

Tribhuvan University  
**Faculty of Management**  
**Office of the Dean**



**Master of Business Management (MBM)**

**Office of the Dean**  
**Faculty of Management**  
**Tribhuvan University**  
**Kathmandu**  
**2022**

The Faculty of Management (FOM), Tribhuvan University has its ultimate objectives of educating students for professional pursuits in business, industry and government service. It is further dedicated to contributing to an increase in the knowledge and understanding of business and public administration. FOM aims to develop a networking with management institutions in the country and abroad to exchange new knowledge, technology, and method of achieving higher level efficiency in management of business and public entities. It also aims to continuously innovate and promote cost-effective, socially relevant, modern technology-based educational programs in Nepal.

The FOM offers dynamic and cutting edge multidisciplinary disciplines such as: Bachelor of Business Administration (BBA), Bachelor of Information Management (BIM), Bachelor of Business Management (BBM), Bachelor of Public Administration (BPA), Bachelor of Hotel Management (BHM), Bachelor of Travel and Tourism Management (BTTM), Bachelor of Business Administration in Finance (BBA-F), Bachelor of Business Studies (BBS - 4 year annual system) , Post Graduate Diploma in Police Sciences (PGDPS), Master of Business Administration (MBA), Master of Business Administration in Finance (MBA-Finance), Master of Business Administration in Information Technology (MBA-IT), Master of Business Management (MBM), Master of Public Administration (MPA), Master of Hospitality Management (MHM), Master of Travel and Tourism Management (MTTM), Master of Business Administration in Global Leadership and Management (MBA-GLM), Master of Finance and Control (MFC), Master of Business Studies (MBS) and the FOM also offers Master of Philosophy in Management (M. Phil.) and doctoral program in management leading to a Degree of Doctor of Philosophy (Ph.D.)

#### FOM's GOALS

- Prepare professional managers capable of handling business in a dynamic global environment.
- Produce socially responsible and creative entrepreneurs capable of promoting business and industry for the socio-economic development of Nepal.
- Conduct research and management development programs to update the knowledge and skill of the academics and the practitioners.
- Innovate and promote management programs catering to the various social and economic sectors of Nepal.
- Establish linkages with leading universities and management institutes abroad; and collaborate with them in program development and implementation.

#### **1. The Master of Business Management (MBM):**

The Master of Business Management (MBM) program considers to empower specialized knowledge and skills to the managerial students particularly needed to achieve goals of different management

sectors. The growing demand of business managers in Nepalese Organizations and global demand will be fueling through this program. The program helps to fulfill the demand of business management sector of Nepalese societies.

## **2. Program Objectives**

- Prepare dedicated business leaders for the development of the Nepalese business management with global perspectives;
- Produce skilled business managers and leaders that can successfully manage and control the treasury of business organizations with great efficiency.
- Develop self-motivated and competent business analysts and consultants, equipped with high level of managerial knowledge and skills;
- Build skillful human resources with managerial problem solving and analyzing capabilities.

## **3. Learning Outcomes**

Upon completion of this program, graduates will be able to:

- Develop an extensive and practical knowledge-base of theory, tools, skills, practices, and researches related to SMEs, corporate business, NGO/INGOs, civil service and entrepreneurial skills; and apply these to the problems and opportunities that are encountered in the modern technology-based environment.
- By Considering the larger role of business and their own responsibility as members of the business community and society, graduates can be better prepared to assess and select creative and innovative managerial solutions to business problems and capitalize on opportunities while holding strong ethical values and behaviors.

## **4. Student Intake**

The program is designed for class size of 44 students. Students intake will be once a year in spring (Jan-Feb).

## **5. Eligibility and Admission Tests**

The minimum qualification required to apply for the program are:

- A minimum Bachelor's Degree with a minimum CGPA score of 2. in semester system or 45 percent in the annual system
- The CMAT written test administered by Office of the Dean will be the basis for the student intake.

The Department/Campus shall conduct a three stage admission tests for appropriate screening of applicants after written test conducted by Office of the Dean, Faculty of Management based on the **GMAT** format. The applicants shall be screened in each of the stages.

- *Group discussion*: Groups discuss on a given topic. Performance of applicants is evaluated by a panel of judges based on leadership, language, logical arguments, and conclusions.
- *Individual presentation*: Applicants present their views and opinions on a given topic to the panel of judges.
- *Personal interview*: Personal interview will be conducted by a panel of judges based on applicant's motivation level, attitude and capability to handle the pressure and rigors of the MBM program.

## **6. Orientation and Socialization**

After the admission of students to the program, the Department/Campus shall arrange an in-house orientation and socialization program to students and bear all the cost thereon.

## **7. Study Tour**

For acquainting students with the real financial, social, economic and industrial situations of the country, industrial tour will be conducted in the third semester. As part of the course, an industrial tour of 3 to 4 days will be conducted in some industrial areas either in or outside Kathmandu valley for exposing them to organizational reality in the context of Nepal. Students are required to take part and submit written reports of their visits.

## **8. Class Modalities**

Department/Campus shall implement the business management courses, and project-based classes centered on the study of problem solving courses through lectures, class and group discussions, case studies, project works, workshops, seminars, business simulations and so on.

## 9. Course Structure Curricular Structure

The MBM program is split into four semesters. The courses comprise 60 credits, made up of foundation, core, allied and sectoral management elective courses. The program is designed in such a manner that the skills of the students can be developed in a gradual manner.

### Foundation, Core and Allied Courses

MBM 501: Statistics and Data Analytics for Business Decision	3 Cr. Hrs.
MBM 502: Strategic Marketing	3 Cr. Hrs.
MBM 503: Organizational Behavior, Leadership and Ethics	3 Cr. Hrs.
MBM 504: Financial Management	3 Cr. Hrs.
MBM 505: Seminar on Emerging Concepts in Management	1 Cr. Hrs.
MBM 506: Accounting for Decision Making	3 Cr. Hrs.
MBM 507: Management Information System	2 Cr. Hrs.
MBM 508: Economics for Business	3 Cr. Hrs.
MBM 509: Managing People	2 Cr. Hrs.
MBM 510: Operation and Technological Management	2 Cr. Hrs.
MBM 511: Corporate Laws	2 Cr. Hrs.
MBM 512: Research Methodology for Business	2 Cr. Hrs.
MBM 513: Innovation and Entrepreneurship	2 Cr. Hrs.
MBM 514: Financial Reporting and Taxation	3 Cr. Hrs.
MBM 515: Practicum on Business Plan Development	1 Cr. Hrs.
MBM 516: Business Strategies for Managers	3 Cr. Hrs.
MBM 517: Economic Diplomacy and Global Economy	2 Cr. Hrs.
MBM 518: Business Simulation Practicum	1 Cr. Hrs.
MBM 519: Seminar on Nepalese Business Issues	1 Cr. Hrs.
MBM 520: Practicum on Doing Business in Nepal	1 Cr. Hrs.
RES: 502: Academic Writing	2 Cr. Hrs.
PRJ 502: Workshop on Project in Sectoral Elective Courses	1 Cr. Hrs.

### Sectoral Management Elective Courses (Any three courses of the following courses, 2 credits each)

MBME: 581: Knowledge Management	2 Cr. Hrs.
MBME 582: BFIs Management and Digital Banking	2 Cr. Hrs.
MBME 583: Commercial Bank Management	2 Cr. Hrs.
MBME 584: Tourism and Rural Management	2 Cr. Hrs.
MBME 585: Insurance and Risk Management	2 Cr. Hrs.
MBME 586: Micro-finance and Cooperative Management	2 Cr. Hrs.
MBME 587: E-Business and Business Analytics	2 Cr. Hrs.
MBME 588: Civil Service Management	2 Cr. Hrs.
MBME 589: Public Policy Analysis	2 Cr. Hrs.
MBME 590: Project Management and Sustainable Development	2 Cr. Hrs.
MBME 591: Strategic Brand Management	2 Cr. Hrs.
MBME 592: Service Marketing	2 Cr. Hrs.
MBME 593: International Business	2 Cr. Hrs.
MBME 594: Management Control System	2 Cr. Hrs.
MBME 595: Cost Management	2 Cr. Hrs.
MBME 596: NGO and Social Work Management	2 Cr. Hrs.

MBME 597: New Venture and Social Entrepreneurship	2 Cr. Hrs.
MBME 598: Entrepreneurship Development and Small Business Management	2 Cr. Hrs.
MBME 599: Real State and Corporate Financing	2 Cr. Hrs.

**Experiential Learning Project and Graduation Research Project (Dissertation)**

PRJ 501: Experiential Learning Project	3 Cr. Hrs.
RES 501: Graduation Research Project	6 Cr. Hrs.

## Course Cycle

### Semester I

MBM 501: Statistics and Data Analytics for Business Decision	3 Cr. Hrs.
MBM 502: Strategic Marketing	3 Cr. Hrs.
MBM 503: Organizational Behaviors, Leadership and Ethics	3 Cr. Hrs.
MBM 505: Seminar on Emerging Concepts in Management	1 Cr. Hrs.
MBM 506: Accounting for Decision Making	3 Cr. Hrs.
RES: 502: Academic Writing	2 Cr. Hrs.

**15 Cr. Hrs.**

### Semester II

MBM 504: Financial Management	3 Cr. Hrs.
MBM 507: Management Information System	2 Cr. Hrs.
MBM 508: Economics for Business	3 Cr. Hrs.
MBM 509: Managing People	2 Cr. Hrs.
MBM 510: Operation and Technological Management	2 Cr. Hrs.
MBM 511: Corporate Laws	2 Cr. Hrs.
PRJ 502: Workshop on Fieldwork Project in Sectoral Elective Sector	1 Cr. Hrs.

**15 Cr. Hrs.**

### Semester III

MBM 512: Research Methodology for Business	2 Cr. Hrs.
MBM 513: Innovation and Entrepreneurship	2 Cr. Hrs.
MBM 514: Financial Reporting and Taxation	3 Cr. Hrs.
MBM 515: Practicum on Business Plan Development	1 Cr. Hrs.
Sectoral Management Elective I	2 Cr. Hrs.
Sectoral Management Elective II	2 Cr. Hrs.
PRJ 501: Experiential Learning Project	3 Cr. Hrs.

**15 Cr. Hrs.**

### Semester IV

MBM 516: Business Strategies for Managers	2 Cr. Hrs.
MBM 517: Economic Diplomacy and Global Economy	2 Cr. Hrs.
MBM 518: Business Simulation Practicum	1 Cr. Hrs.
MBM 519: Seminar on Nepalese Business Issues	1 Cr. Hrs.
MBM 520: Practicum on Doing Business in Nepal	1 Cr. Hrs.
RES: 501: Graduate Research Project	6 Cr. Hrs.
Sectoral Management Elective III	2 Cr. Hrs.

**15 Cr. Hrs.**

## 10. Experiential Learning Project (Internship)

Students are required to undertake internship for practical exposure in the real world of business for a period of 10 to 12 weeks. They are also required to submit the Internship Project Report in the prescribed format provided by the concern institution. The evaluation of students for Internship will be based on the confidential report of authorized official of host organization (40 percent) and internship report (30 percent) and presentation of the report in a seminar (30 percent).

## **11. Graduate Research Project**

The students are required to undertake a research assignment and prepare an integrative research project report under the research guidelines provided by the concern institution. It involves the preparation and presentation of a research project of approximately 30,000 words in length which begins with statement of problem, review of literature, specification of research design and analysis of data collected and implications of the research. Students are required to attend viva-voce examination and give a seminar presentation. The weight given for viva and the research report will be 40 percent and 60 percent respectively. For the evaluation of the research report, the Graduate Research Committee (GRC) at concern institution will appoint the internal and external examiner.

## **12. Examination and Evaluation**

The performance of students will be evaluated through ongoing in-semester evaluations and semester-end examinations. The office of the examination of FoM shall have the final authority in conducting, evaluating and awarding grades in semester-end examinations. The course facilitator (instructor) will decide the grades in the in-semester evaluations.

## **13. In-semester Evaluations**

The in-semester (internal) evaluation shall generally have a total weight of 50 percent in class-room based course. The concerned faculty shall be responsible for the continuous in-semester evaluations. The in-semester evaluation shall be based on a student's performance in class presentations, case analysis, and project assignments, class tests and others as required by the course. A student must secure a minimum Grade Point Average (GPA) of 2.7 or Grade B minus (B-) in a course in order to be eligible to appear in the semester-end examination of that course.

## **14. Assessment Methods**

A range of assessment methods are used across the course, the choice of which reflects the needs and demands of the different types of course module. Some course modules will assess the ability to work collaboratively in a team and others will assess individual capability. Types of assessment will range from written examinations to group and individual presentations including essays, reports, field-based project reports, seminars and research based projects.

The interactive nature of the taught sessions offers opportunities to gain feedback on students' performance before being formally assessed and increasing use is made of eLearning to further support the feedback process.



### 15. Semester-end Examinations

The semester-end examinations on course work related subjects shall have a total weight of 50 percent. The semester-end examinations shall be based on problem solving questions, analytical questions, and case studies or any other formats as demanded by a course. The duration of the examinations shall be 4 hours for 3 credit hour courses and 3 hours for 2 credit hour courses. The semester–end examinations will be conducted by the examination office of FoM.

### 16. Student Attendance

This is the fusion of academic and professional program. This program demands a very high level of commitment from students. Students are required to attend all classes regularly and presentations as required by the course. Students failing to attend 80 percent of classes shall not be allowed to appear in the semester-end examinations.

### 17. Evaluation of Seminar, Practicum and Field Work Projects

The detail term of reference [TOR] of the learning strategies and evaluation scheme will be provided by concerned course instructor.

### 18. Grading System

The grading system followed in the program will be based on the absolute performance of a student in the in-semester evaluations and semester-end examinations. The performance of a student in the MBM program shall be made on a four point scale ranging from 0 to 4. The passing grade in the semester-end examination for an individual paper shall be grade “B minus” or GPA of 2.7 (50 percent). In order to pass the semester examinations, the student must secure a minimum of Grade “B” or Cumulative Grade Point Average (CGPA) of 3.0. The following table presents the Letter Grade, GPA, percentage equivalent and Performance Remarks for the program:

<i>Grade</i>	<i>GPA</i>	<i>CGPA</i>	<i>Percentage Equivalent</i>	<i>Remarks</i>
A	4.00	4.00	90-100	Distinction
A-	3.70	3.70-3.99	80-89	Very Good
B+	3.30	3.30-3.69	70-79	First Division
B	3.00	3.00-3.29	60-69	Second Division
B-	2.70	2.70-2.99	50-59	Pass in Individual Subject
<b>F</b>	<b>Below 2.70</b>	<b>Below 2.70</b>	<b>Below 50</b>	<b>Fail</b>

The students shall receive their semester grades and academic transcript grades only in letter grades and GPA scores.

## **19. Failing in Course**

Students who do not qualify to appear in the semester-end examinations will have to re-register and retake the course as per the semester cycle. Students who are qualified but failed to appear in the semester-end examinations or fail in the semester-end examination can appear in make-up examinations as per the semester cycle. Students failing in two or more courses in a semester will have to reappear in the chance make-up examinations of only two courses in the following semester-end examinations conducted by the Faculty of Management Examinations Control Division (FOMECD).

## **20. Degree Requirements**

To receive MBM degree the student must have:

- 'B' minus or better grade in each of the courses as specified in the curricular structure section;
- Obtained an overall CGPA of 3.0 or better after combining the GPAs obtained in all courses and projects;
- Completed all the course requirements as specified in the curricular structure section within the maximum time period of *five years* from the date of registration.

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# **MBM 501: Statistics and Data Analytics for Business Decisions**

*Credits: 3*  
*Lecture Hours: 48*

## **Course Objective:**

The course aims in imparting the statistical knowledge to the students and develop the skills of managing the business based on evidence. Students are also to practice the statistical software. In addition to this, the course also aims to impart the knowledge and skills of data analytics to the students.

## **Learning Outcomes:**

After completing the course students will be able to

- (i) Analyze the data properly in order to draw the valid conclusions
- (ii) Use the related software for data analysis
- (iii) Apply the data analytics tools and techniques in various sectors of management

## **Course Details**

### **Unit 1: Introduction**

**3 LHs**

Introduction to Statistics –Descriptive vs. inferential Statistics, Statistics in management and other areas of study, Variable and its type, Data, Data Types, Data Measurement Scale, Data Collection, Data Visualization.

### **Unit 2: Descriptive measures**

**3 LHs**

An overview of measure of central tendency, Positional Values, Five number summary, Choice of appropriate measures of central tendency, Measures of Dispersion, skewness, kurtosis, Exploring Data Analysis.

### **Unit 3: Probability and distribution**

**6 LHs**

Concept of probability, Marginal, Joint, Conditional Probability, Baye's Theorem and Decision Tree and their applications, Binomial and Poisson Distribution with their measures and applications, Normal Distribution and their applications.

### **Unit 4: Sampling theory**

**2 LHs**

Sampling techniques, sampling distribution of mean and proportion, Central limit theorem, estimation of sample size.

### **Unit 5: Inferential Statistics**

**12 LHs**

Theory of Estimation-Point estimation and interval estimation and their interpretations, Hypothesis Testing, algorithm for testing of hypothesis, traditional and p-value approach for decision making in testing of hypothesis, Z-statistic for mean and proportion test, one sample t-test, independent t-test, paired t-test, their

assumptions, Variance-ratio test, One-way Analysis of Variance (ANOVA), concept of two way ANOVA, Chi-square test statistic.

**Unit 6: Correlation and regression analysis** **6 LHs**

Correlation, simple linear regression, Multiple Regression analysis up to three variables, Coefficient of Determination, Diagnostics of regression analysis

**Unit 7: Data Analytics** **6 LHs**

Modern Data Ecosystem , Key Players in the Data Ecosystem, Introduction to analytics, History and Evolution of Data Analytics, Relationship Among Big Data, Data Science, and Data Analytics. Key steps in the Data Analytics, Types of Data Analytics, Business Intelligence and Data Mining, Database, Data warehouse and Data marts.

**Unit 8: Big Data Analytics** **5 LHs**

Big Data and Cloud Computing, Data Analytics in the Accounting Industry, Data Analytics in the Financial Services Industry, Data Analytics in the Marketing Industry, Data Analytics in selected domains

**Unit 9: Data analytics and Visualization** **5 LHs**

Basic Data Visualization, Pivot tables and Visualization with Excel, Visualization with Tableau,

**Suggested readings**

David M. Levine, Timothy C. Krehbiel, Mark L. Berenson and P. K. Viswanathan, **“Business Statistics: A First Course”** PEARSON Education.

George Darren and Mallery Paul IBM SPSS Statistics 23 Step by Step A Simple Guide and Reference. Special Indian Edition

Gert H.N. Laursen & Jesper Thorlund. (2017). *Business Analytics for Managers*. New Jersey: John Wiley & Sons Inc.

Fenio Annansingh, Joseph Bon Sesay (2022) *Data Analytics for Business: Foundations and Industry Applications*: Taylor & Francis Group

Kiran Chaudhary & Mansaf Alam (2021) *Big Data Analytics: Applications in Business and Marketing*: Taylor & Francis Group

# MBM 502: Strategic Marketing

*Credit 3*  
*Lecture Hours 48*

## **Course Objectives**

This course aims to familiarize students with different aspects of strategic marketing. More specifically, this course provides an understanding of strategic marketing as the basis for marketing decision-making considering business situations.

## **Course Description**

This course contains the process & challenges of strategic marketing. It includes situation analysis, strategic market segmentation, competitive analysis, marketing strategies, formulating strategic marketing programs, e-commerce, and evaluating and controlling the strategic marketing plan. Additionally, the course provides opportunities for the practical implementation of the concepts covered and the development of problem-solving skills by means of case studies.

## **Learning Outcomes**

On completion of the course, students are expected to be able to (i) Understand the strategic marketing concepts and approaches to strategic marketing, (ii) Develop strategic marketing plan (iii) Scan marketing environment, (iv) Analyze consumer market and identify and select market segmentation strategies, (v) Analyze market competition and develop a strategy to deal with the competition, (vi) Develop product and pricing strategies, (vii) Understand the e-marketing strategies through e-commerce, (viii) Able to present practical seminar groups and individual basis.

## **Teaching Pedagogy**

Interactive discussion, class presentation, home assignment, case analysis and, articles review are the teaching methods used in this course.

## **Course Details**

### **Unit 1: Introduction to strategic marketing**

**6 LHs**

Vision, mission, objectives. Concept of corporate strategy, business strategy and marketing strategy. Concept and process of strategic marketing. Strategic situation analysis: External, internal and SWOT analysis.

### **Unit 2: Environmental Analysis**

**10LHs**

#### **External Analysis**

Strategic market segmentation strategy. Market analysis. Customer analysis. Competitor analysis: Porter's 6 forces. Strategic groups. Key success factors.

#### **Internal analysis**

Resources, capabilities, competencies, core competencies, strategic competitive advantage. Value chain analysis.

**Unit 4: Planning and implementation of marketing strategies****12 LHs**

SWOT analysis: Competitive advantage via customer value propositions. Long-term strategic customer relationships. Customer decision journey & marketing strategies. Strategically responding to key competitors. Strategic brand management. Brand equity: Brand awareness, loyalty, associations. Modern marketing mix strategy: Product strategy, pricing strategy, promotion strategy, distribution strategy. Innovation. Ansoff's matrix. Blue ocean and red ocean strategy. Organizational cultures, organizational structure, leadership. Strategic marketing control: Concept and types.

**Unit5: Global strategic marketing****4 LHs**

Global strategies: Types, standardization vs. customization, strategic alliances, Business portfolio strategies, divestment, liquidation, bankruptcy. Internet marketing models.

**Unit 6: Seminar on Strategic Marketing****16 LHs**

The faculty shall divide the students into groups, assign the group tasks that must be completed within the assigned time frame, and present written reports group-wise and individually. This will be evaluated by the faculty. More specifically:

**Group Report and Presentation:** Students will be part of a group that will be linked up with a local organization that is developing and marketing an innovative product or service. The group will undertake an analysis of the organization's value proposition, market, and marketing strategy, and recommend creative and imaginative enhancements. The group will present its findings to the client and submit a succinct report of around 3500 words (excluding appendices).

**Individual report:** Around 1500 words, will consist of a critical reflection on the group's business report, providing a critique of the approach taken by the group, including the information sources used, the marketing models/frameworks used, the process of analysis followed, and the way creative recommendations were developed. Students may challenge the views expressed in the main group report, and propose additional analyses or ideas of their own.

**Basic Readings**

David, Aaker. *A Strategic Market Management*. John Wiley & Sons, Singapore.

Cravens, D and Piercy, N. *Strategic Marketing*. New Delhi: Tata McGraw Hill.

# **MBM 503: Organizational Behaviors, Leadership and Ethics**

Semester: First

*Credits: 3*

*Lecture Hours: 4*

## **Course Objectives**

The main objective of this course is to provide a robust theoretical foundation for managing human behavior in organizations with a special emphasis on leadership and ethics. This course also intends to enable students to apprehend the importance of human behavior and ethical conduct of business for gaining and sustaining competitive advantage.

## **Course Description**

This course comprises mainly the fundamentals needed for understanding, predicting, and managing human behavior at the individual, group, and system levels for enhancing organizational effectiveness. Besides, it also includes modern theories as well as emerging issues and challenges in organizational leadership and business ethics.

## **Learning Outcomes**

On completion of the course, students will be able to:

- Comprehend the basics of organizational behavior;
- Acquire meaningful insight into providing effective leadership, particularly in the context of business organizations; and
- Evaluate the various ethical issues and dilemmas in business organizations so as to enhance ethical awareness in the workplace and embed ethics in day-to-day organizational practices.
- Apply the concepts, theories, and techniques of organizational behavior, leadership, and ethics to function more effectively in their roles as human resource and other line managers.

## **Teaching Pedagogy**

Interactive lectures, case analyses, quizzes, seminar presentations in groups, and assignments are the teaching-learning tools used in this course.

## **Course Details**

### **Unit 1: Introduction**

**5 LHs**

Organizational behavior (OB) – meaning, basic assumptions, and importance; Organizational behavior and the manager’s job – basic managerial roles and critical managerial skills; Contextual perspectives on OB – systems and situational perspectives; Challenges and opportunities in applying OB concepts.

**Unit 2: Foundations of Individual Behavior****6 LHs**

People in organizations – psychological contracts, the person-job fit, and individual differences; Personality and organizations – the “Big Five” personality traits, the Myers-Briggs framework, emotional intelligence, and other personality traits at work; Attitudes in organizations – how attitudes are formed, key work-related attitudes, and affect and mood in organizations; Perception in organizations – basic perceptual process, stereotyping, perception and attribution; Types of workplace behavior – performance behaviors, dysfunctional behaviors, and organizational citizenship.

**Unit 3: Motivation****6 LHs**

Nature and importance of motivation; Need-based perspectives on motivation – hierarchy of needs theory, ERG theory, and two-factor theory; Process-based perspectives on motivation – equity theory, expectancy theory; Contemporary perspectives on motivation – self-determination theory, goal-setting theory, self-efficacy theory, and reinforcement theory; Implications of motivation theories for managers.

**Unit 4: Foundations of Interpersonal and Group Behavior****5 LHs**

The interpersonal nature of organizations; The nature and types of groups; Stages of group development; Group performance factors; Intergroup dynamics; Group decision making in organizations; Differences between groups and teams; Creating effective teams.

**Unit 5: Leadership****10 LHs**

Concept of leadership; leadership versus management; A brief overview of trait and behavioral theories of leadership; Contingency theories of leadership – Hersey and Blanchard’s situational leadership theory and path-goal theory; Contemporary theories of leadership – LMX theory, charismatic leadership, transactional and transformational leadership, authentic leadership, servant leadership, and level 5 leadership; Positive leadership – trust, mentoring and leading in times of crisis; Principles of ethical leadership; Emerging issues in leadership – strategic leadership, ethical leadership, and virtual leadership.

**Unit 6: Organizational Culture****4 LHs**

Organizational culture – concept and historical foundations; Creating an organizational culture; Emerging issues in organizational culture; Managing organizational culture.

**Unit 7: Creating an Ethical Organization****7 LHs**

Concept of ethics; Personal ethics and organizational ethics; Core elements of ethical character; Descriptive versus normative ethics; Normative theories of ethics – Egoism, psychological egoism, utilitarianism, Kantianism, stakeholder theory, and social contract theory; Ethical issues and dilemmas in business organizations; Role of corporate governance, corporate culture, and corporate social responsibility in creating ethical organization; Making ethics work in organizations; Whistle blowing; Impact of ethics on organization and society.



## **Unit 8: Seminar in OB, Leadership, and Ethics**

**5 LHs**

Review of Harvard Business Review and other journal articles on organizational behavior, leadership, and ethics and their seminar presentations.

### **Basic Readings**

Griffin, R. W., & Moorhead, G. (2017). *Organizational behavior: Managing people and organizations* (11<sup>th</sup> ed.). Delhi, India: Cengage Learning.

Robbins, S. P., & Judge, T. A. (2022). *Organizational behavior* (18<sup>th</sup> ed.). Harlow, UK: Pearson Education.

### **References**

Chapagain, B. R. (2018). *Business and society*. Kathmandu, Nepal: Ashmita Books Publishers & Distributors.

Fernando, A. C. (2016). *Business ethics: An Indian perspective* (2<sup>nd</sup> ed.). Delhi: Pearson India Education.

Harvard Business School. (2011). *HBR's 10 must reads on leadership*. Boston: USA: Harvard Business Review Press.

Northouse, P. G. (2022). *Leadership: Theory & practice* (9<sup>th</sup> ed.). LA, USA: Sage Publications.

# **MBM 505: Seminar on Emerging Concepts in Management**

Semester: First

*Credits: 1*

*Lecture Hours: 16*

## **Course Objectives**

This course aims to update the students with the recent developments in the field of management so that they are able to critically analyze the issues and challenges today's managers are facing.

## **Course Description**

This course contains contemporary issues and concepts in management, particularly in the areas of general management, strategy, people management, leadership, quality management, corporate social responsibility, business ethics, corporate governance, and the use of technology in management.

## **Learning Outcomes**

On completion of the course, students will be able to:

- Comprehend the modern approaches and contemporary issues in management;
- Critically analyze the recent trends in management and articulate their managerial implications; and
- Apply the insights obtained from the review of extant literature in managing modern businesses.

## **Teaching Pedagogy**

Interactive lectures, article reviews and synopsis writing, seminar presentations, and seminar quizzes are the main teaching-learning tools used in this course.

## **Course Details**

### **Unit 1: Overview of Emerging Concepts and Recent Trends in Management      4 LHs**

Critical evaluation of classical and behavioral theories of management; A brief overview of modern theories of management; Recent trends and future direction in the areas of (but not limited to): general management, strategy, leadership, motivation, talent management, quality management, corporate social responsibility, business ethics, corporate governance, and use of technology in management.

**Unit 2: Thematic Review and Seminar Presentations****6 LHs**

Faculty guidelines on thematic review, article review, synopsis writing, and seminar presentations; Seminar presentations in groups on different assigned themes.

**Unit 3: Article Review and Seminar Presentations****6 LHs**

Seminar presentations in groups on different assigned articles; Reflections on the lessons learned; Seminar quiz.

**Basic Readings**

- HBR's 10 must Articles read on different topics such as leadership, strategy, business model innovation, etc.
- Various thematic and empirical articles on different emerging concepts and issues in management as suggested by the concerned faculty.

# **MBM 506: Accounting for Decision Making**

*Credit: 3*

*Lecture Hours: 48*

## **Course objectives:**

The objectives of this course are to provide in depth knowledge of managerial accounting tools and techniques in planning, control and decision making processes. After completion of the course, students will be able to analyze the different situation of the business. Similarly, students will be able to take decisions after analyzing the different issues of the organizations.

## **Course Description**

This course will enable students to understand the concept, tools and techniques of management accounting. It focuses on the risk and uncertainty situations of every aspect of cost-volume-profit analysis and investment decisions. Besides, it also deals with behavioral aspects of planning and control in budgeting & variances, cost concept and reporting as well as contemporary issues of management accounting.

## **Course Details**

### **Unit 1: Conceptual Foundation**

**3 LHs**

Concept, objectives, scope and limitation of management accounting; Tools and techniques of management accounting; Changing role of management accounting; Management accounting vs. financial accounting vs. cost accounting; Management accounting process; Career opportunities in management accounting; Role and responsibilities of management accountant; Professional ethics

### **Unit 2: Cost estimation and reporting**

**8 LHs**

Cost concept and cost terminology and cost classifications; Segregation of semi-variable cost using two-point method and regression method; estimation of cost; Measurement of correlation coefficient, coefficient of determinants and testing of significance ('t' test) and interpretation.

Reporting based on marginal and absorption costing, reconciliation of statement and; Causes of differences; Effect of FIFO and LIFO in inventory valuation

### **Unit 3: Cost Volume Profit Analysis**

**8 LHs**

Concept, objectives, assumptions and limitations of Cost Volume Profit Analysis; Application and interpretation of cost-volume-profit for breakeven analysis and profit planning for single and multiple products; Cost-volume-profit analysis under resource constraints: Allocation of single resource constraint, Allocation of multiple resource constraints using linear programming model; Cost-volume-profit analysis under the condition of risk and uncertainty.

**Unit 4: Budgeting for Decision Making and Controlling: 13 LHs**

Concepts, objectives and importance of budgeting; Types of budget: Sales Budget, Production Budget, Material Budget, Merchandize Purchase Budget, Direct Labour Budget, Manufacturing Cost Budget, Selling and Administrative Budget, Cash Budget, Budgeted Income Statement and Balance Sheet; Preparation and interpretation of Master Budget for manufacturing and non-manufacturing organizations.

Flexible budget: concept, features and significance; difference between flexible and static budget,

Variance analysis for controlling the performance: material, labour, overhead & sales variances and interpretation

**Unit 5: Decision regarding Alternative Choice: 6 LHs**

Concept, need and objectives of short term decisions in business; Cost concept in decision making: Relevant and irrelevant costs, avoidable and unavoidable costs, opportunity cost, incremental cost and sunk cost; Types of decisions: Drop or Continue, Special Offer and Make or Buy and sales or further processing.

**Unit 6: Investment Analysis 7 LHs**

Concept, need and objectives of investment analysis

Concept, need, computation and analysis of evaluation techniques: discounted pay-back period, net present value, profitability index and internal rate of return

Investment decision under risk and uncertainty by using

- i. Adjusted discount rate, certainty equivalent co-efficient, sensitivity and scenario analysis
- ii. Standard deviation, co-efficient of variation, probability distribution approach

**Unit 7: Contemporary Issues in Management Accounting 3 LHs**

Concept and importance of Balance Scorecard, Total Quality Management, Theory of Constraints, Target costing, Kaizen costing, Management Control System

**Suggested readings:**

Atkinson, A. A., & Kaplan, R. S.(2005). *Advanced Management Accounting* (3<sup>rd</sup> ed.). Prentice Hall of India, New Delhi.

Atkinson, A. A., Kaplan, R. S., Matsumura, E.M., Young, S.M & Kumar, G. A. (2012). *Management Accounting* (6<sup>th</sup> ed.). New Delhi: Pearson Education Pvt. Ltd.

Garison R.H., Noreen, E.W. and Brewer, P.C. (2015). *Managerial Accounting* (15<sup>th</sup> ed.). New York:McGraw Hill Education.

Hilton, R.W., Ramesh,G., & Madugula, J (2011). *Managerial Accounting*. New Delhi: Tata Mc GrawHill Education Pvt. Ltd.