

Unit III: Accounting for Current Liabilities and Contingencies [5]

- 3.1 Current liabilities: Concept and nature
- 3.2 Types of current liabilities: Accounts payable; notes payable (interest bearing notes, non-interest-bearing notes), tax payable, bank overdraft, expenses payable, unearned income, current portion of long-term liabilities
- 3.3 Recognition and valuation of accounts payable and notes payable
- 3.4 Balance sheet presentation of accounts payable and notes payable
- 3.5 Ratios relating to current liabilities.
- 3.6 Contingent liabilities: Concept and accounting for contingent liabilities

Unit IV: Accounting for Long-Lived Assets [8]

- 4.1 Meaning, nature and types
- 4.2 Concepts of capital and revenue expenditure
- 4.3 Property plant and equipment: Meaning and determining cost of acquisition
- 4.4 Depreciation: Meaning, reasons, need and methods of depreciation (straight line method, diminishing balance method, depreciation fund or sinking fund method, units of activity method)
- 4.5 Disposal of depreciable assets and accounting for gains and losses
- 4.6 Intangible assets: Meaning, types and accounting process
- 4.7 Impairment of assets
- 4.8 Accounting for revision of scrap value, expected useful life and further capital expenditure
- 4.9 Disclosure of long-lived assets in the financial statements

Unit V: Accounting for Long-Term Liabilities [5]

- 5.1 Concept, nature and types of long-term liabilities
- 5.2 Bonds payable: Meaning, characteristics, types of bonds; accounting for issue and redemption of bonds; calculation of issue price of bond
- 5.3 Leases: Concept and types of leases; acquisition of capital lease; depreciation of leased assets; amortization of lease obligation and balance sheet presentation of lease obligation
- 5.4 Balance sheet presentation and ratios relating to long term liabilities.

Unit VI: Accounting for Shareholders' Equity [7]

- 6.1 Shareholders' equity: Concept, components and types of stock
- 6.2 Accounting for issue of new stock and bonus shares and redemption of preference share
- 6.3 Treasury stock: Concept and accounting entries
- 6.4 Dividends: Concept, types (cash dividend, stock dividend and property dividend) and accounting for dividend
- 6.5 Preparation of statement shareholders' equity
- 6.6 Stock split: Concept of stock split, reverse stock split and its effect on shareholders' equity

Unit VII: Computerized Accounting [10]

- 7.1 Introduction to computerized accounting systems.
- 7.2 Creating a journal and developing ledgers using Excel Work Sheet
- 7.3 Generating reports: Trail balance and financial statements using Excel Work Sheet

Basic Textbooks

Porter, G.A., & Norton, C.L. *Financial Accounting: The Impact on Decision Makers*. The Dryden Press.
Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. (2018). *Financial Accounting: IFRS Edition*. Wiley.

Reference Books

Institute of Chartered Accountants of Nepal (ICAN). *Accounting standards*.
International Accounting Standards Board (IASB). *International financial reporting standards (IFRS)*.
Horngren, C. T., Harrison, W. T., & Oliver, M. S. (2020). *Accounting*. Pearson Education.
Hermanson, R.H., & Edwards, J.D. *Financial Accounting: A Business Perspective*. Richard D. Irwin Publishing.
Meigs, R. F., Bettner, M. S., & Whittington, O. R. (2021). *Financial accounting*. McGraw-Hill Education.
Warren, C. S., Reeve, J. M., & Duchac, J. (2019). *Financial and managerial accounting*. Cengage Learning.

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

Course Title:	<i>Fundamentals Marketing</i>	Course Code:	<i>MKT 235</i>
Year:	<i>Second</i>	Level:	<i>Undergraduate</i>
Semester:	<i>III</i>	Program:	<i>BBA</i>
Credits hours:	<i>3</i>	Lecture hours:	<i>48</i>

Course Description

The Fundamentals of Marketing course comprehensively introduces core marketing concepts and practices. Students will explore essential topics such as consumer behavior, market segmentation, product development, pricing strategies, communication techniques, distribution channels, and service marketing. The course emphasizes practical decision-making skills, preparing students for entry-level roles in retail, wholesale, manufacturing, and service industries. By the end of the course, students will have a solid foundation in marketing principles and an understanding of their application in real-world business scenarios.

Course Objectives

The course aims to equip students with a foundational understanding of marketing principles and practical knowledge related to a dynamic marketing environment. It focuses on developing the decision-making skills of the students in the marketing areas of modern business. Moreover, students will learn to analyze markets, design effective marketing strategies, and apply concepts to business challenges in the new era.

Learning Outcomes

After completing this course, students should be able to:

- Understand fundamental marketing concepts and marketing environment.
- Analyze consumer behavior and market segmentation techniques.
- Develop effective product and pricing strategies.
- Expose the distribution system and marketing communication.
- Understand environmental and ethical marketing.

Course Contents

Unit 1: Introduction to Marketing

LH 8

- 1.1 Marketing: Definition and importance of marketing, marketing concepts and philosophies (production, product, selling, modern, societal, and holistic marketing concept), meaning of marketing mix and its components (7Ps).
- 1.2 Emerging concepts: Meaning and features of e-marketing, concept and requirements of quality marketing, meaning and importance of relationship marketing, concept and significant of rural marketing, features of rural marketing in Nepal, signification of Artificial Intelligence (AI) application in marketing.
- 1.3 Marketing Environment: Meaning and features, micro and macro factors, major marketing environmental factors in Nepalese context.

Unit 2: Buying Behaviour and Market Segmentation

LH 10

- 2.1 Consumer buying behaviour: Meaning and nature, significance of the study, buying decision process, factors influencing consumer buying behaviour.
- 2.2 Organizational buying behaviour: Definition and features, buying decision process, factors influencing organizational buying behavior.
- 2.3 Market segmentation: Meaning and benefits, bases for consumer and industrial market segmentation.
- 2.4 Market targeting: Concept, procedure, and strategies: undifferentiated (mass), differentiated (segmented), concentrated marketing strategies; concept of differentiating the product; concept and features of niche marketing.
- 2.5 Positioning: Concept and strategies of product positioning.

Unit 3: Product Development and Pricing Methods

LH 12

- 3.1 Product: Meaning of product; meaning and features of service product; classification of product (consumer product and industrial product).
- 3.2 New product development: Concept and process.

- 3.3 Product life cycle: Meaning, stage, and strategies in different stages.
- 3.4 Product mix decision: Concept of product mix and product line, product mix strategies.
- 3.5 Brand: Meaning of brand and branding; concept of brand name, brand mark and trade mark, type of brands, features of good brand name, concept of brand equity.
- 3.6 Packaging and labeling: Meaning and level of packaging.
- 3.7 Labeling: Meaning and types of labeling.
- 3.8 Pricing: Concept and objectives of pricing, methods of price determination, factors influencing pricing.

Unit 4: Distribution and Communication Management

LH 12

- 4.1 Distribution: Concept, importance, and components of distribution.
- 4.2 Marketing channel: Concept of marketing channel, channel structure for consumer goods and industrial goods, role of wholesaler and retailer in distribution management.
- 4.3 Logistics management: Meaning and importance of logistics management, components of logistics management.
- 4.4 Marketing communication: Concept, importance and process of marketing communication, components of marketing communication (promotion) mix.
- 4.5 Advertising: Meaning and features of advertising, AIDA model of advertising, differentiation between advertising and publicity.
- 4.6 Sales promotion: Concept, nature, and major tools of sales promotion
- 4.7 Personal selling: Meaning and nature of personal selling, and process of outdoor selling.
- 4.8 Public relation: Meaning, objectives and major tools of public relation.
- 4.9 Direct Marketing: Concept and features of direct marketing, most common techniques of direct marketing.

Unit 5: Environmental and Ethical Marketing

LH 6

- 5.1 Consumer awareness: Concept of consumer awareness and consumer rights, concept and recognize the quality certifications and standards (NS and ISO).
- 5.2 Environmental marketing: Meaning, features, principles and significance of environmental (green) marketing, concept and features of green product.
- 5.3 Ethical marketing: Concept, benefits and key elements of ethical marketing, relationship between ethics and business success.

Basic Text Books

- Kotler, P., Armstrong, G., Agnihotri, P. Y., & Ul Haque, E. (2013). *Principles of marketing: A South Asian perspective* (13th ed.). Pearson Prentice Hall.
- Baines, P., Fill, C., & Page, K. (2013). *Essentials of marketing*. Oxford University Press.

Reference Books

- Agrawal, G. R. (2017). *Marketing management in Nepal*. M. K. Publishers.
- Doyle, P. (2002). *Principles of marketing and strategy*. Pearson Education Ltd.
- Jobber, D. (2007). *Principles and practice of marketing* (5th ed.). McGraw Hill.
- Kotler, P., Wong V., Saunders J., and Armstrong, G. (2005), *Principles of Marketing*,
- Shrestha, S. K., & Rai, B. (2018). *Fundamentals of marketing*. Asmita Publication.

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

Course Title:	<i>Practicum in Business Communication</i>	Course Code:	<i>PRC 236</i>
Year:	<i>Second</i>	Level:	<i>Undergraduate</i>
Semester:	<i>III</i>	Program:	<i>BBA</i>
Credits hours:	<i>1</i>	Lecture hours:	<i>16</i>
Nature of course: <i>Practical</i>			

Course Description

The ***Practicum in Business Communication*** is designed for BBA students to apply their theoretical knowledge of business communication, enabling them to convey ideas clearly, persuasively, and professionally across different business contexts. This course emphasizes the development of practical skills in written, oral, and interpersonal communication. Through writing assignments, role-playing exercises, and communication simulations, students will gain valuable insights into how businesses communicate both internally and externally.

Objectives of the Practicum

This practicum aims to strengthen students' communication abilities and prepare them for effective business interactions. The course is designed to help students build confidence in their communication abilities, preparing them for success in their academic and professional careers.

Learning Outcomes

By the end of the course, students will be able to:

- Write business correspondence (emails, letters, and memos), create well-structured formal reports and proposals, and draft meeting agendas and minutes.
- Edit and proofread business documents, ensuring accuracy, clarity, and conciseness.
- Create informative and visually appropriate presentation slides, make presentations effectively, and managing Q&A sessions with confidence.
- Engage in role-play, group discussions and interview simulation using business communication tools, digital technologies and social medias.

Course Contents

- 1. Business Writing** **LH 7**
Writing professional business correspondence (emails, letters, memos), writing formal reports and proposals (structure, style, and clarity) and drafting meeting agendas and minutes.
- 2. Document Editing & Proofreading** **LH 2**
Editing and proofreading business documents for accuracy, clarity, and conciseness
- 3. Presentation** **LH 3**
Creating clear and informative slides, delivering presentation effectively and managing Q&A sessions with confidence.
- 4. Practical Communication Activities** **LH 4**
Engaging in role-plays, group discussions, and interview activities that simulate real-world business communication scenarios in written and verbal communication using business communication tools, digital technologies and social medias.

Practicum Procedures

- 1. Topic Selection for Assignment:** Students will be given a range of topics to choose from that relate to current business communication trends and practices.

2. **Assignment Writing:** Students will produce a series of written business documents throughout the course, including emails, reports, proposals, and presentation slides. Feedback will be provided to ensure students meet professional writing standards and effectively communicate their ideas.
3. **Oral Presentations:** Students will prepare and present on the assigned business communication topics. Presentations will include visual aids, clear communication, and the ability to engage the audience.
4. **Interactive Role-Playing:** Students will involve in interactive business simulations including interview to practice real-world communication scenarios.
5. **Assignment Submission, Presentation and Evaluation:** The final evaluation will be based on both the written assignments (business documents) and oral presentations. The assignment and oral presentation will be evaluated on a total of 100 marks, distributed as follows:

Written Assignments (50 Marks)	<ul style="list-style-type: none"> • Content quality and originality (30 marks) • Organization and structure (20 marks) • Grammar, clarity, and conciseness (10 marks)
Oral Presentations (30 Marks)	<ul style="list-style-type: none"> • Presentation structure and clarity (10 marks) • Communication skills and content delivery (10 marks) • Audience engagement and Q&A handling (10 marks)
Interactive Role-Playing and Participation (20 Marks)	<ul style="list-style-type: none"> • Attendance and active participation in class activities (10 marks) • Role-playing exercises and mock interview (10 marks)

6. **Report Submission:** At the end of the practicum, students will submit a final report that includes a written summary of their learning outcomes, reflections on their communication skills development together with a copy of their final presentation slides.

Reference Books

- Guffey, M. E., & Loewy, D. (2018). *Essentials of business communication* (10th ed.). Cengage Learning.
- Lannon, J. M., & Gurak, L. J. (2017). *Technical communication* (14th ed.). Pearson.
- Locker, K. O., & Kienzler, D. S. (2019). *Business and administrative communication* (12th ed.). McGraw-Hill Education.