

Purbanchal University

BBA IV Semester

LH: 48

Course Title: Legal Aspects of Business

Code: FA 341

Area of Study: Core

Credit Hour: 3

Course Objectives: The objective of this course is to provide a general understanding of legal process and practices that have close relation with the management of an organization. The course intends to familiarize students with business related laws required for managing business operations effectively and successfully. This course aims to create an understanding of legal environment of business and furthermore enables the students apply their skills to comply with the legal knowledge when they work for different organizations.

Course Contents:

Unit I: Introduction to the legal aspects of business-

LH 7

- Meaning and nature of law.
- Meaning and scope of business law
- Sources of law/business law
- Development of Nepalese business law.

Unit II: Contract law

LH 6

- Meaning and definition of valid contract
- Classification of contract
- Essential elements of a valid contract
- Differences between contract and agreement.



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Unit III: Formation of contract-

LH 20

- **Offer and Acceptance:** Ruled regarding to valid offers and acceptance.
- **Consideration:** Concept of consideration, Rules regarding consideration, Exception to the rule “No consideration no contract” and it’s position on Civil Code (2074).
- **Contractual capacity:** People incompetent to a contract, Minor(Rules regarding to minors’ contracts) , Unsound minds, People disqualified by law.
- **Free Consent:** Concept of free consent, factors affecting it: Coercion, undue influence, misinterpretation, fraud and mistake.
- **Performance of Contract:** Meaning and definitions of performance of contracts, it’s importance and rules regarding to the performance of contracts.
- **Termination of Contract:** Meaning and definition of termination of contracts, Modes of termination of contracts.
- **Breach of contract:** Introduction, Types and remedies of contract breaches.

Unit IV: Contract of Bailment-

LH 4

- Introduction
- Meaning and definition of contract of bailment
- Features of bailment.
- Rights and duties of the bailor and the bailee
- Termination of a bailment contract.

Unit V: Law of Arbitration-

LH 6

- Introduction
- Meaning and definition of Arbitration
- Importance of Arbitration
- Rights and duties of an Arbitrator
- Award of Arbitration
- Termination of Arbitrator’s Authority.

Unit VI: Carriage and Carriage of goods-

LH 5



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- **Introduction**
- **Meaning and definition.**
- **Classifications of carriage of goods**
- **Rights and duties of a common carrier**
- **Contracts of Affreightment and it's types.**

References

Anson's Law of Contract, 28th Edition, Oxford University Press, 2010, Walton Street.

Gower and Daviers, Principles of Modern Company Law, 11th Edition 2021, Sweet and Maxwell.

Text Books

Business Law 2nd Edition(2018) by Dilli Bhandari, ABC Publication, Kathmandu.

A text book on Company Law(B.S. 2076) by Dr. Awatar Neupane, Pairavi Book House Pvt. Ltd.,Kathmandu.

Company Law (B.S. 2064, Nepali Version) 2nd Edition by Bharat Raj Upreti, FREEDEL, Kathmandu.

Yadav Kumar K.C.'s Contract Law: A comparative study(2016), Pairavi Publication, Kathmandu.

Acts:

Muluki Civil Code, 2074

Company Act, 2063

Arbitration Act, 2055

Civil Aviation act, 2015

Motor Vehicles and transportation management Act, 2049



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Purbanchal University

BBA IV Semester

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Course Title: Financial Management II

Code: CO 342

Area of Study: Core

Credit Hour: 3

Course Objectives:

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

Course Contents:

UNIT I: Short-term Fund Management

LH 6

Sources of Short-term Funds (Trade Credit, Bank Loans, Commercial Paper, Secured Loans); Cost of Trade Credit; Short-term Bank Loans and Costs – Promissory Note, Line of Credit, Revolving Credit Agreement; Cost of Commercial Paper and Secured Loans.

UNIT II: Investment Planning and Evaluation

LH 13

Meaning and Classification of Projects (Independent, Mutually Exclusive and Replacement Projects); Evaluation of Project/s: Cash Flows Estimations (Initial investment, Net Operating Income, Terminal Cash-flow), Comparison of Cash Inflows and Outflows (Payback Period, Discounted Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Modified Internal Rate of Return, Profitability Index).

UNIT III: Working Capital Management

LH 5

Concepts of Working Capital (Gross Concept, Net Concept and Zero Concept of Working Capital) Working Capital Cash-flow Cycle (Operating Cycle and Cash Conversion Cycle) Current Assets Investment and Financing Policies (Conservative, Moderate/Matching, Aggressive)



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UNIT IV: Cash and Receivable Management

LH 8

Motives for Holding Cash; Cash Transfer Systems [Electronic Fund Transfer (EFT), Real Time Gross Settlement (RTGS), Immediate Payment Service (IPS), Unified Payment Interface (UPI), Depository Transfer Cheque (DTC)], Cash Management Models (Baumol Model and Miller-Orr Model)

Meaning of Receivables, Significance of Receivables Management, Receivables Management Techniques: Set of Credit Policies (Credit Period, Credit Standards, Collection Policy), Evaluation of Credit Policies (Average Collection Period, Average Daily Sales, Average Investment in Receivables, Costs of Investment of Receivables, Variable Costs of Receivables, Cash Discounts, Bad debt loss, Net benefits).

UNIT V: Inventory Management

LH 6

Need for Inventory Management; Types and Computation of Inventory Costs; Economic Order Quantity, Safety Stock, Reorder Point; Impact of Quantity Discounts on EOQ; Inventory Control Systems (ABC Analysis, Just-in-Time Approach, Red-line Methods)

UNIT VI: Lease Financing

LH 5

Meaning of Lease Financing, Types of Leases, Factors influencing Lease Decisions, Cash-flow of a lease, Lease or Buy Decision.

UNIT VII: Dividend Policy

LH 5

Dividends and Capital Gains, Factors influencing a Dividend Policy, Dividend Policies, Dividend Payment Procedure, Stock Repurchases, Stock Dividends, and Stock Splits.

References

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

Gitman, Lawrence J., *Principles of Managerial Finance*, Harper Collins Publishers

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

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



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Course Title: Operations Management

Code: CO 343

Area of Study: Core

Credit Hour: 3

Course Objectives: The main aim of this course is to provide basic knowledge of operation management and its application to solve various issues in execution of operational strategies.

Course Contents:

Unit I: Introduction

LH 4

Introduction, The Scope and evolution of Operations Management, Transformation process, Types of production system- continuous, intermittent, Operations Management and Decision Making, Recent issues in Operation management.

Unit II: Facility location and layout

LH 10

location planning: strategic importance of location, Factors affecting location decisions; Manufacturing and service, Evaluating location alternatives; factor rating, load distance score and center of gravity, Break-even analysis [Numerical], layout strategies: strategic importance of layout decisions, Types of layout, Designing product layout: line balancing [Numerical].

Unit III: Production planning and scheduling

LH 12

Production planning: Meaning, Objectives, Importance & Procedure of Production planning.

Linear programming: Simplex solution of Minimization and maximization problem.

Product development: Operational issues in product life cycle; product development process, Quality function deployment.

Manufacturing process and service process, capacity planning decisions, Overview of the operations planning and scheduling system; forward scheduling and backward scheduling, sequencing rule [Numerical].



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Unit IV: Inventory Management

LH 10

Concept & purpose of inventory, inventory costs, inventory control system; Deterministic and probabilistic inventory model, establishment of safety stock under Q-model and p-model[Numerical], Other inventory models: price break model, single period models and uses during production model [Numerical], ABC Inventory planning.

Unit V: Productivity Management

LH 6

Concept, Types of productivity, factors affecting productivity, productivity measurement and analysis, Techniques of productivity improvement.

Unit VI: Statistical Quality Control

LH 6

Introduction, definitions of quality, Process control and product control, Statistical process control, control charts for variables and attributes, acceptance sampling; Operating characteristic curve.

References

Stevenson, W.J. (2012). Operations Management.11th edition. New Delhi: Tata McGraw-Hill.

Krajewski L, Ritzman L., Malhotra, M.(2007): Operations Management Process and Value Chains.8 ed. New Delhi: Prentice Hall.

Chase Richard B., Aquilano Nicholas J and Jacobs F. Robart (1999): Production and Operations Management: Manufacturing and Services, 8th edition, Tata McGraw Hill Publishing Company, New Delhi.

Sthapit, A. B, Yadav R. P, Tamang G. , Dhital S. and Adhikari P. (2022). Production and Operations Management. Kathmandu: Asmita Books Publish.



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Purbanchal University

BBA IV Semester

LH: 48

Course Title: Human Resource Management

Code: CO 344

Area of Study: Core

Credit Hour: 3

Course Contents:

Course Objective: The purpose of this course is to develop knowledge and skills of students on the concept, functions, systems and techniques of managing human resource successfully in different organizations and in other practical fields.

Unit I: Introduction to human resource management (HRM)

LH 5

Meaning, Characteristics, Objectives, Functions and Importance of Human Resource Management, HR challenges and roles, Major Hr issues in Nepal.

Unit II: Acquiring human resources

LH 14

Job design: Meaning, objectives and techniques of job design;

Job Analysis: Concept, importance and process, Techniques of obtaining job analysis information, Outcomes of job analysis (Job description, Job specification and Job evaluation)

Dejobbing: Concept, Reasons of dejobbing, Techniques of dejobbing

Human Resource Planning: Meaning, importance and process of HRP, Use of human resource information system in HRP, Forecasting HR demand and supply; Relationship between human resource planning and strategic planning

Recruitment: Meaning, goals, process and sources of recruitment;

Selection: Concept, purposes, process and methods of selection.;

Orientation and socialization: Concept and process.

Recruitment and Selection practices in Nepalese organizations



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Unit III: Employee Training and Management Development

LH 8

Employee training: Concept, Objectives, System approach to training, Determining training needs, training methods, evaluating training effectiveness; Issues and challenges in designing and conducting training programs,

Management development: Concept, objectives and methods,

Employee training and Management Development practices in Nepalese organizations

Career Planning: Concept, Objectives of career planning, Need for career planning, Career stages, process of career planning

Unit IV: Utilizing Human Resources

LH 8

Performance Appraisal: Meaning, Purpose of performance appraisal , Process of performance appraisal Performance appraisal methods; Problems of performance appraisal, Criteria for effective performance appraisal system, Performance appraisal system in Nepalese organizations

Compensation: Concept, Purpose of compensation, Determinants and methods of compensation; Incentives - Concept and types, Employee Benefits – Concept and types, Perquisites – Concepts and elements, Contemporary issues of compensation in Nepal

Unit V: Maintaining Human Resources

LH 8

Ethics, Justice and Fair Treatment in HR Management: Concept of Ethics, Justice and Fair Treatment, What shapes ethical behavior at work?, HRM's role in promoting Ethics and Fair treatment

Discipline: Concept, Disciplinary problems, Process and approaches of handling discipline, Challenges to disciplinary action

Occupational Safety and Health: Concept of protecting HR health and safety programs, Issues of safety and health, Health and safety management at the work place

Unit VI: Human Resource Audit

LH 5

Concept, Types of HR audit- Compliance, Best practices, Performance, Competitive, Strategic, Policies, Safety, Function specific etc; How to conduct HR Audit – Identification of Auditor, Determine the types of Audit, Develop a questionnaire, Data collection, Analyze the result, Provide feedback, Prepare plan and offer continuous feedback; Areas of review during HR Audit



– Hiring and on-boarding processes, Compensation and benefits, Performance appraisal process, Lay off and termination process, Job descriptions and classifications, Documentation and personnel files etc.

References

Adhikari, Devraj, Human Resource Management, Buddha Academic Publishers and Distributors Pvt. Ltd. Kathmandu, Nepal

DeCenzo, David A. and Robbins, Stephen. P. (Sixth edition), Fundamentals of human resource management, New Delhi: Wiley- India.

Dessler, Garry and Varkkey, Biju,(Eleventh edition), Human Resource Management. Delhi: Pearson Education.

Ivancevich, John M. (2010), Human Resource Management, , New Delhi:Tata McGraw Hill



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Purbanchal University

BBA IV Semester

LH: 48

Course Title: Introduction to Spreadsheets and Data Visualization

Code: IT 345

Area of Study: Core

Credit Hour: 3

Course Description:

This course introduces students to the fundamentals of spreadsheets and data visualization. Students will learn to use spreadsheet software for data management and analysis, as well as create effective data visualizations to communicate insights.

Course Objectives:

- Understand the basics of spreadsheet software.
- Develop proficiency in data entry, formatting, and formula creation.
- Learn to create data visualizations for effective communication.
- Apply data visualization techniques to real-world datasets.

Course Contents:

Unit I: Introduction to Spreadsheets

LH 6

Introduction to spreadsheets and their role in business.

- Understanding spreadsheet software (e.g., Microsoft Excel, Google Sheets).
- Basic spreadsheet terminology, concepts, and functions.
- Creating, saving, and opening spreadsheet files.
- Characteristics of spreadsheets.
- Importance of spreadsheets in business.
- Applications of spreadsheets and data visualization.

Unit II: Data Entry and Formatting

LH 6

- Introduction to data and types (unstructured, semi-structured, structured)
- Data entry techniques and best practices
- Cell formatting: fonts, alignment, borders, and shading
- Applying number formats and styles
- Using cell references and naming cells
- Conditional formatting for data visualization



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Unit III: Basic Formulas and Functions

LH 8

- Introduction to formulas and functions
- Basic mathematical and statistical functions
- Logical functions and conditional statements
- Error handling and troubleshooting
- Advanced functions: Lookup and reference functions

Unit IV: Data Analysis and Visualization

LH 6

- Introduction to Data Analysis and types (Exploratory data analysis, Predictive Data Analysis)
- Principles of data analysis in a business context.
- Techniques for sorting, filtering, and organizing business data.
- Creating and customizing charts and graphs for effective data visualization.
- Data visualization for decision support and reporting in business scenarios.

Unit V: Advanced Data Visualization

LH 8

- Interactive and dynamic charts and their types (Column Chart, Bar Chart, Line Chart, Pie Chart, Doughnut Chart, bar diagram chart, Histogram)
- Geographic and thematic mapping for business insights
- Preparing Excel Dashboards
- Introduction to data visualization tools and software (e.g., Tableau, Power BI).
- Case studies and real-world applications of advanced visualizations in business.

Unit VI: Data Cleaning and Preparation

LH 8

- Data pre-processing techniques in a business context.
- Identifying and handling missing data, duplicates, and outliers.
- Data cleansing, data transformation, and normalization.
- Data merging and combining.
- Data preparation for analysis and visualization in a business context.

Chapter VII: Data Visualization in Marketing and Sales

LH 6

- Application of data visualization in marketing and sales strategies
- Using data visualizations for customer segmentation and targeting
- Analyzing sales trends and customer behavior through charts and graphs
- Case studies on successful marketing campaigns using data visualization

Practical Section: Spreadsheet and Data Visualization Software

The lab activities under this subject should accommodate at least the following:

- Practical 1: Introduction to spreadsheet software (e.g., Microsoft Excel)
- Practical 2: Data entry and formatting
- Practical 3: Formulas and functions
- Practical 4: Creating charts and graphs
- Practical 5: Pivot tables and data summarization



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- Practical 6: Data visualization tools (e.g., Tableau, Power BI)
- Practical 7: Interactive charts and dynamic data visualization
- Practical 8: Data cleaning, preparation, and real-world applications
- Practical 9: Creating dashboards
- Practical 10: Final Report and presentation for a particular business case

Note: It is encouraged to utilize powerful data visualization tools such as Tableau and Power BI for practical exercises. These tools will help students to develop essential skills for effective data visualization and analysis, which are highly valuable in business.

Text Books:

Schwabish, Jonathan - Data Visualization in Excel-CRC Press_A. K. Peters (2023)

Data at Work: Best practices for creating effective charts and information graphics in Microsoft Excel by Jorge Camões

References:

“Information Dashboard Design: The Effective Visual Communication of Data” by Stephen Few

Nathan Yau - Data Points: Visualization That Means Something-Wiley (2013)

“Modern Data Visualization with R” by ROBERT KABACOFF



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