

Far Western University

Faculty of Management



Bachelor of Business Administration (BBA) Program

Syllabus: BBA Second Semester

(Effective from the admission batch of 2023 and onward)

ENG 121: Business English – II
BMT 122: Business Mathematics II
ECO 123: Principles of Macroeconomics
ACC 124: Financial Accounting – I
SOC 125: Sociology

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**Far Western University
Faculty of Management
Syllabus (BBA: Second Semester)**

Course Title:	<i>Business English - II</i>	Course Code: <i>Eng 121</i>
Year:	<i>First</i>	Level: <i>Undergraduate</i>
Semester:	<i>II</i>	Program: <i>BBA</i>
Credits hours:	<i>3</i>	Lecture hours: <i>48</i>

Course Description

Business English-II course has been designed on the foundation of Business English – I. This course reflects a significantly advanced range of business situations and latest practices in listening, reading, writing, contextual grammar, business and administrative dealings which enhance the 4cs (creativity, critical thinking, communication and collaboration) of students.

Course Objectives

The objective of this course is to enhance the students' critical thinking skills and ability to communicate in English in a wide range of business situations. After studying this course, students will become more fluent and confident in using the language of business for their career prospects.

Learning Outcomes

After studying this course, students will be able to:

- Read a variety of learning resources related to business, learn essential business vocabularies, discuss and write the ideas and issues of recent business situations.
- Apply essential business communication skills needed for doing business and administrative tasks such as making business decisions, negotiating, resolving conflict, ethical problem-solving, managing questions, teleconferencing etc.
- Apply key soft skill competencies of 21st-century known as the 4 Cs (critical thinking, collaboration, creativity and communication).

Course Contents

Unit 1: Listening and Reading

LH 8

- First impressions
- Training
- Energy
- Marketing
- Employment trends
- Ethics
- Finance
- Consultants
- Strategy
- Online Business
- New Business
- Project Management

Unit 2: Grammar in Context

LH 10

- Adverbs and their position
- Using emphatic expressions
- Articles and relative clauses
- Gerund and infinitives
- Modals
- Multiword verbs

- Ellipsis
- Rhetorical devices
- Cleft sentences
- Giving instructions

Unit 3: Business and Administrative Skills

LH 10

- Networking
- Clarifying and confirming
- Decision making
- Making presentations
- Resolving conflict
- Ethical problem-solving
- Managing questions
- Negotiating
- Brainstorming and creativity
- Teleconferencing

Unit 4: Writing in Business Context

LH 10

- Formal letters
- Emails
- Minutes
- Summaries
- Reports
- Press releases

Unit 5: Developing 4Cs (Creativity, Critical thinking, Communication and Collaboration)

LH 10

- Comprehension skills
- Case analysis on business problems and situations
- Developing arguments on business issues
- Evaluating arguments in business context
- Making informed judgements and decisions on various business problems
- Evaluating experiences and events
- Considering social responsibility at various levels

Methodology and Techniques

- Class presentation
- Discussion
- Group work
- Project work
- Self-study

Basic Textbooks:

Dubica, W. & O’Keffee, M. (2011). *Advanced market leader: Business English course book. (3rd ed.)*. Pearson.

References Books:

Grant, D., Hughes, J. & Turner, R. (2023). *Business result student book (2nd ed.)*. OUP.

Hornby, A.S. (2010). *Oxford Advanced Learner’s Dictionary (8th ed.)*. OUP.

Lloyd, M. & Day, J. (2011). *Active grammar, Level 3*. CUP.

Murphy, R. (2018). *Intermediate grammar*. CUP.

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Syllabus (BBA: Second Semester)

Course Title:	Business Mathematics – II	Course Code: BMT 122
Year:	First	Level: Undergraduate
Semester:	II	Program: BBA
Credits hours:	3	Lecture hours: 48

Course Objective

This course aims to provide students the basic concept of derivatives, antiderivatives, their applications and use in optimization problems in functions of several variables (multivariable calculus) and provides in-depth understanding of basic concepts of calculus required in the field of business, economic and social sciences as well.

Course Description

This course contains limits of functions, continuity, average and instantaneous rate of change, techniques of differentiation, higher order derivatives, applications of derivatives (in optimization problems and elasticity of demand), techniques of integration, application of antiderivatives (in area finding, evaluation of improper integrals and consumer's and producer's surplus), first order ordinary differential equations, functions of several variables, partial derivatives, optimization problems in functions of two and three variables.

Learning Outcomes

After studying this course, students will be able to:

- Understand the basic concepts of calculus and its applications in economics, business and social sciences.
- Solve the problems related to limits and continuity of simple algebraic, logarithmic and exponential functions.
- Calculate the average rate of change, instantaneous rate of change, the concept of slope of tangent line and the derivative.
- Find derivatives and apply derivatives in solving optimization problems and elasticity problems.
- Understand the concept of integration and techniques of evaluation and apply these concepts in area finding problems and consumers' surplus and producers' surplus.
- Evaluate simple improper integrals and decomposition in simple partial fractions.
- Apply partial derivatives in optimizing the functions of two and three variables.

Course Contents**A. Differential Calculus****Unit 1. Derivatives****LH 12**

- 1.1. Limits
 - 1.1.1. One sided limits
 - 1.1.2. Techniques of finding limits
 - 1.1.3. Limits involving infinity
- 1.2. Continuity
- 1.3. Average and instantaneous rate of change
- 1.4. Slope of curve and tangent line
- 1.5. Concept of derivative
- 1.6. The first principle
- 1.7. Techniques of finding derivative
 - 1.7.1 Product and quotient rule

- 1.7.2 The chain rule
- 1.7.3 Derivatives of exponential and logarithmic functions
- 1.7.4 Implicit differentiation

1.8. Higher order derivatives

Unit 2. Applications of Derivatives **LH 10**

- 2.1 Derivatives and graphs of functions
- 2.2 Calculation of rates of change
- 2.3 Increasing and decreasing functions
- 2.4 Calculation of optimum values using second order derivatives and higher order derivatives
- 2.5 Absolute extrema on a closed interval
- 2.6 Calculation for marginal values
- 2.7 Price elasticity of demand

B. Integral Calculus

Unit 3. Integration and Applications **LH 14**

- 3.1 Antiderivatives
- 3.2 Integration as the reverse process of differentiation
- 3.3 Integration by Algebraic substitution
- 3.4 Integration by parts
- 3.5 Integration of logarithmic and exponential function
- 3.6 Integration by decomposing the integrand into partial fractions
- 3.7 Integration with initial conditions
- 3.8 Finding area using definite integral
- 3.9 Evaluation of improper integrals
- 3.10 Consumers' surplus and producers' surplus
- 3.11 First order differential equations

C. Multivariable Calculus

Unit 4. Functions of Several Variables **LH 12**

- 4.1 Introduction and examples of variables
- 4.2 Partial derivatives
- 4.3 Application of partial derivatives in economics and business problems
- 4.4 Optimization of functions of two variables
- 4.5 Optimization of function of three variables
- 4.6 Unconstrained optimization
- 4.7 Unconstrained optimization and lag range multiplier

Basic Textbooks:

Lial M, Hungerford Thomas W. and John Holcomb: *Mathematics with Applications*, Tenth Edition, Pearson.

References Books:

Barnett Raymond A., Ziegler Michael R. and Karl E. Byleen: *College Mathematics for Business, Economics, Life Sciences and Social Sciences*, Twelfth Edition, Pearson.

Haeussler Ernest F., Richard S. and Richard J. Wood: *Introductory Mathematical Analysis for Business, Economics and the Life and Social Sciences*, Thirteenth Edition, Pearson.

Hoffman Laurence D., et all: *Applied Calculus for Business, Economics and the Social and Life Sciences*, Eleventh Edition, McGraw Hill.

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Syllabus (BBA: Second Semester)

Course Title:	<i>Principles of Macroeconomics</i>	Course Code: <i>ECO 123</i>
Year:	<i>First</i>	Level: <i>Undergraduate</i>
Semester:	<i>II</i>	Program: <i>BBA</i>
Credits hours:	<i>3</i>	Lecture hours: <i>48</i>

Course Description

The Principles of Macroeconomics course covers topics such as concept of macroeconomics, national income accounting, income determination theories, consumption and saving functions, investment function, inflation, unemployment, business cycles, and the roles of fiscal and monetary policies. This course also addresses current macroeconomic issues and policies, focusing on the Nepalese economy, globalization, economic liberalization, and environmental sustainability. The course equips students with the analytical skills and theoretical knowledge to address macroeconomic issues, making them well-prepared for advanced studies and professional careers in business administration.

Course Objectives

This course aims to provide students with a comprehensive understanding of the fundamental principles of macroeconomics, including the interdependence of microeconomic and macroeconomic variables and model building. The course seeks to deepen students' knowledge of consumption and saving functions, the psychological aspects of consumption, and the paradox of thrift. Through examining classical and Keynesian employment theories and the IS-LM model, students will understand income determination and general equilibrium in different sectoral economies. The course also covers critical macroeconomic issues such as inflation, unemployment, and business cycles, providing insights into their measurement and implications. Students will learn about investment functions, including the multiplier, the accelerator theory, and the determinants of investment. Additionally, the course addresses macroeconomic policies such as fiscal and monetary policies, their objectives, instruments, and current applications in Nepal. Finally, students will engage with contemporary macroeconomic issues, including globalization, economic liberalization, and privatization.

Learning Outcomes

After studying this course, students will be able to:

- Explain the meaning, scope, and importance of macroeconomics and its relationship with microeconomics.
- Demonstrate proficiency in measuring national income using different approaches and understand the challenges involved.
- Analyze consumption and saving behaviors, and understand the psychological and economic determinants of these functions.
- Explain the concept of the multiplier and its different types, including investment, government expenditure, and tax multipliers.
- Compare and contrast classical and Keynesian theories of employment and their implications for income determination.
- Understand and derive the IS-LM model, explaining shifts in curves and their impact on equilibrium income.
- Evaluate the types, theories, and determinants of investment, and the relationship between marginal efficiency of capital and investment.
- Elucidate fiscal and monetary policies, their objectives, instruments, and current applications in Nepal.
- Examine globalization, economic liberalization and privatization.

Course Content

Unit I: Basic Concepts of Macroeconomics and National Income Accounting	LH 11
1.1 Meaning and definition of Macroeconomics	
1.2 Scope of Macroeconomics	
1.3 Macroeconomic variables and model building	
1.4 Concept of national income	
1.5 Circular flow of income and expenditure in two, three and four sector economy	
1.6 National Income Accounting	
1.6.1 Gross domestic production (GDP): nominal GDP and real GDP	
1.6.2 Gross national production (GNP)	
1.6.3 Net national production (NNP)	
1.6.4 National income (NI)/NNP at factor cost	
1.6.5 Personal income (PI)	
1.6.6 Disposable income (DI)	
1.6.7 Per-Capita income (PCI)	
1.7 Measurement of National Income (Production method, Income method and Expenditure method)	
1.8 Difficulties in measurement of national income	
1.9 Informal economy, underground economy (Case analysis/ numerical practices)	
Unit 2: Consumption and Saving Functions	LH 4
2.1 Consumption function	
2.1.1 Meaning of consumption function	
2.1.2 Average propensity to consume (APC) and marginal propensity to consume (MPC)	
2.1.3 Psychological law of consumption	
2.1.4 Determinants of consumption function	
2.2 Saving function	
2.2.1 Average propensity to save (APS) and marginal propensity to save (MPS)	
2.2.2 Derivation of saving function from consumption function	
2.3 Paradox of thrift (Case analysis/ numerical practices)	
Unit 3: Theories of Employment	LH 6
3.1 Say's Law of Market	
3.2 Classical theory of employment	
3.3 Criticism of classical theory of employment	
3.4 Keynesian theory of employment	
3.5 Criticism of Keynesian theory of employment (Case analysis/ numerical practices)	
Unit 4: General Equilibrium Model (IS-LM Model)	LH 6
4.1 Concept of general equilibrium	
4.2 Derivation of IS curve and product market equilibrium	
4.3 Shift in IS curve and its effect on equilibrium	
4.4 Derivation of LM curve and money market equilibrium	
4.5 Shift in LM curve and its effect on equilibrium income	
4.6 General Equilibrium Model (IS-LM Model) (Case analysis / numerical practices)	

Unit 5: Investment and Multiplier

LH 6

- 5.1 Investment: Meaning and types
- 5.2 The accelerator theory of investment
- 5.3 Determinants of investment
- 5.4 Marginal efficiency of capital and marginal efficiency of investment
- 5.5 Multiplier: Meaning of multiplier and investment multiplier
(Case analysis/ numerical practices)

Unit 6: Macroeconomics Issues

LH 11

- 6.1 Inflation: Meaning, types, demand-pull inflation and cost push inflation, computation of rate of inflation (Consumer price index, whole sale price index and GDP deflator)
- 6.2 Meaning of deflation and stagflation
- 6.3 Unemployment: Meaning, types and measurement of the unemployment rate and the labor-force participation rate
- 6.4 Phillips curve: Concept and interpretation of short-run Phillips curve
- 6.5 Business cycle: Meaning and phases of business cycle
- 6.6 Economic growth and development
- 6.7 Balance of payment
- 6.8 Financial crisis of 2008/09
(Case analysis/ numerical practices)

Unit 7: Macroeconomic Policies

LH 4

- 7.1 Fiscal policy: Meaning, objectives and instruments
- 7.2 Monetary policy: Meaning, objectives and instruments
- 7.3 Review of current fiscal policy and monetary policy of Nepal
- 7.4 Policies relating to globalization, liberalization and privatization
(Case analysis/ numerical practices)

Basic Textbooks:

Abel, A.B., Bernanke, B.S., & Croushore, D.(2020). *Macroeconomics (10th Edition)*.Pearson.
Blanchard, O., & Johnson, D.R.(2017). *Macroeconomics (7th Edition)*. Pearson.
Krugman, P., &Wells, R.(2018). *Macroeconomics (5th Edition)*. Worth Publishers.
Mankiw, N.G.(2021). *Principles of Macroeconomics (9th Edition)*.Cengage Learning.

References Books:

Krugman, P. & Wells, R.(2018). *Macroeconomics (5th Edition)*.Worth Publishers.
Mishkin, F.S.(2018). *The economics of money, banking, and financial markets (12th Edition)*. Pearson.
Raworth, K.(2017). *Doughnut economics: Seven ways to think like a 21st-century economist*. Chelsea Green Publishing.
Webster, K.(2015). *The circular economy: A wealth of flows*. Ellen MacArthur Foundation Publishing.

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Syllabus (BBA: Second Semester)

Course Title:	Financial Accounting-I	Course Code: ACC 124
Year:	First	Level: Undergraduate
Semester:	II	Program: BBA
Credits hours:	3	Lecture hours: 48

Course Objectives

This course aims to enhance students' understanding of accounting and develop their analytical abilities. It seeks to emphasize the importance of documentation, the rules governing the recording of business transactions, and the processes involved in preparing financial statements. Additionally, the course aims to familiarize students with the concept of the balance sheet and its preparation. Furthermore, it aims to provide an understanding of cash flows, including their preparation and how to measure cash flow performance. Lastly, the course intends to acquaint learners with the analysis of financial statements.

Course Description

The course is structured into six units covering the concept of business entities, background of financial accounting and generally accepted accounting principles, basics of financial accounting and essential financial statements, concept of accounting information and internal control, accounting procedures for the preparation of financial statements, preparation of cash flow statement and analysis of financial statements.

Course Details**Unit 1: Conceptual Foundation** **LH 5**

- 1.1 Business entities: Concept and features of sole proprietorship, partnership and corporation
- 1.2 Financial accounting; Meaning importance, scope, and limitations
- 1.3 Accounting concepts and principles: Accounting concepts, accounting principles and Generally Accepted Accounting Principles (GAAP)
- 1.4 Accounting standards: Nepal Accounting Standards (NAS), International Accounting Standards (IAS), Nepal Financial Reporting Standard (NFRS), and International Financial Reporting Standards (IFRS)
- 1.5 Accounting ethics

Unit 2: Accounting Process and Accounting Information **LH 12**

- 2.1 Basis of accounting system: Cash basis and accrual basis
- 2.2 Concept of revenue and capital nature incomes and expenditures
- 2.3 Users of accounting information: Internal and external
- 2.4 Rules of debit and credit
- 2.5 Analyzing the effect of transactions on accounting equation
- 2.6 Recording financial transactions: General journals, posting to T-accounts and general ledger
- 2.7 Trial balance: Concept, objectives and preparation

Unit 3: Cash and Internal Control **LH 6**

- 3.1 Cash and cash equivalent: Concept and nature
- 3.2 Internal control: Meaning, purpose, principles and procedure
- 3.3 Bank account and cheque: Concept and types, honor and dishonor of cheque
- 3.4 Bank statement: Concept and importance
- 3.5 Bank reconciliation statement: Concept, importance and preparation

Unit 4: Financial Statement **LH 12**

- 4.1 Income Statement: Concept, importance, and limitations; Elements of income statement: revenues, cost of sales, gross profit, operating expenses, operating profit, non-operating incomes, non-operating expenses, tax provision, and net profit; Preparation of income statement: single-

step income statement and multi-step income statement; Statement of retained earnings

- 4.2 Classified Balance: Concept, importance, and limitations of balance sheet; Elements of balance sheet: Current assets, investment, property, plant and equipment, intangible assets, current liabilities, long term liabilities and shareholders' equity; Preparation of classified balance sheet

Unit 5: Cash Flow Statement

LH 7

- 5.1 Cash flow statement: concept, importance, and limitations
5.2 Elements of cash flow statement: cash flow from operating activities, cash flow from investing activities, and cash flow from financing activities
5.3 Preparation of cash flow statement: direct and indirect method

Unit 6: Financial Statement Analysis

LH 6

- 6.1 Meaning, objective, importance and users of financial statement analysis
6.2 Precaution in analysis
6.3 Analysis of comparative and common size statements
6.4 Ratio analysis: Meaning, uses, advantages, analysis of liquidity, turnover, solvency, profitability and market value ratios

Basic Textbooks:

- Narayanaswamy. R. (2022). Financial Accounting: A Managerial Perspective. New Delhi: PHI Learning Private Limited.
Porter. G. & Norton, C. L. (2013). Introduction to Financial Accounting. Delhi: Cengage Learning India Private Limited.

References Books:

- Accounting Standards Board (2018). Nepal Accounting Standards. Kathmandu: ASB.
Accounting Standards Board (2014). Nepal Financial Reporting Standard. Kathmandu: ASB.
Greunung, V., Darrel, S. & Simonet, T. (2011). International Accounting Standards. A Practical Guide, USA: World Bank
Kimmel, P. D. Weygandt, J. J., and Kieso, D. E. (2012). Financial Accounting. New Delhi: Wile India Pvt. Ltd.
Shukla, S M, & Gupta, K.L. (2023). Advanced Accounting, Sahitya Bhawan, Agra

Far Western University
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Syllabus (BBA: Second Semester)

Course Title:	Sociology	Course Code:	SOC 125
Year:	First	Level:	Undergraduate
Semester:	II	Program:	BBA
Credits hours:	3	Lecture hours:	48

Course Description

This course includes introduction to sociology, social institutions, social stratification and social inequality, social processes, theoretical perspectives in sociology, social problem and issues and social change and its relevancy in management and business administration.

Course objective

The aim of the course is to equip students foundational with basic sociological concept, empowering them to analyze society, culture group dynamics within organizations. Students will gain deeper understanding of sociological insights and will be able to understand how these concepts function within the broader social landscape and organizational setup.

Learning Outcomes

After studying this course, students will be able to:

- Describe the foundational concepts of sociology and its relevance to other social sciences.
- Explain different forms of social stratification and their effects on inequality.
- Differentiate between macro and micro social institutions and their role in society.
- Analyze various social processes and their implication in business administration.
- Identify and analyze of social problem and their impact in society.
- Understand and apply major sociological theories.
- Explore the factors driving social and cultural change and their connection in business administration.

Course Contents**Unit 1: Introduction to Sociology****LH 9**

- Meaning, nature and importance of sociology
- Meaning and characteristics of society, community and culture
- Meaning and features of role, status, association, organization, group, norms and values
- Relationship of sociology with other social sciences (history, political science, economics, psychology and anthropology)
- Implication of sociological concepts in business management and administration

Unit 2: Social Institutions, Social Stratification and Inequality**LH 10**

- Micro institutions: Meaning and types of family, marriage and kinship
- Macro institutions: Meaning and features of economy, polity, education and religion.
- Social stratification: Definition and characteristics; Caste, class, ethnicity and gender-based stratification and inequality in Nepal
- Differences between micro and macro social institutions

Unit 3: Social Processes**LH 8**

- Meaning and characteristics of cooperation, competition, conflict, accommodation and acculturation
- Meaning and stage of socialization
- Types of socialization agencies (family, school, state and mass media)
- Nature vs nurture debate
- Implications of social process in business management and administration

Unit 4: Social Problems and Social Issues

LH 9

- Meaning and characteristics of social problems.
- Causes of Social problem
- Poverty and illiteracy as social problems in Nepal.
- Child labour and youth migration trends.
- Caste-based discrimination (purity and pollution, hierarchy, discrimination in public places).
- Gender-based discrimination in Nepal

Unit 5: Theoretical Perspective in Sociology

LH 6

- Functionalism: meaning and basic assumptions.
- Conflict theory- meaning and basic assumptions.
- Implication of sociological theories in business management and administration.

Unit 6: Social Change

LH 6

- Meaning and definition of social and cultural change.
- Factors of social and cultural change.
- Connection of management business administration to social and cultural change.

Basic Textbooks:

Bhushan, Bidya and D.R. Sachdeva. (2012). *An introduction to sociology*. New Delhi: Kitab Mahal Publishers.

Rao, C.N. (2012). *Sociology*. New Delhi: S. Chanda and Company Ltd.

References Books:

Bhushan, Bidya and D.R. Sachdeva. (2012). *An introduction to sociology*. New Delhi: Kitab Mahal Publishers.

Bottomore, T. B. (1986). *Sociology: A guide to problems and literatures*. The Family and Kinship. New Delhi: Blackie and Sons Ltd.

Curry, Tim, Robert Jobu and Kent, Schwirian. (2008). *Sociology: For the Twenty-First Century*. New Jersey: Pearson Prentice Hall.

Inkeles, Alex. (2001). *What is sociology? An introduction to the discipline and profession*. New Delhi: Prentice Hall of India pvt. Ltd.

Johnson, H. M. (2007). *Sociology: A systematic introduction*. Delhi: Surjeet Publication.

Scahefer, T.R. (2010). *Sociology (12th ed.)*. McGraw-Hill.

Pandey, T. R., Surendra Mishra, Dambar Chemjong, Sanjeev Pokharel and Nabin Rawal. (2006). *Forms and patterns of social discrimination in Nepal*. Kathmandu: UNESCO.

Rao, C.N. (2012). *Sociology*. New Delhi: S. Chanda and Company Ltd.

Ritzer, George. (1995). *Sociological theory*. New York: McGraw Hill Inc.

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