

Title: Principles of Management
Credit Hours: 3

Code: MGMT 311
Year /Semester: I/I

Hours: 48

Course Objectives:

The objective of this course is to develop conceptual foundation of management in students. The course familiarizes them with different functional dimensions of management like planning, decision making, organizing, communicating, controlling etc. so that they get acquainted with universal practices of basic managerial jobs.

Unit 1 Introduction

10 Hours

Meaning and Nature of Management, Functions of Management, Management Levels, Basic Managerial Roles and Skills, Emerging Challenges for Management

Evolution of Management: (Pre- Modern Era, Classical Approach, Human Resource Approach, Quantitative Approach, Behavioral Approach, and Contemporary Approach)

Unit 2 Business Environment

06 Hours

Meaning and Nature of Environment, Components of Environment, Adaptation of an organization to environment, Concept of Social Responsibility, Arguments for and against Social Responsibility, Managerial Ethics, Managing Ethical Behavior, Emerging Business Environment in Nepal.

Unit 3 Planning and Decision Making

08 Hours

Concept and Types of Plans, Planning Process, Reason for Planning, Concept and Nature of Decision Making, Decision Making Process, Types of Decisions, Group and Team Decision Making in Organizations, Advantages and Disadvantages of Group Decision Making

Unit 4 Element of Organizing

8 Hours

Concept, Significance and Process of Organizing, Principles of Organizing: Work Specialization, Unity of Command, Span of Control, Authority and Responsibility, Centralization, Delegation of Authority and Decentralization, Nature and Types of Organization Design, Forms of Organizing: Learning Organization, Virtual, Organization, Network Organization, Challenges to Organizing.

Unit 5 Motivation, Communication and Leadership

12 Hours

Motivation: Meaning and Nature of Motivation, Motivation Process, Early Theories of Motivation (Maslow's Hierarchy of Needs Theory, McGregor's Theory X and Theory Y and Herzberg's Motivation Hygiene Theory), Common Motivational Techniques, Relation between Motivation and Performance,

Communication: Definition of Communication, Roles of Communication in Management, Communication Process, Barriers to Communication, Overcoming Barriers to Communication, Organizational Communication, Organizational Communication Networks; Conflict: Meaning, Causes and Sources of Conflict, Managing Conflict

Leadership: Meaning, Nature and Functions, Role of Leadership in Motivation, Leadership Styles, Important Leadership Characteristics

Unit 6 Controlling

04 Hours

Meaning, Nature and Purpose of Control, Steps in Control Process, Types of Control, Qualities of an Effective Control System, Resistance to Control, Overcoming Resistance to Control

References:

1. Griffin W. Ricky (latest edition), **Management: Principles and Application**, Biz Mantra
2. Robbins P. Stephen and Decenzo A. David: **Fundamentals of Management**, 3th Edition, Pearson Education
3. Robbins P. Stephen and Coulter Mary, **Management**, 10th Edition, Pearson Education
4. Pant, P. R., **Principles of Management**, Buddha-Academic Enterprises Pvt. Ltd., Kathmandu.
5. Poudyal, S. R., Pradhan, G. M. and Bhandari, K. P., **Principles of Management**, Asmita Books Publishers and Distributors (P) Ltd., Kathmandu 2012.
6. Adhikari, D. R., **Principles of Management**, Sunrise Publisher, Kathmandu, 2012.

Title: Business Communication
Credit Hrs: 3

Code: MGMT 312
Year /Semester: I/I

Hours: 48

Course Objectives

The core objective of this course is to generate understanding in students the significance of various forms of communication and different techniques and model of formal communication in an organization. The course also intends to impart basic communication approaches to best support organizational performance and better human relationship within an organization.

Unit 1 Communication

06 Hours

Meaning, Objectives, Process, Nature and Scope of Business Communication, Modern Forms of Communication, Four levels of Business Communication, Barriers to Effective Communication, Characteristics of Good Communication, 7 Cs of Communication

Unit 2 Grammar

14 Hours

Grammar Rules: Agreement between Pronoun and Antecedent, Agreement between Subject and Verb, Comma Splice, Faculty Pronoun Reference, Fragments, Fused Sentence, Modification, Parallelism

Punctuation: A Apostrophe; Colon, Comma, Dash, Ellipses, Exclamation Point, Hyphen, Parentheses, Period, Question Mark, Quotation Marks, Semicolon

Vocabulary: Frequently Confused Words, Frequently Misused Words, Frequently Misspelled Words, Transitional words and Phrases

Unit 3 Business Letters

10 Hours

Needs and Function of Business Letters, Planning and Layout of Business Letter, Kind of Business Letters (Letters of Inquiry, Cover Letters, Good News Letters, Bad News Letters, Complaint Letters, Adjustment Letters, Sales Letters), Essentials of Effective Correspondence.

Unit 4 Report and Proposals

10 Hours

Report: Definition, Purpose, Types of Reports (Trip Reports, Progress Reports, Lab Reports, Incident Reports, Meeting Minutes), Process, (Pre-Writing Research Techniques, Writing and Rewriting)

Purpose: Definition, Purpose, Title Page, Cover Letter, Tables of Contents, List of Illustration, Abstract, Introduction, Discussion, Glossary, References, Appendix, Process (Pre-Writing, Writing, Rewriting).

Unit 5 Developing CVs

08 Hours

Key Resume Components, Planning, Writing and Completing Your Resume

Interview: Application Letters, Application Follow ups, What Employers look for in an Interview, Pre Employment, Testing, Preparing for Job Interview, Interview, Interviewing for Success, Following up After the Interview.

References:

1. Gerson, Stven M. Gerson: *Technical Writing* (5th Edition). Pearson Education.
2. John V. Thill, Mukash Chaturvedi: *Business Communication Today* (9th Edition). Pearson Education, Courtland L. Bovee.
3. Rajendra Pal and J.S. Korlhall, *Essential of Business Communication* (latest edition), New Delhi: Sultan Chand and Sons.
4. Lesikar, Flatley, and Rentz, Pande: *Business Communication*, (latest edition), Mc Grawhill Publication.

Title: Micro Economics	Code: MGMT 313	
Credit Hrs: 3	Year /Semester: I/I	Hours: 48

Course Objectives:

This course aims to acquaint students with the fundamentals of micro economic theory. It enhances the skills of the students in tabular and graphic interpretation of the economic concepts with respect to business decisions and market trends.

Unit 1: Introduction**4 Hours**

Micro economics: Meaning, Scope and Types, Basic Concepts: Positive and Normative Economics, Economic Models, Equilibrium, Application of micro economics in Business Decision Making

Unit 2: Theory of Demand Supply and Equilibrium Price**10 Hours**

Demand function, Movement along a demand curve and shift in demand curve, Supply function, Movement along a supply curve and shift in supply curve, Determination of Equilibrium price, Applications: Effects of Government policies on Equilibrium price (tax, subsidy, price floor, price ceiling)

Price Elasticity of Demand: Meaning, Degrees and its Measurement (Total outlay method and percentage), Application in Business Decision Making

Price Elasticity of Supply: Meaning, Degrees, and its measurement (arc and point methods), Numerical Case Studies

Unit 3:- Theory of Consumer's Behaviour**12Hours**

Cardinal Utility Analysis: Assumptions, Consumer's Equilibrium, Applications; Ordinal Utility Analysis (Indifference curve Analysis): Assumptions, Properties, Budget Line, Consumer's Equilibrium, price Effect and Income Effects: Normal and Inferior Goods, substitution Effect, Decomposition of price Effect on Income and Substitution Effects, Applications: Tax and Subsidy, Income leisure choice of worker. Numerical Case Studies

Unit 4: Theory of Firm**10 Hours**

Production Analysis: Production Function, Production Function with one Variable Input, Iso-quant: MRTS, properties, Iso-cost Line and optimal Employment of Two Inputs, Laws of Returns to Scale, Economies of scope; Cost and cost curves, Numerical case studies, Various concepts of cost (Explicit and Implicit costs, opportunity cost, Accounting and Economic costs), Behaviour of short- run Average and Marginal cost curves, Numerical Case Studies

Unit 5 Theory of Product Pricing**8 Hours**

Business profit vs Economic profit, Profit Maximization and Equilibrium of Firm (TR-TC Approach and MR-MC Approach),

Perfect Competition: Characteristics, Short-run and Long-run Equilibrium

Monopolistic Competition: Characteristics, Short-run and Long-run Equilibrium, Price Discrimination: Conditions and Degrees

Oligopoly: Characteristics, Concept of Cartel and Price Leadership, Numerical Case Studies

Unit 6 Theory of Factor Pricing**4 Hours**

Modern Theory of Rent, Loanable Funds and Liquidity preference Theories of Interest, Dynamic and Innovation Theories of profit, Theory of Wages, Determinants of Equilibrium wages, Case Studies

References:

1. Kreps, D. (2009) *Micro Economics of Managers*, 1st edition. Viva Books Ltd.
2. Dwivedi, D.N. (2008) *Managerial Economics*, 7th edition. Vikas publishing House
3. Samuelson, P and N Nordhaus W. (2009) *Economics*, 18th Edition. Mc Graw Hill education.

Title: Cost Accounting	Code: MGMT 314	
Credit Hrs: 3	Year /Semester: I/I	Hours 48

Course Objectives:

The objective of this course is to provide the student with basic knowledge of cost accounting and element of cost and to train the students in finding the cost of product by using different methods of costing.

Unit 1 Cost Concepts**08 Hours**

Definition of Cost Accounting; Objectives and Importance of Cost Accounting; Difference between Financial Accounting and Cost Accounting; Cost Reduction and Cost Control; Classification of Cost; Segregation of Semi Variable Cost

Unit 2 Material**06 Hours**

Purchasing procedure of Material; Receiving of Material; Storage of Material; Pricing of Material Issues; Material Control; Inventory Management (Economic Order Quantity, Stock Levels)

Unit 3 Labour**10 Hours**

Control of Labour Cost; Labour turnover, Causes and effects of labour turnover, System of Wage Payment (Piece Rate System & Time Rate System); Incentive Plans: Halsey Premium Plan, Rowan Premium Plan, Taylor's Differential Piece rate system, Idle Time causes and treatment

Unit 4 Overhead**08 Hours**

Meaning of Overhead; Classification of Overhead; Allocation & Apportionment of Overhead

Unit 5 Job and Batch Costing**06 Hours**

Collecting Direct Costs of Each Job; Attributing Overhead Costs to Jobs; Application of Job Costing; Batch Costing

Unit 6 Process Costing**10 Hours**

Concept and Uses of Process Costing; Treatment of Normal and Abnormal Loss and Gain; Inter Process Profit; By-Product; Joint Product

References :

1. Jawaharlal, *Cost Accounting*: Tata Mcgraw Hill
2. Jain & Narang , *Cost Accounting- Principle & Practice*: Kalyani Publishers, Ludhiana.
3. Maheshwari, S.N. *Cost Accounting*
4. Joshi, P.R., Bhandari, D. R., Neupane, A. Gautam, R., *Cost Accounting*: Asmita Publication
5. Rokaya, A., *Cost Accounting*: Dream Land Publication

Title: Marketing Management	Code: MGMT 315	
Credit Hrs: 3	Year /Semester: I/I	Hours 48

Course Objective:

The objective of this course is to enrich and impart the students to understand the concepts, principles, tools and techniques to plan, organize and implement in the changing marketing land scope.

Unit 1 Introduction to Marketing**06 Hours**

Meaning, Nature Scope of Marketing, Marketing Process, Marketing Management Concepts, (Production Concept, Product Concept, Selling Concept, Marketing Concept and Societal Marketing Concept), Marketing Mix: 4Ps and 4Cs, Major Trends and Forces that are Changing the Marketing land Scope

Unit 2 Marketing Environment Analysis**08 Hours**

Meaning, Micro and Macro Environmental Factors Affecting Marketing, Consumer Behavior, Characteristics Affecting Consumer Behavior, Types of Buying Behavior, Consumer Buying Decision Process, Buying Decision Process for New Product, Business Buying Behavior, Business Buying Process

Unit 3 Market Segmentation**06 Hours**

Meaning, Requirements for Effective Segmentation, Bases for Consumer and Business Market Segmentation, Market Targeting (differentiated and undifferentiated), Niche Marketing, Positioning

Unit 4 Products, Services and Brands**08 Hours**

Meaning of product, Product and Service Classifications, Individual Product Decisions, Product Mix Decisions, Branding, Packaging, Labeling, Service Marketing, Characteristics of Service, New Product Development Process, Product Lifecycle Strategies

Unit 5 Pricing**06 Hours**

Meaning, Factors Affecting Price Determination, New Product Pricing Strategies (Market – Skimming Pricing and Market Penetration Pricing) Product Mix Pricing Strategies, Price Adjustment Strategies, Price Changes, Public Policy and Pricing

Unit 6 Distribution Channels and Logistics**08 Hours**

Nature and Importance of Marketing Channels, Direct Marketing Channel and Indirect Marketing Channel, Channel Behavior and Organization, Channel Design Decisions, Channel Management Decisions, Nature and Importance, Retailing, Retailer Marketing Decisions, Wholesaling, Wholesaler Marketing Decisions

Unit 7 Promotion**06 Hours**

Meaning, Components of Promotion, Advertising, Developing Advertising Strategy, Public Relations Role and impact of Public Relations, Personal Selling Process, Sales Promotion, Rapid Growth of Sales Promotion, Publicity

References

1. Kotler, P. and Armstrong G.: *Principles of Marketing*, (13th ed.), Pearson India
2. Saxena, R.: *Marketing Management*, (latest ed.), Mc Graw Hill, India
3. Agrawal, G. R., *Marketing in Nepal, fundamentals, management, and strategy*, Educational Enterprise, Kathmandu

Title: Business Statistics - I	Code: MGMT 321	
Credit Hrs: 3	Year /Semester: I/II	Hours: 48

Course Objectives:

The study of business statistics familiarizes the students with various tools to be used in statistical analysis for the purpose of acquiring knowledge about a vast range of measurable issues of managerial concerns and enable them for processing of data to serve business decisions.

Unit 1 Introduction**8 Hours**

Meaning, Scope and Field of Statistics, Uses and Limitations of Statistics, Meaning and Types of Data – Qualitative and Quantitative, Data Collection Techniques – Primary (Interview), Secondary (sources) Presentation of Data-Bar Diagrams (simple, multiple), Histogram, Frequency Polygon, Frequency Curve, Normal Curve, Ogive, Pie Chart

Unit 2 Descriptive Statistics**12 Hours**

Measures of Central Tendency, Arithmetic Mean, Median, Mode, Geometric Mean and Harmonic Mean (Calculation, Uses); Combined Mean, Weighted mean, Quartiles, Deciles, Percentiles, and Requisites of good Measures of Central Tendency

Measures of Dispersion: Range, Quartile deviation, Mean deviation, Standard Deviation, and their Coefficients, Variance, Coefficient of variance, S. D and Normal Curve

Unit 3 Correlation and Regression**8 Hours**

Simple Correlation (Pearsonian and Spearman's) of Bivariate Distribution, Probable Error, Test of Significance, Line of Regression – Least Square Method: Y on X and X on Y

Unit 4 Linear Programming, Matrix and Determinant**10 Hours**

Optimization of LP problems by Graphical Method,

Matrix: Addition, Subtraction, Multiplication, Application

Determinants: Value by Expansion, Sarrus Rule, Properties, Cramer's Rule to Solve the Equations (Up to 3 Variables), Inverse Matrix and its Application

Unit 5 Probability**10 Hours**

Set Operations, Venn Diagram (up to two sets), Types

Factorial Notation, Combinations, Events, Trials, sample space, Basic Definition of Probability, Law of Addition, Multiplication

References:

1. Gupta, S.P. & Gupta M.P. (2009) *Business Statistics*, 15th edition, Sultan Chand and Sons.
2. Bajracharya, B.C, (2059), *Business Statistics and Mathematics*, M. K Publishers and distributors.
3. Budnick , F.S (1993). *Applied Mathematics for Business and Economics and Social Sciences*, New Delhi: McGraw Hill, INC.
4. Richard Levin and DS Rubin (2009) *Statistics for Management*, 7th edition, Pearson Education.
5. Gupta, S.P. & Gupta M.P. (2009) *Business Statistics*, 15th edition, Sultan Chand and Sons.

Title: Macro Economics
Credit Hrs: 3

Code: MGMT 322
Year /Semester: I/II

Hours: 48

Course Objectives:

This course aims to familiarize students with the various concepts of Macro economics and their relationship with the managerial decisions and actions.

Unit 1 Introduction

06 Hours

Macro economics: Meaning, Scope and Types, Goals and Issues of Macro economics, Application of Macro economics in Business Decision Making

Meaning, Characteristics and Phases, Economic Stabilization Policy

Unit 2 National Income Accounting

06 Hours

Meaning and Various Concepts of NI, Circular Flow of Income and Expenditure (Two, Three and Four Sector Economy), Measurement Methods and Difficulties, Numerical Case Studies

Unit 3 Theories of Employment

06 Hours

Classical Theory of Employment: Say's Law of Market, Product Market Equilibrium, Labor Market Equilibrium and Money Market Equilibrium, Criticisms, Principle of Effective Demand: Aggregate Demand Price, Aggregate Supply Price, Determinations and Importance of Effective Demands

Unit 4 Income Determination Model (Keynesian Approach)

10 Hours

Components: Consumption Function, Saving Function and Investment Function, Paradox of Thrift, Acceleration Coefficient, Multiplier: Investment Multiplier (Its Working and Leverages), Tax Multiplier, Government Expenditure Multiplier, Balanced Budget Multiplier, Export Multiplier, Import Multiplier and Foreign Trade Multiplier, Super Multiplier

Income Determination Model in a Two Sector Economy (AD-AS approach, S-I approach)

Income Determination Model in a Three-Sector Economy (With Tax Government Expenditure and Transfer Payments), Income Determination Model in a Four-Sector Economy, Numerical Case Studies

Unit 5 Income Determination Model (IS-L M Framework)

08 Hours

IS - L H Model with Two Sector Economy, Product Market Equilibrium and Derivation IS Curve, Money Market Equilibrium and Derivation of LM Curve, Determination of Equilibrium Income, Shifts in the IS and LM Functions, IS – LM Model with Three Sector Economy, Money Market Equilibrium With Monetary Policy: Derivation of L M Curve, Product Market Equilibrium With Fiscal Policy: Derivation of IS Curve, Shift in IS and LM Functions, Simultaneous Equilibrium, Numerical Case Studies

Unit 6 Inflation, Deflation and Stagflation

06 Hours

Inflation: Meaning and Types of Inflation, Causes and Effects of Inflation, Computation of Rate of Inflation, Measures to Control,

Deflation: Meaning, Causes and Measures to Control,

Stagflation: Concept of Stagflation, Inflationary Gap and Deflationary Gap

Unit 7: Macro Economics Policies

06 Hours

Monetary Policy: Meaning, Instruments and Objectives, Determinants of Money Supply, Role of Central Bank in Economic Development and Financial Reforms,

Fiscal Policy: Meaning, Instruments and Objectives, Budget: Meaning and Components, Process of Budget Formulation, Concept of Deficit Financing and Debit Management.

References

1. D. N. Dwivedi (2005), *Macro Economics*: McGrawHil Education
2. Soga, Erol, (2008). *Macro Economics*, 1st Edition. Pearson Education
3. Mishra, S. K. and Puri, V. K. (2003). *Modern Macro – Economic Theory*: Himalaya Publishing House.
4. Agrawal, 2010, *Macro Economics Theory and Policy*, 1st Edition, Pearson Education
5. Shapiro, E. (2003) *Macro – Economic Analysis* McGraw Hill education

Title: Introduction to Finance-I	Code: MGMT323	
Credit Hrs: 3	Year /Semester: I/II	Hours 48

Course Objectives:

This course aims to provide the students with basic understandings financial management. This course familiarize the students for financial analysis, to understand the concept of time value of money, to determine the cost of capital, to evaluate the investment projects and select the appropriate project using the techniques of capital budgeting and to understand the concept of working capital and use different techniques for current assets management.

Unit 1 Introduction:**03 Hours**

Meaning of Finance, Nature and function of Financial Management, Goals of Financial Management, Agency Relationship

Unit 2 Cash Flow & Financial Analysis:**12 Hours**

Basic Concept of Cash Flow, Preparation of Cash Flow Statement, Financial Ratio Analysis, Uses of Financial Ratios, Limitations of Financial Ratios, Du-Pont Analysis, Liquidity Ratios, Profitability Ratio, Performance Ratios, Capital Structure Ratios, and Coverage Ratios

Unit 3 Time Value of Money:**04 Hours**

Concept of Time Value of Money, Future Value, Present Value, Solving for time and interest rates, Future Value of an Annuity, Present Value of an Annuity, Solving for interest rates with Annuities, Perpetuities, Uneven cash flows streams, Semiannual and other compounding periods

Unit 4 Cost of Capital:**05 Hours**

Meaning and Component of Cost of Capital, Cost of Debt, Cost of Preferred Stock, Cost of Equity, Capital Asset Pricing Model, Dividend Growth Model, Weighted Average Cost of Capital

Unit 5 Capital Budgeting:**12 Hours**

Concept of Capital Budgeting, Classification of Capital Projects, Estimation of Cash Flows, Incremental Cash Flows, Capital Budgeting Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, NPV vs IRR, Modified Internal Rate of Return, Profitability Index

Unit 6 Working Capital Management:**12 Hours**

Concept of Working Capital, Factors affecting size of Working Capital, Alternative Working Capital Investment Policy, and Cash Conversion Cycle

Cash Management: Motives for holding Cash, Optimal Cash Size

Receivable Management: Credit Policies and Terms, Monitoring of Receivables

Inventory Management: Economic order quantity, Re-order point and safety stock

Reference Books

1. Eugene F. Brigham, & Michael C. Ehrhardt, *Financial Management: Theory and Practice*, Thomson Asia, Singapore.
2. James C. Van Horne, *Financial Management and Policy*, Prentice Hall of India, New Delhi.
3. Joshi, K. R., Sharma, D. R., Gupta, M. K., Lamichhane, P., Shrestha, P. M. & Ghimire, T. R. et al. *Fundamentals of Financial Management*, Ayam Publication, Kathmandu, Nepal.

Title: Computer in Management
Credit Hrs: 3

Code: MGMT 324
Year /Semester: I/II

Hours: 48

Course Objectives:

The aim of this course is to create basic orientations of students on operating system and networking as well as familiarize students with basic computer operations of computers with the application of common programs like Microsoft Words, Excel, Internet etc.

Unit 1 Introduction to Computer Systems

06 Hours

Characteristics, Generations of Computers, Computer Organization (Input Unit, Output Unit, Arithmetic Logic Unit, Control Unit, Central Processing Unit, System, Concept) Computer Software and Software Development

Unit 2 Internet and Intranets

12 Hours

Internet, World Wide Web, Electronic Mail, File Transfer Protocol, Telnet, Web Browsers, TCP/IP Protocol, Domain Name, Search Engines, Introduction to Intranets, E- Commerce and E- Business, Extranet, Virtual Private Network

Unit 3 Computer Network

12 Hours

Introduction, Overview of a Network (Terminals, Telecom Software), Common Processors (Modems, Multiplexes, Concentrators and Controllers, Message Switchers, Front end Processors), Types of Networkers (LAN,QAN), Network Topology (Star, Ring, Linear BUS), Network Protocol, Network Architecture (Peer to Peer and Client/ Server Architecture).

Unit 4: Database Management System

6 Hours

Introduction to Database, Database Management System, Types of Database, Data Mart, Data Mining, Data Warehouse

Unit 5 Word Processing and Spread Sheets

12 Hours

Word Processing, Characteristics, MS Word for Word Processing, Creating, Formatting and Printing Document in MS Word, MS Power Point, Creating Formatting and Printing Work Sheets

References:

1. Ed Bott and Woody Leonhard. *Using Microsoft Office* (Latest edition). Prentice Hall of India, New Delhi.
2. P.K Sinha, PritiSinha: *Computer Fundamentals* (4th Edition). BPA Publications.
3. Alexisleon, Mathews Leon, *Information Technology* (2nd Edition).Vikas Pulication.

Title: Agri-Business Management
Credit Hrs: 3

Code: MGMT 325
Year /Semester: I/II

Hours: 48

Course Objectives:

The primary objective of the course is to develop orientation in students on business prospects of agricultural products and services. It helps students to acquire professional skills in using appropriate management tools and techniques in the context of agribusiness in Nepal.

UNIT 1 Introduction

12 Hours

Role of Agriculture in Nepalese Economy, Problems and Policy Changes Relating to Farm Supplies, Farm Production, Agro-Processing, Agricultural Marketing, Agricultural Finance etc. in the Country; Economic Reforms and Nepalese Agriculture, Recent Change on Agri- Business Sector; Emerging Trends in Production, Processing, Marketing and Exports; Policy Controls and Regulations Relating to Agri-Business Enterprises; Agri-Business Policies -Concepts, Formulating Pricing and Marketing Policies; Concept of Public Distribution System

UNIT 2 Management of Bio Tech Industries

10 Hours

Agricultural Needs & Application of Biotechnology for Agricultural Uses and Benefits; Tissue Culture, Disease Surveillance, Quality Products and Productivity Based Industries, Their Structure, Quality Parameters and Marketing

UNIT 3 Management of Floriculture and Landscaping

10 Hours

Recent Advances in Floriculture Industry; Evolution of New Cultivators and Production Technology of Ornamental Plants; Response of Flowers to Environmental Conditions and Landscape Gardening; Style of Gardening, Landscaping in Newly Developed Towns And Cities; Commercial Cultivation of Flower Crops Like Rose, Marigold, Aster, Carnation; Extraction, Purification and Storage of Essential Oils and Perfumes; Post Harvest Changes in Cut Flowers

UNIT 4 Poultry and Hatchery Management

12 Hours

Introduction to Poultry and Hatchery Industry, Establishing a Poultry and Hatchery Unit -Location, Size and Construction, Equipment and Physical Facilities, Organizing and Managing a Poultry, Incubation and Hatching, Production of Quality Chicks and Eggs, Factors Affecting Hatchability, Bio Security and Hatchery Sanitation, Handling of Hatching Eggs, Maintaining Chick Quality, Chick Grading, Sexing, Packing, Dispatch, Transportation and Chick Delivery, Franchise Hatcheries, Custom Hatching, Brooding, Growing and Laying Management, Crises Management, Industrial Feeding, Housing and Disease Management, Waste Management

UNIT 5 Fruit Production and Post-harvest Management

12 Hours

Present Status of Fruit Industry in Nepal and Emerging Scenario; Major Fruit Growing Zones, Management of Fruit Production Technology for Domestic and Global Market; Post Harvest Handling Technology, Harvesting, Pre-Cooling, Grading, Packing, Storage and Transportation for Cooling, Grading, Packing, Storage and Transportation, Pre and Post -Harvest Management for Quality and Shelf Life; Fruit Processing Industry; International Trade in Fruits, Problems and Prospects with respect to Global Marketing of Fruits, Government Policy and Incentives for Domestic and Global Trade

References

1. James j Beirelien, Kenneth, Donald D, *Principles of Agri Business Management*
2. Ganga Dhar Bhatia. *Agri Business Management* (latest edition). Mittal Publication
3. Related Publications of Ministry of Agriculture and other concerned government agencies
4. Related Publications of FNCCI and other professional and non- governmental organizations

Title: Company Account
Credit Hrs: 3

Code: MGMT 331
Year /Semester: II/III

48 Hours

Course Objectives:

The objective of this course is to develop the skills of recording of transactions relating to issue of share & debentures and to impart the skill of preparation final accounts and provide basic knowledge of holding company and liquidation.

Unit 1 Accounting for Share Capital and Debentures

8 Hours

Types of Shares; Issue, forfeited and issue of forfeited Shares; Issue and Redemption of preference shares, Issue and redemption of Debentures, Bonus Shares, Right Issue of Share, Underwriting Commission

Unit 2 Financial Statement

6 Hours

Preparation of Financial Statements as per Companies Act 2063; Interpretation of items of Balance Sheet and Income Statement; Disclosure Requirement According to Act/Rules

Unit 3 Amalgamation and Merger of Companies

08 Hours

Legal Framework; Amalgamation in the Nature of Purchase; Amalgamation in the nature of merger; Determination of Purchase Consideration; Methods of Accounting for Amalgamation

Unit 4 Holding Company and Subsidiary Companies

10 Hours

Concept of Holding Company; Determination of Pre-acquisition Profit, Goodwill or Capital Reserve, Minority Interest, Unrealized Profit; Revaluation of Assets; Dividend from Subsidiary Company; Consolidated Financial Statements

Unit 5 Liquidation of Company

6 Hours

Provision Relating to Liquidation of Companies under Companies Act 2063; Amount Realised from Sale of Assets; Called Up Unpaid Capital; Determination of Parity in Case of Unequal Calls; Payment or Distribution of Surplus

Unit 6 Cash Flow and Fund Flow

10 Hours

Basic Concept of Cash Flow; Purpose of Statement of Cash Flows; Cash and Cash Equivalent; Format of the Cash Flow Statement; Classification of Cash Flows; Preparation of Cash Flows; Method of Reporting Cash Flow from Operating Activities; Measuring Free Cash Flow

Reference Books:

1. Goyal, V.K. Goyal, R., *Corporate Accounting*, PHL Learning Pvt. Ltd.
2. Mukharjee, A. & Hanif, A. *Modern Accountancy (Vol. II)*, Tata McGraw Hill
3. Maheshwari, S. N. *Advance Accounting*, Vikash Publishing House Pvt. Ltd.
4. Dangol, R. M. *Accounting for Business*, Taleju Prakashan
5. Upadhyaya, T. R., Gautam, R., Paudel, M., Khadka, K., K.C., H., Rawat, K. *Company Account*, Samjhana Publication Pvt. Ltd.

Title: Co-operative Management
Credit Hrs: 3

Code: MGMT 332
Year /Semester: II/III

Hours: 48

Course Objectives:

The aim of this course is to enable the students to acquire knowledge about the Co-operative management and administration and to familiarize the students with processes of accounting and auditing of Co-operatives.

Unit 1 Introduction

10 Hours

Meaning, Definition and Features of Co-operatives, Purpose of Co-operatives, Evolution of Co-operative Organizations, Types of Co-operative Organization, Common Functions and Processes in Co-operatives, Strength and Weakness of Co-operatives; Institutional structure of Co-operatives, Management Structure: Roles & Responsibilities of General Body, Roles of Board of Directions, Role of President, CEO and Secretary, Management Environment of Co-operative

Unit 2 Accounting System of Co-operatives

10 Hours

Nature and Scope of Co-operative Accounting, Accounting Principles, Co-operative Accounting vs Double Entry & Single Entry Accounting System, Books & Registers Maintained by the Co-operatives, Statutory Requirements, Day Book and Subsidiary Day Book, Final Account

Unit 3 Co-operative Audit

08Hours

Concept and Feature of Co-operative Audit, Difference between Co-operative Audit and General Audit, Rights and Duties of Auditor, Vouching, Verification, Valuation of Assets & Liabilities, Auditing of Reserve and Provisions, Audit Memorandum

Unit 4 Co-operatives in Nepal

10 Hours

Origin and Development of Co-operatives in Nepal, Procedures of Formation, Registration, Renewal and Termination of Co-operatives, Provisions of Co-operative Act 2048, Co-operative Rules 2049, Role of Civic Societies and the State in the Co-operatives Movement in Nepal, Monitoring and Regulating Co-operatives in Nepal (Nepal Rastra Bank, Co-operative Department and District Co-operatives)

Unit 5 Co-operative Models in Some Countries

10 Hours

Consumer Co-operatives in Britain and Sweden, Credit Co-operatives in Germany & Italy, Dairy Co-operatives in Denmark, Farming Co-operatives in Russia & Israel, Micro Finance in Bangladesh

References:

1. Goel, B. D. *Co-operative Management and Administration*. Deep & Deep Publications. New Delhi.
2. Mamoria, C.B, & Sexena " *Co-operation in Foreign Lands*."
3. Panta D. K., & Gautam, R.P., (2072), *Cooperative Management* (First Edition), Kathmandu: Samjhana Publication Pvt. Ltd.

Title: Business Statistics- II
Credit Hrs: 3

Code: MGMT 333
Year /Semester: II/III

Hours: 48

Course Objectives:

This course aims to make students familiar with the several tools and techniques of statistics so that they can correctly apply them for analyzing and making inferences about variables under considerations. This will enable students to apply these tools in managerial decision making as they assume professional career in the future.

Unit 1 Regression Analysis

10 Hours

Measures of Variation, Standard Error of Estimates and Its Interpretation, Coefficient of Determination, Estimation of Predicted Value, Assumptions on Regression Analysis

Unit 2 Decision Making

06 Hours

Payoffs and Regret Tables

Unit 3 Time Series and Index Number

10 Hours

Time Series: Meaning, Measurement of Time Series – Semi Average, Moving Average, Least square

Index Number: Rules, Problems Related to Wholesale Price and Cost of Living Index Numbers, Lesperyre's and Pasche Formulas

Unit 4 Sampling and Test of Hypothesis

12 Hours

Sampling-Introduction, Probability and Non-probability Sampling (types)

Testing of Hypothesis: Introduction, Type I and Type II error, Level of Significance, Degrees of Freedom, Standard Error of Mean, Confidence Interval, Test of Significance of Single Mean, Two Means (one and two tails, z, t –tests), Chi- square χ^2 -test for Independent of Attribute

Unit 5 Transportation and Assignment, CPM and PERT by Networking

10 Hours

Introduction, Basic initial feasible solution, test of optimality, Hungarian method, Network diagram, Critical Path, PERT

References:

1. Livine, David, M .Krebiel, Berenson and Viswanathan (2008). *Business Statistics: A first Course*, Third Edition. Pearson Education.
2. Taha ,Hamdy A . (2006). *Operations Research: An introduction* (Seventh Edition), Prentice Hall.
3. Budnick, F.S (1993). *Applied Mathematics for Business and Economics and Social Sciences*. New Delhi : McGraw Hill, INC.

Title: Risk and Disaster Management
Credit Hrs: 3

Code: MGMT334
Year /Semester: II/III

Hours: 48

Course Objective:

This Course aims at making students competent for managing the financial and natural uncertainties and risks standing across a business enterprise.

Unit I Introduction to Risk

10 Hours

Introduction, Classification of risk, The cost of risk, Degree of risk, Meaning, Scope & Objective of Risk Management, Personal risk management, Corporate risk management, Risk Management Process, The Administration of Risk Management Process, Risk Identification, Risk Evaluation, Risk Control, Risk avoidance, Risk reduction, Evaluation of risk reduction measures, Risk Financing, Retention, Determination of retention levels, Self Insurance- Risk Retention Group

Unit 2 Forms of Risks

12 Hours

Enterprise Risk Management: Meaning of ERM, Sources, Pure risk, Speculative risk, Strategic risk, Operational risk, Market risk, Credit risk, Risk management models, Integrated risk assessment, Frontiers of ERM Role of Chief Officer, Prerequisite for ERM

Market Risk Management: Importance, Exposure in financial markets, Methods to handle & control Market risk

Credit Risk Management: Need, Securitization for credit risk, Credit derivatives, Methods for credit risk management

Operational Risk Management: Importance, Measurement of Operational risk, Stages of Operational Risk Management

Strategic Risk Management: Strategic out look to risk management, Strategic planning to manage risk, Managing risk in Merger & Acquisitions

Project Risk Management: Meaning, Source & Classification of project risk, Cost & Effect of project risk operation, Reason, Scope of Project Risk Management, Phases of Project Risk Management, Prerequisite of risk response, Characteristics of risk response, Type of risk handling Strategies, Risk management in different types of project

Unit 3 Financial Risk Management

18 Hours

Operational Risk Management: Meaning,- Sources & Classification of Operational Risk, Operational Events, Regulatory issues of Operational Risk Management-Measurement of Operational Risk, Objectives of Operational Risk Management, Stages of Operational Risk Management, Roles of Supervisor, Disclosure Requirement, Insurance & Operational Risk Management

Financial Risk Management: Definition, Source of financial risk, Need & Importance of Financial Risk Management, Tools for Financial Risk Management: Derivatives, Futures, Swaps, Options, Role of Chief Risk Officer, Integrated Risk Program, Double trigger option

Treasury Risk Management: Money market- Trends in Security Market, Trends in Interest Rates, E-Finance, Integrated treasury in Public Sector Banks, Volatility trading, Floating, Capital Adequacy, Liquidity Management, Tools for Treasury Risk Management: Currency future, Financial future, Commodity future, Steel future, Options, Real Options, Weather derivatives Insurance

Unit 4 Disaster Management

08 Hours

Definition of disaster; General Effects of disaster; Causal factors, Disasters and development (cause and effect), Types of disasters/hazards: Natural, Anthropogenic, Sociological Technological, transport, climate change, Social and Psychological dimensions of disasters, coping with stress, anxiety and fears, Technology and disaster management and latest technological equipment, Disaster Management Agencies and their functions

References:

1. M. Saravana Kumar: *Disaster Management*: Himalaya Publishing House
2. Satish Modh: *Introduction to Disaster Management*: Macmillan
3. John C. Hull, *Risk Management and Financial Institutions*, Willey Finance

Title: E- Commerce
Credit Hrs: 3

Code: MGMT 335
Year /Semester: II/III

Hours: 48

Course Objectives:

The Objective of the course is to make students familiar with the mechanism of conducting business transactions through electronic media and to make them understand the methodology of online business dealings using e-commerce.

Unit 1 Overview of Electronic Commerce (EC)

10 Hours

Concept of e-commerce, Development of e-commerce, some e-commerce scenario, scope and limitations of e-commerce, Internet and its role in e-commerce, Ethical, legal and social concerns, security

Unit 2 Fundamental of e-commerce

10 Hours

Definition and types of e-commerce: B2B, B2C, C2C, and P2P, B2B service provider, e-distributor, procurement and just-in-time delivery

Unit 3 E-commerce strategies

10 Hours

Strategies for marketing, Sales and Promotions, Strategies for Purchasing and support activities, Strategies for Web Auctions, Virtual Communities, and web portals

Unit 4 E-Payment

08 Hours

Transactions through Internet, requirements of e-payment systems, functioning of debit and credit cards, pre and post payment services, SET Protocol for credit card payment, E-cash, E-check, Micropayment system, Security of e-commerce

Unit 5 E-Marketing and E-finance

10Hours

Introduction to e-marketing, Marketplace vs Market space, impact of e-commerce on market, marketing issues in e-marketing, direct marketing, one-to-one marketing, Introduction to e-financing, Areas of e-financing, e-banking, importance and advantages of e-trading, Digital economy, E-ticketing, future of e-commerce

References:

1. David Whiteley. *E-Commerce: Strategy, Technologies and Applications*. Tata McGraw Hill.
2. P. T. Joseph. *E-Commerce: A managerial Perspectives*, Tata McGraw Hill.

Title: Introduction to Finance-II
Credit Hrs: 3

Code: MGMT 341
Year /Semester: II/IV

Hours 48

Course Objectives:

This course aims to provide the students with basic understandings financial management. This course familiarize the students with short-term financing, to determine the intrinsic value of bond and stock, to Measure the risk and return of financial assets, to explain the concept of leverage and its impact on investment and to understand the concept of capital structure

Unit 1 Short-Term Financing:

10 Hours

Nature short-term financing, Advantages and disadvantages, Sources of short-term financing: accruals, accounts payable (trade credit), commercial paper, short-term bank loans – line of credit, revolving credit arrangement, transaction loans; The cost of bank loan; Choosing a bank; Factoring accounts receivable, Inventory loan: Floating loan, Chattel loan, Trust receipt loan, Terminal warehouse receipt loan, Field warehouse receipt loan

Unit 2 Valuation of Bonds and Stocks:

12 Hours

Meaning of Bond; Basics of Bond; Bond Valuation; Yield to Maturity, Yield to Call

Meaning and Features of Preferred Stocks, Valuation of Preferred Stocks

Meaning and features of common stock, Valuation of Common Stocks: Book Value Method, The dividend discount model; zero growth model, constant growth model, non-constant growth model

Unit 3 Risk and Return Theory:

10 Hours

Meaning and Nature of Risk and Return, Measures of Risks and Return of Single asset and portfolio of assets: Variance, Correlation and Covariance

Concept of Diversification, Capital Assets Pricing Model, Standard Deviation vs. Beta as a measure of Risk, Security Market Line (SML) vs. Capital Market Line (CML)

Unit 4 Leverage:

08 Hours

Concept of Leverage, Degree of Operating leverage, Financial Leverage and Total Leverage, Financial Leverage with Preferred Stock; EBIT-EPS Analysis

Unit 5 Capital Structure:

08 Hours

Concept of Capital Structure, Consideration of Capital Structure Planning, Modigliani and Miller's (MM) Proposition, Static Tradeoff Theory, Pecking Order Theory

Reference Books

1. Eugene F. Brigham, and Michael C. Ehrhardt, *Financial Management: Theory and Practice*, Thomson Asia, Singapore.
2. James C. Van Horne, *Financial Management and Policy*, Prentice Hall of India, New Delhi.
3. Joshi, K. R., Sharma, D. R., Gupta, M. K., Lamichhane, P., Shrestha, P. M. & Ghimire, T. R. et al. *Fundamentals of Financial Management*, Ayam Publication, Kathmandu, Nepal.

Title: Human Resource Management	Code: MGMT 342	
Credit Hrs: 3	Year /Semester: II/IV	Hours: 48

Course Objectives:

The objective of the course is to expose the students to the various aspects of human resource management strategies thereby familiarizing them with tools and techniques of managing people in modern organizations.

Unit 1 Human Resource Management 04 Hours

Meaning, Nature, Objectives and Functions of Human Resource Management, Evolution of Human Resource Management, Outcomes of Human Resource Management (QWL, Productivity and Readiness for Change), Challenges of Human Resource Management

Unit 2 Human Resource Planning and Job Analysis 10 Hours

Introduction and Needs of Human Resource Planning, Linking Organizational Strategy to Human Resource Planning, Process of HRM, Demand and Supply Forecasting, Concept and Objectives of Job Analysis, Techniques of Job Analysis, Job Description, Job Specification Job Design, Methods of Job Design

Unit 3 Recruitment and Selection 08 Hours

Concept and Source of Recruitment, Recruitment Process, Selection Concept, Selection Process, Reliability and Validity, Interviews, Orientation and Socialization, Recruitment and Selection Practices in Nepalese Organization

Unit 4 Human Resource Development and Managing Careers 10 Hours

Needs and Importance of Human resource Development, Identification of Training Needs, Methods of Training, Management Development, Technique of Management Development, Evaluating Training and Development Effectiveness, Meaning of Career, Career Stages, Successful Career Tips

Unit 5 Performance Appraisal and Compensation 08 Hours

Concept and Objectives of Performance Appraisal, Appraisal Process, Appraisal Methods, Meaning and Administration of Compensation, Establishing Pay Structure, Component of Employee Remuneration (Basic Wages, Dearness Allowance, Bonus, Fringe Benefits and Incentives), Job Evaluation: Meaning and method, Current Trends in Compensation

Unit 6 Employee Health and Safety 04 Hours

Definition of Employee Health and Safety, Major Issue Health and Safety, Grievance, Causes of Grievances, Procedure of Grievances Handling, Discipline and Disciplinary Actions

Unit 7 Understanding Labour Relations and Collective Bargaining 04 Hours

Concept of Labour Relation, Trade Unions, Why Employee Join Union, Labour Legislation in Nepal, Collective Bargaining, Collective Bargaining Process

References:

1. Decenzo, A David and Robbins P. Stephen: *Human Resource Management*, Tenth Edition, Wiley India.
2. Dessler, Gary: *A Framework for Human Resource Management*, Third Edition, Pearson Education India.
3. Cascio F. Wayne: *Managing Human Resources*, Eighth Edition, McGraw Hill.

Title: Introduction to Sociology**Code: MGMT 343****Credit Hrs: 3****Year /Semester: II/IV****Hours: 48****Course Objectives:**

This course aims to provide basic sociological concepts and adequate understanding of the sociological perspectives on management and business administration. This develops ability in students the competencies to view and analyze management in different models of sociology for solving several types of management problems.

Unit 1 Introduction to Sociology**08 Hours**

Meaning, Definition and Nature, Subject matter and emerging context of sociology ,Relationship of sociology with psychology, Economics and Management, Application of sociology in Management and Business administration

Unit 2 Some Basic Concepts of Sociology**14 Hours**

Community, Society Culture, Cultural Relativism Ethnocentrism, Group Ethnicity, Gender caste class, Norms, Values, Status and Role, Application of Sociological Concepts in Management in related Aspects, Social Process, Socialization, Adaptation, Globalization, Liberalization, Conflict, Cooperation, Industrialization

Social Change: Meaning and Definition of social and Cultural Change, Causes and Characteristics Socio-cultural Change, Relevance in Management to Social and Cultural Change

Unit 3 Social Stratification, Social Deviance and Social Control**08 Hours**

Social differences, inequality and stratification in terms of caste, class, gender and power in the context of Nepal, Meaning and definition of social deviance and ways of control, Relevance with management and business administration

Unit4 Sociological Imagination and Sociological Theories**08 Hours**

Marxist Theory: Basic Premises, World System Theory: Basic premises, Postmodernism: Basic premises, Relevance of sociological Theories in management

Unit 5 The Sociology of Management**10 Hours**

Sociology of Management, Sociology of Organization, Organizational Culture, Work and Leisure, Social Capital and Management, Dynamics of Social Capital, Market and Politics, Understanding Cultural Diversity, Organizational Goals and Society

References

1. Shankar Rao, C.N.: (2000), *Sociology: Primary Principles* (3rd edition), New Delhi: S. Chand & Company.
2. Abraham M. Francis. *Modern Sociological Theory: An Introduction* (latest edition) Calcutta Oxford University Press
3. Chaturvedi. A. and Chaturvedi. *The Rational of Sociology of Organizations. Introduction in the Sociology of Formal Organizations (1998)*. Delhi Oxford University, Press
4. Fligsten. N. *Markets as Politics: A political Cultural Approach to Market Institutions in Reading in Economic Sociology (2002)*. London Blackwell
5. Lewis D. *The Management of Non –Governmental Development Organizations (1998)*. London: Routledge.

Title: Business Law	Code: MGMT 344	
Credit Hrs: 3	Year /Semester: II/IV	Hours: 48

Course Objectives:

The course provides the students the basic concept of law and importance of business laws for the regulation of business sector, familiarize the students with the content of fundamental business laws which help corporate managers and executives to manage day to day corporate activities and entrepreneurs, their businesses and helps the students develop an idea of managing common corporate legal problems or disputes before opting to go for litigation.

Unit 1 Introduction**06 Hours**

Meaning of Law; Nature of Law; Types and Sources of Law; Nature and Sources of Business laws; Jurisdictional procedure in Nepal

Unit 2 Law of Contract**12 Hours**

Meaning of Contract; Contract vs. Agreement; Essentials of Valid Contract; Types of Contract; Performance of Contract; Termination of Contract; Breach of Contract and Remedies for Breach of Contract; Contract of Guarantees; Bailment and Pledge; Law of Agency; Salient Features of Nepal Contract Act, 2056.

Unit 3 Laws Relating to Sale of Goods**04 Hours**

Meaning and Features of Sale of Goods; Sale and Agreement to Sale; Types of Goods; Conditions and Warranties; Transfer of Ownership; Performance of Contract of Sale; Unpaid Seller

Unit 4 Law Relating to Negotiable Instrument**08 Hours**

Meaning of Negotiable Instrument; Features of Negotiable Instrument; Capacity of Parties; Negotiation and Endorsement; Rules Regarding Presentation; Discharge from Liability; Dishonour of Negotiable Instrument; Noting and Protesting

Unit 5 Company Act**10 Hours**

Meaning of Company; Features of Company; Types of Companies; Incorporation of Company; Memorandum of Association & Article of Association; Share Capital & Debentures; Meeting and Minutes; Board of Directors; Books of Accounts; Audit; Liquidation of Companies

Unit 6 Intellectual Property and Arbitration**08 Hours**

Concept of Nepalese Laws Relating to Patent, Trademark, Copy Right, Meaning and importance of Arbitration Power and Duties of Arbitrator

References:

1. Kapoor, N.D., *Business Law*. S. Chand & Company Ltd., New Delhi
2. Sen and Metra, *Commercial Law and Industrial Law*. The World Press Pvt. Ltd. Calcutta
3. Nepal Company Act, 2063, *Ministry of Law & Parliamentary Affairs*, Nepal
4. Neupane, M. P., *Banijya Kanoon*. RatnaPustakBhandar, Kathmandu
5. Tulsian, P. C., *Business Law*. Tata McGraw Hill. Delhi
6. Nepal Contract Act, 2056.

Title: NGO Management	Code: MGMT 345	
Credit Hrs: 3	Year /Semester: II/IV	Hours: 48

Course Objectives:

This course aims at developing the special skills and abilities in students pertaining to the management and development of Non-Governmental Organizations (NGOs) in Nepal.

Unit 1: Introduction to NGOs **10 Hours**

Meaning of NGOs, Their Functions and Roles in Society, Origin and History of NGOs, Types of NGOs, Development of NGOs in Nepal, Contribution of NGOs in Various Sectors of Societies in Nepal
Challenges Faced by NGOs

Unit 2: Environment of NGOs **8 Hours**

Concept of Environment, Taxonomy of Environment with reference to NGOs, Using PESTLE Framework for Analyzing Environment, SWOT Analysis in NGOs

Unit 3: Formation of NGOs **8 Hours**

Trust and Society: Meaning and Their Differences, Process of Formation of Trust and Society, Registration Procedure of NGOs, Problems during the Registration Process

Unit4: Management of NGOs **8 Hours**

Initial Steps, Making Strategic for NGOs: Contents of Strategy, Management Process: Planning, Organizing, Staffing, Coordinating and Controlling, Developing Core Competencies and Capacity Building Process, Meaning and Nature of Project, Project Identification, Project Life Cycle, Problems of Multi-Project Management

Units 5: Major Issues and Areas of NGOs **8 Hours**

Problems: Social, Economic, Human Resources, Infrastructural; Common Areas for Focus: Education, Health, Economic (Skills, Poverty, Agriculture etc.), Empowerment, Political

Unit6: Regulating and Funding Agencies **6 Hours**

Government Bodies and Their Functions INGOs and Their Roles: Oxfam, CARE, Action Aid, Red Cross, Transparency International, Save the Children, US-Aid

References

1. Concerned policy papers published by the concerned agency of Government of Nepal
2. Publications of INGOs,

Title: Management Accounting
Credit Hrs: 3

Code: MGMT 451
Year /Semester: III/V

48 Hours

Course Objectives:

The objective of this course is to provide students basic knowledge of Management accounting and impart the concept of budgetary control and its applications in business organizations and provide the knowledge about use of costing data for planning, controlling and decision making.

Unit 1 Introduction to Management Accounting

4 Hours

Meaning of Management Accounting; Nature & Scope of Management Accounting; Function of Management Accounting; Management Accounting vs. Cost Accounting; Management Accounting vs. Financial Accounting

Unit 2 Absorption & Marginal Costing

10 Hours

Concept of Absorption Costing; Behavior & Recovery of Fixed Cost; Concept of Marginal Costing; Behavior Marginal Costing; Income Statement under Absorption Costing; Income Statement under Marginal Costing; Reconciliation of Profit; Cost-Volume Profit Analysis; Contribution Margin Analysis; Break-Even Point Analysis; Margin of Safety

Unit 3 Budget & Budgetary Control

18 Hours

Meaning of Budget & Budgetary Control; Objective of Preparing Budget; Preparation of Different Types of Budget: Sales Budget, Production Budget, Material Consumption Budget, Material Purchase Budget, Direct Labour Budget, Cash Budget; Preparing Master Budget; Performance Budget; Zero Base Budgeting; Meaning of Fixed Budget; Limitation of Fixed Budget; Meaning of Flexible Budget; Fixed Budget vs. Flexible Budget; Preparation of Flexible Budget

Unit 4 Standard Costing

10 Hours

Meaning of Standard Costing; Advantage of Standard Costing; Disadvantage of Standard Costing; Types of Standards & Standards Settings; Material Variances; Labour Variances; Overhead Variances

Unit 5 Activity Based Costing

6 Hours

Concept of Traditional Costing; Limitation of Traditional Costing; Concept of Activity Based Costing; Classification of Activities & Their Drivers; Preparation of Cost Statement; Uses of Activity Based Costing; ABC vs. Traditional Costing; Activity Profitability Analysis

Reference Books:

1. R.N. Anthony, G.A. Walsh, *Management Accounting*
2. Jain & Khan, *Management Accounting*
3. I. M., Pandey, *Management Accounting*
4. S. N. ,Maheshwari, *Principle of Management Accounting*
5. Asmita Publication, *Cost & Management Accounting*

Title: Research Methodology
Credit Hrs: 3

Code: MGMT 452
Year /Semester: III/V

Hours: 48

Course Objectives:

The objective of this course is to provide basic knowledge to the students about research, their methodology and develop basic skills to conduct survey research and case studies.

Unit 1 Introduction

06 Hours

Meaning, Objectives and Significance of Research, Types of Research, Research Methods vs Methodology, Research and Scientific Method, Research Process, Criteria of Good Research, Research Problem, Selecting the Problem, Review of Literature, Source of Literature, Organizing Library Findings

Unit 2 Research Design

08 Hours

Meaning and Need of Research Design, Features of Good Design, Different types of Research Design (Exploratory Research, Descriptive and Causal Research)

Sampling, Features of a Good Sample, Different Types of Sampling

Unit 3 Measurement and Scaling

06 Hours

Measurement in Research, Types of Measurement (Nominal, Ordinal, Interval and Ratio)

Scaling: Important Scaling Techniques, Scale Construction Techniques

Reliability and Validity of Measurement

Unit 4 Data Collection and Analysis

10 Hours

Primary and Secondary Data, Methods of Collection of Primary Data (Questionnaire, Research Interview, Focus Group Discussion), Questionnaires Construction and Administration, Pre- testing of Questionnaire, Appropriate Method for Data Collection, Important considerations for data collections

Editing, Coding, Classification and Tabulation, Presentation of Data in Tables, Graphs and Diagrams, Statistical Methods of Analyzing Data, Use of data analysis tools like SPSS and Excel

Unit 5 Topic Selection and Research Proposal

08 Hours

Topic Selection, Criteria of Topic Selection, Meaning and Types of Research Proposal, Purpose of Research Proposal, Contents of Research Proposal

Unit 6 Preparation of Research Report

11 Hours

Concept and Purpose of Report Writing, Types of Reports, Different Steps in Writing Report, Components and Layout of Research Report, Essential of Good Report

Reference Books

1. Kothari, C.R., *Research Methodology Methods and Techniques* 2nd Edition, New age International Publishes.
2. Cooper R. Donald and Schindler S. Pamela, *Business Research Method* 9th Edition McGraw – Hill New York.
3. Pant, P. R. *Essentials of Business Research Methods*, Buddha Publication, Kathmandu, Nepal.

Title: Business Environment in Nepal
Credit Hrs: 3

Code: MGMT453
Year /Semester: III/V

Hours: 48

Course Objectives:

This course aims to provide students with a sound understanding of environmental forces affecting business operations and to improve their ability to analyze such environmental forces on Nepalese Business.

Unit 1 An Overview of Business Environment

08 Hours

Concept of Business Environment, Its Nature and Significance, Types of Environment, Environmental Analysis Process and Limitations of Environmental Analysis

Unit 2 Political Environment

06 Hours

Political Environment in Nepal, Government and Legal Environment, Major Laws, Rules and Policies Affecting business

Unit 3 Socio-Cultural and Demographic Environment

10 Hours

Nature and Impact of Culture on Business, Social Structure, Social Attitudes, Social Responsibilities of Business, Social Audit, Demographic Environment: Meaning, Components and Impact on Business

Unit 5 Economic Environment

08 Hours

Nature and Components of Economic Environment, Economic Systems and Their Impact of Business, Monetary and Fiscal policy, Liberalization, Privatization, Other Economic Policies: Trade, Employment, Investment and Tourism Policies, Status of Nepalese Economy and its Impact on Business

Unit 6 Technological Environment

08 Hours

Components, Innovation, Status of Technology in Nepal, Transfer of Technology, Impact of Technology on Globalization, Technology Management

Unit 7 International Environment

08 Hours

Globalization: Meaning Nature and Impact on Developed and Developing Economies, International Institutions: WTO, GATT, SAPTA, SAFTA, IMF etc.

References

1. Pant, Prem R. (2005): *Business Environment in Nepal* (latest edition). Buddha Academic Publishers and Distributors.
2. Agrawal, Govind R. (2002): *Dynamics of Business Environment in Nepal* (latest edition). Kathmandu: M. K. Publishers.
3. Aswasthappa, K. (1999): *Business Environment for Strategic Management*. Mumbai: Himalaya Publishing House.

Title: Tourism Management
Credit Hrs: 3

Code: MGMT 454
Year /Semester: III/V

Hours: 48

Course Objectives:

The course provides students an understanding about the tourism and its importance in the context of Nepal, familiarizes them with the major tourism products and businesses of Nepal.

Unit 1: Introduction of Tourism

8 Hours

Concept and meaning of Tourism, Evolution of Tourism (Global, SAARC and National prospective), Nature of Tourism, Type of Tourism and Tourist, Motivational factors of Tourism, Career prospects of Tourism in the context of Nepal; Components of tourism: Attraction, Accessibility, Accommodation, Amenities, Role of Tourism: Economic role, Social role, Environmental role

Unit2: Institutions in Tourism

8 Hours

National Tourism Council (NTC), Ministry of Tourism and Civil Aviation (MOTCA), Nepal Tourism Board (NTB), Nepal Association of Travel and Tour Agents (NATTA), Trekking Agents Association of Nepal (TAAN), Nepal Association of Rafting Agents (NARA), Nepal Mountaineering Association (NMA), Hotel Association of Nepal (HAN), Civil Aviation Authority of Nepal (CAAN)

Unit 3: International Organizations

8 Hours

United Nation World Tourism Organization (UNWTO), World Travel and Tourism Council (WTTC), Universal Federation of Travel Agent Association (UFTAA), Pacific Asia Travel Association (PATA), International Civil Aviation Organization (ICAO), International Air Transport Association (IATA)

Unit 4: Tourism Marketing

6 Hours

Meaning and Importance of Tourism Marketing, Specific Attributes of Tourism Marketing, Tourism Marketing Mix (Tools and techniques), Tourism Promotion Mix, Segmentation of Tourism Market

Unit 5: Human Resource Management (HRM) in Tourism

4 Hours

Concept of Human Resource, Human Resource Planning, Human Resource Recruitment and Selection, Training and Development

Unit 6: Sectoral Management and Operation of Tourism

10 Hours

Travel

Concept, Types and Functions of travel Agency, Concept and Importance of Travel Information, Sources of Travel information (OAG, TIM, PAT etc), Meaning and types of airfare

Tour

Meaning and types of tour Itinerary, Itinerary designing, Tour costing, Major tourist destinations of Nepal

Trekking

Major Trekking Regions of Nepal, Types of Trekking, Trekking Gradation, Trekking Management Guidelines

Rafting

Major River Systems of Nepal, Types of Rafting, Rafting Gradation, Trekking Management Guidelines

Unit 7: Management Information System in Tourism

4 Hours

Concept of Management Information System, Importance of Information in Tourism, Concept and Importance of Computer Reservation System

References:

1. Kamra and Chand (2002): *Basics of Tourism, Theory Operation and Practise*, Kaniska Publishers: New Delhi
2. Misra S. N., Saudal S. K. (2008): *Basics of Tourism management*, Excel Books: New Delhi
3. Prasad, VVV and Sundari VBT (2009): *Travel and Tourism management*, Excel Books: New Delhi

Title: Production and Operation Management	Code: MGMT455	
Credit Hrs: 3	Year /Semester: III/V	Hours: 48

Course Objectives:

This course aims to acquaint students with current operations management practices and research results and with the core concepts, tools, models and managerial considerations used in making operations management decisions.

Unit 1: Introduction to Production and Operation Management **7 Hours**

Concept of production and operation Management, Function of Production and Operation Management, Goods and services; Meaning and Factors Affecting Productivity, Productivity Measurement, Productivity in Service Sector

Unit 2: Analysis of Location and Layout **7 Hours**

Concept of location Decisions Advantages of Good Location, Factors Affecting Location Decision, Meaning of Layout, Types of Layout, Layout for Different Setup: Fixed position, Process oriented, Office Layout, Retail layout, Restaurant, Factors Affecting Layout, Behavioural Factors in Layout

Layout Strategy in Service and Manufacturing, Qualitative and Quantitative Methods of Determination of Location

Unit 3: Capacity Planning **6 Hours**

Concept of capacity, Determinants of Capacity, Types of capacity

Unit 4: Production Planning and Control **9 Hours**

Concept of Production Planning and Control, Objectives of Production Planning and Control, Tools and Techniques of Production Planning and Control: Aggregate Planing, Master Scheduling, Material Requirement Planning, Concept of Loading and Scheduling

Unit 5: Inventory Management **6 Hours**

Inventory costs, independent vs. dependent demand, inventory systems, basic model types, EOQ models

Unit 6: Maintenance and Reliability Management **7 Hours**

Concept of maintenance and reliability management, Types of Machinery and Equipment

Breakdown of Machinery and Parts, Repair and Maintenance Policies

Unit 6: Quality Management **6 Hours**

Quality: Management and Control, TQM in Manufacturing and Services, International Quality Standards, Fundamental Tools of TQM, Statistical Quality Control: Meaning and Basic Application

References:

1. Chase, Richard B. and Nicholas J. Aquilano: *Production and Operations Management: A life cycle approach*, Irwin.
2. Adam, Everett E. Jr and Ronald J. Ebert: *Production and Operations Management*, Prentice Hall of India.

Title: Business Ethics	Code: MGMT 461	
Credit Hrs: 3	Year /Semester: III/VI	L.H. 48 Hours

Course Objectives:

The course has been introduced so that the students can clearly understand ethical dimensions of business practices and internalize the moral obligations while executing professional duties. It aims at imparting knowledge and developing sensitivity on emerging issues of business ethics.

Unit 1 Fundamental of Ethics 10 Hours

Meaning and Definition of Ethics and Business Ethics, Need, Importance, Nature, Scope and Objective of Business Ethics, Factors Influencing Business Ethics, Ethical Decision Making, Ethics in Workplace and TQM

Unit 2 Individual Factors Value 8 Hours

Concept of Values, Types of Formation of Values, Values and Behavior, Organizational Values, Shared Values, Relevance of Ethics and Values in Business

Unit 3 Corporate Governance 10 Hours

Introduction, Corporate Responsibilities of Business: Employees, Consumers and Community, Code of Corporate Governance, Ethical issues in Business Related to Advertisements, Finance, Investment and technology, Corporate Social Responsibility of Business

Unit 4 Corporate Compliance and Consumer Rights 10 Hours

Corporate Compliance: Government Laws and Regulation in Nepal, Role of Commerce and Supply Ministry in Corporate Compliance, Consumer Rights: Introduction, Protection, Consumer Right Acts in Nepal, Relevance with Ethics

Unit 5 Cases 10 Hours

- United States vs Paramount pictures
- Satyam Computers, India
- Union Carbide, Bhopal Disaster
- 2008 HP Spying Scandal
- 2008 Siemens Scandal
- Adelphia Offer Trial and Prison Sentence
- Compass Group, Bribed the United Nations in Order to win Business
- Exxon, Over Porting of Oil Reserves
- Fries Tone Fries and Rubber Company For use of Child Labor
- Tented Milk Scandal in China

References

1. Kaur, Tripat, (2008), *Values and Ethics in Management*, Galgotia Publishers
2. Boatright, John R: *Ethics and the Conduct of Business*, Pearson Education, New Delhi 2005.
3. Ferando A.C., *Business Ethics*, 2009, 1st Edition, Pearson Publication
4. Hartman, Laura and Chatterjee, Abha, (2006), *Perspectives in Business Ethics*, 3rd Edition, McGraw Hill Education

Title: Organizational Behavior	Code: MGMT 462	
Credit Hrs: 3	Year /Semester: III/VI	Hours 48

Course Objectives:

The aim of this course is to help students to develop a conceptual understanding of individual, group, and organizational behavior theories to enhance and enrich their skills to put into practice and academia.

Unit 1 Introduction to Organizational Behavior **06 Hours**

Concept of Organizational Behavior, Disciplines that Contribute to Organizational Behavior, Challenges and Opportunities of Organizational Behavior, Level of Organizational Behavior Analysis, Emerging Trends in Organizational Behavior

Unit 2 Individual Behavior in Organization **14 Hours**

Learning: Meaning, Learning Theories (Classical Conditioning, Operant Conditioning and Social Learning), Attitudes and Job Satisfaction

Personality: Meaning, Determinates of Personality, Personality Traits and Characteristics, Job Fit Theory of Personality

Perception: Meaning, Factors Influencing Perception

Motivation: Meaning, Theories (Maslow's Hierarchy of needs, McGregor's Theory X and Theory Y, Herzberg's Motivation-Hygiene Theory)

Values, Importance of Values, Individual Decision Making, Steps in Rational Decision- Making, Link between Perception and Individual Decision Making

Unit 3 Groups and Team **08 Hours**

Definition and Classification of Groups, Stages of Group Development, Group Properties (Roles, Norms, Status, Size and Cohesiveness), Group Decision Making, Types of Team, Contrast Between Teams and Groups, Why have Teams Become so Popular, Factors for Successful Teams, Turning Individuals into Team Players

Unit 4 Communication and Leadership **06 Hours**

Communication: Meaning and Functions of Communication, Communications Process, Barriers to Effective Communication,

Leadership: Meaning, Leadership Theories (Trait Theories, Behavioral Theories, Contingency Theories), Emerging Approaches to Leadership, Finding and Creating Effective Leaders

Unit 5 Conflict and Negotiation **06 Hours**

Definition of Conflict, Conflict Process, Meaning of Negotiation, Distribution vs Integrative Bargaining, Individual Differences Influence Negotiations

Unit 6 Organizational Change and Development **08 Hours**

Forces for Change, Resistance to Change, Approaches to Managing Organizational Change, Creating a Culture for Change, Meaning of OD, OD Techniques

References

1. Stephen P. Robbins., Organizational Behavior, (13th Edition), New Delhi, Pearson Education.
2. Adhikari, D. Organizational Behavior, (latest Edition), Buddha Academic Publishers & Distributors Pvt. Ltd.

Title: Project Management
Credit Hrs: 3

Code: MGMT 463
Year /Semester: III/VI

Hours: 48

Course Objectives:

The main objective of this course is to develop basic concepts of project and project management and impart skills of managing business and non-business projects in students.

UNIT 1 INTRODUCTION TO PROJECT MANAGEMENT

8 Hours

Concept of project and project management, Importance of project management, Types of project, project management vs product management, Project management process, Project life cycle, Skill requirements for a project manager, Role and responsibilities of a project manager, Project identification and selection

UNIT 2 PROJECT ORGANIZATION

6 Hours

Project organization, the Project as part of the functional organization, Pure project organization, Matrix organization, Advantages and limitations of Matrix organization

UNIT 3 PROJECT PLANNING AND SCHEDULING

12 Hours

Meaning of project planning, Project proposal, Planning stage, Work break-down structure (WBS), Factors influencing the quality of estimates, Project time estimation, Project cost estimation, Project scheduling, Bar charts, Line of balance (LOB) and Networks Techniques (PERT/CPM), Project team building, Project team characteristics, Responsibilities of a team leader, Team communication, Effective time management techniques, Conflict Resolution in project

UNIT 4 PROJECT MONITORING AND CONTROL

8 Hours

Project monitoring, Design of monitoring system, Project monitoring and evaluation approaches of the World Bank, ADB and INGOS, Concept of control, Project control process, Project management information system (PMIS), Project control techniques

UNIT 5 PROJECT TERMINATION

8 Hours

Project review, Performance measurement and report, Project audit, Project audit life cycle, Responsibilities of auditor, Responsibilities of the project manager, Verities of project termination

UNIT 6 PROJECT MANAGEMENT IN NEPAL

6 Hours

Projects management in developing countries, Project management in Nepal, Difficulties in project implementation in Nepal, Project management in different areas

References:

1. Meredith J.R. & Mantel, J. Samuel, *Project management – A Managerial Approach* (latest edition), John Wiley, New York.
2. Agrawal, Govinda Ram, *Project Management*, M.K. Publishers and Distributors.

Title: Entrepreneurship
Credit Hrs: 3

Code: MGMT 464
Year /Semester: III/VI

Hours: 48

Course Objectives:

The main objective of this course is to familiarize the students with the concept of entrepreneurship, develop the entrepreneurial skills of students and generate innovative business ideas in emerging industrial scenario.

Unit 1 Introduction of Entrepreneurship

8 Hours

Meaning of Entrepreneurship and Entrepreneur, Entrepreneurial Traits, Factors Influencing Entrepreneurship, Women Entrepreneurs: Problem and Promotion, Types of Entrepreneurs, Roles of Entrepreneurship in Economic development, Feature of Entrepreneurship

Unit 2 Small Scale Industries (SSI)

8 Hours

Meaning, Ownership Pattern of Small Scale Industries/ Tiny Industries/ Ancillary Industries/ Cottage Industries, Importance and Role Played by SSI in the Development of the Nepalese Economy, Problems Faced by SSI, Steps Taken to Solve the Problem

Unit 3 Starting a Venture

8 Hours

Business Ideas Generation, Techniques, Identification of Business Opportunities, Meaning of Business Incubation, Concept Development: Marketing Feasibility, Financial Feasibility, Technical, Legal, Managerial and Location Feasibility

Unit 4 Environment Context of Entrepreneurship

8 Hours

The Context of Entrepreneurship, Government Policies, Infrastructures, and Assistance for Entrepreneurship, International Opportunities for Entrepreneurs: Small Business Venturing, Exporting, Networking, Franchising, and Strategic Alliances, e- entrepreneurship, e-commerce Challenges and Strategic, Websites Assistance for Entrepreneurs Ethics and Social Responsibility

Unit 5 Preparing the Business Plan

8 Hours

Meaning Importance of Business Plan, Format of Business Plan: Introduction, Financial Plan, Marketing Plan Production Plan, Operational Plan, Organization and Management Plan, Why Some Business Plan Fails

Unit 6 Project Appraisal

8 Hours

Concept of Project Appraisal, Methods & Techniques of Project Appraisal

References

1. Hisrich, D. Robert, *Entrepreneurship*, 6th Edition, Mc-Graw Hill. India.
2. Agrawal, G. R., *Entrepreneurship and Small Business Management in Nepal*, M.K. Publisher, Kathmandu, 2005.
3. Khamka S. S., *Entrepreneurship Development*, S. Chad and Co, New Delhi.

Title: Micro Financing in Nepal
Credit Hrs: 3

Code: MGMT 465
Year /Semester: III/VI

Hours: 48

Course Objectives:

The aim of this course is to provide a conceptual foundation on micro finance and build knowledge on different lending models. This course intends to enhance the skills of students in effectively managing microfinance institutions for the best outcomes in favour of developing societies.

Unit 1 Introduction

10 Hours

Meaning, History and Evolution of Microfinance, Characteristics of Microfinance, objectives of Microfinance, Importance of Microfinance, Key principles of Microfinance, Principle of Sound Lending, Microfinance role in poverty alleviation, Regulation and Supervision of Microfinance, Microfinance Management in Nepal, Future of Microfinance

Unit 2 Environment of Microfinance

10 Hours

Concept of Microfinance Environment, Models of Microfinance in Nepal, Scope and Legal framework of Microfinance in Nepal, The nuts and bolts of Microfinance, Helping organizations for Microfinance, Financial sources of Microfinance, Sound practices of Microfinance

Unit 3 Risk in Management in Microfinance Institutions

04 Hours

Types of Risk in Micro finance, Risk in agricultural Micro finance, Strategies for risk minimization.

Unit 4 Accessibility and Sustainability of Microfinance for targeted groups

10 Hours

Expansion concept of Microfinance services in targeted groups, Factors of Accessibility, Major provisions of Microfinance Accessibility in Monetary policy Act 2068/69, Sustainability in Microfinance

Unit 5 Monitoring, Evaluation and Supervision in MFI

10 Hours

Monitoring

Concept of Monitoring, Importance of Monitoring, Objectives of Monitoring, Qualities of effective Monitoring, Authority that can Monitor, Methods of Monitoring

Evaluation

Concept of Evaluation, Areas of Evaluation, objectives of Evaluation, types of Evaluation, Methods of Evaluation

Supervision

Concept of Supervision, Methods of Supervision, Merits of Supervision, functions of Supervision, Effective Monitoring and Supervision in Microfinance

Unit 6 Banks and Financial institutions

04 Hours

Meaning and nature of Bank, Evolution of Banking System, Functions and services of Bank, Central Bank, Functions of Central Bank

References:

1. Debadutta K. Panday: *Understanding Microfinance*. Wiley Publication, India
2. Related Publications of Government and Non Governmental Agencies
3. Lama, P. R. *Microfinance Management*

Title: Managerial Personality Development
Credit Hrs: 3

Code: MGMT 471

Year /Semester: IV/VII

Hours: 48

Course Objectives:

The objective of this course is explain students about personality development, to create confidence among students about leadership and changing organizational behavior and, to enhance personal effectiveness and development of students

Unit: 1 Personality

10 Hours

Concept of personality, Nature of Personality, Personality traits and characteristics, Determinants of Personality, Linking the individual personality and values to the work place, Personality-Job fit, Person-organization fit, Major Personality Attributes Influencing OB, Application of Personality traits and characteristics at workplace

Self-introduction, Highlight your positive and negative personality traits, Paint your future, Define your goals, Make choices, Identify your development needs

Unit: 2 Leadership

08 Hours

Concept of Leadership, Characteristics of Leadership, Functions of Leadership, Effective Leadership, Emerging Approaches to Leadership, Contemporary Issues in Leadership, Leadership Traits, Leadership traits and skills, Leadership Games for Developing Right Traits, Leadership Practices in Nepal

Unit: 3 Thoughts and Feelings

10 Hours

Thoughts and feelings, Meaning of changes, Forces of changes,

Resistance to change

- Types of Resistance to change
- Sources of Resistance to change
- Overcoming Resistance to change

Essence of energy enlightenment and empowerment, Empowerment games

Unit: 4 Mentor & Learning

10 Hours

Meaning of Mentor, Mentorship, Mentoring techniques, Benefits of Mentorship, Learn how to learn, Concept of Learning, Components of Learning, Process of Learning, significance of Learning, Theories/Models of Learning, Factors influencing Learning, Principles of Learning, Behaviour Modification, Attitude Formation, Increase your professionalism, Empowerment, Measure yourself, Develop as positive self-image, Team Work Games

Unit: 5

10 Hours

Brief introduction of the group discussion techniques, Group discussion on current social, cultural, economical and popular topics and practice sessions, Group Discussion on Current Issues

Brief introduction of the group discussion techniques, Group discussion on current social, cultural, Economical and popular topics and practice sessions

Group Discussion on Current Issues

References

1. Steve Smith, *Be your Best*, Quest
 2. E.H. McGrath: *Basic Managerial skills for all*, Fourth Edition, Prentice Hall of India Pvt. Ltd., New Delhi, 1998
 3. *Spirituality and Self-empowerment* by Gloria Chadwick, Contemporary books
 4. *Personal effectiveness and development by All India Management Association*, Amexcel Publishers Pvt. Ltd.
 5. *Creating Confidence* by Meribeth, Bunch and Kogan.
 6. *Organizational Behaviour* by PrakashShrestha
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Title: International Business Environment	Code: MGMT 472	
Credit Hrs: 3	Year /Semester: IV/VII	Hours 48

Course Objectives:

The objective of this course is to impart basic knowledge about structure and Mechanism of International Business. It also aims to recognize students with International Business Environment, Marketing, Plans and Policies.

Unit 1 Introduction**06 Hours**

Meaning and Importance of International Business and Globalization, Evolution of International Business, Factors Leading to Growth in International Business, Force Driving Globalization, What's wrong with Globalization, Why Companies Engage in International Business, Modes of Operations in International Business

Unit 2 Theories of International Trade**06 Hours**

Mercantilism, Absolute Advantage, Comparative Advantage, Country Size, Factor of Proportion, Country Similarity, Product Life Cycle, Porter Diamond Theories

Unit 3 International Business Environment**12 Hours**

Economic Environment: Focus of Economic System, Elements of the Economic Environment

Political and Legal Environment: Individualism vs Collectivism, Democratic vs Totalitarian, Political Risk, Management of Political Risk, Legal System Types, Intellectual Property, Legal Issue in International Business

Socio-cultural Development and Ethical : Elements of Culture, Cultural Diversity, Diverse Culture and Competitive Advantage, Management of Cultural Diversity, Ethics and Social Responsibility, Ethical Issues in International Business

Multinational Companies (MNCs): Concept and Features of MNCs and their Impact on Host Countries

Unit 4 Foreign Trade and Balance of Payment**08 Hours**

Meaning of Foreign Trade, Exports and Imports of Nepal, Composition of Nepal's Foreign Trade, Concept of Balance of Payment, Equilibrium, Disequilibrium and Adjustment, Meaning of Foreign Exchange Rate, Factors influencing Exchange Rate

Unit 5 International Institutions**10 Hours**

IMF, GATT, WTO, World Bank, Major Regional Trading Groups: EU, NAFTA, ASEAN, APEC, African Union, BIMSTEC

Unit 6 International Market Strategy**06 Hours**

Market Identification and Demand Estimation Product Strategy, Pricing Strategy, Channel of Distribution, Sales Promotion, Foreign Trade Documentation.

References

1. Sharam. Vyuptakesh: *International Business- Concept, Environment, and Strategy*, (2nd Edition): Pearson Education, India.
2. Daniels, D. John: *International Business- Environments and Operations*, (12th Edition). Pearson Education, India.

Title: Financial Institutions and Markets
Credit Hrs: 03

Code: FIN 475
Year /Semester: IV/VII

Hours: 48

Course Objectives:

This course aims to provide the students with basic understandings financial institutions and markets. This course familiarizes the students with mutual funds, to evaluate the different financial markets, and to understand the concept and role of central Bank.

Unit 1 Introduction:

05 Hours

Meaning of Financial Market, Role of Financial Market, Classification of Financial Market, Financial Innovation- Asset Securitization, General Background of Financial Market

Unit 2 Financial Institutions:

05 Hours

Major Financial Institution in World and Nepal

Unit 3 Mutual Fund:

10 Hours

Introduction & Benefit, Open vs. Closed End Fund, Organizational Structure, Calculating Net Assets Value; Investment Objective Classes (Equity Fund, Bond Fund, Hybrid Fund, Money Market Fund, Index Fund), Mutual Fund Performance Evaluation, Mutual Fund in Nepal (NCM First MF, Citizen Investment Trust, Securities Investment Trust Act)

Unit 4 Investment Banking:

12 Hours

Concept of Primary Market, Function of Investment Bank, Initial Public Offer, Services Provided in Process of Underwriting (Giving Advice, Filing document, Underwriting, Best Effort, Private Placement, Equity Sales, Merger and Acquisition), Primary Market and Investment Bankers in Nepal

Unit 5 Types of Financial Market:

16 Hours

Money Market: Introduction about Money Market, Function of Money Market, Money Market Instruments (Treasury Auction, T- Bills, Commercial Papers, Bankers Acceptance, Certificate of Deposit, Repurchase Agreement, Central Bank Fund), Interrelationship of Short Term Interest Rates in Money Market, Significance of Money Market for Controlling Economic Activities

Capital Market: Introduction of Capital Market, Function of Capital Market, Efficiency of Capital Market; Capital Market Participant

Stock Market: Introduction of Stock Market; Characteristic of Common Stock, Stock Trading Markets (Stock Exchange, Over the Counter, Private Transaction), Stock Exchanges (NYSE, Nepal Stock Exchange, BSE SENSEX), Types of Market Index (Price Weighted Index, Value Weighted Index, S & P Index, Equally Weighted Index, International Stock Market Index, Trading System of Nepal Stock Exchange, International Stock Market

Bond Market: Introduction to Bond, Types of Bond, Bond Market in Nepal, International Bond Market

Reference Books

1. Johnson, H. J. *Financial Institutions and Markets: A Global Perspective*, Singapore McGraw Hill.
2. Kolb, Robert and Rodriguez Ricardo, J.; *Financial Institution & Markets*, Blackwell Publishers, Massachusetts.
3. Madura, Jeff: *Financial Market and Institutions*, West Publishing Corporation Sent Paul.
4. Mishkin, F.S. and Eakins, S.G.: *Financial Markets and Institutions*, Pearson Education Inc.
5. Shrestha, M. K. and Bhandari D. B. *Financial Markets and Institutions* Asmita Books Publications and Distribution, Kathmandu.

Title: Investment Analysis
Credit Hrs: 03

Code: FIN 476
Year /Semester: IV/VII

Hours: 48

Course Objectives:

This course aims to provide the students with basic understandings of investment and investment alternatives. This course enables the students to analyze the security market, to evaluate the risk and return of the financial assets and to determine the value of fixed income securities and common stocks.

Unit 1 Introduction:

4 Hours

Introduction to Investment, Investment Environment, Investment Process, Investment Alternatives

Unit 2 Security Market & Analysis:

12 Hours

Introduction to Security Market, Call & Continuous Market, Primary & Secondary Market, Information-motivated & Liquidity-motivated Traders, Clearing Procedures, Security & Stock Market Indices, Security Market Regulation in Nepal, Guidelines to Investor in Nepal.

Unit 3 Portfolio Theory & Management:

12 Hours

Measures of Risk & Return, Required Rate of Return, Relationship of Risk & Returns, Portfolio Selection & Problems, Efficient Set Theorem, The Market Model, Markowitz Model, CAPM, SML vs. CML, Portfolio Performance Evaluation, Risk Adjusted Measures of Performance Evaluation, Concept of Arbitrage Pricing Theory.

Unit 4 Fixed Income Securities Valuation:

Hours 12

Governmental Securities, Money Market Instruments; Corporate Bonds, Foreign Bonds, Euro Bonds, Bond Pricing, Bond Yields, Yield Curve, Interest Rate Uncertainty & Forward Rate, Active & Passive Bonds Management, Bond Market in Nepal.

Unit 5 Common Stocks & Their Valuation:

8 Hours

Alternative Forms of Dividends, Ex-ante & Ex-post Values, Beta, Valuation using Discounted Cash Flow Technique, Valuation using Dividend Growth Model, and Valuation based on Finite Holding Period, Valuation based on Earnings.

Reference Books

1. Sharpe, W. F., Alexander, G.J., and Jeffery, V. Bailey, *Investments*. Prentice-Hall of India Pvt. Ltd., New Delhi.
2. Reilly, F. K. and Brown, K. C., *Analysis of Investment & Management of Portfolios*. Cengage Learning India Pvt. Ltd.
3. Bhalla, V. K., *Investment Management: Security Analysis and Portfolio Management*. S. Chand & Company Pvt. Ltd., New Delhi.
4. Bodie, Z., Kane, A., Marcus, A. J. and Mohanty, P. *Investments*, Tata McGraw –Hill, Education Pvt. Ltd., New Delhi.
5. Poudel, N. P., *Nepalese Financial System and Investment Environment*, Ratna Pustak Bhandar, Kathmandu.

Title: Taxation
Credit Hrs: 03

Code: ACC 475
Year /Semester: IV/VII

48 Hours

Course Objectives:

The objective of this course is to provide students basic knowledge of laws and accounts relating to Direct and Indirect Tax and to make the students enable to understand VAT.

Unit 1 Introduction

08 Hours

Meaning of Tax; Objective of Tax; Canon of Tax, Types of tax and their merits & Demerits, Provision of Income Tax Act 2058; Income Tax Rules; Finance Act; Definition of Terms Under Income Tax Act 2058

Unit 2 Tax exemption, Tax rate and concession

08 Hours

Source of Income; Tax Exemption, Tax rate, Concessions & Rebate; Withholding Tax; Tax deduction at source, Provision for depreciation, Provision of retirement fund, Calculational residential status

Unit 3 Computation of Total Taxable Income & liabilities

18 Hours

Meaning and computation of Total Taxable Income (Taxable Income From Employment, From Business, From investment), Determination of Tax Liability; Set Off & Carry Forward of Losses

Unit 4 Income Tax Realization and Administration

06 Hours

Filing of Return; Assessment of Tax; Collection of Tax; Tax Refund & Adjustment; Remission of Tax; Tax Authorities; PAN; Appeals, Rights and Duties of Tax Authorities and Tax payers

Unit 5 Value Added Tax (VAT) and Tax Planning

08 Hours

Concept of VAT, Origin and Evolution of VAT, Method of Computation of VAT, Method of Collection, Realization and Return of VAT, Methods of Keeping Records of VAT

Reference Books:

1. *Fundamentals of Taxation & Auditing*: D.L. Pandey, P.P.Sapkota, G7 publication
2. *Taxation in Nepal*: S.K. Amatya, P.P. Sapkota & K.B. Thapa. G7 publication
3. *Fundamentals of Taxation & Auditing*: S.K. Amatya, S.P. Paudel, S. Siwakoti & T.P. Upadhyaya, Samjhana Publication
4. *Tax Law & Tax Planning*: I. Bhattarai & G. P. Koirala, Asmita Publication
5. *Corporate Taxation*: K.D. Dhakal, B. Pandey & R. Bhattarai, M.K. Publishers & Distributors
6. *Modern Taxation in Nepal*: P.R. Kandel, Buddha Publication
7. *Taxation & Auditing*, P.R. Kandel, & K. P. Aryal, Bhudipuran Prakasan

Title: Accounting for Financial Institutions	Code: ACC 476	
Credit Hrs: 03	Year /Semester: IV/VII	48 Hours

Course Objectives:

The objective of this course is to provide the students in depth knowledge on various aspects of Banking system and Insurance and make enable to understand the accounting aspects of Banking and Insurance service sectors.

Unit 1 Introduction of Banking Business**10 Hours**

Nature of Banking Business; Types of Banks; Functions of Central Bank; Legal Provision Relating to Commercial Bank Act; Share Capital & Capital Adjustment of Commercial Banks; Provisions Relating to General Reserve, Margin Deposits, Bad & Doubtful Debts, Depreciation & Depreciation Reserve; Loans by NRB; Provisions relating to Development Banks

Unit 2 Accounting for Banks**08 Hours**

Accounting for Deposits; Accounting for Bills for Collection & Accounting for Bills for Collection & Bills Purchased; Accounting for Guarantees; Accounting for Credit Transactions; Accounting for Remittance; Accounting for Loans & Advances; Accounting for Cash Transactions

Unit 3 Accounting for Control & Branch Reconciliation**08 Hours**

General Ledger; Daily Trial Balance; Accounting Codes & Securities in Computerized system; Concept & Need of Branch Reconciliation; Method of Reconciliation; Treatment in adjustment or Outstanding items

Unit 4 Preparation of Final Account & Financial Analysis**08 Hours**

NRB Directives Regarding Preparation of Financial Statements; Disclosure Requirement; Asset Quality Ratios; Liquidity Ratios; Earning Ratios; Capital Adequacy Ratios; Dividend Payout Ratios; Cash Flows Analysis; B.E. Analysis

Unit 5 Concept of Insurance Business**08 Hours**

Concept of Insurance Business; Scope of Insurance Business; Types of Insurance Business; Basic Terminology Insurance Business; Legal Provision relating to Insurance Company Act; Nepal Insurance Board

Unit 6 Preparation of Financial Statements & Analysis**06 Hours**

Preparation of Revenue Account for Life, Marine & Miscellaneous Insurance Business; Preparation of P&L Account; Preparation of Balance Sheet; Disclosure Requirements; Consolidation of Financial Statements; Analysis of Ratios for Insurance Business

Reference Books:

1. *Advance Accountancy*: Shukla, Grawal & Gupta, S. Chand & Co., New Delhi
2. *Banking & Insurance*: S. Khadka, H. Singh, Asia Publication Pvt. Ltd.
3. Nepal Rastra Bank Act, 2058
4. Insurance Act

Title: Human Resource Development
Credit Hrs: 03

Code: HRM 475
Year /Semester: IV/VII

48 Hours

Course Objectives:

This course aims to develop the basic understanding of human resource development system and principles of designing an effective human resource development system.

Unit 1 Introduction

6 Hours

Meaning and Need of HRD, Elements of good HRD, Objectives of HRD, Scope of HRD, the HRD Process, Functions of HRD, Role of Managers in HRD; Skills and Competencies Required for HRD; Factors Affecting HRD, HRD System, Principles of Designing an Effective HRD System, Basic Concepts of HRD Audit

Unit 2 Training and Development

12 Hours

Training: Training Needs Analysis, Training Process; Training Methods: On-the-Job Training and Off-the-Job Training; Evaluating Training Efforts, Designing Training Program

Development: Concept and Proposes of Management Development, Management Development Techniques & Methods: On-the-Job and Off-the-Job

Career Planning and Development: Concept of Career Planning, Need for Career Planning, Objectives of Career Planning, Process of Career Planning, Steps in Career Development; Concept of Organizational Development, and Techniques of Organizational Development

Unit 3 Performance Appraisal and Performance Counselling

10 Hours

Meaning and Purposes of Performance Appraisal, Performance Appraisal Process; Performance Appraisal Methods; Essay, Checklist, Critical incident, Behaviorally Anchored Rating Scales (BARS), Individual Ranking, Paired Comparison, Management-by-Objective (MBO), 360° Appraisal; Feedback of Performance Appraisal, Performance Coaching, Performance Counselling, Performance and Reward

Unit 4 Employee Welfare and Quality of Work Life

6 Hours

Meaning and Need for Employee Welfare, Types of Welfare Programs: Inside and Outside the Work Place; Approaches to Employee Welfare, Employee Welfare and Quality of Work Life

Unit 5 HRD Implementation

10 Hours

Concept of HRD Implementation, Steps in HRD Planning, Assessing HRD Climate, Strengthening HRD Function, Assessing HRD Needs, Structuring the HRD Function, Orientation and Involvement of Line Managers, Monitoring Mechanism for HRD

Unit 6 HRD in Nepal

4 Hours

HRD Policies in Nepal, HRD Practices in Nepalese Organization, Problems Associated with HRD in Nepal.

References:

1. Rao, T.V., and Pereira, D.F. Readings in HRD. New Delhi: Oxford and IBH.
2. Rao, T.V., and Pereira, D.F. Recent Experiences in HRD. New Delhi: Oxford and IBH.
3. Agrawal, G. R., *Human Resource Development in Nepal*. Kathmandu: M.K. Publishers and Distributors.

Title: Industrial Relations & Labour Laws
Credit Hrs: 03

Code: HRM 476

Year /Semester: IV/VII

48 Hours

Course Objectives:

This course aims to familiarize students with the basic concepts of industrial relations and labour laws. It aims to develop skills and competencies required to settle industrial disputes by considering legal framework.

Unit 1 Industrial Relations

12 Hours

Concept of Industrial Relations; Importance of Sound Industrial Relations; Scope of Industrial Relations; Evolution of Industrial Relations; Objectives of Industrial Relations; Role of Managers in Promoting and Establishing Peaceful Industrial Relation; Models of IR: Unitarist, Pluralist, Dunlop's and Marxist Perspectives of Industrial Relations; Industrial Relations Movements in Nepal; Emerging Issues in Industrial Relations

Unit 2 Trade Unionism

10 Hours

Meaning and Importance of Trade Union; Objectives of Trade Union; Trade Union Activities; Structure of Trade Union; Major Provisions of Trade Union Act of Nepal; Trade Union Movement in Nepal; Introduction of International Labour Organization

Unit 2 Industrial Disputes

10 Hours

Meaning and Nature of Industrial Disputes; Causes of Industrial Disputes; Types of Conflict; Results of Industrial Disputes; Methods of Settling Industrial Disputes; Concept and Characteristics of Collective Bargaining, Importance of Collective Bargaining; Subject Matters of Collective Bargaining; Collective Bargaining Process; Legal Provision in Nepal for Settling Industrial Dispute

Unit 3 Workers Participation in Management

10 Hours

Meaning and Need of Participative Management; Forms and Level of Workers Participation; Benefits of Workers Participation in Management; Scheme of Workers' Participation in Public Sector Undertakings; Workers' Participation in the Private Sector; Role of Workers Participation in Labour Welfare; Legal Provision in Nepal Related to Workers Participation in Management.

Unit 4 Employee Safety and Health

6 Hours

Concept of Employee Safety and Health, Role of Employee Safety and Health Program in Industrial Relations; Causes of Industrial Accidents; Major Issues in Health and Safety; Important Provisions of Health and Safety in Nepalese Context; Occupational Health and Hazards: Meaning, Problems and Issues, and Solutions.

References:

1. Mamoria, C.B. and Sathish, Mamoria. *Dynamics of Industrial Relations*. New Delhi: Himalaya Publishing House.
2. Monappa, Arun.et.al.2012. *Industrial relations & Labour Laws*. New Delhi: Mc Graw-Hill Publishing Company Ltd.
3. Labour Act of Nepal
4. Trade Union Act of Nepal

Title: Service Marketing	Code: MKT 475	
Credit Hrs: 03	Year /Semester: IV/VII	Hours 48

Course Objectives:

This course aims to enlarge the understanding of special characteristics and customer value of services relevant for marketing. It enables learners to identify, design, promote, and price the service value by building the customer relationship.

Unit – 1 Introduction to Service Marketing

10 Hours

Concept of Service, Meaning and Importance of Service Marketing, Characteristics of Service, Reasons For Growth in Service Sectors, 8ps of Service Marketing

Unit – 2 Consumer Behavior in Services

12 Hours

Concept and Factors influencing Consumer Behavior, Consumer Purchase Decision Process, Service Quality Gap, Meaning and Types of Service Expectations, Factors Influencing Customer Expectations Issues Involved in Customer Service Expectation, Meaning of Service Perception, Concept and Outcomes Satisfaction .

Unit – 3 Market Segmentation and Service Positioning

10 Hours

Undifferentiated Marketing, Differentiated Marketing (Market Segmentation), Criteria for Market Segmentation, Stages of Market Segmentation, Service Positioning, Positioning Strategies

Unit – 4 Promotion and Pricing of Service

10 Hours

Concept of Service Marketing Communication, Reasons for Service Commission Problems, Strategies to Match Service, Pricing of Services, Approaches to Pricing Services, Pricing Strategies and Customer Definitions of Value

Unit – 5 Building Customer Relationships

6 Hours

Concept and Goals of Relationship Marketing Traditional Marketing Vs relationship Marketing, Approaches to Relationship Marketing, Customer Relation

References

1. Lovelock. C., Writz.,J. and Chaltjee, *Service Marketing- People Technology Study*,(latest ed.), Pearson Education
2. Rao Rana K., *Service Marketing*, (latest ed.), Pearson Education .
3. Kotler.P.,(20--), *Marketing Management*, (13th ed.),Pearson south Asian Perspective

Title: Sales Management
Credit Hrs: 03

Code: MKT 476
Year /Semester: IV/VII

Hours 48

Course Objectives:

This Course aims to enhance the knowledge, techniques and skill to organize, manage, and promote the sales in local and global market. It enables to understand the nature and objectives of the sales department to formulate the plan, policy, and strategy to expand the sales.

Unit – 1 Introduction

06 Hours

Selling as Part of Marketing Concept, Meaning and Objectives of Sales Management, Sales Management Process, Role of Sales Manager as Leader of Sales Force.

Unit- 2 Organization of the Sales Department

08 Hours

Nature and Objectives of the Sales Organization, Types of Sales Organizational Structures, Sales Departments Relations with Other Departments, Factors Deterring Sales Organization Structure

Unit – 3 Personal Selling and Salesmanship

08 Hours

Theories of Selling Steps in Personal Selling Meaning Importance and Limitations of Salesmanship, Focus on Customer Satisfaction and Building Seller Customer Relationship, Handling Customer Objections, Negotiations

Unit – 4 Buyer Behavior and Buying Process

08 Hours

Meaning of Buyer Behavior, Buyer Decision Process, Types of Buying Decision Behavior, Organizational Buying Process, Recent Developments in Organizational Buying

Unit – 5 Managing the Sales Force

06 Hours

Designing the Structure and Size of Sales Force, Recruitment and Selection of Sales Force, Training Motivation, Compensation and Controlling Sales Force

Unit – 6 Sales Territories and Quotas

06 Hours

Meaning and Need of Territory, Establishing Territory Reasons for Using Sales Quotas, Types of Quotas, Quota Selling Procedures, Administrrating the Quota System

Unit – 7 Sales Promotion

Hours 06

Meaning and Objective of the Sales Promotion, Types of Sales Promotion Consumer Promotion, Trade Promotion, Business Promotion, Rapid Growth of Sales Promotion

References

1. Futrell , Charles, *Fundamentals of Selling*, (6th ed.), Irwin International Homewood , Delhi
2. David Jobber and Geoff Lancaster, *Selling and Seles Management* (latest ed.), Pearson Education
3. Still.R.,Cundiff. E.,Govoni.N.,*Sales Management*. (5th ed.) Pearson

Title: Strategic Management	Code: MGMT482	
Credit Hours: 3	Year /Semester: IV/ VIII	Hours: 48

Course Objectives:

This course is set to provide conceptual foundation of the subject to the students and familiarize them with the common process, tools and techniques of strategic planning in business organizations. It aims at delivering knowledge to the students regarding how the global companies strive to keep themselves at the competitive edge and what major steps they undertake to retain and develop their markets in relation to competitors.

Unit 1: Introduction to Strategic Management**8 Hours**

Concept of strategy and strategic management, Levels of strategy, Strategic Management Process, Strategic Decisions: Characteristics and Importance, Some Concepts of Strategic Plan: Mission, Objectives, Strategies, Importance of Strategic Management in the Globalized World

Unit 2: Internal Environment Analysis**8 Hours**

Concept and Components of Internal Environment, Concept of Available Resources, Threshold Resources, Unique Resources, Core Competencies, Strategic Advantage and Robustness, Introduction to Value chain analysis; Concept and techniques of Comparative Analysis (historical comparison, industry standards, benchmarking) Introduction to Strategic Advantage Profile (SAP)

Unit 3: External Environment Analysis**8 Hours**

Concept and Components of External Environment: Remote and Operating Environment. Environmental Scanning: Concept and Process, Framework of Environment Analysis: PESTEL Analysis (political, economic, social-cultural, technological, environmental, and legal analysis), Industry Analysis Using Porter's Five Forces Model, Introduction to Environment Threat and Opportunity Profile (ETOP)

Unit 4: Strategic Options**10 Hours**

Corporate Strategies: Stability, Growth, Diversification (Related and Unrelated), retrenchment. Business strategies: Porter's competitive strategy, Sustaining Competitive Advantage, Directions for strategy development: Protect and build on current position, Market penetration, Product Development, Market Development and Diversification, Some Common Methods of Strategic Development: Licensing, Franchising and Strategic Alliances

Unit 5: Strategy Implementation and Control**14 Hours**

Operationalizing the strategy: Objectives, Designing Functional Strategies, Creating Policies, Development of Programs, Budgets and Operating Procedures; Designing Organization Structure; Strategic Control: Concept and Types of Strategic Control

References

1. Thomas L. Wheelen, J. David Hunger (2010). *Strategic Management and Business Policy*, Pearson/Prentice Hall.
2. Arthur, A, Thomson and Strickland, A. J. (2002). *Strategic Management – Concept and Cases*. Tata McGraw Hill, New Delhi.
3. Agrawal, G.R.: *Business Strategy & Strategic Management in Nepal*, M.K. Publisher Kathmandu

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Title: Learning From Business Leaders (Practical)

Code: MGMT 483

Credit Hrs: 03

Year /Semester: IV/VIII

48 Hours

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Course Objective

This course aims to encourage students for 'learning from examples' by exposing them to notable leaders from national and international business societies. This inspires the students to evolve into fine thinking individuals to be successful entrepreneurs and managers and make meaningful contribution to society.

Unit-1 The Pioneers

10 Hours

Why and how they started their careers- Frist Philips, John Ford, Steve Jobs, Mohan Singh Oberoi, Henry Mintzberg, John D. Rockefeller, Andrew Carnegie, J.P Morgan, Walt Disney, William Lever, Alfred Nobel, Sakichi Toyoda

Unit-2 The Exemplary CEO

10Hours

Exploring the unique traits of the leaders- Jeff Bezos, Kenneth Chenault, Laxmi Niwas Mittal, Warren Buffet, Mike- Duke, Kun-Hee-Lee, Mark Zukerberg, Larrypage/ Sergy Brin, Jack Greenberg

Unit-3 The Global Business Icons

10 Hours

The pursuit of professional journeys-Bill Gates, Ratan Tata, Carlos Slim, Rubert Murdoch, Lloyd Blankfein, Jeff Immelt

Unit -4 The Nepalese Business Icons

08 Hours

The passion for achievement-Binod Chaudhary, Karna Shakya, Min Bahadur Gurung, Kailesh Sirohiya, Laxmanbabu Shrestha, Upendra Mahato, Shesh Gahale

Unit-5 Women Business Leaders

10 Hours

Toward the unparalleled excellence - Indira Nooyi, Irene Rosenfeld, Clara Shih, Patricia Woertz, Wang Xialan, Ellen Kullman, Angela Braly, Andrea Jung, Ginni Rometty

Reference

1. Biographies, Newspapers and Magazines Articles and On-line sources of Concern Business Leaders
2. Books on Business Leaders and Leadership

Title: Corporate Finance**Code: MGMT 485****Credit Hrs: 3****Year /Semester: I/II****Hours 48****Course objectives:**

This course aims to provide the students with basic understandings of corporate finance. This course familiarize the students with term loan and lease financing, common stock financing, long term debt and preferred stock financing, dividend policy and multinational financial management.

Unit 1: Introduction to Corporate Finance**04 Hours**

Corporate finance and financial manager; Financial manager's responsibilities; Managerial actions to maximize shareholders' wealth; The agency problem: stockholders versus managers and stockholders versus creditors; Corporate social responsibilities

Unit 2: Term Loans and Lease Financing**10 Hours**

Meaning of term loan, Characteristics of term loans, repayment schedule, Lease financing: significance of lease financing, types of lease, evaluating lease financing in relation to debt financing

Unit 3: Common Stock Financing**Hours 10**

Features of common stock; Rights of common stockholders; Advantages and disadvantages; The market for common stock; Methods of selling securities: public offering, rights offering and private placement; Analysis of rights offering and effect of rights offering on shareholders' wealth

Unit 4: Long-Term Debt and Preferred Stock Financing**08 Hours**

Types of long-term debt instruments, trustee and indenture, Call provision, Sinking fund, Advantages and disadvantages; Preferred stock: features, types, advantages and disadvantages, Use of debenture and preferred stock in Nepalese capital market

Unit 5: Dividend Policy**06 Hours**

Concept of dividend policy, Factors influencing dividend policy, Dividend payment procedures, stock dividends and stock splits, Types of dividend policy: Residual policy and Stability in dividend.

Unit 6: Multinational Financial Management**10 Hours**

Multinational corporations; Multinational versus domestic financial management; Exchange rates: direct and indirect quotation, cross rate; The international monetary system: floating exchange rate and pegged exchange rate; Trading in foreign exchange: Spot rates and forward rates; Interest rate parity; Purchasing power parity

Reference Books

James C. Van Horne, *Financial Management and Policy*, Prentice Hall of India, New Delhi

Eugene F. Brigham, and Michael C. Ehrhardt, *Financial Management: Theory and Practice*, Thomson Asia, Singapore.

Ross, S. A., Westerfield, R. W. & Jordan, B. D. *Fundamentals of Corporate Finance*. New York: McGraw-Hill Irwin

Paudel, R. B., Baral K. J., Gautam R. R. & Rana S. B. *Fundamentals of Corporate Finance*. Kathmandu: Asmita Books Publishers and Distributors.

Title: Banking and Insurance	Code: FIN 486	
Credit Hrs: 03	Year /Semester: IV/VIII	Hours 48

Course Objectives:

This course aims to provide the students with basic understandings of banking and insurance. This course enables the students to understand basics of banking, regulatory provisions and recent technologies in banking, to evaluate the various aspects of management in bank, to analyze the retailing and CRM aspects in banking sector, to understand the basic aspects of insurance sector, its regulatory provisions and various aspects of different types of insurance, and to evaluate the various types of risk and ways to manage it.

Unit 1 Basics of Banking:**10 Hours**

Meaning and Features of Bank, Banking in Nepal, Types of Bank, Role of Banks (Intermediation, Payment system, Financial Services), Regulatory Provisions Regarding Bank; Banking Products (Fee Based & Fund Based), BASEL Norms, Bancassurance, Micro financing, Principles of lending, Various Credit Facilities, Credit & Debit Cards, Electronic Fund transfer system, Merger provision

Unit 2 Bank Management:**12 Hours**

Risk management, Credit management, Loan management, Investment management, Liability Management, Liquidity management

Unit 3 Retailing and Customer Relationship Management (CRM):**6 Hours**

Concept of retail banking; Retail Products Offered by Bank; KYC Norms; Principle of Customer Relationship; Relationship Building Strategies.

Unit 4 Basics of Insurance:**10 Hours**

Indemnity, Insurable Interest, Materiality of facts, Uberimmae Fidae & implications Duty of Disclosure, Types of insurance (Life insurance, General insurance, Health & Medical insurance, Property related insurance, liability insurance, Reinsurance), Marketing of insurance products, Regulatory provisions regarding insurance, Role of Beema Samiti

Unit 5 Risk**10 Hours**

Concept, Classification of Pure risk (personal risk, property risk, liability risk, failure of other, overlapping risk), Rules of risk management, Risk management technique, Risk management process, Underwriting TPA basic assessment, Claim management of claim settlement

Reference Books

1. Maheshwari, S. N and Maheswari , S. K.: *Banking Law and Practice*, Kalyan Publishers, New Delhi.
2. Paul Greenberge: *CRM-Essential Customer Strategies for the 21st Century*, Tata McGraw Hill.
3. Mishra M.N.: *Modern Concepts of Insurance*, S. Chand & Co. Ltd.
4. George, E. Rajda: *Principles of Risk Management and Insurance*, Pearson Education.
5. Peter S. Rose: *Commercial Bank Management*, McGraw Hill

Title: Business Account
Credit Hrs: 043

Code: ACC 485
Year /Semester: IV/VIII

48 Hours

Course Objectives:

The objective of this course is to provide knowledge to the students about the application of accounting knowledge in special business activities.

Unit 1 Accounting for Partnership

20 Hours

Introduction:

Meaning of Partnership; Feature of Partnership; Main Clauses in Partnership Deed; Fixed and Fluctuating Capital Account

Goodwill:

Meaning of goodwill, Methods of Goodwill Valuation

Admission of New Partner:

Introduction; Revaluation Account or Profit and Loss Adjustment Account; Reserves; Computation of New Profit Sharing Ratio;

Retirement of Partner:

Introduction; Calculation of Gaining Ratio; Revaluation of Assets and Liabilities on Retirement of Partner; Reserve; Final Payment to Retiring Partner; Paying Partner's Loan

Death of Partner:

Introduction; Joint Life Policy; Payment of Deceased Partner's Share

Dissolution of Partnership:

Concept; Consequences of Dissolution by Agreement or Deed, by Written Notice, Dissolution at Any Time; Dissolution after Expiry of Time, Dissolution at Once; Closing of Books of Account and Final Settlement of Account; Case of Insolvent Partner; Piecemeal Distribution.

Unit 2 Accounting for Consignment of Goods

12 Hours

Meaning; Features, Distinction between Consignment and Sale; consignee's Commission, Account Sales, Valuation of Stock; Goods Invoiced Above Cost; Abnormal and Normal Loss; Accounting treatment in the books of consignor & consignee

Unit 3 Accounting for Joint Venture

8 Hours

Meaning; Features of Joint Venture; Joint Venture Account vs. Partnership; Methods of Maintaining Joint Venture Accounts (When Separate Books are Maintained and When no Separate Set of Books are Maintained)

Unit 5 Accounting for Hire Purchase and Installment

8 Hours

Meaning of Hire Purchase Agreement and Installment, Purchase Hire Purchase vs. Installment; Accounting for Hire Purchase, Accounting for Installment Purchase.

Reference Books:

1. *Accounting for Business*: Ratna Man Dangol, Taleju Prakashan
2. *Modern Accountancy (Vol. II)* : A. Mukharjee & A. Hanif, Tata McGraw Hill
3. *Advance Accounting*: S.N. Maheshwari, Vikash Publishing House Pvt. Ltd.

Title: Introduction to Auditing
Credit Hrs: 03

Code: ACC 486
Year /Semester: IV/VIII

48 Hours

Course Objectives:

The objective of this course is to provide the student with basic knowledge and skills of auditing and develop the capabilities of performing and reporting on audit of financial statements.

Unit 1 Introduction to Auditing

6 Hours

Nature and Scope of auditing; Principles Governing an Audit; Objective of auditing; Errors and Frauds; Evolution of auditing in Nepal; Accounting, Auditing and Investigation; Nepal Standards on Auditing Issued by ICAN

Unit 2 Preparation for an Audit and Internal Control

12 Hours

Audit Planning; Audit Program; Audit Working Papers; Audit Evidence-Method of Obtaining Evidence, Sources and Reliability; Audit Sampling-Meaning, Types; Test Checking; Internal Control-Meaning, Inherent Limitation, Tools to Review Internal Control System; Audit Materiality and Audit Risks; Continuous Audit; Interim Audit; Statutory Audit; Internal Audit; Tax Audit

Unit 3 Vouching and Verification

8 Hours

Meaning of Vouching; Audit of Sales, Purchase, Receipt, Payment, Cash Transaction; Vouching of Impersonal Ledger; Meaning of Verification; Vouching vs. Verification; Verification of Assets and Liabilities

Unit 4 Auditor's Report and Professional Ethics

8 Hours

Meaning of audit report; Contents of audit report; Management Letter; Signing on Audit Report; Types of audit Opinion; Professional Code of Conducts

Unit 5 Special Types of Audit

8 Hours

Cost Audit; Audit of Companies; Audit of NGOs; Audit of School, Audit of Co-operatives; EDP Audit; Features and basic principles of Government audit; Role of Auditor General in Government Audit

Unit 6 Investigations

6 Hours

Concept of Investigation; Investigation & Audit; Steps in Investigations; study of Financial Statement; Types of Investigation

References:

1. Gupta, Kamal: *Contemporary Auditing*, Tata Mc-Graw-Hill Publishing Company Ltd. , New Delhi
2. Tondon, B.N. ,Sudharsanam S. And Sudharababu S.: *A Handbook of Practical Auditing* , S. Chand & Company Ltd., New Delhi
3. Sharma,T.R.: *Auditing*, Sahitya Bhavan, Agra
4. *Auditing Act, 2048*
5. *Nepal Standard on Auditing*: The Institute of Chartered Accountant of Nepal, Kathmandu
6. *NGOs Audit Directives*: The Institute of Chartered Accountant of Nepal, Kathmandu
7. *Schools Audit Directives*: The Institute of Chartered Accountant of Nepal, Kathmandu
8. *Co-operatives Audit Directives*: The Institute of Chartered Accountant of Nepal, Kathmandu
9. *Nepal Company Act, 2063*, Ministry of Law & Parliamentary Affairs, Nepal
10. *Directives issued by Office of Auditor General of Nepal*

Title: Labor Welfare Management
Credit Hrs: 03

Code: HRM 485
Year /Semester: IV/VIII

Hours: 48

Course Objectives:

The core objective of this course is to provide knowledge about basic concepts of labour welfare and social security of labour. This course aims to develop skills and competencies required to manage labour problems by creating the atmosphere that assure labour welfare.

Unit 1: Introduction

12 Hours

Concept and Significance of Labour Welfare; Evolution of Labour Welfare; Individual Services; Group Welfare Services; Provision of Labour Welfare Services; Statutory and Voluntary Organization of Labour Welfare; Role of Different Agencies: Government, Trade Unions and Voluntary Social Organizations; Concept and Evolution of Social Security, Social Insurance Scheme and Social Audit, Conditions of Labour Welfare and Social Security in Nepal

Unit 2: Industrial Health

8 Hours

Need for Safety; Measures to Ensure Safety in Organizations; Physical Health: Problems and Remedies; Noise Control; Job Stress; Alcoholism and Drug Abuse; Violence in the Work Place; Measures to Overcome Violence in the Work Place

Unit 3: Workers Education Scheme and Living Condition

8 Hours

Concept, Objectives and Significance of Workers Education Scheme; Training Program; Evaluation and Control of Worker Education Program; Living Condition of Employees; Housing for Employees; Recreation for Employees

Unit 4: Counselling

7 Hours

Meaning and Importance of Employee Counselling; Internal Counselling; Techniques and Skills for Counseling; Cordial Relationship; Mutual Recognition; Problems of Counselling

Unit 5: Post-retirement Benefits

7 Hours

Need and Purposes of Provident Fund; Employer Obligation to Employee towards Provident Fund; Public Provident Fund; Gratuity; Statutory Provisions Regarding Gratuity; Pension

Unit 6: Quality of Work Life (QWL)

6 Hours

Meaning of QWL, Specific Issues in QWL, Policies for QWL; QWL and Productivity, Barriers in QWL, Strategies for Improvement of QWL.

References:

1. Punekar and Deodhan. *Labour Welfare, Trade Unionism and Industrial Relations*.
2. Sexana, R.C. *Labour Problems and Social Welfare*. Bala Ji Publication, Madres.
3. *Labour Act of Nepal*.

Title: Compensation Management
Credit Hrs: 03

Code: HRM 486
Year /Semester: IV/VIII

Hours: 48

Course Objectives:

The objective of this course is to provide knowledge about basic concepts of compensation and benefits administration and its alignment with other functions of Human Resource Management. This course aims to equip students with skills set required to design, implement, and restructure compensation management system, policies and strategies.

Unit 1: Introduction

10 Hours

Concept and Nature of Compensation; Importance of Employee Compensation; Components of Compensation; Theories Related to Compensation; Strategic Perspectives of Compensation; Determinants of Compensation; Compensation as Motivational Tool; Issues in Compensation Administration

Unit 2: Wages Determination

14 Hours

Concept of Wages; Principles of Wages and Salary Administration; Theories of Wages: Subsistence Theory, Wage Fund Theory, Marginal Productivity Theory, Bargaining Theory; Job Evaluation: Concept, Scope, Methods and Techniques; Performance Based Pay System, Market Based Pay System; Incentive Based Pay System; Types of Incentives Plans; Executive Compensation Package; Compensation of Professionals and Knowledge Workers

Unit 3: Incentives, Benefits and Services

12 Hours

Concept and Types of Incentives; Pros and Cons of using Incentive System; Organization wide Incentive Plan: Profit sharing, Stock options; Individual and Team Based Incentive; Concept and Types of Employee Benefits and Services; Importance of Benefits and Services Program; Administration of Benefits and Services; Benefits and Employee Leasing

Unit 4: Institutional Roles in Compensation Determination

12 Hours

Provisions of Labour Act for Minimum Wage Fixation; Salary Determination in Public Sectors, Compensation Determination in Private Sectors; Role of Unions; Legal and Taxation Issues on Employee Compensation; Issues Regarding Wage and Salary in the Context of Nepal

References:

1. Martocchio, Joseph J. *Strategic Compensation*. Singapore: Pearson Education Inc.
2. Anderson, Richard I. *Compensation Management in Knowledge Based World*. Singapore: Pearson Education Inc.
3. Berger, L.A. and Berger, D. 2008. *The Compensation Handbook: A State-of-the-Art Guide to Compensation Strategy and Design*. New Delhi: Mc Graw-Hill Publishing Company Ltd

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Title: Advertising Management
Credit Hrs: 03

Code: MKT 485
Year /Semester: IV/VIII

Hours 48

Course Objectives:

This course aims to examine the marketing communication function and the growing importance of advertising and other promotional elements in the marketing programs of domestic and foreign companies and also impart to identify and create the strategic advertising plans in response to competitive advantage.

Unit – 1 Introduction

12 Hours

Concept of Integrated Marketing Communication (IMC), The IMC Process, Production Mix Tool, Promotion Mix Strategy, Meaning , Scope and Importance of Advertising, Types of Advertisement Forms of Advertising by Producers, Resellers, Government, Social Institutions and Groups

Unit – 2 Creating an Advertisement

12 Hours

Meaning and Process of Visualization , Characteristic and Elements of Advertisement Copy Types of Copy, Headline and its Various Types Sub- Headings, Slogans, Body of Advertisement, Illustration, Layout and its Types, Typography and its Importance in Advertising .

Unit – 3 Media Selection

08 Hours

Meaning and Role of Media, types of Media Their Weakness and Strength, Media Planning and Scheduling, Factors affecting Media Selection

Unit – 4 Creative Strategy and Advertising Budget

08 Hours

Create Approaches Art of Copy Writing, Concept of Advertising Budget, Advertising Budget Process, Methods of Determining Advertising Appropriations.

Unit – 5 Advertising Effectiveness and Organizing Advertising Functions

8 Hours

Effectiveness, Structure and Functions of Advertising Agency, Selection and Co-ordination of Advertising Agency

References

1. Mohan,M. **Advertising Management – Concepts and Cases**, (latest ed.),Tata Mc Graw Hill Publishing Ltd. New Delhi
2. Chunawala, S.A and Sethia K. *Foundations of Advertising Theory and Practice*, (latest ed.)Himalayan Publishing House Bombay.
3. Belch.G.,Belch.M.,&Purani.K. *Advertising and Promotion* (7th ed.), Mc Graw Hill-India

Title: Retail Management	Code: MKT 486	
Credit Hrs: 03	Year /Semester: IV/VIII	Hours 48

Course Objectives:

The objective of the course is to develop knowledge of contemporary retail management and analyzing the way of retailing works through the application of retailing theory and research.

Unit 1: Overview of Retailing Environment and Management **10 Hours**

Concept, Functions and importance of retailing, Driving forces for retailing, Technological forces, Competitive forces, Social forces

Unit 2: Store Location **10 Hours**

Retail store location, Types of location site, Site selection, Retail store design and layout, External store, Internal store, Display, Visual Merchandising and Atmospherics

Unit 3: Warehousing and Supply Chain Management **08 Hours**

Merchandise planning, Warehousing and supply chain management, Role of IT in supply chain management merchandise flow, Online logistics management, Retail pricing, Credit management, Retail production

Unit 4: Emerging Concepts in Retailing **12 Hours**

Retail formats, Corporate chains, Retailer Co-operative and Voluntary system, Department stores, Discount stores, Supermarkets, Warehouse clubs, Direct marketing, Telemarketing, Automatic vending, Customer services and Quality management, Customer service, Good quality to customer, Customer perspective of service quality and evaluation retail service

Unit 5: International Retailing **08 Hours**

Internationalization and globalization, Shopping at world stores, International process, Culture, Business and International Management

References

1. Berman B. and Evans J.R, *Retail management*, (9th ed.), Pearson Education
2. Levi M. Michel and BW Weitz, *Retailing Management*, (5th ed.), Tata McGraw Hill