

Tribhuvan University
Faculty of Management
Office of the Dean



Course detail of
BBM (Bachelor of Business Management) 6th Semester

IT 232: Database Management System	3 Cr. hrs
MGT 236: Business Environment	3 Cr. hrs
MGT 237: Entrepreneurship & Business Resource Mapping	2 Cr. hrs
MGT 238: Practicum on Business Plan	1 Cr. hr

Focus Area Courses II

..... 3 Cr. Hrs

- Bank Operations and Cooperative Management (BNK) (any one of these two)
 - BNK 217: Cooperative Management
 - BNK 220 Security Analysis and Portfolio Management
- Sales and Marketing (MKM) (any one of these two)
 - MKM 216: Rural Marketing
 - MKT 217: Fundamentals of Advertising
- Insurance and Risk Management (INS) (any one of these two)
 - ISN 212: Insurance Broking and Bancassurance
 - INS 222: Nonlife Insurance
- Entrepreneurship and Enterprise Development (EED)
 - EED 220: Micro-finance & Cooperatives
- Accounting (ACS) (any one of these two)
 - ACS 201: Taxation in Nepal
 - ACS 203: Corporate Accounting

October 2024

ACS 201: Taxation in Nepal

Credits: 3

Lecture Hours: 48

Course Objectives

The course aims to impart the knowledge of general principles and practices of taxation in Nepal and develop in them the fundamental skills required to solve practical problems regarding direct and indirect taxation with basic knowledge of tax planning and tax administration.

Course Description:

This course covers introduction of taxation that covers sources of financing in Nepal, direct and indirect tax and different basic terms used in tax act. It also incorporates corporate income tax that covers all required items related to computation of tax liability of any types of entities. Similarly it covers customs duties, excise duties tax planning, capital gain, panel provision and tax assessment and return of income.

Course Details

Unit 1: Introduction

8 LHs

Concept and definition of tax; Sources of financing in Nepal; Difference between Tax, duty, charge and fee; Direct tax and indirect tax, Impact of direct and indirect tax in Nepalese economy, Tax on capital (Tax on land, land transfer, motor vehicle, house and land tax). Income year and assessment year, difference between withholding and final withholding payment, exempt amount, exempt organization, differences of retirement fund, retirement contribution and retirement payment.

Unit 2: Historical knowledge of income tax law in Nepal

4 LHs

Business, Profit and Remuneration Tax Act 2017, Nepal income Tax Act 2019, Income Tax Act 2031, Income tax Act 2058, Income Tax Rules 2059.

Unit 3: Corporate Income Tax

12 LHs

Introduction and Development of corporate income tax; Exemptions, concessions, reduction, deductible and non-deductible expenses, tax credit, rebates, tax Rates and set off loss, treatment and carry forward of losses, inter-source and inter-head adjustments within country and outside country; Tax exempted institutions; Tax deduction at source and its treatment; Computation of assessable income, taxable income and tax liability under business other than proprietorship firm,. Total taxable income and total tax liability.

Unit 4: Customs Duties

4 LHs

Introduction and evolution of Customs; Import and export procedures; Provisions regarding Jhitigunta; Classification of commodities under harmonized system, valuation system, customs tariff (Tax Rate Structure), exemptions, fine and penalties and appeal; Customs administration, Bonded warehouse, Automated System for Customs Data (ASYCUDA), WTO customs valuation system.

Unit 5: Excise Duties

4 LHs

Introduction and evolution of excise; Classification of excisable products; Obtaining of license and its termination; Determination of factory price; Physical control system; Method of excise Assessment; Recovery ratios, exemptions, fines and penalties.

Unit 6: Concept of Tax Planning and Tax Management

4 LHs

Concept of tax planning, tax management and scope and significance; Tax evasion, tax avoidance, tax delinquency; Difference between tax planning and tax evasion, Tax planning and tax avoidance and tax planning and tax management (only theoretical explanation).

Unit 7: Capital Gain Tax

4 LHs

Concept of capital gain and capital gain tax; Computation of capital gain on disposal of depreciable assets, business assets, non-business chargeable assets; Provisions for adjustment and carry-forward of capital loss, Applicable tax rates for individual and entities (with numerical examples)

Unit 8: Penal Provision, prize and other incentives

5 LHs

Concept of penalty and offence; Provision of interest for underestimating tax payable by installment and delay or fail to pay tax. Provision for fee charge for failure to maintain documentation or file statements or returns of income, for making false or misleading statements, For aiding or abetting or inducing another person to commit and offence, Provision for criminal offences for; failure to pay tax, making false or misleading statement, authorized and unauthorized person, aiding or abetting, failure to comply with Act. Provision of prize and other incentive. ((With numerical examples)

Unit 9: Tax assessment and return of income

3 LHs

Concept of tax assessment: Methods of tax assessment; self- assessment, Jeopardy assessment/ best judgmental assessment and amended assessment.

Concept of return of income: extension of time to final return of income: return of income not required. Procedures of online final return and E- TDS (use www.IRD.Gov.np).

Suggested Readings

- Nepal Government. *Income Tax Act 2058 with amendments*. Kathmandu: Ministry of Law, Justice and Constituent Assembly
- Nepal Government. *Income Tax Rules 2059 with amendments*. Kathmandu: Ministry of Law, Justice and Constituent Assembly
- Nepal Government. *Customs Duty Act 2064 with amendments*. Kathmandu: Ministry of Law, Justice and Constituent Assembly
- Nepal Government. *Excise Duty Act 2058 with amendments*. Kathmandu: Ministry of Law, Justice and Constituent Assembly
- Dhakal, K.D., Bhattarai, I, Koirala, G.P., & Bhattarai, R. (Updated Edition). *Corporate Taxation with Tax Planning*, Kathmandu: Asmita Publication
- Regmi, G. N., & Bharati, C. B., (Updated Edition) *Corporate Taxation*, Kathmandu: KEC publication.
- Sapkota, P. P., & Sharma, J. (Updated Edition). *Corporate Taxation in Nepal*, Kathmandu: dreamland publication.
- Lekhi, R.K. (Updated Edition). *Public Finance*, New Delhi: Kalyani Pbulishers
- Prasad, B. (Updated Edition). *Direct Taxes: Laws and Practice*, New Delhi: Vishwa Prakashan.
- Singhaniya, V.K. (Updated Edition). *Direct Taxes: Laws and Practice*, New Delhi: Taxman Publication Pvt. Ltd.

ACS 203: CORPORATE ACCOUNTING

Course: Concentration

Lecture hours: 48

Credit Hour: 3

Full Marks: 100

Pass Marks: 50

Course Objectives

The objectives of the course are to provide the students with a detailed knowledge of accounting principles, standards and their application to develop ability and skills in corporate world. On completion of this course the students will be able to gain the knowledge of corporate accounting. The course further attempts to provide sound knowledge of new trends of accounting. It helps them to understand the concept of business combinations and to prepare the consolidated financial statement.

Course Description

This course contains various aspects of company accounts, shares and debentures, valuation of goodwill and shares, new trends in accounting and price level changes in accounting.

Course Details

Unit 1: Introduction

4 LHs

Corporate accounting: concept, objectives, importance and limitations, steps involved in corporate accounting; Corporate Financial Reporting: requirements of corporate reporting, recent trends in financial reporting; Corporate social responsibility; Accounting Standards: Concept, need, nature, issues and classification; Nepalese Accounting Standards (NAS), International Accounting Standards (IAS), Relative aspects of NAS and IAS.

Unit 2: Shares and Debenture

5 LHs

Share capital: concept, importance, types (equity and preference); Book building, DEMAT shares and employee shares; Concept of share premium, share discount, bonus shares, right shares and underwriting; Redemption and conversion of preference shares Debentures: concept, importance and types of debentures; concept of debenture premium and debenture discount, redemption and conversion of debentures; Differences between shares and debentures.

Unit 3: Valuation of Goodwill and Shares

6 LHs

Goodwill: concept, features and need for valuation of goodwill and shares, Factors affecting the value of goodwill and accounting treatment; Methods of valuing goodwill: Average profit method, super profit method, capitalization method, annuity method; Valuation of shares: concept and need, Factors affecting value of shares; Methods of valuation of shares: net assets method, yield method, earning capacity method.

Unit 4: Various aspects of Company Accounts

15 LHs

Company expansion through Amalgamation and Absorption: meaning and concept; Purchase consideration: concept and determination; Accounting treatment in the books of both Purchasing and Vendor Company; Preparation of Balance Sheet by Purchasing Company.

Internal and external reconstruction: Meaning, importance, need and accounting treatment & balance sheet after reconstruction.

Expansion through Subsidiary companies and Holding Company: Concept of Holding and Subsidiary Company, preparation of Consolidated Balance Sheet by Holding Company after due consideration of: Pre-acquisition and post-acquisition profit, Minority Interest, Cost of Control/Goodwill or Capital Reserve, Elimination of common transactions, Treatment of contingent liabilities and unrealized profit, Revaluation of assets and liabilities, Dividend from Subsidiary Company and preference shares in subsidiaries.

Corporate Liquidation: Concept and reasons for liquidation procedures of winding up as per Company Act; Liquidator's Final statement of Account: meaning, contents and preparation showing amount realized from assets realized.

Unit 5: Price Level Changes

10 LHs

Concept of Price Level Change: Inflation and Deflation; Current Purchasing Power Accounting: Concept and preparation of financial statements after Price Level Adjustments; Current Cost Accounting: Concept and determination: Current Replacement Cost, Net Realizable Value of Assets, Depreciation Adjustment, Holding Gains, Inventory Adjustment, Cost of Sales Adjustment, Monetary Working Capital Adjustment, Gearing Adjustment, Current Cost Reserve: Preparation of Current Cost Profit and Loss Account, Current Cost Balance Sheet.

Unit 6: New Trends in Accounting

8 LHs

Human Resource Accounting: Concept, objectives and benefits of HRA, Valuation of Human Resources: Historical Cost Approach, Replacement Cost Approach, Opportunity Cost, Standard Cost Approach, Present Value Approach.

Social Accounting: Concept and approaches, Social responsibilities of business, Measurement of social cost benefit, Social Accounts and Balance Sheet.

Environment Accounting: Concept, needs, scope, forms and elements of environment accounting.

Forensic Accounting: Concept, functions, needs of forensic accounting, detection techniques used in forensic accounting, critical aspects to be followed while conducting forensic accounting.

Sustainable Accounting: Concept, objectives and needs of sustainable accounting

Suggested Readings:

Jain, S. P. & Narang, K. L., (2014). *Advanced Accounting*, Vol. 11, Kalyani Publishers, New Delhi.

Shegal, A. (2011). *Fundamentals of Corporate Accounting*, Taxmann publications Pvt. Ltd.

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

BNK 217: Cooperative Management

Credit: 3

Lecture Hours: 48

Course Objective

This course aims to provide students with a foundation of cooperative operation and management. It also aims to familiarize students with the techniques of performance evaluation of a cooperative and existing rules and regulations related to cooperatives in Nepal.

Course Description

This course begins with the basic concept, features, principles functions and thoughts of the cooperative. It also deals with the functioning of different types of cooperatives, management of cooperatives, and operation of financial cooperatives, cooperative accounting, auditing, and reporting. Further the course highlights the regulation of cooperatives in Nepal.

Course Details

Unit 1: Introduction to Cooperative

LH 10

Concept and features of cooperatives; Cooperative principles; Functions of cooperatives; Difference between cooperatives and other businesses; Cooperative thoughts: Cooperative thoughts of Robert Owen, Charles Fourier, and William King; Raiffeisen Societies, Schulze–Delitzsch Societies. Rochdale model; Cooperative values; Role of cooperatives in women empowerment, poverty reduction, resource mobilization, community awareness, and entrepreneurship development.

Unit 2: Types of Cooperatives

LH 5

Major types of cooperatives: producers cooperative, consumer cooperative, worker cooperative, agricultural cooperative, saving and credit cooperative, and multipurpose cooperative; Process of registration of cooperative association in Nepal.

Unit 3: Savings and Credit Cooperatives

LH 8

Nature of saving and credit cooperatives, saving products, loan products; Lending process: loan application, the decision by executive committee or loan sub-committee, personal guarantee, group guarantee, and collateral system, loan disbursement, repayment system, monitoring, and recovery; Loan loss provision; Agency service in cooperatives: branchless banking service of commercial banks, Bills payment, and money transfer services.

Unit 4: Cooperative Management

LH 10

Functions of Management applied to Cooperative; Planning, departmentation, coordination and decision-making process; Types of general meeting: Preliminary general meeting, annual general meeting, and special general meeting; Meeting of executive committee and other sub-committees, staff meeting, meeting operating procedures; Human resource management; Cooperative education and training: meaning and significance of member education, need and importance of cooperative training, institutional arrangements for cooperative training; Office management: Registration, dispatch and correspondence, store management.

Unit 5: Cooperative Accounting, Auditing and Reporting

LH 10

Introduction to the cooperative accounting system; Major financial statements: income statement and Balance sheet; Reserve funds and other funds; Importance of auditing in cooperatives; Internal audit and external auditing in cooperatives; Rights, duties and responsibilities of audit committee in cooperative; preparation of reports of internal audit; Preparation of annual report; Performance evaluating using PEARLS system.

Unit 6: Cooperative Regulation

LH 5

Concept of regulation and supervision; Need for regulation and supervision; Federal structure of cooperative regulation, major highlights of Cooperative Act 2074 and Cooperative Rules 2075; Cooperative directives.

Suggested Readings

- Hajela T.N. *Cooperation: Principles, Problems and Practice*. New Delhi: Konark Publishers, John A. Winfred & Kulandaisamy. V. *History of Cooperative Thought*. Coimbatore: Rainbow Publications.
- Kamat, G. S. *New dimensions of cooperative management*. India: Himalayan Publishing House.
- Mathur B.S. *Cooperation in India*. India: Sahitya Bhavan Publishers, Agra.
- Nakkiran S. *Cooperative Management: Principles and Techniques*. Delhi: Deep & Deep Publication
- Paudel, D. G. P. (2022). Sixty-five Years of Nepalese Cooperative Movement. *Available at SSRN 4061643*.
- Thakuri, C. B. (2010). *An Anatomy of Cooperative Movement in Nepal*. Kathmandu: Upkar Prakashan.
- Cooperative Act 2074
- Cooperative Rules 2075
- Directives and circulars issued by Division Cooperative

BNK 220: Security Analysis and Portfolio Management

Credits: 3

Lecture Hours: 48

Course Objectives

The aim of this course is to provide students the fundamental knowledge on security analysis and portfolio management. Specifically, it aims at enabling students to understand investment environment, estimate risk and return from the securities, perform fundamental analysis and appraise them to form and manage portfolio.

Course Description

This course begins with a process and components of investment environment viz. financial assets, intermediaries and markets,. Then it deals with the risk and return of an individual asset as well as that of portfolios, and the selection of optimal portfolio. It also deals with valuation of debt and equity securities. Finally, it presents the framework of analyzing the economy and the industry in which investments are made and concept of behavioural finance and technical analysis.

Course Details

Unit 1: Introduction

LH 4

Meaning of investment; The investment process; Real assets and financial assets; Types of financial assets; Financial intermediaries; Financial markets; Major players in the financial markets.

Unit 2: Securities Markets

LH 8

Concept and types of securities markets; Trading of securities; Types of orders; Trading mechanisms; Trading costs; Buying on margin; Short sales; Construction of stock market indexes – price-weighted index, value-weighted index, equally-weighted index; Functions of Nepal Stock Exchange; and Role of Nepal Securities Board.

Unit 3: Risk and Return

LH 6

Concepts of risk and return; Measuring investment returns: holding period return, returns over multiple periods, annualizing rates of return, expected return, time series of return; Inflation and real rates of return; Measuring risk: variance, standard deviation, coefficient of variation; and Return and risk of a portfolio of risky and risk-free assets.

Unit 4: Efficient Diversification and CAPM

LH 7

Diversification and portfolio risk; Asset allocation with two risky assets; Covariance and correlation; The risk-return trade-off with two-risky-assets; The mean-variance criterion; The optimal risky portfolio with a risk-free asset; Efficient diversification with many risky assets; The efficient frontier of risky assets; Choosing the optimal risky portfolio; The Capital Asset Pricing Model: the model, assumptions, implications, and the security market line.

Unit 5 : Fixed Income Securities**LH 5**

Concept and types of fixed income securities, Bond pricing; Bond yields; and Bond duration.

Unit 6: Common Stock Valuation**LH 6**

Fundamentals of common stock valuations; Intrinsic value versus market price; Dividend discount models: the constant-growth and multistage growth models; Price–earnings ratios.

Unit 7: Macroeconomic and Industry Analysis**LH 5**

Domestic macro economy; Government policy: fiscal policy and monetary policy; business cycles; Economic indicators; Industry analysis: meaning and significance, sensitivity to business cycle, sector rotation, industry lifecycles, and industry structure and performance.

Unit 8: Behavioural Finance and Technical Analysis**LH 7**

Concept of behavioural finance; Technical analysis, Underlying assumptions; Technical vs fundamental analysis; Technical trading rules and indicators: contrary-opinion rules, follow the smart money, momentum indicators, stock price and volume techniques.

Suggested Readings

Bodie, Z., Kane, A., & Alan, J. M. *Essentials of investments*. New York: McGraw Hill.

Gitman, L. J., Joehnk, M. D., & Smart, S. B. *Fundamentals of investing*. New Delhi: Pearson Education.

Reilly, F. K. & Keith, C. B. *Investment analysis and portfolio management*. New Delhi: Cengage Learning.

EED 220 : Micro-finance & Cooperatives

Credit: 3
Lecture Hours: 48

Course Objective

This course aims to offer students a thorough understanding of the principles and practices underlying microfinance and cooperative enterprises. Through an exploration of the historical evolution, core products and services, management strategies, and operational dynamics of microfinance and cooperatives, students will gain insights into their significant role in economic development. Special attention will be given to examining the challenges and opportunities facing cooperatives and microfinance initiatives within the unique context of Nepal. Additionally, students will have the valuable opportunity to apply their theoretical knowledge in real-life settings through field visits to microfinance programs or cooperatives.

Learning Outcomes

The student will be equipped with the conceptual and real world foundations after the completion of the course. They will come to know the practices of microfinance and cooperatives in Nepal and abroad which will help them to operate micro and cooperative enterprises after completion of the course.

Learning Strategies and Tools for pedagogy

The convener of the course should follow the lecture method, project work development, adopt idea pitching workshops and simulation for operating microfinance and cooperative organizations.

- Case analysis and discussion
- Individual and group presentation
- Review of periodicals, business journals and magazines and previous empirical articles and presentation are the regular phenomena of the class room activities.
- Review of related law and their presentation is considered as an important pedagogy for leveraging the knowledge of the students.

Course Details

Unit 1: Introduction of Microfinance

6 LHs

Meaning and Importance of Microfinance; Principles of microfinance; History of microfinance; Microfinance models; Microfinance clients; Institutional and welfarist approach of microfinance; Formal, Semi-formal and informal microfinance providers; Microfinance and poverty.

Unit 2: Microfinance Products and Services

6 LHs

Loan products; Saving products; Insurance; Remittances; Micro leasing; Non-financial services; Joint liability group lending modality of microfinance; Microfinance product development process; Uses and forms of savings by the poor; Importance of insurance products for microfinance clients.

Unit 3: Measuring Impacts of Microfinance

5 LHs

Issues of impact evaluation in microfinance; Impact assessment; Grading process, principles and indicators; Ratio analysis; Over-indebtedness; Client protection principles; Responsible financial and social performance management.

Unit 4: Microfinance in Nepal

6 LHs

Evolution of microfinance in Nepal; Microfinance Models in Nepal; Types of microfinance institutions in Nepal; Major products and services of MFIs in Nepal; Major regulatory provisions about microfinance in Banks and Financial Institutions Act (BAFIA) and NRB Unified directives for MFIs; Issues and challenges in microfinance of Nepal.

Unit 5: Microfinance in action

4 LHs

Microfinance field visit; Microfinance program operation; Group formation and management of center meeting; Clients transformation through microfinance; Issues in microfinance field management; Reporting microfinance field visit.

Unit 6: Introduction to Cooperatives

4 LHs

Concept of cooperatives; Characteristics of cooperatives; Functions of cooperatives; Role of cooperatives in socio-economic aspects; Difference between cooperatives and investor-owned businesses; Rochdale Model of cooperative; Seven basic cooperative principles; History of cooperative movements in Nepal; International cooperation and partnership among cooperatives.

Unit 7: Forms of Cooperative**5 LHs**

Formation, renewal and termination of cooperatives in Nepal; Producer cooperatives; Consumer cooperatives; Financial cooperatives; Labour cooperatives; Marketing cooperatives; Agriculture cooperatives; Housing cooperatives; Multipurpose cooperatives.

Unit 8: Governance and Regulation of Cooperatives**7 LHs**

Cooperative governance structures: Board of Directors, General Assembly, Committees; Roles and responsibilities of cooperative members and leaders; Need for regulation and supervision; Department of cooperatives, Nepal Rastra Bank as cooperatives regulator; Federal structure of cooperative regulation: Provincial and Local level structure of cooperative regulation; Ministry for land management, Agriculture and cooperatives; Cooperative directives; Cooperative meetings: Preliminary general meeting, Annual general meeting, and Special general meeting; Executive committee meeting and meeting of account supervisory committee.

Unit 9: Emerging Issues and Challenges in Cooperatives**5 LHs**

New frontiers in cooperatives: Women empowerment, Poverty reduction, Local Resource mobilization, employment generation, good governance, Community awareness, Digitalization, and Entrepreneurship development; Problems encountered by cooperatives; Social responsibilities; Ethical issues in the cooperative industry of Nepal; Best practices in cooperatives; Prospect of cooperative.

Suggested readings

Mishra, P.K. (2019). *Microfinance Management*. New Delhi: Cengage India Ltd.

Ledgerwood J., Earne J., Candace N. (eds.), (2013). *The New Microfinance Handbook: A Financial System Perspective*. Washington D.C.: World Bank.

Hajela T.N. (2016). *Cooperation: Principles, Problems and Practice*, 8th Ed. New Delhi: Konark Publishing House.

Thakuri, C. B. (2010). *An Anatomy of cooperative Movement in Nepal*. Kathmandu: Upkar Prakashan.

Paudel, D. G. P. (2022). Sixty-five Years of Nepalese Cooperative Movement. Available at SSRN 4061643.

NRB Publications

Publications of Cooperative Department

IT 232: Database Management System

(BBM 6th semester)

Credits:3
Lecture Hours: 48

Course Objective

The main objective of this course is to introduce different concepts of database, data modeling with ER diagram, features SQL, normalization, transaction processing, concurrency control, and database recovery

Course Description

The course covers different concepts of database management systems including database system concepts and architecture, ER diagram, relational model, SQL, normalization, transaction processing, concurrency control, and database recovery.

Course Details

Unit 1: Database Concepts and Architecture

5 LHs

Database, Database Management System, Database Users, and Benefits of Databases; Data Models, Schemas, and Instances; Three-Schema Architecture and Data Independence; Database Languages and Interfaces; the Database System Environment; Centralized and Client/Server Architectures for DBMSs; Classification of Database Management Systems.

Unit 2: Data Modeling Using Entity-Relational Model and Relational Model

10 LHs

Using High-Level Conceptual Data Models for Database Design; Entity Types, Entity Sets, Attributes, and Keys; Relationship Types, Relationship Sets, Roles, and Structural Constraints; Weak Entity Types; ER Diagrams, Naming Conventions, and Design Issues; Relationship Types of Degree Higher Than Two; Concepts of Specialization and Generalization; Constraints and Characteristics of Specialization and Generalization; Converting ER Schema to Relational Schema; Structure of the Relational Database.

Unit 4: SQL

12 LHs

Data Definition and Data Types; Specifying Constraints; Basic Retrieval Queries; Complex Retrieval Queries; INSERT, DELETE, and UPDATE Statements; Views.

Unit 5: Relational Database Design

10 LHs

Informal Design Guidelines for Relational Schemas; Functional Dependencies; Normal Forms Based on Primary Keys; General Definitions of Second and Third Normal Forms; Boyce-Codd Normal Form; Properties of Relational Decomposition.

Unit 6: Transaction Processing and Concurrency Control, and Recovery

7 LHs

Introduction to Transaction Processing; Transaction and System Concepts; Desirable Properties of Transactions; Serializable Schedule; Two-Phase Locking and Timestamp Ordering Concurrency Control Techniques.

Unit 7: Database Recovery Techniques**4 LHs**

Recovery Concepts; NO-UNDO/REDO Recovery Based on Deferred Update; Recovery Technique Based on Immediate Update; Shadow Paging; Database Backup and Recovery from Catastrophic Failures.

Laboratory Works:

The laboratory work includes writing SQL statements to create databases and tables, inserting and deleting data, updating data, and writing select queries.

Suggested Reading

Fundamentals of Database Systems; Seventh Edition; RamezElmasri, Shamkant B. Navathe; Pearson Education

Database System Concepts; Sixth Edition; AviSilberschatz, Henry F Korth, S Sudarshan; McGraw-Hill

NoSQL for Dummies; Adam Fowler; John Wiley & Sons, Inc.

Principles of Distributed Database Systems; M. Tamer Ozsu and Patrick Valduriez; Fourth Edition; Springer 2020

Database Management Systems; Third Edition; Raghu Ramakrishnan, Johannes Gehrke; McGraw-Hill

A First Course in Database Systems; Jaffrey D. Ullman, Jennifer Widom; Third Edition; Pearson Education Limited

MGT 236: Business Environment

BBM 6th Semester

Credits: 3

Lecture Hours: 48

Course Objectives

This course aims to equip students to examine environmental forces essentially influencing the business activities. The course provides overall concepts of firm-specific and general environmental forces and an understanding of some of the analytical tools that managers apply to understand, scan, and forecast potential influence on business, business problems and techniques to solve business problems.

Course Description

The topics include socio-cultural, economic, political-legal, technological, and global business environment incorporating business-government relations, performance of industry and agricultural sectors, business support agencies in Nepal, and financial sector policy reforms. Through a blend of theoretical frameworks, case studies, and practical applications, students will develop the analytical skills necessary to navigate the complex and dynamic landscape in which businesses operate.

Learning Outcomes:

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

- To understand fundamental knowledge and concept about Nepalese and global business environment
- To be able in applying the concept of business environmental issues in real life situation
- To know the conceptual issues and dimensions of micro and macro environment forces
- To understand the business support agencies in Nepal
- To be familiar with how environmental forces influence to business activities

Learning strategies/ Tools for pedagogy

The following tools for pedagogy are recommended to faculties and instructors to facilitate in the class rooms. The instructor should strictly follow the ongoing evaluation and assessment process as per the following dimensions

- Case development and analysis
- Thematic presentation on the contemporary issues of business environment
- Term paper writing (theoretical and conceptual) based on syllabic contents
- Project work and assignment

Course Details

Unit 1: Introduction and Framework of Business Environment

4 LHs

Introduction of business environment and its components, classification of business environment, framework of business environment; Environmental Scanning: process, techniques, methods and types; emerging business environment in Nepal.

Unit 2: Understanding Firm-specific Environment

4 LHs

Definition and scope of the firm-specific business environment; importance of understanding the internal dynamics of firms; organizational structure; organizational culture, role of culture in shaping employee behaviour and organizational performance, cultural alignment and strategic fit; operations management, operations management principles, production processes and capacity planning, supply chain management and logistics, quality management and continuous improvement; human resource management, human competencies and resources.

Unit 3: Understanding Macro Environment

a. Macroeconomic Environment

12 LHs

Dimensions of Nepalese economy; employment trends and labour market issues, labour migration on economic imbalance; economic development plans; industry and agricultural sectors-performance; economic policies and reforms- industrial policy, privatization policy, trade policy, tourism policy, and monetary policy; liberalization of the Nepalese economy and capital market reforms, factors contributing to competitive business environment in Nepal; constitutional arrangement for economic environment in Nepal.

b. Political-Legal Environment

5 LHs

Political structure in Nepal; political structure of Nepal and business-government relations in different levels of governments; political risks involved with Nepalese political environment; Legal provisions on business start-ups, market regulation, and competitive environment; legislations relating to labour, finance, investment, intellectual property, e-business, and consumer protection.

c. Socio-cultural Environment

5 LHs

Components of socio-cultural environment: shifting marriage age, female education, changing family structure and size, social organizations, class structure and classification, acculturation and assimilation trends in Nepalese society, socio-cultural changes and their influence on business.

d. Technology, Energy Management and Natural Environment

4 LHs

Current status of technology in Nepal, technology transfer issues, IT Policy of Nepal, natural environmental issues, energy situation in Nepal, Natural environment : concept and issues; effects of natural environment in business; environment and energy management issues in Nepal; Artificial intelligence and future of business in Nepal.

e. Global Business Environment and Nepalese Business

6 LHs

Regional grouping of nations, regional trade agreements in South Asia– SAARC, SAPTA, SAFTA and BIMSTEC; Regional grouping related issues of Nepalese

business; Concept of globalization and its trends, foreign direct investment trends and causes for low FDI inflow in Nepal, WTO membership and Nepalese business.

Unit 4: Understanding Business Support Agencies in Nepal

8 LHs

Department of Industry (DoI); Nepal Rastra Bank (NRB); Nepal Chamber of Commerce (NCC); Trade and Export Promotion Centre (TEPC); Federation of Nepalese Chambers of Commerce and Industry (FNCCI); Small and Cottage Industry Development Board (SCIDB); Nepal Trade Information Portal (NTIP); Ministry of Labour, Employment and Social Security; and Ministry of Industry, Commerce, and Supplies.

Suggesting Readings

Francis Cherunilam. Business Environment: Text and Cases. Himalaya Publishing House.

Richard Welford, Richard Starkey. Business and the Environment. Routledge

David P. Baron. Business and Its Environment. Pearson

Legal documents published by Nepal Government. Nepal Law Commission,
<https://lawcommission.gov.np/en/>

MGT 237: Entrepreneurship & Business Resource Mapping

(BBM 6th semester)

Credits: 2

Lecture Hours: 32

Course Objectives

The course is designed to equip students with the skills to identify and launch entrepreneurial ventures. It also covers different aspects of entrepreneurship and the identification of business resources. A key focus is enhancing students' abilities to identify business opportunities, develop a comprehensive business plan with business model. The course also helps to acquaint the students and map with the business demography and resources available in the country.

Course Description

The course contains an overview of entrepreneurship, creativity, innovation, legal issues for entrepreneurship development, business opportunity identification, types of business resources, tools and techniques for resource mapping and strategies.

Learning Outcomes:

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

- To understand fundamental knowledge and concept about entrepreneurship and business resource mapping
- To be able in applying the concept and skills of designing the business models
- To know the legal issues for entrepreneurship registration and development
- To understand the feasibility analysis and business opportunity identification
- To be familiar with the concept of business demography for resource mapping

Learning strategies/ Tools for pedagogy

The following tools for pedagogy are recommended to faculties and instructors to facilitate in the class rooms. The instructor should strictly follow the ongoing evaluation and assessment process as per the following dimensions

- Business plan development based on business model
- Feasibility analysis report
- Thematic presentation on the contemporary issues of entrepreneurship
- Term paper writing (theoretical and conceptual) based on syllabic contents
- Project work and assignment

Course Details

Unit 1: Introduction to Entrepreneurship

3 LHs

Entrepreneurship and entrepreneur: concept, features of entrepreneurship, and type of entrepreneur; Entrepreneurial mindset; Eco-efficiency; Ecopreneurship; Entrepreneurial process.

Unit 2: Creativity and Innovation for Entrepreneurship

4 LHs

Creativity: components of creativity, creativity techniques. Innovation: incremental versus disruptive innovation, sources of innovation, process of innovation: prompts, inspirations and diagnoses, proposals and ideas, prototyping and pilots, sustaining, scaling and diffusion, and systemic change. Linking creativity, innovation, and entrepreneurship.

Unit 3: Legal Issues for the Entrepreneurship Development

3 LHs

Legal structures: Entrepreneurship registration, types of business enterprises (sole proprietorship, partnership, company, trusts); Intellectual property: patents, trademarks, industrial design, copyright, trade secrets; other legal issues: licenses, trade practices, taxation, licensing, product safety and liability, Insurance and contracts.

Unit 4: Feasibility Analysis and Business Opportunity Identification

10 LHs

Concept, role of feasibility analysis in developing successful business ideas, product and services; industry/ target market analysis; organizational feasibility analysis; financial feasibility analysis; development of feasibility analysis template; Business opportunity identification: Techniques for identifying business opportunities, market research and analysis, analysis of feasibility of ideas; Business description: background, purpose, and objectives. Marketing component: Overall market, specific market competitive factors.

Unit 5: Types of Business Resources and Mapping

4 LHs

Human resources: Skills, teams, and leadership; Financial resources: Funding sources, budgeting, and financial planning; Physical resources: Infrastructure, technology, and equipment; Informational resources: data, information and knowledge systems; Resource mapping: concept and application.

Unit 6: Business Model and Resource Mapping Strategy

5 LHs

Business model canvas: concept, business model canvas versus lean canvas; Business Plan: concept and benefits of the business plan, elements of a business plan, different types of plan. Preparation of the sample business plan by using business model canvas; Techniques for effective resource visualization; Strategies for Resource Mapping; Resources Mapping in Nepal.

Unit 7: Introduction to Business Demography

3 LHs

Business Demography: concept and application; Spheres of business demography: consumer research, product development, product marketing, site selection; Sources of data and business decision making.

Suggested Reading

Dollinger, Marc. J. Entrepreneurship: Strategies and Resources. New Delhi: Pearson Education.

Hisrich, Robert, D., Peter, Michael P., & Shepherd, D.A. Entrepreneurship. New Delhi: Tata McGraw Hill.

Khanka, S.S. Entrepreneurship Development. New Delhi: S. Chand & Co.

Schwartz, Beverly. Rippling: How Social Entrepreneurs Spread Innovation Throughout the World. Jossey Bass.

Chalise, M, & Gautama, P. Entrepreneurship & Business Resources Mapping. KEC Publication & Distribution (P.) Ltd. Kathmandu.

Swanson, D.A. & Morrison, P.A. Teaching business demography using case studies. Population Research and Policy Review, 29(1), pp. 1-15 (for case in demography)

Thomas, R.K. Concepts, methods and practical applications in applied demography: An introductory textbook. Springer, pp.1-15.

MKM 216: Rural Marketing

*Credits: 3
Lecture Hours: 48*

Course Objectives

This course aims to provide an overview of rural markets and emerging perspectives of rural marketing, thus imparting managerial initiatives and relevant frameworks used by business managers for rural markets.

Course Description

The course includes the concept and nature of rural marketing, rural marketing environment, consumer behavior, segmenting, targeting and positioning rural markets, product strategy, pricing strategy, distribution in rural markets, and communication strategies for rural markets

Course Details

Unit 1: Introduction

5 LHs

Concept and nature of rural marketing. Rural versus urban marketing. Rural myths. Four A's of rural marketing: affordability, availability, awareness, and acceptability.

Unit 2: Rural Marketing Environment and Consumer Behavior

5 LHs

Demographic, socio-cultural, economic, political, technological, physical environment in rural context. Characteristics of rural consumer. Factors influencing rural buying. Buying decision process. Buying behavior patterns.

Unit 3: Segmenting, Targeting, and Positioning Rural Markets

8 LHs

Segmentation: Heterogeneity in rural markets, prerequisites for effective segmentation degrees of segmentation, bases for segmenting rural consumer markets. Targeting: Evaluation of segments, selection of segments, coverage of segments, choosing a coverage strategy. Positioning: Identifying, selecting, developing, and communicating the positioning concept.

Unit 4: Product Strategy

10 LHs

The product concept. Levels of product. Rural product classification: FMCGs, Durables, Services, Agricultural products. Product decisions and strategies: Individual product

decisions, product line and mix decisions, and product lifecycle strategies. Building brands in rural markets, Packaging for rural markets:

Unit 5: Pricing Strategy

8 LHs

Pricing in the rural market. Setting the price for rural products and services: internal and external factors. Price setting strategies: market entry strategies, product mix pricing strategies, price adjustment strategies, and rural-specific pricing strategies.

Unit 6: Distribution in Rural Markets

8 LHs

Distribution channels:, channel dynamics, rural channel members. traditional retail, and the emergence of modern retail in rural areas. Channel behavior in rural areas.

Distribution models in rural markets: The distribution models for FMCGs, distribution model for durables. Rural logistics

Unit 7: Communication Strategies for Rural Markets

4 LHs

Challenges in rural communication. The communication process. Developing effective rural communication. Creating advertisements for rural audiences. Rural media. Sales promotion, events, and experiences.

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

Suggested Reading

Kashyap, P. *Rural Marketing*. Delhi: Pearson.

Krishnamacharyulu, C. S., & Ramakrishnan, L. *Rural Marketing: Text and Cases*. Delhi: Pearson.

MKT 217: Fundamentals of Advertising

Credits: 3
Lecture Hours: 48

Course Objectives:

This course aims to impart knowledge and skills to the students about the fundamentals of advertising and help the students in designing advertisements, media planning and scheduling, advertising budgeting, and evaluating the effectiveness of advertisements.

Course Description

This course contains an introduction, the advertising Department, advertising agencies, creation of advertisements, designing the advertising message, advertising appeals, establishing and allocating advertising budget, and advertising effectiveness measurement.

Course Details

Unit 1: Introduction

6 LHs

Advertising – concept, features, and objectives; Elements of Advertising; Role of Advertising to Firm, Consumers and Society; Types of Advertisements; Key Players in Advertising Industry; Criticism of Advertising.

Unit 2: Advertising Department

6 LHs

Organization for the Advertising Department; Functions of Advertising Department; Functions of the Advertising Manager; and Inter-departmental Relations.

Unit 3: Advertising Agencies

5 LHs

Meaning, Features and Functions of Advertising Agencies; Types of Advertising Agencies and Their Role in Advertising Business; Selection Criteria of Advertising Agency;

Unit 4: Creation of Advertisements

8 LHs

Creative Advertising and Its Features; Creative Process or Visualization Process of an Advertisement Copy; Creation of a Print Copy, Radio Commercials, Web Advertisements, and Television Commercials; Creative Persons in Creating an Advertisement Copy; Meaning and Types of Advertisement Copy; Major Components of an Advertisement Copy; Essentials of a Good Advertisement Copy; Concept, Functions and Principles of a Good Advertisement Layout;

Unit 5: Designing the Advertising Message

4 LHs

Concept and Essentials of an Effective Advertising Message; Use of Unique Selling Propositions (USP) in Message Design; Models of Message Design: Heart & Heart, Advertising Effectiveness, and MECCA Models; Message Strategies: Cognitive, Affective, Conative and Brand Image, Strategies;

Unit 6: Advertising Appeals**5 LHs**

Concept and Types of Advertising Appeals: Rational, Emotional, and Sex Appeals; Essentials of a Good Advertising Appeal; Role of Various Colors in Advertisement;

Unit 7: Media Planning and Scheduling**4 LHs**

Concept and Process of Media Planning; Types and Characteristics of Advertising Media; Role of Media Research in Media Planning; Media Selection Criteria; Concepts and Methods of Media Scheduling;

Unit 8: Establishing and allocating Advertising Budget**4 LHs**

Concept and Need of Advertising Budgeting; Advertising expenses and factors affecting the advertising budget size; Process of Setting the Advertising Budget; Approaches to Advertising Budgeting; Methods for Establishing Advertising Budget - Percentage of Sales Method, Affordable Method, Competitive parity Method, Objective and Task Method.

Unit 9: Advertising Effectiveness Measurement**6 LHs**

Concept and Importance of Effectiveness Measurement: Effectiveness Testing Areas: Market; Message; Media; Motives and Mission; and Overall Results; Copy Testing: Concept and Methods; Measurement of Overall Effectiveness of Advertising Campaign: PACT & DAGMAR Models.

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

Reference Books

Belch and Belch: *Advertising and Promotion: An Integrated Marketing Communications Perspective*. New Delhi: TATA McGRAW-HILL.

Jaishri Jethwaney and Shruti Jain, *Advertising Management*, New Delhi: Oxford University Press

Sontakki, C. N.: *Advertising*, New Delhi: Kalyani Publishers

Ruchi Gupta. *Advertising Principles and Practice*. New Delhi: S Chand And Company Limited