

# Master of Business Administration (MBA)



## Curriculum

Faculty of Management Studies  
Pokhara University  
Lekhnath, Kaski

# **POKHARA UNIVERSITY**

## **MASTER OF BUSINESS ADMINISTRATION (MBA) PROGRAM**

### **Introduction**

Pokhara University, established under Pokhara University Act, 1997 aims to generate creativity and capability of students. The Faculty of Management Studies (FMS) of Pokhara University has been conducting the MBA and EMBA programs. The regular MBA is focused on full-time students while MBA program offered in the evening is designed for students who are already working and would like to pursue formal MBA degree. EMBA is a professional degree designed for working executives who want to upgrade and update their knowledge and skill base. This MBA curriculum has been designed on a modular format to be implemented over six trimesters. However, this curriculum can be extended up to eight trimesters for MBA programs offered in the evening.

FMS's major program objectives are as follows:

- To develop executives and managers for various areas of economic and social life of the country with a high level of competence.
- To develop management professionals and entrepreneurs with a global perspective.
- To enhance knowledge, managerial skills, and exposure of the practicing managers, executives, and entrepreneurs.
- To broaden the outlook of students by inculcating positive attitudes and by assisting them to become productive and responsible citizens of the world.

### **MBA Program Objectives**

The MBA program is designed to bring corporate change in Nepal through transformation of students into competent managers, executives, and entrepreneurs capable of becoming strategic change agents in the corporate and social world. The program focuses on developing social and developmental outlook and adequate skill in analysis, decision-making, implementation, leadership, and communication among the students.

The specific objectives of the program are as follows:

- To provide students a firm grasp of broad-based and integrated fundamentals of management with real-life applications.
- To develop professional managers who can effectively lead an organization in a highly dynamic and competitive global business environment.
- To provide student-centered learning environment where students acquire modern management skills, enhance their managerial capabilities, and adopt success-oriented, career-focused attitudes.

### **Program Features**

The features of the MBA program are competitive learning environment, market-driven concentrations, and program flexibility. The course requirements, duration, and other features of the program are as follows:

- i. The MBA program consist of a total of 66 credit hours comprising foundation courses, analytical tool courses, core and functional area courses, integrative courses, concentration and elective

courses. The program also includes two thematic graduate seminars and three workshops. Students also undertake Internship Project during the fifth trimester.

- ii. The regular MBA program is to be completed within six trimesters. The duration of each trimester will be 12 weeks excluding examinations. It can be run with a greater degree of flexibility. It may be run on full-time or part-time schedules. The concerned college/school may choose a modality to run the program. The college/school is required to complete the mandatory contact hours (12 hrs. for one credit) required by the program.
- iii. Graduates from all disciplines are eligible to join the program. However, the applicant must have a minimum of 15 years formal education (12 years of schooling plus three years of graduation). Furthermore, the applicant must have secured a minimum CGPA of 2.0 or 45 percent in Bachelor's level.
- iv. The program shall be run without a long vacation. The minimum time period required to complete the program is 24 months (six trimesters). The maximum time for completion of the program shall be four years from the date of registration.
- v. The program will use a range of pedagogical inputs that includes on-campus learning through classroom discussions, presentations, group work, case analysis and guest lecture series, and off-campus learning through project work, on-line instructions.

## **Admission Procedure**

### ***Eligibility***

To be eligible to apply for admission to the MBA program, an applicant must have a minimum of 15 years formal education (12 years of schooling plus three years of graduation). Furthermore, the applicant must have secured a minimum CGPA of 2.0 or 45 percent in Bachelor's level. The final decision on admission is taken on the basis of scores on the admission test, group discussions and interviews.

### ***Documents Required***

The applicant is required to submit the following documents with the application form made available by the concerned college/school by paying a predetermined fee:

- Completed and signed MBA application form
- Letter of reference from two referees
- Official transcripts from all the academic institutions attended.

Certificates of all degrees should be photocopied and submitted with proper attestation. Enrolment is conditional upon completion of all admission formalities including payment of all fees as determined by the college. Incomplete applications shall not be processed.

## **The Trimester System**

In the program, each course has a certain number of credits assigned to it depending on its lecture, tutorial and practical work hours in a week. One lecture hour per week per trimester is assigned one credit. That is, a three-credit hour course has 36 contact hours.

The prominent features of the trimester system are the process of continuous evaluation of a student's performance and the flexibility to allow the students to progress at a pace suited to his/her individual ability, subject to the regulation of credit requirements.

### **Academic Schedule and Course Registration**

The academic session consists of four terms. However, admission to the program will only be given twice a year as per the schedule published by the Office of the Dean.

Students are required to register courses at the beginning of each trimester. Since registration is a very important procedural part of the credit system, all students must present themselves at the college. Registration in absence may be allowed only in rare cases at the discretion of the principal. A student's nominee cannot register for courses but will only be allowed to complete other formalities.

### **Addition and Withdrawal from Courses**

A student would have the option to add or drop from the course. This can, however, be done only during the first week of the trimester. A student wishing to withdraw from a course, should apply on the prescribed form within two weeks from the starting date of the trimester. A full-time student has to take a minimum of 10 credits in a trimester.

### **Attendance Requirements**

The students must attain every lecture, tutorial and practical class. However, to accommodate for late registration, sickness and other such contingencies, the attendance requirements will be a minimum of 80% of the classes actually held.

### **Normal and Maximum Duration of Study**

The normal duration and the maximum duration for the completion of the requirements for the various programs are as follows:

*Normal duration: 24 months (6 trimesters)*

*Maximum credit accumulation period: 4+1 years from the date of registration.*

(All the courses have to be completed within four years, and additional one year can be given to thesis work on special request upon the approval of concerned authority)

### **Repeating a Course**

A course may be taken only once for grade. Since passing of all courses individually is a degree requirement, the student must reappear the failed courses when offered and must complete. A student will be allowed to reappear maximum of two passed courses to achieve a minimum CGPA of 3.0. The grade earned on the reappeared examinations will substitute the earlier grade earned by the student in that course. A student can retake a course only when it is offered by the college/university.

### **Evaluation System**

A student's performance in a course is evaluated internally by the concerned faculty member and externally by the Office of the Controller of Examinations (COE). Students are required to take trimester-end examinations. The first and the last trimester courses shall have a 60% weight on internal ongoing evaluation and a 40% weight on the external examinations. The trimester-end examinations of the first and final trimesters shall be conducted externally by the COE.

The college/school shall organize the evaluation of all core, functional, concentration, and elective courses under the close supervision and monitoring by the COE and Office of the Dean. Detailed instructions to this effect will be issued by the Office of the Dean. The college/school shall also be responsible for evaluating the Internship Project, graduate seminar, practicum, and the Graduate Research Project.

Students are required to take evaluations immediately after the completion of each module. The concerned colleges must submit marks secured by the students in each evaluation to the COE within two weeks from the completion of the tests.

The pass mark in each course will be a minimum Grade of C or GPA of 2.0. However, students must secure a minimum CGPA of 3.0 at the end of the program.

### Grading System

Pokhara University follows a four-point letter grade system. The letter grades awarded to students will be as follows:

<i>Grade</i>	<i>Grade points</i>	<i>Description</i>
A	4.0	Excellent
A-	3.7	
B+	3.3	Good
B	3.0	Fair
B-	2.7	
C+	2.3	
C	2.0	Pass in Individual Course
F	0.0	Fail

Only in very rare and unusual circumstances, if a student cannot finish all the required works for the course, he/she may be awarded an incomplete grade 'I'. If all the required works are not completed within the following trimester, the grade of 'I' will automatically be converted into 'F'. The performance of a student is evaluated in terms of the following index:

The cumulative grade point average (CGPA) which is the grade point average for all completed trimester and is given by:

$$C = \frac{\sum \text{Grade points} \times \text{Credits}}{\sum \text{Credits}}$$

### Degree Requirements

- To graduate from the MBA program, a student should have a 'C' or better grade in each of the courses as specified in the curricular structure section;
- completed all the courses, project work and internship as specified in the curricular structure section within the maximum time period specified in the normal and maximum duration of the study section;
- have a final CGPA of 3 or better on the University's 4.0 grade scale, and
- No outstanding financial obligations to the University.

### Distinction and Dean's List

A student who obtains a cumulative GPA of 3.75 or better will receive the MBA degree with distinction. The Dean's list recognizes outstanding academic performance in the FMS. To qualify to this list, a student must have a CGPA of 3.80 or better.

### Credit Transfer and Withdrawal

A maximum of 25% of the total credit hours of course work completed by a student in an equivalent program of a recognized university/institution may be transferred/waived for credit by the Dean on the

recommendation of the principal/head of the school/college. However, for such transfer of credit, a student must have received a grade of 'B' or better in the respective course. Courses taken more than two years earlier than the date of application will not be accepted for transfer of credit.

Credit transfers will also be allowed from different programs of Pokhara University. In such cases, all credits earned by students in compatible courses with a minimum grade of B may be transferred to the new program.

The student may apply for withdrawal from the entire trimester only on medical grounds. However, partial withdrawal from courses registered in a trimester will not be considered.

### **Unfair Means**

Students are strictly forbidden from adopting unfair means in class assignments, tests, report-writing and final examination. The following would be considered as adoption of unfair means during examination:

- Communicating with fellow students for obtaining help.
- Copying from another student's script/report/paper.
- Copying from disk, mobile, palm of hand or other incriminating documents and equipment.
- Possession of any incriminating documents, whether used or not.
- Any approach in direct or indirect form to influence teacher concerning grade.
- Unruly behavior which disrupts academic program.

If the instructor detects a student using unfair means, the student may be given an 'F' grade at the discretion of the Examination Board. Adoption of unfair means may result in the dismissal of the student from the program and expulsion of the student from the college and as such from Pokhara University.

### **Dismissal from the Program**

A student is normally expected to obtain a GPA of 3.0 in the trimester-end examinations of the MBA program. If a student's performance falls short of maintaining this CGPA continuously over the trimesters, he/she may be advised to leave the program or dismissed from the program.

### **Curricular Structure**

The MBA students are required to complete 27 courses, and four practicum and graduate seminars (equivalent to 66 credit hours). Students are required to complete 7 foundation and analytical tool courses (18 credits), 10 core and functional courses (20 credits), 2 capstone courses (6 credits), 4 concentration courses (8 credits), 2 electives (4 credits), and graduate research project, internship, seminars, and other projects (10 credits).

The first trimester is focused on developing the foundation required for learning the core/functional area and integrative courses. Students are required to attend classes in the college and take written examinations conducted by COE, PU to be held at the end of the first trimester and the final trimester. However, for the evening MBA program, a separate course cycle will be announced by the Office of the Dean.

### **Term I**

STT 501 Business Statistics	(3.0)
ECO 511 Economic Analysis for Business	(3.0)
IMS 521 Management Information System	(3.0)
ACC 515 Financial Reporting and Analysis	(3.0)

**Term II**

MGT 541 Emerging Concepts in Management	(2.0)
COM 505 Managerial Communication	(2.0)
STT 502 Data Analysis for Decision Modeling	(2.0)
ECO 512 Macroeconomics and the Global Economy	(2.0)
MGT 542 OB and Leadership	(2.0)
COM 506 Communication Skill Practicum	(1.0)

**Term III**

ACC 516 Managerial Accounting	(2.0)
FIN 531 Financial Management	(2.0)
MKT 561 Marketing Management	(2.0)
MGT 543 Human Resource Management	(2.0)
RES 611 Business Research Methodology	(2.0)
IMS 522 e-Commerce: Practicum	(1.0)

**Term IV**

MGT 544 Entrepreneurship and Innovation	(2.0)
MGT 545 International Business	(2.0)
MGT 546 Operations and Service Management	(2.0)
Concentration I	(2.0)
Concentration II	(2.0)
MGT 547 Business Development Plan: Graduate Seminar	(1.0)

**Term V**

Concentration III	(2.0)
Concentration IV	(2.0)
Elective I	(2.0)
Elective II	(2.0)
MGT 548 Internship	(3.0)

**Term VI**

MGT 549 Business Environment Analysis	(3.0)
MGT 550 Strategic Management	(3.0)
RES 612 Graduate Research Project	(3.0)
MGT 551 Corporate Governance: Graduate Seminar	(1.0)

**Concentration Areas**

Pokhara University offers several career-focused concentrations. These courses allow students to gain additional knowledge and skills on specific concentration areas. The students are required to select any four courses from any one of the following concentration areas.

***Finance***

(4 courses of 2.0 credits each)

FIN 632 Financial Institutions and Markets
FIN 633 Portfolio Management and Security Analysis
FIN 634 International Finance
FIN 635 Financial Derivatives and Risk Management
FIN 636 Management of Capital Investment Decisions
FIN 637 Corporate Financing Decisions

FIN 638 Working Capital Management  
FIN 639 Financial Restructuring Strategy

***Marketing***

(4 courses of 2.0 credits each)

MKT 662 Service Marketing Strategy  
MKT 663 Marketing Research  
MKT 664 Consumer Behavior  
MKT 665 Promotions Management  
MKT 666 Global Marketing  
MKT 667 Strategic Brand Management

***Management Science and Systems***

(4 courses of 2.0 credits each)

MSC 621 Business Processing Re-engineering  
MSC 622 Total Quality Management  
MSC 623 System Analysis and Design  
MSC 624 Optimization Theory  
MSC 625 Decision Support System  
MSC 626 Supply Chain and Global Operations  
MSC 627 Database Management  
MSC 628 Business Simulation

***Human Resource Management***

(4 courses of 2.0 credits each)

MGT 671 HRD Strategies  
MGT 672 Compensation Management  
MGT 673 Career Development Strategies in HRM  
MGT 674 Employee Relations Management  
MGT 675 Performance Management  
MGT 676 International HRM  
MGT 677 Seminar in HRM

***General Management***

(4 courses of 2.0 credits each)

MGT 651 Organizational Development  
MGT 652 International Management  
MGT 653 Management Challenges in Emerging Economies  
MGT 654 Conflict Management and Negotiation Strategies  
MGT 655 Managing for Quality Improvement  
MGT 656 Knowledge Management  
MGT 657 Competitive Strategy  
MGT 658 Seminar in General Management

***Electives***

(2 courses of 2.0 credits each)



The following courses have been identified for electives. These courses offer students the flexibility to customize their needs and meet their career interests and goals. These are basically sectoral and application courses which address the systematic integration across all of business disciplines. Hence, a wide range of elective options may be offered by a college/school. A college/school can also develop and offer such sector-focused elective courses with the prior approval of the Subject Committee and the Dean.

MGT 681 Real Estate Management  
MSC 629 Management of Technology  
MGT 682 Tourism and Hospitality Management  
FIN 640 Insurance and Risk Management  
ACC 630 Business Tax Planning  
MGT 683 Project Management  
FIN 641 Bank Operations and Management  
MGT 684 Multinational Management  
MGT 685 Social Entrepreneurship  
MGT 686 Strategies for Sustainable Management  
MGT 687 Management of Service Sector Organizations  
MGT 688 Productivity Perspective in Management Development  
MKT 668 Rural Marketing and Agribusiness  
ECO 681 Econometrics  
ECO 682 Monetary Economics

### **Internship Program**

Students are required to go for business exposure to assigned organizations for a period of 8 to 10 weeks under the Internship Program. Students are required to present the Internship Project Report in the prescribed format. The evaluation of the Internship shall be based on confidential report of the host organization (40 percent) and presentation of the Internship Project Report in a seminar (60 percent).

### **Graduate Research Project**

Towards the end of their study period, participating students are required to undertake a research assignment and prepare an integrative research report in any areas of management as approved by the college/school. Students are required to attend the viva-voce examination and give a seminar presentation of their report as organized by the college/school. The weightage given for viva and the research report will be 25% and 75% respectively. For the evaluation of the research report, the college/school shall appoint internal and external examiners. The external examiner shall be appointed from the list approved by the Office of the Dean.

## Course Descriptions

### **STT 501 Business Statistics**

This course is designed to familiarize students with basic concepts in statistics. The contents include the data analysis techniques, the study of probability and measures of uncertainty, discrete and continuous distribution, estimation, hypothesis testing, correlation and regression analysis, and the application of statistical methods for decision-making with emphasis on business application. Throughout the course students will utilize the technology to gather, organize, and summarize the data into meaningful information. Further, students will apply the software to draw inferences from the data so that appropriate decisions can be recommended.

### **ECO 511 Economic Analysis for Business**

This is an intensive course that stresses functioning of the market system. The purpose of the course is to investigate and analyze the theoretical and analytical tools of microeconomics, with emphasis upon their application to business decision-making. Topics include demand and supply analysis, decision theory, production and cost theory, market structure and competition, price determination, competitive strategy, economies of scale and scope, employment of factors of production, and profit strategies. What will be emphasized throughout this course are reasoning and problem-solving. Cases will examine how economic principles apply to the actual business world.

### **IMS 521 Management Information System**

This course is designed to provide a comprehensive knowledge to students to understand the importance of information systems in managing business organizations. The course basically deals with the development, application, analysis and evaluation of the information system. The contents include basic concepts, information technologies, business applications, development processes, managerial challenges and ethical issues, strategic planning of information systems, and the use of information for competitive advantage. Appropriate application software will be used to get hands-on experience, to analyze cases, and to complete class projects.

### **ACC 515 Financial Reporting and Analysis**

This is an introductory course in financial reporting and analysis. Accordingly, the key objective of this course is to provide students with the basic concepts and practices of financial reporting and analysis. It also aims to prepare students for specialization courses on accounting and finance. First, it introduces the legal and practical aspects of financial accounting, handling of transactions and preparation of financial statements. It then discusses the accounting and disclosure of major components of financial statements. In the third module, the course covers the concepts and practice of the analysis and interpretation of financial statements including analysis for investment in securities.

### **MGT 541 Emerging Concepts in Management**

The purpose of this course is to provide an overview of the emerging principles and concepts in management. The course will cover current management theories and practices, managerial roles and responsibilities, investigation and review of historical foundations and approaches, managerial functions of planning, organizing, staffing, directing, and controlling, and an

understanding of human behavior and the impact of demographic diversity on organizations. The course also defines the basic tasks of the manager in establishing the work environment, making decisions, setting objectives, goals and strategies, allocating resources, and executing programs to assure quality standards.

### **COM 505 Managerial Communication**

The purpose of this course is to develop communication skills as a strategic competence for managers in organizations. The course amalgamates the business communication theories and practices. Sensitizing the students how effective communication is critical for their professional and personal life, the course covers some topics ranging from process and barriers of communication to cross-cultural and non-verbal aspects of communication. Specific topics include importance, process and barriers of communication; cross-cultural communication; holding meetings, negotiating with parties and conflict resolutions. The course also includes skills of working in teams and developing of interpersonal communication skills along with the strategies involved in communicating with media. The instructor can incorporate other materials stimulating the student's desire to learn a wide range of issues because only with the habit of reading they can develop life-long ability to communicate effectively. Students will make presentations, have group discussions, involve in project works, and practice exercises for achieving the objectives set for this course.

### **STT 502 Data Analysis for Decision Modeling**

This course has two components: data analysis and decision modeling. Data analysis focuses on exploratory data analysis and multiple regression models to support management decisions. Topics in this component of the course include regression analysis and models, time series analysis, and forecasting. Decision modeling of organizational systems uses mathematical and computer models to provide quantitative perspective on identifying, analyzing and solving complex decision problems. Topics in this component of the course include linear programming models and applications, sensitivity analysis, integer programming models, and network models with emphasis on business application.

### **ECO 512 Macroeconomics and the Global Economy**

This course is intended to provide a foundation in macroeconomics. The course is intensive and introduces students to macroeconomic theory and application as they pertain to the business decisions. Topics include measurement of GDP, inflation, monetary and fiscal policy, impact of economic policy on the behavior of individuals and organizations, fluctuations and business cycles, economic growth, employment issues, emerging global economic issues, and nature of the expanding global economy. All topics are discussed with emphasis on real-world application. Case studies and current economic trends and developments are examined in a global perspective.

### **MGT 542 Organizational Behavior (OB) and Leadership**

This course is designed to encourage the application of diverse conceptual and theoretical perspectives to the analysis and control of behavior in organizations. The contents of the course include the interaction between individual behavior in organization, group behavior in organization, and organizational behavior in social systems. The study of individual behavior patterns, perception, superior-subordinate relations, group dynamics, communication,

interpersonal relationships and conflict, motivation, decision-making, leadership behavior and styles, team leadership, ethics and values in leadership, formulation and implementation of change and development strategies, managerial stress and the impact of demographic diversity on organizations will be covered.

### **COM 506 Communication Skills Practicum**

This course focuses on writing and oral presentation skills of the students. Practices include writing memos, letters, reports and proposals. At the completion of the course, students should have skills in correct, effective and professional writing, and make powerful oral presentations.

### **ACC 516 Managerial Accounting**

The course helps to understand the concepts, tools and techniques of management accounting and controllership functions; measuring income under different techniques for analyzing, decision-making, planning and controlling activities of an organization. Topics covered include measurement, presentation, interpretation, and communication of economic information for managerial functions. Students will be acquainted with activity-based costing, CVP analysis, decision regarding alternative choices, pricing products and services, capital investment models, planning profit through budgets, controlling direct material, direct labour and factory overheads. The course uses case studies and practical exercises to emphasize the application of concepts.

### **FIN 531 Financial Management**

The aim of this course is to familiarize students with an overview of the principles, methods and practices of financial decision making in firms. Major topics that will be covered include: Nature of financial management: finance in organizational structure of the firm, value maximization goal as a financial decision criterion, financial functions and agency problems. Financial management concepts: financial statements and cash flows, time value of money; Financial planning and forecasting: the financial plan, financial statement forecasting, the AFN formula and simple regression technique. Securities valuation: bond and stock valuation. Strategic investment decision making: estimation of cash flows, estimation of cost of capital, evaluation of cash flows. Strategic financing decision making: operating and financing leverage, EBIT-EPS analysis, breakeven and indifference charts. Dividend policy decision making: nature and types of dividend policy, determinants, stock dividends and stock splits.

### **MKT 561 Marketing Management**

The course aims to develop a strategic perspective of students in marketing management. It builds students' capabilities in analyzing marketing opportunities, developing marketing strategies, and designing implementation plans and programs. This course includes business strategy and sustainable competitive advantage; concept and relevance of strategic market management; analysis of external and internal factors for opportunity identification; formulation of strategy for sustainable competitive advantage; differentiation and positioning strategies; growth and diversification strategies; strategies for the global market; preparation of strategic marketing plan and program formulation; and strategic control.

### **MGT 543 Human Resource Management**

The purpose of this course is to provide students with the knowledge and skills needed to work effectively with human resources to enhance the contributions of all employees to organizational

effectiveness. This course identifies and defines the role of key functional areas of human resource and examines how these areas support management. The course takes a strategic approach and examines how human resource functions such as recruitment, selection, performance appraisal, career development, promotion of personal skills, work-family conflict, and compensation can impact organizations' productivity and success. The course underscores the need to understand the dynamic nature of human resources in organizations. It highlights professional handling of human resource through process of setting objectives and standards, measurements of results, policies, periodic job analysis to identify variances in requirements of attitude, skills, and knowledge in existing and redesigned jobs.

### **RES 611 Business Research Methodology**

This course is devoted to develop an understanding and skills of research in students. The course deals with the tools, techniques, and the changing paradigms of social science research, and their application to business research. The topics covered are the research process, management research methods, literature review, formulation of the problem and related hypothesis, theoretical framework, research designs, qualitative research, sampling techniques, measurement and scaling, use of primary and secondary data sources, construction of questionnaires, interviewing techniques, sources of qualitative data, observation and participative research, data preparation and analysis, writing research reports, citation and referencing styles, and writing research proposals.

### **IMS 522 E-Commerce: Practicum**

This course will introduce students to electronic business. It will cover such diverse practical issues as: e-commerce payment mechanisms, encryption and authentication of data, web assurance, electronic data interchange, legal issues on the web, and web marketing. There will also be a lab component that will provide students with exposure to practice in web page design and creation.

### **MGT 544 Entrepreneurship and Innovation**

This course is designed to identify and analyze the factors that contribute to the creation of successful new ventures and to highlight the process of creating and managing a new business. This course covers the entrepreneurial process from idea generation to implementation. It looks at how ideas are created, assessed, and implemented. The contents of the course will include fundamental theories of entrepreneurship and characteristics of entrepreneurship, environmental conditions, scanning and evaluations, opportunity recognition, strategic process, business plans for entrepreneurial ventures, family business succession strategy, and entrepreneurial leadership and innovation. Entrepreneurship foundation will examine how corporate managers may capture the initiative in trying new ideas and developing internal markets for their business organizations. For this course, readings, cases, and project work will be used as teaching pedagogy.

### **MGT 545 International Business**

The objective of this course is to familiarize students with the environment and challenges of doing business abroad. The course will present students with the opportunities to explore a number of issues and concerns relating to international business, from economics and finance to human resources and strategic planning. Topics include country-market differences, socio-

cultural, economic, political and competitive environment of international business, trade and investment patterns, the international financial environment, issues in business-government relations, and strategies for international business. Theoretical issues such as globalization, regional economic integration, modes of entry into a foreign market, etc. will be explained. Based upon theories of firms and organizations, the operations of MNCs and problems inherent will also be discussed. Case analysis and short simulations will be the primary modes of instruction.

### **MGT 546 Operations and Service Management**

The course focuses on the problem facing managers in the area of producing goods and services. Topics include total quality, productivity and competitiveness, product and technology (process) design and selection, planning and controlling of production and service systems, capacity planning, facility location and layout, inventory and supply chain management, and project and service scheduling. Especial emphasis will be given on exponential forecasting, inventory management, work methods, project management, and productivity improvement. Issues specific to global sourcing and risk management in international supply chain will also be explored. This course explores key issues of the operations and service management primarily through case studies, readings, class discussions, and fieldwork.

### **MGT 547 Business Development Plan: Graduate Seminar**

Starting a new venture is risky and often ends in failure. An effective tool for entrepreneurs who want to reduce risk and better ensure success is a convincing business plan. A business plan serves two purposes. It acts as a roadmap for managers and helps to secure financing. The major course assignment is to prepare a comprehensive, well-researched business plan for a business opportunity chosen by the student. The student begins to identify and explore a business opportunity and ends up with the development, delivery and presentation of a comprehensive business plan for a start-up company. The business plan will contain assessments of market, competitor, cash flow, and financial analysis. A detailed business model and other essential components of the business justification and operations principles will be presented. The student will be required to present his or her BDP where business executives and faculty members will be invited to attend. The evaluation of the BDP shall be based on the written part (60 percent) and presentation (40 percent).

### **RES 612 Graduate Research Project**

The GRP component of the MBA program involves the preparation and presentation of a research project of approximately 20,000 words in length directed toward the identification of a significant business problem of a company or industry, analysis of the evidences collected, and recommendations for policy making and action based upon a thorough examination of evidence and information relevant to the problem. The GRP will also contain an examination of the published literature and will select a methodology appropriate to the problems investigated. Students will be required to make oral presentation of findings and conclusion of their research work.

### **MGT 551 Corporate Governance: Graduate Seminar**

This module will cover models, mechanisms, and emerging issues in corporate governance, stakeholder rights and responsibilities, issues pertaining to the board of directors and

management, audit committees, corporate practices and legislations on corporate governance and responsibility. The graduate seminar in corporate governance will address the various contemporary issues through discussion, selected readings and case analysis. Students will examine the current literature on major governance issues and prepare a paper to be presented to the general class as approved by the instructor. The focus of the module will be at the discretion of the instructor.

### **MGT 549 Business Environment Analysis**

This is a capstone course that stimulates a real business situation. The course aims to familiarize the students with macro-environmental forces affecting business operations in the context of Nepal. This course emphasizes on the review and analysis of major environmental forces. It intends to provide students with concepts and dynamics of how these forces operate and affect the operations of Nepalese business. After completion of this course, the students should be able to identify the opportunities and threats existing in the prevailing situations. The thrust of the course is to develop analytical skills among students rather than just enable them to record and document the facts. The perspective of analysis will be comprehensive, similar to that taken by a CEO. The course is a mix of cases, lectures, projects, and readings.

### **MGT 550 Strategic Management**

This course aims to familiarize the students to concepts of strategic management. The course explores the issues of defining corporate mission, objectives, and goals. Students focus on the analysis of firm's external internal environment to identify and create competitive advantage and to provide a systematic and effective approach for developing a clear strategic plan. It focuses on the methods of strategic management and business analyses that utilize the entire cross-section of skills that have been developed in the previous trimesters of study. After completion of this course, the students should be able to pull together what they have learned in separate business fields and utilize this knowledge in analysis of complex business problems and formulate strategies accordingly. The use of case studies and their analysis will be the special feature of this course.

## **Finance**

### **FIN 632 Financial Institutions and Markets**

This course intends to familiarize the students with the nature of financial system, its functions, the major parts and components of the financial system, and the principles and practices relating thereto. Major topics that will be covered include: The nature of financial system: introduction and importance, Nepalese financial system. Interest rates: role and importance, determination of interest rates, the term structure of interest rates, efficiency of financial markets. Central bank and monetary policy: role of central bank as regulatory authority of financial markets and institutions, monetary policy as a regulatory instrument. Financial markets and their *modus operandi*: the money market, the bond market, the stock market, and the foreign exchange market. The banking and financial institution industries: management of banks and financial institutions, their structure, saving association and credit unions, banking regulation, the mutual funds, insurance companies and pension funds, investment banks, security brokers and dealers. Risk management of banks and financial institutions: managing different types of risks incurred by banks and financial institutions.

### **FIN 633 Portfolio Management and Security Analysis**

The purpose of this course is to enable students to understand and apply the theories and techniques of analyzing securities in isolation and in the context of portfolio. Major topics that will be covered include: Introduction: the investment environment, markets and instruments, trading of securities. Portfolio theory: risk and risk aversion, capital allocation between the risky and risk-free asset, optimal risky portfolio. Applied portfolio management: portfolio performance evaluation, the process of portfolio management. Analysis of fixed income securities: bond prices and yields, the term structure of interest rates. Analysis of equity security: equity valuation models. Macroeconomic and industry analysis. Equilibrium in capital market: the capital assets pricing model, arbitrage pricing theory, market efficiency.

### **FIN 634 International Finance**

The purpose of this course is to provide an understanding of the conceptual framework essential for corporate financial decision-making in a multinational context. Major topics that will be covered include: Global financial environment: foreign exchange risks, political risks, financial goals. International Monetary Environment: currency regimes, birth of a global currency, the Asian Crisis. Foreign exchange rate determination: balance of payment approach, parity conditions, prices, interest rates and exchange rates. The foreign exchange market: geographical extent, functions, market participants, foreign exchange rates and quotations. Foreign exchange exposures: types, & measurement of transaction exposure, operating exposure, and accounting exposure. Multinational capital budgeting: foreign complexities, making multinational capital budgeting decisions.

### **FIN 635 Financial Derivatives and Risk Management**

The aim of this course is to familiarize students with different types of financial derivatives and principles and mechanics of financial derivative markets, and the techniques of financial risk management and their application. Major topics that will be covered include: Introduction. Mechanics of future markets. Determination of forward and future prices. Interest rate futures. Swaps. Mechanics of option markets. Properties of stock options. Option pricing models: binomial model and Black-Scholes-Merton Model. Financial risk management.

### **FIN 636 Management of Capital Investment Decision**

This course is intended to provide a framework for analyzing capital investment decisions. Major topics that will be covered include: Principles of capital investment. Cost of capital and capital budgeting. Methods of evaluating capital investment projects. Normal and non-normal cash flows. NPV profiles and crossover rate, multiple internal rate of return, modified internal rate of return. Estimation of cash flows, adjusting for inflation. Risks in capital budgeting: project risk analysis, incorporating project risk into capital budgeting, decision tree. Real options. Social cost benefit analysis.

### **FIN 637 Corporate Financing Decision**

The purpose of this course is to provide an overview of strategic and tactical financing decisions of a firm. Major topics that will be covered include: Optimal capital structure: features and determinants. Types of financing, short-term financing, intermediate-term financing. Protective



covenants. Lease financing. Common stock financing. Debt and preferred stock. Warrants and convertibles. Theory of capital structure.

### **FIN 638 Working Capital Management**

The purpose of this course is to enable students to understand and apply concepts and principles of different aspects of working capital management in a firm. Major topics that will be covered include: Working capital investment policies. Managing the components of working capital. Cash management and forecasting. Receivable management. Inventory management. Working capital financing policies, sources of short-term financing, use of security in short-term financing.

### **FIN 639 Financial Restructuring Strategy**

The objective of this course is to provide students with the concepts and processes of takeovers, restructuring and corporate governance. The major areas covered include: Theory and practice of mergers and acquisitions: Strategic process, theory of mergers and tender offers timing of merger activity; Restructuring: Restructuring and divestitures, restructuring organization and ownership relationships, financial restructuring; Merger and acquisition strategies: joint ventures and alliances, ESOPs and MLPs, going private and leveraged buyouts; Strategies for creating value: Share repurchase, takeover defenses, corporate governance and performance, and implementation and management guides for merger and acquisitions.

## **Marketing**

### **MKT 662 Service Marketing Strategy**

This course aims to provide students with the knowledge and skills in marketing of services. It also deals with the specific issues of marketing of services in Nepal. The course includes concept, nature and development of service marketing, service marketing mix, service marketing triangle, managing service encounters, marketing planning for services, service segmentation and targeting strategies, relationship marketing, approaches and dimensions of service quality, service gap model, service life cycle, positioning, and new service development, pricing issues for services, promotional efforts in services, location of service outlets, direct marketing, managing people in service organizations, physical evidences and process in service marketing, and service marketing environment in Nepal.

### **MKT 663 Marketing Research**

This course aims to develop students' skills in designing and conducting marketing research projects. The course focuses on marketing research process and applications. The course includes concept, nature, and importance of marketing research, application of scientific methods in marketing research, nature of marketing research problems and problem formulation, marketing research designs, data collection methods, fieldwork planning, data processing and analysis, research for new product development, advertising research, brand image research, sales research, attitude and psychographic research. Students are required to undertake marketing research projects as part of the internal evaluations.

**MKT 664 Consumer Behavior**

The course aims to develop students' understanding in consumers' purchase behaviors and use the knowledge in designing marketing strategies. Students are expected to learn the marketing implications and interventions of the various facets of the consumer behavior analysis. This course provides a theoretical knowledge of the decision-making process and factors involved in consumer buying situations. It includes a study of the basic nature of consumer buying situations, buying decision process of consumers, individual and socio-environmental factors influencing consumer, and partial and comprehensive models of consumer behavior.

**MKT 665 Promotions Management**

This course aims to develop a basic understanding of the field of promotions management and develop students' skills in promotion planning, designing advertisement strategy, creating advertisement, and using media properly. The course includes role of communication in marketing; marketing communication mix; integrated marketing communication strategy and its values, developing effective marketing communication, social and legal aspects of advertising, structure of the advertising business, theory of advertising – advertising in consumer buying process; information processing theories; theories of advertising objectives and effectiveness; creative process and creativity methods in advertising; visualization, copywriting for print, radio and television; layout and typography; message design strategies; advertisement appeals; execution framework; use of colour in advertising; advertising budgeting process and methods; developing media strategies; media planning and scheduling; advertising research areas, consumer promotions and trade promotions; sponsorship and event marketing; and direct response marketing, integrated communication plan, and structure of a campaign plan.

**MKT 666 Global Marketing**

This course aims to develop students' skills in analyzing global marketing environment and designing strategies in the context of the global market. This course includes concept, importance, and driving forces of global marketing; economic, socio-cultural, and politico-legal environment of global marketing; WTO and its role; segmentation, targeting, and positioning in global markets; entry and expansion strategies; global strategic partnerships; key issues relating to global product, pricing, distribution, and promotion decisions; e-marketing and electronic value chain.

**MKT 667 Strategic Brand Management**

This course aims to develop a basic understanding of the field of brand management and develop students' skills for building, implementing, and revitalizing brands in competitive and market-driven business environment. The course includes concept of brand and branding, branding challenges and opportunities, strategic brand management process, concept and sources of brand equity, brand positioning process, brand values, marketing programs for brand building, leveraging secondary associations, brand value chain, measurement of brand performance, new product branding strategy, brand extension, brand reinforcement, revitalization, and retirement.

## **General Management**

### **MGT 651 Organizational Development**

This course provides an introduction into the dynamics of planned, systemic organizational change and development. It defines OD and describes the roles of organizational decision makers, decision-implementers, and change agents. The course examines the process of initiating systemic change, diagnosing the organization, and developing and implementing appropriate interventions to effect the desired change. The course critically assesses various models, intervention strategies, processes, and techniques for planned organizational change and development. The focus of the course will be on system-wide change and development in complex organizations and the application of behavioral science knowledge to the planned creation and reinforcement of organizational structures, strategies, and cultures for improving organizational effectiveness. This course explores key issues through case studies, readings, class discussions, and fieldwork.

### **MGT 652 International Management**

The objective of this course is to explore the challenges in contemporary business environment posed by rapid globalization of business and analyze and understand the cross-cultural issues in international management. The course explores management practices and issues across cultures in international management. It seeks to engage students with problems associated with management practices in a context of increasing global contact. Topics for the course include: an overview of international management, corporate management practices, cultural and political influences on international management; cross-cultural issues, international dimension of leadership, strategic issues involved in international management, international organization relationships, international human resource management; cross-cultural communication, motivation and decision-making. The course uses case studies and project works to emphasize the application of concepts.

### **MGT 653 Management Challenges in the Emerging Economies**

The objective of this course is to provide a perspective of emerging economies and the emerging management challenges of managers in these economies. The course will specifically deal with the emerging economies phenomenon, the structure and role of emerging economies, challenges, constraints and opportunities of emerging economies in the context of global economics. Management challenges in the context of economic policies, corporate governance, acquisition and managing joint venture companies, FDI, government regulations, technology transfer, etc will be discussed in the course. For this course, readings, cases, and project work will be used as teaching pedagogy.

### **MGT 654 Conflict Management and Negotiation Strategies**

The purpose of the course is to provide instruction on conflict resolution through an interactive, self-placed learning experience that creates opportunities to improve skills and adjust behaviours. This course emphasizes the conflict resolution approaches most commonly used by managers to resolve disputes at the individual, group and organizational levels. Students will learn to assess conflict situations and select appropriate resolution techniques as well as hone their skills in negotiation and mediation. The course covers the nature and effects of conflicts in organizations and relationships at the workplace, making conflict resolution and negotiation productive and

constructive, theories supporting effective conflict management, strategies and tactics for use and resolution, practices of conflict resolution, and negotiation and mediation methods. For this course, readings, cases, and project work will be used as teaching pedagogy.

### **MGT 655 Managing for Quality Improvement**

The aim of this course is to equip students with vital skills to ensure the quality and continuous improvement process. The course introduces the basic philosophies, principles and techniques of managing and improving for quality. The student will learn the most important principles and tools by which organizations create value for their customers, including quality measurement and planning, quality control, quality improvement, and quality strategy. Students will learn to analyze quality systems using such tools as Six Sigma, Pareto principle, statistical process control, quality function deployment, reliability analysis, and quality improvement programs. The course uses case studies, readings and practical exercises to emphasize the application of concepts.

### **MGT 656 Knowledge Management**

The use of data collection and analysis is considered one of the most important tasks of any organization in the search for competitive advantage. The translation of data into information, information into knowledge, and knowledge into wisdom is not a trivial matter. Both invasive and non-invasive approaches to data collection will be discussed. The implications of data mining will be investigated, particularly as related to its integration within corporate strategy. Methods of harnessing the aggregate intelligence of employees will be discussed. The objective is to increase the organizational IQ making the fine-tuning of target markets more effective and powerful. For this course, readings, cases, and guest speakers will be used as teaching pedagogy.

### **MGT 657 Competitive Strategy**

The performance of any firm depends critically on the design and implementation of its competitive strategy. Incorporating cross-functional thinking, this course provides the concepts and techniques to help a firm create a sustainable competitive advantage. The course presents tools, concepts, and perspectives for performing market and competitive analysis, understanding competitive industries, analyzing strategic decisions, and evaluating a firm's competitive strategy. The contents of the course include analyzing industry structure and dynamics, analyzing competitors, exploring firm capabilities and resources, building and sustaining competitive advantage, quality and competitive strategy, innovation and competitive strategy. The course will be taught using lectures, cases, readings, and compelling guest speakers.

### **MGT 658 Seminar in General Management**

The objective of this course is to broaden student's insight on contemporary management issues and concepts. Understanding those issues and concepts will prepare students to enter the real business world and contribute to organizations in order to effectively and efficiently respond toward environmental changes. This course is focused on a selected combination of published empirical research and current topics in general management. Articles for evaluation, comparison and analysis will be drawn from journals in several fields, including general management, behavioral science, business administration, management science and elsewhere as they relate to the field of general management. Faculty will guide students through written review of research and current practices, and seminar discussion in order to assist the management professional as a consultant to company management.

## **Human Resource Management**

### **MGT 671 Human Resource Development (HRD) Strategy**

Effective HRD is a critical element in overall organizational strategy, and in turn is important to the ongoing sustainability of organizations. This course is especially designed to help students understand and apply effective HRD strategies. The course provides an advanced and comprehensive perspective on HRD in enhancing the competitive advantage of organizations by building up their intellectual and learning system capacities in ways that enable them to cope with an environment that involves rapid change. The concept of the learning organization will be developed through the perspective of the HRD strategies, policies and practices. The contents include the concepts of integrated HRD and its needs, HRD mechanisms, strategic importance of HRD, dimensions and models of HRD, principles of designing effective HRD system, implementation of HRD system, and critical trends in HRD. For this course, readings, cases, and guest speaker will be used as teaching pedagogy.

### **MGT 672 Compensation Management**

The focus of this course is on strategic compensation system needed in a dynamic business environment. Both basic and advanced concepts are reviewed and examined, including job evaluation, wage and salary structures, gain-sharing, and other pay-related issues. The course also studies the design and administration of employee benefit system with a focus on health programs, pensions, and deferred compensation. The course will analyze the reward systems in terms of both monetary and non-monetary considerations with both union and non-union settings. The contents of the course include: designing pay levels and structures, job evaluation, person-based structures, pay for performance plans, benefit options, union's role in wage and salary administration. This course will be taught through lectures, case discussion, and guest speakers.

### **MGT 673 Career Development Strategies in HRM**

This course is designed to provide students with skills to successfully manage career development. The employment landscape is undergoing a major shift in how career development is viewed throughout organizations. Domestic and international competition as well as the public and private sector, now require employers and employees to rethink their short-term and long-term career goals. Balancing these with strategies that will ensure corporate success involves a collaborative process of talent management and deployment. The course thus addresses the major strategic issue that managers face as they attempt to manage human resources across national boundaries.

### **MGT 674 Employee Relations Management**

The course analyzes the theoretical and practical dimensions of the relations within organizations with a particular focus on the relations between management and employees. The course aims to develop students' capabilities as managers responsible for managing employees and assisting organizations to develop appropriate employee relations management strategies. The contents of the course include nature of employee relations, contemporary trends in employee-management relations, examination of legal, social, and economic aspects of employee-management relations, collective bargaining, grievance handling, employee participation, workforce diversity, labour disputes and their settlement, arbitration procedures, union-management relations, and

contemporary issues. Application of the theories and concepts would be explored through lectures, discussions, case analysis and individual reading.

### **MGT 675 Performance Management**

This course examines the area of performance management, a strategic and integrated process that delivers sustained success to organizations by improving the performance of people who work in them and by developing the capabilities of individual contributors and team. Performance management involves both the manager and employee in identifying and describing essential job functions and relating them to the mission and goals of the organization, developing realistic and appropriate performance standards, giving and receiving feedback about performance, writing and communicating constructive performance evaluations and planning education and development opportunities to sustain, improve or build on employee work performance.

### **MGT 676 International Human Resource Management**

This course has been designed to develop students' understanding of HRM issues at the international level. The course will review the theories, models and concepts in the area of international HRM. The course will cover the management issues which have implications on international HRM decisions including: cross-cultural negotiations, international dimension of leadership, motivation, team work and communicating with people of different cultural environment. A major focus of the course will be on international aspects of recruitment and selection, compensation and rewards system, training and development, performance appraisal, expatriation and repatriation, industrial relations, and career development. Finally, future directions, challenges and development in the field of international HRM would be explored. Application of the theories and concepts would be explored through lectures, discussions, case analysis and individual reading.

### **MGT 677 Seminar in Human Resource Management (HRM)**

This course is focused on a selected combination of published empirical research and current topics in HRM. Articles for evaluation, comparison and analysis will be drawn from journals in several fields, including behavioural science, business administration, management science and elsewhere as they relate to the field of HRM. Faculty will guide students through written review of research and current practices, and seminar discussion in order to assist the HRM professional as a consultant to company management.

## **Management Science and Systems**

### **MSC 621 Business Process Reengineering**

This course focuses on business processes. It is an intensive course providing logical analysis of business process coupled with techniques to restructure systems that drain organizational resources. The course requires fundamental rethinking of the design of the process, and takes radical measures to change the process to achieve dramatic performance improvement in quality and productivity. The course covers systems fundamentals, process flow analysis, information technology as an enabler, analyzing and modeling the business process, critical factors for implementing business process reengineering, and redesigning procedures.

### **MSC 622 Total Quality Management**

The objective of the course is to give up-to-date knowledge in total quality management and relevant systems and methods. The quality issues are mainly analyzed and discussed considering needs of manufacturing and service organizations. The topics included are: quality as a concept, strategic quality management, the economic aspect of quality, quality chain, factors affecting product quality, quality culture, quality management system, process control, quality related infrastructure, TQM tools and techniques and their practical use, standards of ISO 9000, 14000, 22000, statistical process control.

### **MSC 623 System Analysis and Design**

The course covers recent approaches to the analysis and design of computer-based information systems. This course analyzes systems development methodologies, including life cycle, prototyping, evolutionary, and participative models. The course provides knowledge to analyze user requirements and design robust, change-tolerant software for the evolving business needs. Designing a robust core of stored information for new or existing legacy requirements and adopting a development process that ensures robust database and Web-enabled systems are the key objective of this course. The prerequisite for the course is IMS 521.

### **MSC 624 Optimization Theory**

The purpose of this course is to familiarize students with current trends in optimization methods while at the same time equipping them with the tools necessary for advanced design problems. The emphasis will be on design in order to show how optimization theory fits into practical applications. The contents of the course include: an introduction to various methods of obtaining the extremum of a non-dynamical system, principles of optimality and dynamic programming, computational methods for nonlinear optimization, unconstrained optimization, constrained optimization, linear programming, simplex method for solving linear programming, Lagrange's conditions, the Karush-Kuhn-Trucker (KKT) conditions, Least square, convex optimization, and multi objective optimization.

### **MSC 625 Decision Support System**

The objective of the course is to provide an understanding of Decision Support System for Management decisions. This course covers the processes used in making creative decisions and effectively solving problems. A strong emphasis is placed on application and use of decision support systems (DSS). Several cases are treated in detail. Topics covered include data mining, data warehousing architectures and technologies, expert systems, artificial intelligence systems, and executive information systems and many more. The prerequisite for the course is IMS 521.

### **MSC 626 Supply Chain and Global Operations**

This course considers the components of modern-day distribution system. It covers tools and concepts needed to manage the entire supply chain effectively in the context of global operations. The emphasis will be on facility location, transportation, warehousing, inventory control, and communication in both domestic and global environment. The topics covered will also include negotiation, purchasing, logistics operations, and applying e-business tools. Students will develop a conceptual understanding of issues relating to designing, planning, control, product design, inventory management, quality control, and warehousing. This course integrates

the organizational strategies, policies and programs across organizations both the parent organization and supplier organization.

### **MSC 627 Database Management System**

This course covers the concepts, principles, issues, and techniques for managing organizational data using database management systems. Topics include database architecture, data models with emphasis on relational model, logical database design, relational query languages, normalization, and recovery methods. Role of database administrator, concurrent operations, distributed databases, industrial applications. The course is a mix of cases, lectures and projects. The prerequisite for this course is IMS 521.

### **MSC 628 Business Simulation**

The course teaches the use of simulation as an analysis and decision-making tool in business management environment. It provides an introduction to building computer-based simulation models for business decision making. The course is focused on data collection and input analysis, model building of both Monte Carlo and discrete event situations, output analysis and validations, and experimental design. The emphasis is on developing computer models to solve complex business problems in operations, finance, marketing and MIS. Various managerial issues, such as production planning and control, will be investigated to improve the operational efficiency by using computer simulation.



## **Detail Courses**

## STT 501 Business Statistics

### Course Description

This course is designed to familiarize students with basic concepts in statistics. The contents include the data analysis techniques, the study of probability and measures of uncertainty, discrete and continuous distribution, estimation, hypothesis testing, correlation and regression analysis, and the application of other relevant modern statistical methods for decision-making with emphasis on business application. Throughout the course students will utilize the technology to gather, organize, and summarize the data into meaningful information. Further, students will apply the software to draw inferences from the data so that appropriate decisions can be recommended.

### Course Contents

#### Unit I: Introduction and Data Collection

**2 hours**

Definition of statistics, Application in Business and Economics, Descriptive and Inferential Statistics, Types of Data (Categorical and Numerical), Classification of data (Cross-sectional, Time series, Pooled), Sources of Data (Primary and Secondary), Census and Sampling, Parameter and Statistics, Data Collection Technique, Questionnaire Construction.

#### Unit II: Summarization of Data

**7 hours**

*Grouping and Displaying Data.* Data array, Stem and Leaf Display, Frequency Distribution (Relative, Percentage and cumulative), Histogram (Frequency, Relative Frequency and Percentage), Frequency Polygon, Frequency Curve, Ogives, Bar Diagram, Pie Charts. Construction of Diagrams, Charts and Histogram using SPSS and their applications.

*Numerical Descriptive Measures.* Arithmetic Mean, Median, Mode, Midhinge, Midrange, Quartiles, Range, Standard Deviation, Variance, Coefficient of Variation, Shape (Symmetric and Skewed), Exploratory Data Analysis (Five Number Summary, Box and Whisker Plot), Application of Numerical Descriptive Measures and Analysis using SPSS.

#### Unit III: Basic Probability

**3 hours**

*Concepts and Applications.* Set Operations, Basic Concepts, Contingency Table, Simple and Joint Probability, Subjective and Objective Probability, Additive and Multiplicative Rules, Conditional Probability, Independence, Bays Theorem, Counting Rules, Application of Probability in Decision Making Process, Applications of Probability concepts and Analysis using SPSS.

#### Unit IV: Probability Distributions

**6 hours**

Random Variable, Expectation (Expected Value, Standard Deviation and Variance of a Discrete Random Variable), Application of Expectation in Decision Making Process, Binomial Distribution, Poisson Distribution, Normal Distribution.

**Unit VI: Sampling Distribution and Estimation****4 hours**

Sampling, Types of Sampling, Sampling Distribution of Mean, Sampling Distribution of Proportion, Properties of Estimation, Point Estimation, Interval Estimation (Single Mean, Single Proportion, Difference between Two Means and Difference between Two Proportions), Sample Size Determination (Mean and Proportion), Connection between Confidence Level, Sample Size and Sampling Error.

**Unit VII: Hypothesis Testing****6 hours**

Null and Alternative Hypothesis, Level of Significance, Confidence Level, Power of the Test, Type I and Type II Error, Critical Value, P-value, One and Two Tailed Test, Steps Involved in Hypothesis Testing, One Sample Test for Mean and Proportion, Two Samples Test for Mean (Independent and dependent) and Proportion.

**Unit VIII: Chi-Square Test and Analysis of Variance****5 hours**

Introduction, Cross Tabulation, Chi-Square as a Test of Independence, Comparison of Three or More than Three Means (One-Way Analysis of Variance). Application of Hypothesis Testing, Chi-Square Test and Analysis of Variance using SPSS.

**Unit IX: Correlation and Regression Analysis****3 hours**

Correlation coefficient, Properties, Simple Linear Regression Model, Residual Analysis, Coefficient of Determination, Standard Error.

**Basic Books**

1. Levine, D. M., Krehbiel, T. C., Berenson, M. L., and Viswanathan, P. K., *Business Statistics* (Fourth Edition), New Delhi: Pearson Education.
2. Levin, R. I. and Rubin, D. S., *Statistics for Management* (Seventh Edition), New Delhi: Prentice Hall.

**References**

1. Siegel, A. F., *Practical Business Statistics* (Fourth Edition), New York: Andrew F, Irwin.
2. Anderson, D. R., Sweeney, D.J. and Williams, T. A., *Statistics for Business and Economics* (Eighth Edition), New Delhi: Thomson.

## **ECO 511 Economic Analysis for Business**

### **Course Description**

This is an intensive course that stresses functioning of the market system. The purpose of the course is to investigate and analyze the theoretical and analytical tools of microeconomics, with emphasis upon their application to business decision-making. Topics include demand and supply analysis, decision theory, production and cost theory, market structure and competition, price determination, competitive strategy, economies of scale and scope, employment of factors of production, and profit strategies. What will be emphasized throughout this course are reasoning and problem-solving. Cases will examine how economic principles apply to the actual business world.

### **Course Contents**

#### **Unit I: Introduction to Business Economics**

**3 hours**

Business success and economic issues; Basic concepts of Business Economics; Allocation of resources, Opportunity cost, Marginal analysis, Fundamental principles of economics, Positive and normative analysis, Importance and use of Business Economics; Corporate decision making and public policy design.

#### **Unit II: Supply and Demand, Market and Welfare**

**5 hours**

The market force of supply and demand, Market mechanism, Elasticity of demand and supply and its application, Consumer, Producer, Government and Efficiency of market, Application; Cost of taxation, price controls and international trade, Demand forecasting – techniques and applications.

#### **Unit III: The Theory of Consumer Choice**

**6 hours**

Consumer behavior; Consumer preference and choice, Indifference curves, Marginal rate of substitution, Budget constraint, Optimization; What consumer chooses?, Applications; Price effect, income effect and substitution effect, Income and substitution effect.

#### **Unit IV: The Theory of Production and Cost**

**5 hours**

Technology and production; Production function, Isoquants, Marginal rate of technical substitution, Production with one and two variable input(s), Returns to scale, Analysis of cost; short and long run, Least cost combination of inputs.

#### **Unit V: Objective of the Firm**

**3 hours**

Introduction of firm and its goal, profit maximization, Agency Theory, Managerial Theories; Sales revenue maximization, managerial utility maximization, corporate growth maximization, Behavioral theory (Cyert and March).

#### **Unit VI: Pricing Theory**

**8 hours**

Classification of market - perfect and imperfect market, Pricing under different market conditions, Perfect competition, monopoly, monopolistic competition, oligopoly; price leadership model, cartel, kinked demand curve model, Pricing: Cost-plus pricing, incremental

pricing, multiple product pricing, transfer pricing.

**Unit VII: The Economics of Public Sector**

**6 hours**

Externality; positive and negative externalities of production and consumption, Inefficiency, Market failure and ways of correcting market failure, Common property resources, Public goods; public goods and market failure, Private preference of public goods.

**Basic Books**

1. Mankiw, N. G., *Principles of Microeconomics*, New Delhi: Thomson South-Western.
2. Mark, H. and Pappas, J. L., *Managerial Economics*, New Delhi: Prentice-Hall India, New Delhi

**References**

1. Katz, M. L. and Rosen, H. S., *Microeconomics*, New York: Irwin/McGraw Hill.
2. Brigham, E. F. and Pappas, J. L., *Managerial Economics*, Dryden Press.
3. Damodaran, S., *Managerial Economics*, New Delhi: Oxford University Press.
4. Petersen, H. Craig, and Lewis, W. Cris, *Managerial Economics*, New Delhi: Prentice-Hall India.
5. Mansfield, E., *Managerial Economics*, New York: W W Norton and Company.
6. Perloff, J. M., *Microeconomics*, New Delhi: Pearson Education.

# IMS 521 Management Information Systems

## Course Description

This course is designed to provide a comprehensive knowledge to students to understand the importance of information systems in managing business organizations. The course basically deals with the development, application, analysis and evaluation of the information system. The contents include basic concepts, information technologies, business applications, development processes, managerial challenges and ethical issues, strategic planning of information systems, and the use of information for competitive advantage. Appropriate application software will be used to get hands-on experience, to analyze cases, and to complete class projects.

## Course Contents

### Unit I: Foundation Concepts

#### **Foundations of Information Systems in Business** **3 hours**

Foundation Concepts: Information Systems in Business, The Components of Information Systems

#### **Competing with Information Technology** **3 hours**

Fundamentals of Strategic Advantage, Using Information Technology for Strategic Advantage

### Unit II: Information Technologies

#### **Computer Hardware** **2 hours**

Computer Systems: End User and Enterprise Computing, Computer Peripherals: Input, Output, and Storage Technologies

#### **Computer Software** **3 hours**

Application Software: End User Applications, System Software: Computer System Management

#### **Data Resource Management** **3 hours**

Managing Data Resources, Technical Foundations of Database Management

#### **Telecommunications and Networks** **3 hours**

The Networked Enterprise, Telecommunications Network Alternatives

### Unit III: Business Applications

#### **Electronic Business Systems** **2 hours**

Enterprise Business Systems, Functional Business Systems

#### **Enterprise Business Systems** **4 hours**

Customer Relationship Management: The Business Focus, Enterprise Resource Planning: The Business Backbone, Supply Chain Management: The Business Network

**Electronic Commerce Systems** **2 hours**  
Electronic Commerce Fundamentals, e-Commerce Applications and Issues

**Decision Support Systems** **2 hours**  
Decision Support in Business, Artificial Intelligence Technologies in Business

**Unit IV: Development Processes**

**Developing Business/IT Strategies** **2 hours**  
Planning Fundamentals, Implementation Challenges

**Developing Business/IT Solutions** **3 hours**  
Developing Business Systems, Implementing Business Systems

**Unit V: Management Challenges**

**Security and Ethical Challenges** **2 hours**  
Security; Ethical, and Societal Challenges of IT, Security Management of Information Technology

**Enterprise and Global Management of Information Technology** **2 hours**  
Managing Information Technology, Section II: Managing Global IT

**Basic Book**

James A. O'Brien, *Management Information Systems*, 7<sup>th</sup> Edition, New Delhi: Tata McGraw-Hill.

**References**

1. Ralph Stair and George Reynolds, *Principles of Information Systems*, 10<sup>th</sup> Edition, New Delhi: Pearson Education.
2. James A. O'Brien and George Marakas, *Management Information Systems*, 9<sup>th</sup> Edition, New York: McGraw-Hill

## **ACC 515 Financial Reporting and Analysis**

### **Course Description**

This is an introductory course in financial reporting and analysis. Accordingly, the key objective of this course is to provide students with the basic concepts and practices of financial reporting and analysis. It also aims to prepare students for specialization courses on accounting and finance. First, it introduces the legal and practical aspects of financial accounting, handling of transactions and preparation of financial statements. It then discusses the accounting and disclosure of major components of financial statements. In the third module, the course covers the concepts and practice of the analysis and interpretation of financial statements including analysis for investment in securities. Specific objectives of this course are:

- To provide the students with the basic concepts and practices leading to preparation and presentation of financial statements.
- To familiarize the students with the financial statements of an organization as a user of management information.
- To introduce the students to the legal and practical aspects of accounting of major components of financial statements.
- To discuss the various concepts, tools and practices in analysis and interpretation of financial statements.

### **Course Contents**

#### **Unit I: Introduction**

**3 hours**

The accounting cycle; Sources of accounting information; Forms of business organizations; Users of accounting information; The accounting profession; Desirable qualities of accounting information; Legal environment of accounting; Fundamental accounting assumptions; Branches of accounting.

#### **Unit II: Basics of Financial Reporting**

**4 hours**

How is accounting information communicated; Annual report: contents, structure, provisions in the company laws, relevant provisions of the Nepal Accounting Standards and the International Accounting Standards/International Financial Reporting Standards; Interim accounting reports.

#### **Unit III: Financial Statements**

**4 hours**

Major financial statements: balance sheet, income statement, statement of retained earnings, cash flow statement; Preparation of financial statements; Legal provisions relating to presentation of financial statements; Provisions of Nepal Accounting Standards and International Accounting Standards on presentation of financial statements; Notes to accounts.

#### **Unit IV: Business Transactions and Accounting Cycle**

**12 hours**

Entity, transactions and events; Accounting equation; Transactions analysis; Rules for debit and credit; Bases of accounting; Recording and posting of transactions; Preparation of unadjusted trial balance; Adjusting entries for accruals and deferrals; Adjusted trial balance; Worksheet; Closing entries; Preparation of financial statements with schedules.



## **Unit V: Accounting and Reporting of the major Components of Financial Statements**

**9 hours**

*Current assets:* Inventories – recording, costing methods; valuation, presentation in financial statements; Recording and presentation of bad and doubtful debts.

*Non-current assets:* Capital, revenue and deferred revenue expenditure; Capitalization process, Accounting and reporting of fixed assets and depreciation; Recording, amortization and presentation of intangible assets.

*Bonds and debentures:* Nature of bonds and debentures; When should a corporation issue bonds? Accounting for issue, amortization and redemption of bonds.

*Stockholders' equity:* Nature; Accounting for issue of preferred and common stocks; Additional paid-in-capital; Dividends and retained earnings; Stock splits; Treasury stock.

## **Unit VI: Financial Statements Analysis**

**5 hours**

*Introduction to financial statements analysis:* Objectives, applications, precautions in statements analysis, limitations of financial statements, tools for analysis.

*Analysis and interpretation of financial statements:* Reading an annual report; Comparative and common-size statements: horizontal and vertical analysis; Ratio analysis and interpretation: liquidity, solvency, profitability and stock market ratios; Cash flow statement: operating, investing and financial activities.

### **Basic Book**

Porter, Gary A. and Norton, Curtis L., *Financial Accounting: The Impact on Decision Makers*, New York: The Dryden Press.

### **References**

1. Narayanaswamy, R: *Financial Accounting: A Managerial Perspective*, New Delhi: Prentice Hall of India.
2. Koirala, Madhav Raj, Sharma, L P B., Sharma, N., Acharya, C., and Gautam, C. M, *Financial Accounting*, Kathmandu: Budha Academic Publishers and Distributors Pvt. Ltd
3. Wild, John J, Subramanyam, K R and Halsey, Robert F: *Financial Statements Analysis*, Singapore: McGraw Hill International Edition.
4. Relevant publications of International Accounting Standards Board and Accounting Standards Board of Nepal.
5. Acts relating to Securities Board of Nepal and Nepal Stock Exchange.

## GT 549 Business Environment Analysis

### Course Description

This is a capstone course that stimulates a real business situation. The course aims to familiarize the students with macro-environmental forces affecting business operations in the context of Nepal. This course emphasizes on the review and analysis of major environmental forces. It intends to provide students with concepts and dynamics of how these forces operate and affect the operations of Nepalese business. After completion of this course, the students should be able to identify the opportunities and threats existing in the prevailing situations. The thrust of the course is to develop analytical skills among students rather than just enable them to record and document the facts. The perspective of analysis will be comprehensive, similar to that taken by a CEO. The course is a mix of cases, lectures, projects, and readings.

### Course Contents

#### Unit I: Introduction

**1.5 hours**

Concept; Business system and environment; Characteristics of business environment; Classification of business environment; Strategic management and business environment

#### Unit II: Political Environment

**4.5 hours**

Political system, its nature, features and significance for business; Political philosophy and structure; Political parties, Political stability issue; Operations of the party system and elections; Government's structure; Government-business relations; Government's role in business; Political risk factors and their assessment.

#### Unit III: Regulatory Environment

**7.5 hours**

Constitutional framework; Directive Principles; Fundamental rights; Division of legislative powers; Regulations related to business firm registration, foreign investment, finance and investment, taxation, intellectual property rights, labour, and consumer protection; Corporate governance issues; An overview of: Companies Act, 2006; Foreign Investment and Technology Transfer Act, 1992; Industrial Enterprise Act, 1992; Value Added Tax Act, 1996; Labor Act, 1992; Trade Union Act, 1992; Mines and Minerals Act, 1985; Patent Design and Trade Mark Act, 1965; and Copyright Act, 2002.

#### Unit IV: Economic Environment

**12 hours**

- **An overview of the economy:** Economic structure and dimensions; Agriculture and industrial sectors; Major industries and the associated problems.
- **Economic indices:** National income; Distribution of income; Rate and growth of GNP, per capita; Rate of savings and investments; Foreign trade structure and related issues; Foreign employment and balance of payments.
- **An overview of economic policies:** Current monetary policy in Nepal and its effects on business; Privatization policy and practices in Nepal and their affects; Industrial Policy: Concept and objective of industrial policy in Nepal; Trade Policy: concept and objective

of trade policy; Employment Policy: concept and objectives of employment policy; Tourism Policy: objectives and characteristics of tourism policy; Economic policy reforms and the emerging business environment in Nepal.

- **Economic planning:** Five year /three-year plan's impact assessment; An overview of the Current Plan - its objectives, targets and strategies applicable to business and industrial sectors.

#### **Unit V: Socio-Cultural Environment**

**4.5 hours**

An introduction to socio-cultural environment; Demographic characteristics: Population, its density and distribution; Changes in population and age composition; Internal migration and rural urban mobility; Education level; Socio-cultural concerns: consumerism, corruption, use of mass media, the role of business in society and consumerism (corporate social responsibility); Socio-cultural attitudes and values: customs, beliefs, rituals and practices; Changing lifestyle patterns; Family structures and changes; Stratification of society and inter-stratum mobility.

#### **Unit VI: International Environment**

**7.5 hours**

Globalization: concepts, forms, process, and direction; Regional groupings of nations: A brief overview of the regional economic groupings such as NAFTA; APEC; ASEAN; SAFTA and BIMSTEC and their impact on Nepalese Business; World Trade Organization (WTO) – Objectives, structure, principles and agreements; Nepal's membership and commitments: opportunities and threats for the Nepalese business; Growth potential of Nepalese business in South Asia.

#### **Unit VII: Environment, Energy and Technology**

**4.5 hours**

- Environment and energy management: Natural environment and pollution issues; Environment protection legislation and programs; Demand and supply of energy; Environment and energy management issues.
- Concept; Science and Technology Policy; IT Policy; Status of technology in Nepalese businesses; Issues related to management of technology; Technology and human factors; Environmental effects of technology.

#### **Unit VIII: Environment Scanning**

**3 hours**

Concept; Approaches to environment scanning: Systematic, Ad-hoc, and Processed form; Sources of information for environment scanning; Identification of environmental factors; Environmental threat and opportunity profile (ETOP).

#### **References**

1. Pant, Prem R. (2008): *Business Environment in Nepal*. Buddha Academic Publishers and Distributors, Kathmandu.
2. Latest Economic Survey.
3. Azhar Kazmi, *Business Policy and Strategic Management*. Tata McGraw Hill, New Delhi. (Latest Edition).
4. Relevant laws, literature and cases.

## MGT 550 Strategic Management

### Course Description

This course aims to familiarize the students to concepts of strategic management. The course explores the issues of defining corporate mission, objectives, and goals. Students focus on the analysis of firm's external internal environment to identify and create competitive advantage and to provide a systematic and effective approach for developing a clear strategic plan. It focuses on the methods of strategic management and business analyses that utilize the entire cross-section of skills that have been developed in the previous trimesters of study. After completion of this course, students should be able to pull together what they have learned in separate business fields and utilize this knowledge in analysis of complex business problems and formulate strategies accordingly. The use of case studies and their analysis will be the special feature of this course.

### Course Contents

#### Unit I: Overview of Strategic Management

**3 hours**

Defining strategic management; Nature and value of strategic management: Dimensions, formality, benefits, and risks of strategic management; Strategic management Process: components of the strategic management model.

#### Unit II: The Business Vision and Mission

**3 hours**

Vision versus mission; Process of developing mission statement; Importance of vision and mission statements; Characteristics of mission statement: declaration of attitude, customer orientation, declaration of social policy; Mission statement components; Writing and evaluating mission statements; Strategic intent.

#### Unit III: Overview of External Environmental Analysis and Forecasting

**3 hours**

Components of remote environment: economic, socio-cultural, political, legal, technological, and ecological. (This would be just an overview as the students would have covered this portion in detail in Business Environment course).

#### Unit IV: Assessment of Industry Attractiveness Competitive Environment

**4.5 hours**

Five forces model of competitive attractiveness; Strategic groups and competitive environment: definition of strategic groups, implications of strategic group analysis; Alternative ways to examine industry structure and dynamics; Ethical dimensions: legal requirements, long run consequences.

#### Unit V: Internal Assessment

**7.5 hours**

The nature of internal audit: key internal forces, the process of performing internal audit; resource-based view (RBV); Management functions audit; Marketing capabilities audit; Finance/Accounting functions audit; Production/operation audit; Management information system audit; Research and development capabilities audit; Value Chain analysis (VCA) and Benchmarking; Internal Factor Evaluation (IFE) matrix.

**Unit VI: Strategic Options****7.5 hours**

Long-term objectives: nature, financial versus strategic objectives; Why to avoid not managing by objectives; the balanced scorecard. Types of strategies: integration strategies, intensive strategies, diversification strategies, defensive strategies; Michael Porter's five generic strategies; Means for achieving strategies: joint venturing/partnering, mergers/acquisitions, first mover's advantage, outsourcing; Strategic management in non-profit and governmental organizations; Strategic management in small firms; Strategies for international businesses.

**Unit VII: Strategic Analysis and Choice****6 hours**

Strategy formulation framework: input stage; matching stage: SWOT matrix, SPACE (strategic positioning and action evaluation) matrix, BCG matrix, GE nine cell matrix, IE (internal External) matrix, Grand strategy matrix; The Decision stage: quantitative strategic planning matrix (QSPM) – its positive features and limitations.

**Unit VIII: Implementation of Strategies: Management and operations Issues** **4.5 hours**

Concept and nature of strategy implementation; Annual objectives; Policies; Resource allocation; Managing conflicts; Matching structure with strategy; Restructuring, reengineering and E-engineering; managing resistance to change; Creating strategy supportive culture.

**Unit IX: Implementation of Strategies: Functional Issues****3 hours**

Nature; Marketing issues: Market segmentation, Impact of internet on segmentation; Product positioning; Finance/Accounting issues: acquisition of capital for strategy implementation projected financial statements, financial budgets, evaluating worth of business; R&D Issues; MIS issues.

**Unit X: Strategy Review, Evaluation and Control****3 hours**

Concept of control in strategic management; Establishing strategic controls: premise control, special alert control, strategic surveillance, implementation control; Total quality control; Problems of measuring performance; Guidelines for proper control; Strategic audit to evaluate and control performance.

**Basic Books**

1. Pearce, John A. and Robinson, Richard B: *Strategic Management*, AITBS, New Delhi.
2. Thomson, Arthur A. and Stickland III, *Strategic Management*, Tata McGraw-Hill, New Delhi.
3. David, Fred R., *Strategic Management: Concept and Cases*, Prentice Hall of India, New Delhi.
4. Pitts, A. Roberts & Lei, David, *Strategic Management: Building and Sustaining Competitive Advantage*, Thomson, New Delhi.