Contents
<ul style="list-style-type: none"> Provide basic understanding of marketing and customer value. Give insights on the changing marketing practices. 	<p>Unit I: Marketing Overview and Customer Value (6 Hours)</p> <p>1.1 Definition: Understanding the marketplace and customer needs 1.2 Customer value-driven marketing strategy 1.3 Capturing customer value 1.4 Marketing strategy and the marketing mix 1.5 The changing marketing landscape</p>
<ul style="list-style-type: none"> Help students analyze the components of marketing environment and basic consumer behavior. Give practical knowledge on how marketing information is organized and analyzed by the medium of experiential learning exercise. 	<p>Unit II: Understanding the Marketplace (9 Hours)</p> <p>2.1 Analyzing the micro and macro marketing environment 2.2 Responding to the marketing environment 2.3 Assessing marketing information needs 2.4 Analyzing and using marketing information 2.5 Buyer behavior & buyer decision process 2.6 Business markets & business buyer behavior 2.6.1 Engaging business buyers with digital and social media marketing</p> <p><i>Experiential Learning Exercise (I)</i></p>
<ul style="list-style-type: none"> Provide students with the applicable knowledge about the product and price related marketing strategies. Impart the fundamental understanding of brand value and brand equity. 	<p>Unit III: Marketing Mixes: Product and Price (10 Hours)</p> <p>3.1 Segmentation and targeting 3.2 Differentiation and positioning 3.3 New product development process 3.4 Product life cycle strategies 3.5 Levels of products and services; Concept of services marketing 3.6 Pricing concepts & major pricing strategies 3.7 New product pricing & Product mix pricing 3.8 Price adjustment strategies & Price changes 3.9 Brand equity and brand value</p>
<ul style="list-style-type: none"> Provide students with the applicable knowledge about the marketing channels. Give practical insights of the promotion mix and the advertising decisions to the students. 	<p>Unit IV: Marketing Channels and Promotion (8 Hours)</p> <p>4.1 Importance of marketing channels: Channel design decisions 4.2 Logistics and supply chain management; Sustainable supply chains 4.3 Retailing trends and developments 4.4 Integrated marketing communications 4.6 Setting the promotion budget and mix 4.7 Major advertising decisions</p>
<ul style="list-style-type: none"> Impart basic knowledge on how selling and sales force is managed for effective selling. Give practical knowledge on 	<p>Unit V: Selling and Sales Promotion (7 Hours)</p> <p>5.1 Managing the sales force 5.1.1 Designing the sales force strategy and structure 5.1.2 Recruiting and selecting salespeople 5.1.3 Training and evaluating salespeople</p>



<p>how selling and marketing strategies are reviewed and crafted by the medium of experiential learning exercise.</p>	<p>5.1.4 Selling online: Using mobile and social media tools 5.2 Steps in selling process 5.3 Sales promotion 5.4 Public relations <i>Experiential Learning Exercise (II)</i></p>
<ul style="list-style-type: none"> Help students understand the contemporary marketing practices. Assist students to develop a thought of sustainability marketing. 	<p>Unit VI: Contemporary Marketing and Sustainable Marketing (5 Hours)</p> <p>6.1 Marketing, the internet and the digital age 6.2 Social media and mobile marketing 6.3 Sustainable marketing concept 6.4 Social criticisms of marketing 6.5 Sustainable marketing principles</p>

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

- **Experiential Learning Exercise I (A Simple Market Analysis)**

Visit a small retail store or a retail store nearby your location. Ask the owner about the customers, their preferences, expectations and the areas of improvement. As a team of marketing how would you present these information or the findings of the information to your management team? Prepare and present an individual report.

- **Experiential Learning Exercise II (Marketing Strategy Development/ Group-work based)**

Visit a local coffee shop/bakery/small retails/a retail house/restaurants/hotels or any SME's nearby their location in group/s as formed. Ask them about their marketing mixes and the strategies they have applied both for the online and offline selling. Now in group review what they have been doing and suggest new marketing strategies, both offline and online to them in order to expand and grow. Students are needed to prepare a full detailed plan of both online and offline strategies and present it.

4. Methods of Instruction

Lectures, case studies, discussions, marketing videos, tests, marketing strategy and marketing plan presentations, and simulations/exercises.

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, experiential exercise, 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., there is not any provision for a re-exam.

6. Prescribed Books and References

Text Book

Kotler, P., Armstrong, G. & Opresnik, M.O. (2020). *Principles of Marketing*. Pearson Education

References

Armstrong, G., Adam, S., Denize, S., Volkov, M. & Kotler, P. (2018). *Principles of Marketing*. Pearson Education

Lamb, C.W., Hair, J.F. & McDaniel, C. (2020). *MKTG: Principles of Marketing*. Cengage Learning

Jobber, D., & Ellis-Chadwick, F. (2016). *Principles and Practice of Marketing*. Mc-Graw Hill Publications.



Digital Marketing Practicum

Pokhara University
Faculty of Management Studies

Course code: PRC 112	Full marks: 100
Course title: Digital Marketing Practicum	Pass marks: 60
Nature of the course: Practical	Credit hours: 1.0
Year 2, Semester III	Total hours: 16
Level: Bachelor	
Program: BBA/BBA (Finance)/BBA (TT)	

List of the Practicals

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:

Module 1: Introduction to Digital Marketing (1 Hour)
<ul style="list-style-type: none"> • Overview of digital marketing and its importance. • Key channels in digital marketing: SEO, SEM, Social Media, Email, Content Marketing, etc. • How to establish a personal or small business brand online.
Module 2: Website Development and Optimization (3 Hours)
<ul style="list-style-type: none"> • Basics of website creation using WordPress, Wix, etc. • User experience (UX) and user interface (UI) understanding. • Introduction to search engine optimization (SEO): on-page and off-page.
Module 3: Content Creation and Management (3 Hours)
<ul style="list-style-type: none"> • How to create interesting content: blogs, videos, infographics. • Overview of content management systems (CMS). • Content calendar and scheduling.
Module 4: Social Media Marketing (2 Hours)
<ul style="list-style-type: none"> • A brief overview of the major social media platforms: Facebook, Instagram, Twitter, LinkedIn. • Developing a social media strategy. • Crafting and managing social media campaigns.
Module 5: Search Engine Marketing (2 Hours)
<ul style="list-style-type: none"> • Overview of Google Ads and PPC campaigns. • How to research keywords and make ads. • Measuring and optimizing ad performance.



Module 6: Email Marketing (1 Hour)
<ul style="list-style-type: none"> • Building and segmenting an email list. • Writing effective email campaigns. • Email marketing tools: MailChimp, Constant Contact.
Module 7: Analytics and Reporting (2 Hours)
<ul style="list-style-type: none"> • Introduction to Google Analytics. • How to track and interpret key metrics. • How to create actionable reports.
Module 8: Practical Project and Presentation (2 Hours)
<ul style="list-style-type: none"> • Students complete a practical digital marketing project. • They present the project to the class and receive feedback and discussion.

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

Methods of Instruction

Interactive sessions, workshops, simulation exercises, role plays, real case analysis, self-assessments, feedback and coaching.

Evaluation System and Students' Responsibilities

Evaluation System

Both internal and external evaluations will be based on session's attendance and participation and the evaluation of faculty on assessments, role playing exercises, case study analysis, simulation exercises and project works. 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.

Students' Responsibilities

Each student must secure at least 45 percent marks in the evaluation with 80 percent attendance in the class/sessions to pass the course. Students are advised to attend all the sessions and complete all the given works 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 deliver on the evaluation components, there won't be any provision for a re-consideration.

Suggested Books and References

The instructors are free to choose the tools available and achieve the objective of Digital Marketing Practicum for Bachelor Level.

