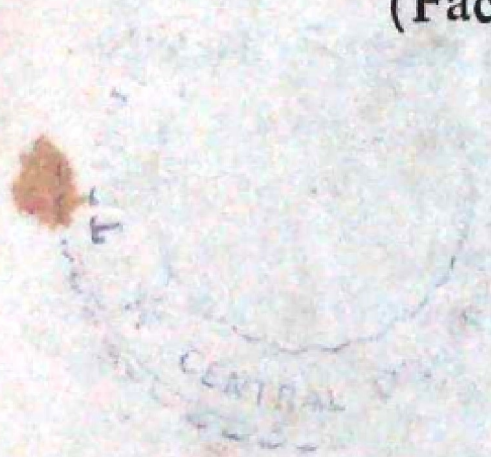


TEXT BOOK

Courses of Instruction for Bachelor Level

(Faculty of Management)



CONTENTS

First year

	Full Marks	Page No.
1. English	100	1-2
2. Quantitative Analysis	100	2-5
3. Cost & Management Accountancy	100	6-7
4. Advanced Economics	100	7-8
5. Principles of Marketing	50	9-10

Second year

Core Area

1. Business Management	100	10-12
2. Business law	100	12-15
3. Business Finance	100	15-16

Specialisation Area

(Two courses from any one group)

4. Account Group

i) Advanced Auditing & Taxation	100	17-19
ii) Business Accountancy	100	19-22

5. Office Management Group

i) Project Management	100	22-24
ii) Office Management	100	24-26
iii) Organisation & Methods	100	26-28

6. Marketing Group

i) Advertising & Sales Management	100	28-30
ii) Foreign Trade Management	100	30-32

7. Finance Group

i) Agricultural and Industrial Finance	100	32-33
ii) Banking and Insurance	100	33-35

COMPULSORY ENGLISH

Area : Core

Full Marks : 100

Course Objective:

The main objective of compulsory English at this level is to enable the students to possess a fairly advanced command of English so that they can use the language for higher education, communication and in a variety of jobs outside the academia with accuracy, efficiency and fluency.

The specific objectives are:

- 1) To expose the students to advanced contemporary English writings (belonging to different varieties and styles and forms) by well established native writers.
- 2) To provide them with sufficient reading materials-intensive as well as extensive.
- 3) To expose them to communication and use oriented materials. Prescribed texts

Prescribed Lessons

- A) Board of Editors, Modern Essays, India: Longman, 1987.
- | | |
|--|---------------------|
| a) On Superstition | A. G. Gardiner |
| b) Indifference | Robert Lynd |
| c) The Voice of Humanity | Rabindranath Tagore |
| d) General Effects of Scientific Technique | B. Russell |
| e) My Lost Dollar | Stephen Leacock |
| f) What I found in my pocket | G. K. Chesterton |
- B) Kaushik, R. K. and S. C. Bhatia ed. Essays, Short Stories and One-Act Plays Delhi-Oup 1975 The following lessons
- | | |
|------------------------------------|---------------------|
| ✓ a) Grief | Anton Chekov |
| ✓ b) The Doll's House | Katherine Mansfield |
| ✓ c) How Much Land Does A Man Need | Leo Tolstoy |
| ✓ d) A Marriage Proposal | Anton Chekov |
| ✓ e) The Boy Comes Home | A. A. Milne |
| ✓ f) The Monkey's Paw | W. W. Jacobs |

2. Grammar
Prescribed Text

Leech, Geoffrey and Jan Svartik. A Communicative Grammar of English. London: Longman 1975.

The following parts

a) Part One: Varieties of English

b) Part Two: Intonation

c) Part Three: Grammar in Use

3. Translation / Paraphrase

Any book (\$) containing wide varieties of translation/ paraphrasing materials

4. Extensive Reading

Prescribed text

Golding, William. Lord of The Flies. London: Faber & Faber, 1954 (for non-detailed study)

EVALUATION

Reading and writing 50%

Grammar 30%

Translation/ Paraphrase 20%

QUANTITATIVE ANALYSIS

Area: Core

Full Marks: 100

Statistics and Mathematics for Management

Course objective:

The basic objective of this course is to impart fundamental knowledge of statistical methods to enable students to apply them in solving business problems and their superiors in making decisions. The course also aims at providing the background knowledge on mathematical tools required for the higher study in the field of management.

Course contents:

1. Introduction: Meaning and definition of Statistics, uses of Statistics in business limitation of Statistics.
2. Collection of Data: Need and importance of data collection, types and sources of data, methods of collecting primary data and choice of methods, collection of secondary data and precautions in using secondary data, problems in data collection.
3. Classification of Data: Need, meaning and objectives of

classification, Types of classification, constructing frequency distribution and its principles.

4. **Presentation of Data:** Tabular presentation—types of table, parts of tables and general rules for tabulation, diagrammatic presentation, significance of diagrams, general rules for construction and presentation of diagrams, Bar diagram (simple, multiple, subdivided and percentage bars), Pie-diagram graphic presentation—graph of time series graph of one and two variables expressed in same and different units, Range chart, Graph of frequency distribution Histogram, Frequency polygon and ogives.
5. **Measures of Central Tendency:** Meaning and objectives, types of averages, simple and weighted arithmetic means, mathematical properties of A. M., Median and related positional averages, Mode, Geometric and Harmonic means, choice and general limitations of an average.
6. **Measures of Variation:** Meaning and objective, absolute and relative measures of variation, methods of measuring variation—range, quartile deviation, average deviation, standard deviation and Lorenz curve, mathematical properties of standard deviation, coefficient of variation, variance.
7. **Skewness and Kurtosis:** Meaning and objectives of skewness, measures of skewness—Karl Pearson's measure of skewness, Bowley's and Kelly's measure of skewness, meaning and measurement of kurtosis by percentile method.
8. **Analysis of time series:** Meaning, need and components of time series. measurement of trend—freehand method, semi-average, moving average. least squares method, measurement of seasonal variation, method of monthly and quarterly averages.
9. **Index Numbers:** Meaning, general rules and problems in construction of wholesale price and cost of living index numbers, index numbers calculation—Laspeyres's and Paasche's formula, Fisher's ideal index family budget method, test of index number formula—time and factor reversal test Base shifting and Deflating.
10. **Correlation and Regression Analysis:** Meaning and types of correlation method of studying correlation, Karl Pearson's coefficient of correlation including bivariate frequency distribution, probable error, rank correlation, regression equation

and lines.

11. Sets: Introduction, definition and specification of a set set terminologies, subsets sets, number of sub in a set, Venn diagram, the elementary operation on two sets-

12. Matrices: Fundamental ideas, matrix addition and subtraction, Matrix multiplication, the transpose of a matrix, co-factor, the matrix co-factor, the matrix of co-factor, the adjoint of a matrix, matrix inversion and its use to solve upto three simultaneous equations.

13. Determinants: Fundamental ideas, Diagonal and its use to find the numerical values of a determinant, expanding determinant to find its numerical values, properties of determinant, use of determinant to solve upto three simultaneous equations

Basic Books

1. Gupta, S. P., Statistical Methods, Delhi. Sultan Chand and Sons,

2. Gupta, S. C., Fundamental of Statistics, Bombay: Himalayan Publishing House,

3. Shrestha, K. N., Mathematics for Management, Kathmandu: Saraswati M, C.

Reference Books:

1. Spiegel, Murray; Statistics. New York: Mc Graw Hill Publishing Co. Ltd.

2. Stockton and Clark, Introduction to Business and Economic Statistics, Chicago: South Wester Publishing Co.

3. Bravernman and Stewart, Statistics for Business and Economic, -The Ronald Press Co.

4. Elhance, D. N., Fundamental of Statistics, Allahabad: Kitab Mahal

5. Sudarshan and Jayseelan, An Introduction to Business Mathematics, Delhi: S. Chand and Co.

6. Manandhar and Baskota T, S., Elementary Business Statistics, Kathmandu: CDC, T.U.

7. Giri, C., Business Mathematics, Delhi: S. Chand and Co. Ltd.

8. Monga, G. S., Mathematics and Statistics for Economics, New Delhi: Vikas Publishing House Pvt. Ltd.

9. Arora, P. N., Business Mathematics for Commerce and Economics, New Delhi: Wiley Eastern Ltd.

COST & MANAGEMENT ACCOUNTANCY

Area : Core Level : Bachelor Full Marks 100

Part I

COST ACCOUNTANCY

Objective:

The basic objective of this course is to provide detailed knowledge required for preparation and interpretation of Financial Statements of Companies. In addition, the course has been designed to provide required knowledge in inventory control, and a fundamental knowledge of Management Accountancy. With special emphasis on accounting treatment.

1. Inventory Management Account and Control:

- i) Need to hold inventories management
- ii) Objective of inventory management
- iii) Inventory management technique and its accounting treatment:-
 - a) Economic Order Quantity (b) Re-order Level (c) Maximum Level (d) Minimum Level (e) Danger Level
- iv) Perpetual Inventory System
- v) Stock control through ABC analysis

2. Overheads:

- i) Collection & classification (ii) Methods of allocation, apportionment & absorption of overhead cost control.

3. Job order costing & Contract costing:

Meaning, Procedure of job order costing, Recording of cost of contracts Recording of value & profit on contract, Valuation of work-in progress, Balance Sheet Cost plus contract.

4. Process Costing:

- (i) General Principles (ii) Process Loss (iii) Abnormal Loss and Gain (iv) Joint Product (v) By-Product.

5. Spoilage, waste, Defective units & scrap, Meaning, Treatment in costing.

6. Standard Costing:-

- (i) Meaning (ii) Preliminaries of the establishment of standard cost (iii) Variances: Material & Labour (iv) Advantages & Disadvantages

Part II
MANAGEMENT ACCOUNTING

1. (i) Origin (ii) Concept (iii) Growth & Scope (iv) Limitations
2. Capital Budgeting Decisions:
 - i) Introduction ii) Significance iii) Kinds of proposals iv) Estimation of cash flows v) Calculating the cash flow stream vi) Different methods of screening the proposals
 - a) Payback Method b) Average rate of return
 - c) Discounted cash flow method:—
 - 1) Time preference rate
 - 2) Present value method
 - 3) Profitability index
3. Financial Statement & Analysis:
 - A. Financial Statement
 - i) Balance Sheet;
 - a) Assets: Current assets, Investment, fixed assets & fictitious assets.
 - b) Liabilities: Current liabilities, long term liabilities
 - c) Capital, Equity, Reserve & Surplus.
 - ii) Income Statement.
 - a) Nature of Revenues
 - b) Nature of Expenses
 - B. Fund Flow Statement;
 - a) Meaning, Nature and Concept of working capital
 - b) Changes in short-term financial position
 - c) Sources & uses of working capital
 - d) Managing working capital
 - e) Preparing the statement
 - C. Analysis of Financial Statement:
 - i) Meaning, Nature, Importance, Limitations, Types & Techniques of financial analysis
 - ii) Nature of Ratio Analysis
 - iii) Types of Ratio Analysis
 - a) Liquidity Ratio:- Current ratio & Quick ratio
 - b) Leverage Ratio:- Debt Equity ratio, Debt to total capital ratio, coverage ratio,
 - c. Activity Ratio :- Inventory Turnover Ratio, Debtor turnover ratio & Collection period,

fixed assets turnover, total assets turnover, Capital employed turnover.

d. Profitability Ratio:- Gross profit margin, Net profit margin, operating ratio, return on capital employed, Return on Assets, Return on shareholders equity.

Basic Books:

1. Pandey, I. M., Management Accounting, New Delhi: Vikas Publishing House Pvt. Ltd.
2. Khan & Jain, Management Accounting, New Delhi: Prentice Hall of India Pvt. Ltd.
3. Jain S. P. & Narang K. L., Cost Accounting, New: Delhi: Kalyani Publisher.
4. Sharma Nigam, Cost Accounting, New Delhi: S. Chahd & Co.

ADVANCED ECONOMICS

Area ; Core

Full Marks : 100

Objective:

The Objective of the Course is to provide the student detail knowledge on the various aspects of micro and macro economics. The course intends to deal with the important theories in depth to bring conceptual clarity among the students.

1. Introduction: Micro and Macro Economics: Concepts, types and distinction.
2. Utility analysis: Cardinal and ordinal utility analysis, Indifference curves: concept and properties, Consumers Equilibrium, Elasticity of Demand, Price, Income and cross elasticity and measurements of price elasticity.
3. Cost Revenue Curves: Concept of cost; Short run cost and long run cost curves; Total cost, Average cost and marginal cost curves and their relationship, Revenue curves in different markets; Total Revenue, Average Revenue and marginal revenue and their relationships; supply curve, Relationship between cost curves and supply curves.

4. Law of Returns: Total, Average and marginal products; law of variable proportions.
5. Product Pricing: Perfect competition: Price determination under perfect competition in the i) market period ii) short period and iii) long period; Monopoly: Price determination under monopoly in the short period and long period; Discriminating monopoly, Monopolistic competition, Price determination under it; selling cost and product differentiation; oligopoly and Duopoly: Meaning and concepts.
6. Factor Pricing: Rent modern theory of rent and its comparison with Ricardian Theory; wages: marginal productivity theory of wages: Interest; Loanable Fund Theory: liquidity preference theory and their comparison with the classical theory; profit: Dynamic theory and Innovation theory.
7. National Income and Employment: Development of Macro Economics and Concepts: variable; parameter, functional relationship, stock and flow, export and ex-ante, Different approaches to National Income, Its measurement and difficulties, classical and Keynesian theories of employment.
- Consumption, Savings and Investment. Consumption function, Psychological law of consumption, determinants of consumption. multiplier, Paradox of thrift; types and determinants of investment, marginal efficiency of capital.

Basic Books:

1. Ahuja, H. L., Advanced Economic Theory: Micro Economic analysis, New Delhi: S. Chand, Co.
2. Seth, K. L., Micro Economic.
3. Tamrakar, M., Arthasastra Ko Sidhanta, Kathmandu, U. S., Kansakar.
4. Tamrakar, M., Brihat Arthasastra Parichaya,

Reference Books:

1. Seth. M. L., Principles of Economics.
2. Stonier and Hague, A Text Book of Economic Theory, London: The English Language Book Society.
3. Dwrett, K. K., and Verma, J. D., Theory of Economics, New Delhi: S. Chand & Company.
4. Gupta K. R., Micro Economics, Delhi: Atmaram & Sons.

PRINCIPLES OF MARKETING

Area : Core

Full Marks : 100

Objective:

The basic objective of this courses to impart knowledge of concepts and principles of marketing.

Contents:

1. Introduction: Meaning and development of the marketing and marketing concept; the role of marketing, marketing systems, systems approach to marketing, Marketing mix elements, marketing environment- a brief study of socio- economic' cultural, political, leg l, technological and geographical environment.
2. Market Segmentation. Requirements for effective segmentation, Benefits of segmentation, Bases for segmentation consu: mer and industrial markets.
3. Buyer's Behavior; Nature of consumer behavior analysis, De- terminants of consumer behavior, Economic, Psychological and socio-psychological determinants, characteristics of orga- nizational buying, organizational buying decision variables.
4. Product: Concept, Types of product and their marketing [con- siderations, the concept of the product life cycle, concept of a new product, role & Importance of new product developm- ent, the location and screening of new product ideas, product testing and test marekting, The concept of packaging, Basic packaging functions, Branding: concept, essentials of good branding, Reasons for branding & not branding.
5. Place: Channel systems for consumer and industrial goods, The functions of the distributive channel, Role of wholesaler & retailer in the channel system, Major determinants of cha- nnel selection; Physical distribution, Transportation, order processing, Warehousing and inventory control.
6. Promotion: Role of personal selling, Advertising: the evoluti- on and the structure of advertising, appropriate media selec- tions, Economic and ethical aspects of advertising, Sales pro- motion, sales promotion tools, The communication process: Steps in developing effective communication, Role of commu- nication in the marketing mix.
7. Pricing: The concept & objectives of pricing, External price

determinants, Internal price determinants, Pricing methods.

Basic Books:

1. Kotler P. Marketing Management: analysis, Planning and control. Prentice Hall of India Pvt. Ltd.
2. Stanton w. J. Fundamentals of Marketing, McGraw Hill International Book Co. Tokyo.
3. Sherklekar S. A., Modern Marketing: Principles and Practice, Himalaya Publishing House, Bombay

Reference Books:

1. McCarthy, Marketing: a Managerial Approach, Richard D. Irwin Inc Illinois.
2. Kotler P, Principles of Marketing, Prentice Hall of India Pvt. New Delhi.
3. Cundiff, Still and Govoni, Fundamentals of Modern Marketing, Prentice Hall of India Pvt. Ltd., New Delhi,

BUSINESS MANAGEMENT

Area : Core

Full Marks : 100

Objective:

The primary objective of this course is to give the students a comprehensive understanding of the major functions and techniques of business management. The course further aims at acquainting student with fundamentals of business environment and industrial productivity.

1. Business and its Environment:
 - a. Concept of business, business ethics and business motives.
 - b. Concept of business environment, social, economic, geo-political and legal environment of business, social responsibility of business.
2. Management; Nature and schools of Thought.
 - a. Concept, features, importance of management. functions of management.
 - b. Evolution of management thought
 - c. Management schools of thought, Empirical human relations Decision theory, Management science, Systems theory and

Contingency theory.

3. Planning.
Concept and nature, Types of organisational planning, Principles of planning an overview of organisational planning process, Advantages, problems and limitations of planning, Techniques of planning, planning and goal setting under MBO.
4. Organizational Design,
 - a. Concept of organization, Nature and types of organizational structure, Principles and process of organization, Formal and informal organization.
 - b. Meaning, methods and factors of departmentation, Authority, responsibility and accountability, Delegation and decentralization of authority.
5. Staff Management:
 - a) Concept of staffing, human resource management the staffing process
 - b) Motivation-Nature and importance of motivation. Individual needs and motivations. Techniques of employee motivation.
 - c) Directing-Nature and principles of directing- Concept of leadership, Leaders to abilities and skills, Common barriers to leadership effectiveness.
6. Decision Making and Communication:
 - a) Meaning and importance of decision making, Theories of decision making, Types of decisions, Process of decision making.
 - b) Meaning and importance of communication, Channels of communication, Barriers to communication, strategies for effective communication
7. Coordination and Control
 - a) Nature needs and methods of coordination
 - b) Concept, nature, types and principles of control.
8. Organizational Effectiveness:
 - a) Concept, factors influencing organizational performance, criteria of measuring of organizational effectiveness.
 - b) Productivity:
Making and measurement of industrial productivity, Factors affecting industrial productivity, Human factors in productivity.

Basic Books

1. Koontz, Harold and O' Donnell, Cyril, Essentials of Management New Delhi: TMH. Co Ltd
2. Steers. Ungson and Mowday, Managing Effective Organization. Kent Publishing
3. Bhushan, Y. K., Fundamentals of Business Organisation and Management, New Delhi: S. Chand Co

Reference Books:

1. Agrawal, R. D. Organization and Management. T. M. H
2. Dale, Ernest, Management Theory and Practices. Tokyo: McGraw Hill
3. Kimball, D. S. and Kimball, D. S. Jr. Principles of Industrial Organization. Bombay: Vakils
4. Newman, William H, Summer. Charles E, Kerby, The Process of Management New Delhi' P H T Pvt. Ltd
5. Saxena, S. C, Business Administration and Management, Agra

BUSINESS LAW

Area: Core

Full Marks: 100

Objectives:

The basic objective of this course is to acquaint students with various legal considerations required for business involvements, so as to help create a sound legal basis for managerial decision making. The course includes an introduction to the laws of Contract, Indemnity and Cuarantee, Bailment and Pledge, Agency, Sales of goods, Negotiable instruments and Carriage.

Contents:-

1. Introduction:-

Meaning of law and business law, Nature and sources of Indian and Nepalese mercantile law

2. Contract:-

Meaning, nature and kinds of contract, Essentials of a valid contract.

a) Offer and Acceptance: Meaning, Communication, Revocation, Rules regarding offer and acceptance. Lapse of offer.

b) Consideration: Meaning, Types and rules regarding consideration.

c) Contractual Capacity: Meaning and importance of contractual capacity, Legal consequences of a contract where one party is i) a foreign head of state ii) a corporation iii) a married woman iv) an alien enemy v) a lunatic vi) a drunkard vii) an insolvent and viii) a minor.

d) Free Consent: Meaning, Importance and types of consent, Undue influence, Misrepresentation, Fraud and Mistakes.

e) Legality of Object and Consideration: Meaning and importance of lawful object and consideration, Void agreements.

f) Contingent contract: Meaning and rules regarding contingent contract.

g) Performance of contract, Meaning, Mode of performance of contract, Rules of assignment of contract.

h) Termination of Contract: Termination and discharge, Theory of quantum meruit, Quasi-contract.

i) Nepal Karar Ain: Meaning of contract, offer and acceptance, Coercion, Undue Influence. Misrepresentations and fraud, void agreements, liabilities of contraction parties, Performance of contract, Quasi Contract.

2. Principles of Indemnity and Guarantee:-

Nature & meaning of indemnity, Liabilities of indemnifier, Rights of indemnity holder, Meaning nature and types of guarantee, Difference between indemnity and guarantee, Rights and discharge of surety, Provisions regarding "jamani garneko" in Nepal.

3. Bailment and Pledge:-

Meaning, nature and types of bailment, Rights and duties of bailor and bailee, Termination of bailment, Meaning and nature of pledge, Bailment and pledge, Finder of lost goods, Provisions relating to Naso Dharaut in Nepal.

4. Agency:-

Meaning, Types and modes of creating agency, Types of agents, Rights, duties and liabilities of principal and agent, Termination of agency, Agency registration and effects of non-registration in Nepal

5. Sales of Goods:-

Meaning of goods and sales of goods, Essentials of contract of sales, Conditions and warranties, Transfer of ownership, Transfer by non owner, Unpaid seller.

6. Negotiable Instruments:-

Meaning and nature of negotiable instruments, Essentials of negotiable instruments, promissory note, Bills of exchange, Cheques and holder in due course, Acceptance, Negotiation, and assignment, liabilities of the parties to the instrument, Discharge of parties, Dishonour of instrument.

7. Carriage:-

Meaning, Importance and types of carriage, Carriage by land, air and sea, Rights and duties of a carrier.

Basic Book:-

1. Kuchhal, M. C., Mercantile Law, New Delhi: Vikash publishing House Pvt. Ltd.
2. Nepal kanoon Mantralya, Kanoon Pustak Byabastha Samiti, Muluki Ain.
3. Nepal kanoon Mantrajaya, Ain Sangraha Purak Khanda part-v
4. Shrestha, A. B., Byavahayik Kanoon Ko Sidhanta kathmandu Ashis Prakashan
5. Parajuli, Pursuhotam & Acharya, G. P., Nepal Ko Baniya Kanoon, Kathmandu: Ratna pustak Bhandar.
6. Sen, A. K., & Mitra, S., Commercial Law, Calcutta: The world Press Pvt. Ltd.
7. Shukla, M. C., A Manual of Mercantile Law, New Delhi: S. Chand & Co.

Reference Books:

1. Anson, Sir William R., Law of Contract, London: ELBS and Oxford University Press.
2. Garg K. C., Mercantile Law, Delhi: Kalyani Publisher.
3. Garg, K. C., Commercial Law, Delhi: Kalyani Publisher.
4. Maheswari, R. P. & Maheswari S. N., Mercantile Law, Delhi: National Publishing House.

BUSINESS FINANCE

Area: Core

Full Marks: 50

The objective of the course is to provide the students knowledge on the financing aspects of business. The course deals in detail with the corporate capital structure, assessment of capital requirements and methods to raise capital and aims at making the students familiar with the problems and other aspects of financing in the Nepalese context.

1. Introduction: Nature and fields of Finance, Objective of the Firm, Function of Financial management, Organization of the Financial market as a source of finance.
2. The Corporate Capital Structure: Meaning of capital structure, Capitalization: Meaning, theories of capitalisation: Over capitalisation and under capitalisation: Concepts, causes; Evils and remedial measures, composition of capital structure: Capital bearing and factors affecting it.
3. The capital Requirements: Methods of calculating capital requirements estimating, method and comparison method: Purpose of capital requirement, Fixed capital: Concept importance and factors affecting it.

- ing fixed capital, working capital: Concept. Need and factors affecting working capital requirement:
4. Raising of Capital: Sources for financing fixed and working capital sale of securities: Concept. scope types and comparative merits and demerits of stocks, Bonds and Debenture, method of marketing securities, Direct sale, Sale through Agents and underwriting of securities, Public Deposits, Banks, Ploughing back of profits, Securities markets: Meaning, Functions and importance; Growth and problems of securities markets in Nepal and its remedial measures, Securities Exchange Centre, Problems & Prospects.
 5. Financial Planning and Control: Meaning and characteristics of Financial Plan: Budgeting; Nature Concept and problems: use of Financial plan and Budgets, Breakeven Analysis; Concept. computation and its use in financial planning

Basic Books:

1. Kuchhal, S. C., Corporate Finance, Allahabad: Publishing House.
2. Shrestha, A.B., Baybasayik vittashastra Ko Sidhanta, Kathmandu, Ashiah Prakashan
3. Saksena, S. N., Business Administration and Management, Agra: Sahitya Bhawan

Reference Books:

- 1 Sukla. M.C. Business Organisation and Management
2. Pandey, I. M., Financial Management. New Delhi, Vikas Publishing House.
3. Shrestha Bisheshor man. Business Finance Management.
4. Shrestha, M.K., Financial Management, Kathmandu, Curriculum Development centre, T. U.

8. Depreciation:
Auditor's duty as regards depreciation, repair & renewal.
9. Reserves:
Duty of an auditor in connection with different reserves.
10. Audit Report:
Drafts of Report & Report writing-

Part II Taxation

1. Introduction:
Meaning of Tax. Types-Direct and Indirect.
2. Taxation of Income in Nepal:
 - a) History, Feature, Terminology
 - b) Sources of Income
 - c) Deductions allowable under the respective heads
 - d) Incomes not included while computing Net Total Income
 - e) Methods of computation of Net Income of Different Sources of Income and of Different Persons
 - f) Exemption of Income Tax, Tax Rebate and Holiday and Assessment of Tax Liabilities of different persons.
 - g) Taxpayers and their rights and duties
 - h) Tax Administration, power of HMG and Rights and Duties of Tax Authorities
 - i) Tax collection and realization
 - j) Penalties and appeal.
3. Contribution of Tax for National Development.
4. Taxation of Urban House and Land Tax.
5. Features, History. Exemption, Rebate method of valuation, Tax Liabilities, penalties, Rights and Duties of House and (compound) Land holder, power and duties of tax officers.

Basic Books:

1. Nepal Income Tax Act (with Amendments)
2. Urban Area House and Compound Tax Act (with Amendments)
3. Pradhananga, Nagendra Bahadur, Aaya Kar Kan-oon Ra Lekha, (Income Tax Law and Accounting), Sarala Pradhannanga
4. Tiwari, Narayan Raj, Nepal Ma Aaya Kar Bebasht

(Income Tax System in Nepal.)

Referenc Books:

1. Nepal Income Tax Rules (with Amendments)
2. Urban Area House and Compound Tax Rules (with Amendment)

Note:-

पठन पाठन प्रारम्भ हुने शैक्षिक वर्ष (श्रावण-अषाढ) को अघिल्लो आर्थिक वर्षमा लागू रहेको कानूनी व्यवस्था तथा प्रावधानको आधारमा मात्र कर व्यवस्थाको अध्ययन अध्यापन र मूल्यांकन गरिने छ। उदाहरणको लागि २०४६ सालको शैक्षिक वर्षमा आर्थिक वर्ष २०४५ मा लागू रहेका कानूनी व्यवस्था तथा प्रावधानको अध्ययन अध्यापन र त्यसको आधारमा मूल्यांकन गरिने छ ।

ACCOUNTANCY

Area: Specialisation

Full Marks: 100

Objective:

This course is designed to acquaint the student with specific accounting problems and procedures of an administrative nature, with particular emphasis on status changes which could be encountered by a partnership firm. It also incorporates the decisions on accounting procedures applicable in growth & failure of a company.

Contents:-

1. Valuation of good-will & share:-

i) Good-will:-

a) Introduction

b) Valuation

c) Methods of evaluating good-will

d) Need & treatment of good-will in partnership firm and company.

ii) Share:-

a) Meaning

b) Need

c) General factors affecting the value of share

d) Methods.

1. Partnership Account:-

i) Meaning, Partnership deeds, Rights & Duties, Kinds of partners

ii) partner's capital account and admission of a partner:-

a) General

b) Partner's capital accounts including fixed & fluctuating capital

c) Accounting treatment on admission of a partner

d) Assessment of good-will

e) Change in the profit-sharing ratio

f) Revaluation of Assets and Liabilities

g) Guarantee of Assets and Liabilities; Minimum profit; Reservation of Profits.

iii) Accounting treatment on retirement and death of a partner:-

a) Retirement of a partner b) Death of a partner

c) Formation firm through Amalgamation

iv) Accounting Treatment of Dissolution of Firm:-

a) Dissolution through conversion

b) General dissolution

c) Realisation of assets & Settlement of liabilities

d) Settlement of Account of Partners among themselves.

e) Settlement of Partner's account when the firm and its partner are solvent.

f) Settlement of account when the firm is insolvent and one partner is also insolvent: Garner vs Murray Case

g) Settlement of accounts when the firm is insolvent and all the partners are insolvent.

h) Piecemeal realisation & Settlement of accounts

3. Joint Venture.-

i) Definition

- ii) Methods of keeping books and account;
 - a) Separate set of books with or without joint banking account
 - b) when separate set of books is not kept
 - c) Calculation of interest in Joint Venture.
- 4. Branch Account:-
 - i) Meaning
 - ii) Different types of branches
 - iii) Accounting treatment of department & independent branches
 - iv) Special transaction, inter-branch transactions, Goods supplied by branch to head office, Remittance in transit, Goods in transit.
- 5. Growth of a Company:
 - i) Introduction of mergers
 - ii) Methods of combination
 - iii) Reasons for combination
 - iv) Advantages of combination
 - v) Determination of combination
 - vi) Accounting treatment for combination.
- 6. Business Failure:-
 - i) Signs of failure
 - ii) Internal & external reconstruction.
- 7. Holding Company:-
 - i) Meaning
 - ii) Advantages & Disadvantages
 - iii) Consolidated balance sheet.
- 8. Liquidation:-
 - i) Meaning
 - ii) Legal procedures & preparation of liquidator's statement of account.
- 9. Royalties, Hire Purchase & Instalment:-
 - i) Royalties:- Meaning, Dead Rent' Short working, Accounting treatment.
 - ii) Hire Purchase:- Meaning Importance, Advantages Accounting treatment in the books of

purchaser & vendor. Depreciation entries.

iii) Instalment:- Meaning Importance, Difference between hire purchase & Instalment System, Accounting treatment in the books of purchaser & vendor.

10. Consignments Outwards & Inwards:-

i) Introduction

ii) Distinction between consignment and a sale

iii) Commission, Del credere commission

iv) Preparation of Accounts Sales

v) Journal entries for consignment transaction including normal and abnormal loss

vi) Method of cost selling & invoice price.

Basic Books:-

1. Batliboi, J. R., Advanced Accounting, Bombay: Standard Account Publication.
2. Shukla M. C., & Grewal, T. S., Advanced Accounts, New Delhi: S. Chand & Co. Ltd
3. Agrawal, A. N., Higher Science of Accountancy, Allahabad: Kitab Mahal.

Reference Books:-

1. Jain & Narang, Advanced Accountancy, New Delhi: Kalyani Publisher.

PROJECT MANAGEMENT

Area: Specialization

Full Marks: 100

Objective:

The basic objective of this course is to acquaint the students with the basic concepts and of project management with particular emphasis on the fundamentals of planning, organizing and controlling projects

Contents:

1. Introduction:

Concept of a project, Project classification, Emergence and growth of project management, Benefits of project management. Project lifecycle, Project environment, Project management vs. traditional management, Role of the project manager, Skill requirements for project managers, the project manager-line manager interface.

2. Project Formulation:

Concept of project planning, Programme planning, Project specifications, Project formulation process, Role of team effort in project formulation, Project formulation techniques feasibility analysis, network analysis, input analysis, financial analysis cost-benefit analysis.

3. Project Implementation:

The systems view of an organization, Comparison of pure functional, Pure project and matrix organization, Matrix management concept, Advantages of matrix organization, Project authority, Linear responsibility charts (LRC), Product vs. project management, Project team characteristics, Time management of projects, Matrix for a small company.

4. Project, Appraisal and Control:

Concept of appraisal and control, Control systems, Control cycle, Cost control, Project monitoring, Project management information system (PMIS), PERT-concept and distinguishing features, Network fundamentals, Performance measurement of projects, Successful management of projects

Basic Books:

1. Harold Kerzner, project Management: A Systems Approach to Planning Scheduling and Controlling, CPS Publishers, New Delhi.

2. David I Cleland and William R. King, Systems Analysis and Project Management, McGraw Hill.
3. David I. Cheland, Matrix Management Systems Handbook, Van Nostrand Co.

OFFICE MANAGEMENT

Area: Specialisation

Full Marks:100

Objective;

The basic objective of this course is to impart comprehensive knowledge of office management.

1. Introduction:
 - a) Concept and elements of office management
 - b) Scope importance and place of office management in the company structure.
 - c) Office work and office management.
 - d) Scientific office management.
 - e) Steps in scientific methods.
2. Organisation and Planning for office operation.
 - a) Concept and Principles of office organisation.
 - b) Organisation analysis.
 - c) Planning office service.
 - d) Office accommodation and layout.
 - e) Floor, space, office allocation, Layout Planning, Furnishing and equipping the office, upkeep and maintenance.
3. Office Employees:
 - a) Concept and classification of employees.
 - b) Recruitment and selection: Criteria, methods and steps.
 - c) Training: need, importance and methods of training.
 - d) Placement: Criteria for appropriate placement.
 - e) Job designs. f) Promotion: Criteria and methods

- g) Transfer q) Employee responsibilities.
4. Paper Work Management.
 - a) Date Processing b) Forms administration.
 - c) Flow of paper work: Interdepartmental and Intra-departmental.
 5. Records Management
 - a) Concept, Purposes and Principles of Records Management.
 - b) Records Management Process and Essentials of Records Management system.
 - c) Policies in records retention and weeding out.
 - d) Documentation.
 6. Cammunication systems:
 - a) Proper office Communication
 - b) Types of office Communication
 - c) Communication Structure.
 - d) Internal and External Communication.
 7. Instruction:
 - a) Duty lists, charts manuals and Notice circulars.
 - b) Memos and standing orders
 8. Information and Enquiries:
 - a) Concept of Information.
 - b) Information processing.
 - c) Secrecy of confidential information.
 - d) Publice relations , Departmental and comdany problems.
 9. Office Supervision:
 - a) Concept of office supervision.
 - b) Functions of effective office supervision.
 - c) Techniques of supervision.
 - d) Duties of the supervision.
 - e) Human Relations in supervision.

Basic Books:-

1. Denyer, J. C., Office Management, London: BIBS

and Macdonald and Evans.

2. Littlefield, C. L. Paehel, Frank M. Donald, Caruth and Holmes, Management of Office Operation, New Delhi: Prentice Hall of India.
3. Leffingwell, William H. and Dabonson, Edwin M, Text book of Office Management, New Delhi, Tata Mc Graw Hill
4. Terry, George, R. and Stallard J. J., Office Management and Control Illinois: Richard C. Irwin Inc
5. Arora, S. P., Office Organisation and Management New Delhi: Vikas Publishing House.
6. Sahni, S. K. and Sundesh, G. S., Office Organisation and Management, New Delhi: Oxford IBH Publishing Co.

Reference Books:-

1. Littlefield C. L., Management of Office Operations, New Delhi. Prentice Hall of India Pvt. Ltd.
2. Neuner J. N. and Keeling. B. H., Modern Office Management, Bombay: D. B. Taraporevala Sons Co Pvt. Ltd.
3. Denyer J. G. and Mugride, A. L., Office Administration Plymouth: Macdonald and Evans.

ORGANISATION AND METHODS

Area: Specialisation

Full Marks: 100

Objective;

The basic objective of this course is to impart basic concepts and applied knowledge of scientific concepts and techniques in the Management of paper work. The course also aims at providing knowledge about information systems and data processing-

1. Introduction

- a) Concept of O& M
- b) Nature and Development of O & M.
- c] Aims and Justification of O & M
- d] The actual application of o & M

2. Office work:

- a) Special feature of office work.
- b) Procedure and flow of work.
- c) Simplification of office work.
- d) Advantages and Guidelines in Office work simplification.

3. Forms:

- a) Structure and Designing of forms.
- b) Use and control of forms.
- c) paper work simplification through rational use of form.

4. Office Machinery:

- a) Office mechanisation.
- b) Prose and Conse of office mechanisation.
- c) Choise of machins.
- d) Machines for writing calculatingand process.
- e) Cotrol of office machinery.

5. Assignment:

- a) Preliminery
- b) Plannig the work
- c) Interviewing
- d) Conduct of the assignment.
- e) Making recommendation and report writing.
- f) Selection and training the staff.

6. Measurement:

- a) Measurement of office work.
- b) Purpose and importance of Measurement.
- c) Methods of measurement
- d) Unit of measurement.
- e) Techniques of work measurement and setting standards.
- f) Job analysis.

7. Data functions and Recording.

- a) Collection and Classification of Data.
- b) storage, Storing and Calculating.
- c) Summary in Recording. and Communicatin of Data.

8. Information Systems:

- a) system analysis - Concept.
- b) Flow of Data, Flow Charts
- c] Determining information needs.
- d) Manageriai reporting and the information system

9. Financial Data System:

- a) Concepts of Financial Data System.
- b] Developing the Financial Data System.
- c) Responsibility accounting system.
- d) Profitability accunting system.
- e) Inventory control system.
- f) Credit control system.
- g) Payment Accounting system.

Basic Book:-

1. Geolfrey Milhand. Oliver stanting ford, Office Orga-
nisation and Methods, London: Pitman.
2. Richard D. W. Brightman, Data Processing of Dec-
ision making.
3. Mookerjee, S. S., Organisation. a Management, New
Delhi: Surjeet Publication.

ADVERTISING AND SALES MANAG EMENT

Area: Specialisation

Full Marks:100

Objective:

The course aims to impart knowledge of the ope-
rational aspects of advertising and sales managem-
ent functions.

contents:

1. **Introduction: Meaning and functions of advertising**
Classification of advertising , Evolution of modern advertising, **Social and Economic impact of advertising.**
2. **Building the advertisement: Advertising layout; nature and types of layout, requisites of good layout; copywriting; objectives of a good copy , Types of headlines and copy styles, Typography: type measurement and groups. selection of type face, Production relief; colour, lithography, gravure and offset printing**
Colour, qualities of colour, Colour reproduction, Psychology of Use and limitations of colour.
3. **Advertising Agency and Media: Functions of advertising agency, Types of advertising agency, Media planning, Media selection: Features of print, broadcast and direct media, Media selection strategy.**
4. **Sales Management: Nature and importance of sales function, Meaning and objective of sales management. Evolution. Evolution of sales department, Functions of sales executive.**
5. **Sales Organisation: Purpose of sales organisation, types of sales organisation structures, Field organisation sales department Inter-relationship between sales department and other departments**
6. **Sales Force Management: Recruitment and selection of sales personnel: Sales job analysis, Sources of sales force recruits, the selection process, Organizing trainings and selecting training methods; Motivating sales personnel, sales meetings and sales contests, compensating: requirements of a good compensation plan types of compensation plan, fringe benefits.**
7. **Sales Territory and Quota: Reasons for establishing sales territories, Procedures in setting sales territories. Routing and scheduling sales personnel, Reasons for setting sales quota, Types of sales Quota**

setting procedures, Purpose sales budget, Sales audit
Sales analysis is.

Basic Books:

1. C. A. Kirkpatrick, "Advertising: Mass communication in Marketing" Houghton Mifflin Company, U. S. A.
2. R. R. Still, E. W. Condiff, M. A. Govini, sales Management: Decisions, policies and cases, prentice Hall Inc.

Reference Books,-

1. C. L. Bonee and W. F. Arens "Contemporary Advertising" Richard D. Irwin Inc. U. S. A
2. C H Sundage and V Frvburger "Advertising Theory and Practice" Richard D. Irwin U. S. A.
3. T. R. Stroh, "Managing the sales Function, McGraw Hill Studented ed
4. B. P. Shapiro, "Sales Program Management," McGraw Hill, Kogakusha.

FOREIGN TRADE MANAGEMENT

Area: Marketing (Specialization)

Full Marks: 100

Objective:

The basic objective of this course is to impart knowledge on the mechanism of Foreign Trade with special emphasis on export promotion. The course also deals with the policies and practices of foreign trade in Nepal,

Contents:

1. Introduction: Role of foreign trade in Economic development, Features and growth of foreign trade. Theoretical basis of foreign trade, Comparative cost

- Opportunity cost and factor proportion theories, Terms of trade, Gains from trade.
2. Export Promotion: Need for export, Export [orga-
nisation, Export procedure, Export incentives and
promotion, Export financing and credit guarantee
Export pricing, Features and problems of Nepal's
export sector, Role of Trade promotion centre in
export promotion.
 3. Import Regulation: Import procedure, Import
control measures' tariffs: classification and effects
of tariffs, Quotas: objectives, effects, fixation and
association of quota,
 4. Balance of Payments: Balance of payments account
Balance of trade and balance of payments, Diseq-
uilibrium in balance of payments, Balance of pay-
ments situation in Nepal
 5. Commercial Policy: Role of commercial policy in
economic development; A review of Nepal's comm-
ercial policy-Nepal trade structure: Composition
and Direction, Nepal's Bilateral trade and transit
agreements with SAARC countries

Basic Books:

1. K. R. Gupta, "International Economics", Atma
Ram & Sons, New Delhi
2. R. R Khan "Export Management", S. Chand & Co
Ltd. New Delhi.
- 3 R. S. Rathor "Export Management", Himalaya Pu-
blishing House, Bombay.

AGRICULTURAL AND INDUSTRIAL FINANCE

Level: Bachelor

Full Marks: 100

Objective:

The objective of the course is to provide detailed knowledge on the agricultural and industrial finance in Nepal with special emphasis on their sources and the functions of financial institutions. The course also deals with legislation for agricultural and industrial finance in Nepal.

1. Introduction: Meaning and Rationale of Development Banks for Agricultural and Industrial Finance; Factors contributory to the Emergence and growth of Development Banks; Functions of Development Banking and Commercial Banking; Evolution of Development banking in Nepal.
2. Financial Requirement and Sources: Role of credit, Nature of credit requirements: Short term, Medium term and long term credit: Role of capital and nature of capital requirement; Sources of capital: Private Entrepreneur and Government, Commercial banks and other financial institutions.
3. Agricultural Finance in Nepal: Development of Agriculture in Nepal; Agricultural policy of HMG: Features and problems of Agricultural finance, Sources of Agricultural Finance, Village money lender's function, nature and problem; Need of development banking for agricultural finance, agricultural Development Bank objectives, Functions and types of assets, Salient features of its operating policy, evaluation of its achievements, Problem; Co-operation, Concept, Functions and importance, Evaluation of their achievement, problems, Role of Asian Development Bank and other international agencies in providing agricultural finance in Nepal.
4. Industrial Finance in Nepal: Development of industries in Nepal Industrial policy of HMG, Features and Problems of industrial finance, Sources of industrial finance, Private enterprises and money lenders, Need of development banking for industrial finance, Nepal Industrial Development Corporation, Scope, importance, Objective and functions, Types of assistance, Financial Resource and lending procedures, salient feature of its lending policy, Evaluation of its achievements, Problems, National

Insurance Corporation: Objective and functions, its role in industrial finance. its evaluation as a source of industrial finance, problems. Employees Provident Fund: Objective and function. Its role in industrial finance and its evaluation as a source of industrial finance, problems, commercial bank: Banking policies and practices for industrial finance. their evaluation as a finance to industries, problems, Role of industrial finance corporation and other International Agencies providing industrial finance to Nepal, Security market as a means of industrial finance, Security Exchange Centre: Scope and its role in industrial finance.

5. Legislations for Agricultural and Industrial Finance: Legal provisions for lending and recovering loans, interest rate and Documentation, Board Administration etc under ADB Act, NIDC Act, Commercial Banking Act and other relevant Acts.

Basic Books:

1. Houk, JTD, Financing and Problems of Development Banking.
2. Nepal, Babu Ram, Agricultural & Industrial Finance.

FINANCE

Area: Specialisation

Full Marks 100

BANKING & INSURANCE

Objective:-

The basic objective of this course is to give insight of banking practices in Nepal and advanced concepts and theories in Insurance. The course incorporates central and commercial banking procedures followed in Nepal and different types of Insurance.

Contents:-

Banking:-

1. Introduction:

Abrief review of various types of banks in Nepal, Need and importance of smooth operation, Bank and customers relation.

2. Procedures of Deposits:-

a) Porocedure of opening and closing fixed, saving and current

accounts.

b) Procedure of paying cash to depositors.

3. Lending Procedures:-

Types of loan, Loan procedures, Document required, Security and margin. Terms and conditions of loan, Execution of contract, Payment of interest, Debt payment, Warehouse maintenance and checking, Legal considerations.

4. Central Banking Procedures:-

a) Procedures of note issue:- Principles and Procedures followed in note issue, Security requirements and maintenance, Currency chest, Concept of soiled notes Destruction of soiled notes.

b) Banking Procedures:- Handling of Government Accounts, Management of Foreign Debt, Management of Public Debt, Development Role of Nepal Rastra Bank, Representation to different international, financial and monetary institutions, Relation with other banks and Financial institutions

5. Organization:-

Organization structure and departmentation of Nepal Bank Ltd, Rastriya Banijya Bank and Nepal Rastra Bank, Composition of Board of Directors.

Insurance:-

1. Introduction:-

A brief review of the concept, Importance to individual business & society, Functions and role of Rastriya Beema Sansthan, Beema Ain and rules and regulations of RBS.

2. Life Insurance:

Principles, Policy conditions, Life insurance underwriting (Premium computation, mortality table) Claims procedures, Annuity, Life Insurance in Nepal.

3. Fire Insurance:-

Principles, Policy forms and conditions, Rating, Claims, Procedure, Life Insurance in Nepal.

4. Marine Insurance:-

Principles, Types, Conditions affecting marine insurance, Marine loss, Settlement of Claims

5. Miscellaneous Insurance:-

A brief introduction, Importance and prospects of motor, fidelity guarantee, aviation and liability insurance.

6. Reinsurance:-

Concept, importance and methods of insurance.

7, Insurance Finance:-

Financing activities of the insurance company, Investment of life fund.

Basic Books:-

1. Radhaswamy, M. & Vasudevan, S., A Text Book of Banking, New Delhi: S. Choud.
2. Radhaswamy, M, Practical Banking, New Delhi: S. Chand & Co.
3. Sharma, R., Principles & Insurance, Bombay: Vora & Co.
4. Pradhananga U. B. & Shrestha, R., Insurance, Kathmandu Jyoti Pustak Bhandar.
5. Choudhary, Y. P. Principles of Insurance, Kathmandu: CDC Tribhuvan University.

Reference Books:-

1. Pant Y. P., Banking & Economic Development, Kathmandu: Nepal Rastra Bank.
2. Nepal Rastra Bxnk Act.
3. Pradhan, K. P., Insurance, Wotu, Kathmandu: R. P. Pradhan.
4. Insurance Acts in Nepal.
5. Various Publications of Nepal Rastra Bank, Nepal Bank Ltd, Rastriya Banijya Bank & Rastriya Beema Sansthan