Syllabus
Department of Accounting

Detailed Syllabus
First Year

Four Year B.B.S Honours Course
Effective from the
Session : 2009–2010
National University
Subject: Accounting

Syllabus for Four Year BBS Honours Course
Effective from the Session: 2009-2010

Year wise courses and marks distribution.

First year Honours.

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Marks</th>
<th>Credits</th>
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</thead>
<tbody>
<tr>
<td>6252</td>
<td>Principles of Accounting</td>
<td>100</td>
<td>4</td>
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<tr>
<td>6243</td>
<td>Principles of Finance</td>
<td>100</td>
<td>4</td>
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<tr>
<td>6263</td>
<td>Principles of Management</td>
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<tr>
<td>6232</td>
<td>Principles of Marketing</td>
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<tr>
<td>6375</td>
<td>Business Mathematics</td>
<td>100</td>
<td>4</td>
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<tr>
<td>6225</td>
<td>Micro Economics</td>
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Total = 600 24

Course Code | Marks: 100 Credits: 4 Class Hours: 60
Course Title: PRINCIPLES OF ACCOUNTING

1. **Accounting – The Language of Business:** Definition and Scope of Accounting, Its role and Functions, History of Accounting, Purpose and Nature of Accounting Information-Users of Accounting Information. Branches of Accounting-Nature of Business and Accounting.


5. **Merchandising Operations and Accounting System:** Merchandising Operations and Classifying Inventory-Purchases, Sales, Other Use or Loss and Returns of Merchandise Inventory-Periodic and Perpetual Inventory Systems and Journal Entries-Specific Identification Method and Inventory Cost Flow Assumption (FIFO, LIFO and Average Cost).

7. **Control of Cash**: Controlling cash, Internal control. The bank chequing account, Petty Cash, Bank Reconciliation Statement.

8. **Accounting for Receivable and Current Liabilities**: Receivable-Types of Receivables valuing and disposing Uncollectible accounts-Allowance for doubtful accounts, Accounting for temporary investments-Marketable Securities-Accounting for current liabilities.


10. **Financial Statement Analysis**: Horizontal analysis and vertical analysis of comparative financial statements; Preparation and use of common-size financial statements; Ratio analysis-Basic Ratios of Liquidity, Activity, Profitability, and Solvency.

**Book Recommended:**

**Reference Books:**

<table>
<thead>
<tr>
<th>Course Code</th>
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<td>PRINCIPLES OF FINANCE</td>
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6. **Interest Rates and Bond Valuation**: Interest Rates and Required Returns-Corporate Bonds-Valuation Fundamentals-Bond Valuation.


9. **Capital Budgeting Techniques**: Overview of Capital Budgeting Techniques-Payback Period-Net Present Value (NPV)-Internal Rate of Return (IRR)-Comparing NPV and IRR Techniques.


12. **Current Liabilities Management**: Spontaneous Liabilities-Unsecured Sources of Short-Term Loans-Secured Sources of Short-Term Loans.

**Book Recommended:**

**Reference Books:**

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<tr>
<td>Course Title:</td>
<td>PRINCIPLES OF MANAGEMENT</td>
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1. **Management: Science, Theory, and Practice**: Definition of management: its nature and purpose-The evolution of Management Thought-Patterns of management analysis. The systems approach to the management process-The functions of managers.

2. **Management and Society: The External Environment, Social Responsibility, and Ethics**: The technological environment-The ecological environment-The social responsibility of managers-Ethics in managing-Trust as the basis for change management. Global, Comparative, and Quality Management: International management and multinational corporations-Country alliances and economic blocks-International management: cultural and country differences-Porter’s competitive advantage of nations-Gaining a global competitive advantage thought quality management.


5. **Human Resource Management and Selection**: Definition of staffing-The systems approach to human resource management-Situational factors affecting staffing-Selection: matching the person with the job-The systems approach to selection-Position requirements and job design-Skills and personal characteristics needed in managers-Matching qualifications with position
requirements-Selection process, techniques, and instruments-Orienting and socializing new employees-Managing human resources while moving toward 2020.

6. **Managing Change Through Manager and Organization Development:** Manager development process and training-approaches to manager development: on-the-job training, internal and external training-Evaluation and relevance of training programs-Managing change-Organizational conflict-Organization development-The learning organization.


8. **Leadership:** Defining leadership-Ingredients of leadership-Trait approaches to leadership-Charismatic leadership approach-Leadership behavior and styles-Situational or contingency approaches to leadership-Transactional and transformational leadership. Committees, Terms, and Group Decision Making: The nature of committees and groups-Reasons for using committees and groups-Disadvantages and misuse of committees-Successful operation of committees and groups-Additional group concepts-Teams-Conflicts in committees, groups, and teams.

9. **The System and Process of Controlling:** The basic control process-Critical control points, standards, and benchmarking-Control as a feedback system-Real time information and control-Feed forward, or preventive, control-control of overall performance-Profit and loss control-Control through return on investment-Management audits and accounting firms-bureaucratic and clan control-requirements for effective controls.

10. **Control Techniques and Information Technology:** The budget as a control device-Traditional nonbudgetary control devices-Time-event network analyses-Information technology-The use of computers in handling information-Opportunities and challenges created by information technology-The digital economy, e-commerce, and m-commerce.


**Book Recommended:**

**Reference Books:**
Course Code: 6232  |  Marks: 100  |  Credits: 4  |  Class Hours: 60
Course Title: PRINCIPLES OF MARKETING


10. Communicating Customer Value: Integrated Marketing Communications Strategy: The promotion mix. Integrated marketing communications. A view of the communication process. Steps in developing effective marketing communication. Setting the total promotion budget and mix. Socially responsible marketing communication.

11. The Global Market Place: Global marketing today. Deciding whether to go global. Deciding which markets to enter. Deciding how to enter the market. Deciding on the global marketing program. Deciding on the global marketing organization.


Book Recommended:

Reference Books:
1. **Number System**: Introduction, Prime, Rational and Irrational numbers, even and odd numbers and their properties. Imaginary and complex numbers; sequence, series, Divergence of a sequence, sigma notation. Sum of natural numbers.


3. **Theory of Sets**: Different types of sets, union, difference intersection, Cartesian products, Venn diagram, Application in business problems.

4. **The Straight Lines, Linear Equations and Inequalities**: Different forms of Equations- Parallel and perpendicular form of Equations-Point of intersection of lines-Interpretation of Slope of different business problems and Marginal Concept analysis, Solution of linear equations, solution of simultaneous linear equations. Identities and Inequalities and their solutions. Graphical representation of solution sets. Determination of Breakeven Point having linear relationship among the variables.


6. **Binomial theorem**: Expansion of binomial terms with positive integral index – Determination of general term and middle terms of a Binomial expansion and exponential expansion.

7. **Permutations and Combinations**: Fundamental principles of permutations, permutations of things, all different and things, not all different, repeated and circular permutations. Combinations, relationship between permutation and combinations.

8. **Progression**: Introduction, Sum of Series in AP and GP, Use of concept of progression to find the present value and future value, Business problem solution.


**Books Recommended:**

**Reference Books:**
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<tr>
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<th>6225</th>
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<tbody>
<tr>
<td>Course Title</td>
<td>MICRO ECONOMICS</td>
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3. **Basic Elements of Supply and Demand**: The Demand Schedule: The Demand Curve-The Supply Schedule: The Supply Curve-Equilibrium of Supply and Demand.
9. **Imperfect Competition and Monopoly**: Patterns of Imperfect competition-Marginal Revenue and Monopoly.
10. **Oligopoly and Monopolistic Competition**: Behavior of Imperfect Competitors-Innovation and Information-A Balance Sheet on Imperfect Competition.

**Book Recommended:**

**Reference Books:**