

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
Faculty of Management
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