

Far Western University
Faculty of Management
Master of Business Administration (MBA) Program

Course Details of Third Semester
(Syllabus: MBA 3rd Semester)



Office of the Dean
Faculty of Management
Mahendranagar, Kanchanpur
Website: www.facultymangement.fwu.edu.np
Email: dean.management@fwu.edu.np

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Far Western University
Faculty of Management
Master of Business Administration (MBA) Program
Semester-wise Course Cycle (Revised on 2023)

Semesters	Course Code and Name of Courses	Credits	
Semester I	MGT 501: Managerial Communication	3	
	MGT 502: Emerging Concepts in Management	2	
	STT 512: Statistics for Management	3	
	ECO 522: Managerial Economics	2	
	MGT 532: Organizational Behaviour	2	
	MGT 535: Business, Society and Ethics	2	
	MKT 551: Marketing Management	2	
Semester II	ACC 511: Managerial Accounting and Control	3	
	ACC 512: Financial Reporting and Analysis	3	
	MGT 533: Human Resource Management	2	
	MGT 534: International Business	2	
	FIN 541: Financial Management	3	
	MIS 554: Management Information System	3	
	Semester III	RES 631: Business Research Methods	2
MGT 632: Operations Management and Supply Chain		2	
MIS 633: E-Business		2	
ENT 634: Entrepreneurship		3	
INT 635: Internship		2	
Concentration I (ONE subject from any one concentration area):			
Concentration Area: Banking and Finance			
FIN 636: Financial Markets and Institutions		3	
FIN 637: International Financial Management		3	
Concentration Area: Marketing			
MKT 636: Consumer Behaviour		3	
MKT 637: Advertising and Sales Promotion		3	
Concentration Area: Accounting			
ACC 636: Corporate Accounting		3	
ACC 637: Corporate Taxation		3	
Concentration Area: Human Resource Management			
HRM 636: Employment Relations		3	
HRM 637: Human Resource Development		3	
Semester IV		MGT 641: Strategic Management	3
		ENT 642: Business Plan for New Venture Development - Seminar	1
	ACC 643: Taxation and Tax Planning - Workshop	1	
	RES 649: Thesis	3	
	Concentration II (ONE subject from any one concentration area):		
	Concentration Area: Banking and Finance		
	FIN 644: Investment Analysis and Portfolio Management	3	
	FIN 645: Commercial Bank Management	3	
	FIN 646: Marketing of Financial Services	3	
	Concentration Area: Marketing		
	MKT 644: Service Marketing	3	
	MKT 645: Social Marketing	3	
	MKT 646: Strategic Brand Management	3	
	Concentration Area: Accounting		
	ACC 644: Accounting Information System	3	
	ACC 645: Advanced Management Accounting	3	
	Concentration Area: Human Resource Management		
	HRM 644: Performance Management	3	
	HRM 645: Conflict Management and Negotiation	3	
	Concentration III (ONE seminar related to concentration area)		
	FIN 648: Seminar in Banking and Finance	3	
	MKT 648: Seminar in Marketing	3	
	ENT 648: Seminar in Accounting	3	
	HRM 648: Seminar in Human Resource Management	3	

RES 631: Business Research Methods

Program/Semester: MBA/Third Semester

Course Title: Business Research Methods

Course Code: RES 631

Credit Hours: 2

Lecturer Hour: 30

Course Objectives

The objective of this course is to introduce students to various aspects of research methodology and aims to inculcate skills among students for enabling them to identify problems, design research frameworks and processes, collect relevant data and information and analyze them. This course equips students with abilities to conduct independent research and surveys.

Course Description

This course examines processes of reviewing literature, identifying problem, defining research questions and objectives, developing hypothesis, design theoretical framework including various issues and challenges in the research process. The course also includes methodological details including designing approach and framework, defining data and information needs, defining population and designing sampling framework, identifying sources of data and information and methods of collecting them, processing data, and analyzing them. The course also includes methods of discussing results, deriving conclusions and implications and referencing adopting APA format and developing annexes necessary for studies.

Learning Outcomes

Upon successful completion of the course, students will be able to:

- Define research and explain the feature of scientific research.
- Review relevant literature and construct theoretical framework.
- Design research approach, identify research problem and formulate research hypothesis.
- Apply sampling framework to determine sample size.
- Collect data, process them and analyse them using appropriate tools and techniques.
- Derive findings, discuss and interpret them and deduce conclusions and implications.
- Write references and bibliography using APA format and develop annexes.

Course Contents

In line with the contemporary focus of the course, the following issues or topics have been included:

Course Contents

Unit 1: Foundations and Fundamentals of Research

LH 3

Meaning of research; nature and types of research; scientific research – concept and characteristics; scientific research process; approaches to research – quantitative and qualitative; business research – role and value of business research; types of business research; ethical concerns in research.

Unit 2: Literature Analysis and Theoretical Framework

LH 4

Concept, purpose and need for literature review; steps in the review process; sources of literature; literature search through the internet; theoretical and conceptual framework– concept and its role in research; research and theory – concept, construct, proposition and variables; reasoning - deduction and induction.

Unit 3: Research Problem, Hypothesis Formulation and Research Design

LH 5

Research problem – concept, steps and characteristics; research questions; hypothesis –

concept, importance and types; hypothesis formulation process; criteria of good hypothesis formulation; research design – concept, elements and types; exploratory, descriptive, developmental, correlational, causal-comparative and experimental research designs; qualitative research – concept, assumptions, features of qualitative research; criteria of good research design.

Unit 4: Measurement, Scaling and Sampling Techniques **LH 6**

Concept of measurement and scaling; scales of measurement – nominal, ordinal, interval and ratio; scale construction for attitude measurement; scales commonly used in business research; validity and reliability of measurement; sources of measurement problems; scales commonly used in business research; sampling – concept and process; population, sampling frame, sample bias; sampling distribution; probability and non-probability sampling; sample size determination; sampling and non-sampling errors.

Unit 5: Data Collection and Analysis **LH 6**

Concept, nature and types of data; questionnaire – types and components; pre-testing and administration; research interview–structured, semi-structured and unstructured; guidelines for interviewing; types of research interviews; computer-assisted interviewing; sources of qualitative data: observation and focus groups; e-research using internet, websites and e-mail surveys; data preparation – coding, classification and tabulation; organizing data for computer entry; quantitative data analysis; statistical analysis of data – descriptive and inferential statistics; statistical testing of hypothesis; qualitative data analysis – content analysis, narrative analysis and thematic analysis; analysis of data by using SPSS.

Unit 6: Reporting Research **LH 6**

Research proposal – concept, components and structure; research report writing - concept and process; types and phases of the research report; procedures for writing; style of writing; conventions of academic writing; layout of the research report; documenting sources; citations and references; APA references; essentials of good research reports.

Prescribed Text Books:

Cooper, D, R, & Schindler, P. M. *Business Research Methods*. New Delhi: Tata McGraw Hill,

Zikmund, W, G, *Business Research Methods*. New Delhi: Thomson.

Pant, Prem R. *Social Science Research and Thesis Writing*. Kathmandu: Buddha Publications.

Suggested References:

Kumar, R. *Research Methodology: Step-by-step Guide for Beginners*. New Delhi: Pearson Education.

Sekaran, U. and Bougie, R. *Research Methods for Business: A Skill Building Approach*. New Delhi: Wiley & Sons.

Maxwell, J. A. *Qualitative Research Design: An Interactive Approach*. New Delhi: Sage Publications.

Neuman, W.L. (2006). *Social Research Methods: Qualitative and Quantitative Approaches*. Boston: Pearson Education.



MGT 632: Operations Management and Supply Chain

Program/Semester: MBA/Third Semester

Course Title: Operations Management and Supply Chain

Course Code: MGT 632

Credit Hours: 2

Lecturer Hour: 30

Course Objectives

The course aims at equipping students with in-depth knowledge and skills in operations management and supply chains. The students will develop an understanding of manufacturing and operations functions. They will learn to design, plan, operate and control manufacturing, production and operations systems. The course requires the use of analytical techniques to develop critical thinking and to sharpen decision-making skills. The students will have the opportunities to apply what they are learning to practice problems.

Course Description

This course introduces major concepts and tools used in the design and use of operations systems and supply chains in organizations. It introduces the discipline and the role the function plays in a value-creating organization. Emphasis is given both to familiarization of various production processes and service systems, and to quantitative analysis of problems/ issues arising in the management of operations. Topics include an introduction to operations and productivity, competitiveness, strategy and productivity, product and service design, capacity planning, process selection and facility layout, quality management, inventory management, lean operations, waiting time management and Supply Chain Operations and Performance Measurement.

Learning Outcomes

Successful completion of the course will empower the students to be able to improve just about any process in any area of the business. At the end of the course, the students will be able to:

- Appreciate the strategic role of Operations Management in creating and enhancing a firm's competitive advantages,
- Understand key concepts and issues of Operations Management in both manufacturing and service organizations,
- Analyse business processes in services and manufacturing for improvement,
- Identify the operational issues in the value-addition processes of a firm and
- Apply analytical skills and problem-solving tools to resolve the operational issues.

Course Contents

Unit 1: Introduction to Operations Management and Supply Chain LH 4

Role of operations in an organization; service and manufacturing processes; concept and importance of operations management; operations management and decision making; historical evolution of operations management; supply chains: concept, objective and importance; decision phases and process view of supply chain management; comparing the functions of operations management and supply chain management.

Unit 2: Strategies for Product and Service Design LH 5

Concept of competitiveness; mission and operations strategies; implications of organization strategy for operations management; productivity for improvement; product design: concept of product design, idea generation, legal and ethical considerations, global product and service design, environmental factors, phases in product design and development, designing for production and service design.

Unit 3: Managing Capacity, Process, Facility and Quality **LH 8**

Capacity planning: defining and measuring capacity, concept of capacity planning, capacity decisions, forecasting capacity requirements, making or outsourcing decisions, constraint management, evaluating alternatives; process selection: concept, technology and process strategy; facility location: facility location decision and location selection techniques; facility layout: concept, designing product and process layouts; quality management: concept and evolution of quality management, quality standards, awards and certifications, total quality management, quality tools, inspection and statistical quality control.

Unit 5: Inventory Management **LH 4**

Inventory management: nature and importance of inventories, requirements for effective inventory management, inventory ordering policies, economic order quantities, reorder point, fixed order interval model, single period model.

Unit 6: Lean Operations and Waiting Time Management **LH 4**

Lean operations: concept, supporting goals, building blocks, lean tools, transitioning to a lean system; waiting time management: concept, managerial implications of waiting situations, goals of waiting time management, characteristics of waiting lines, measures of waiting line performance.

Unit 7: Supply Chain Operations and Performance Measurement **LH 5**

Supply chain operations: planning, sourcing, making and delivering; information systems that support the supply chain management; measuring the performance of supply chains: defining markets for measuring performance and framework for performance measurement (customer service, internal efficiency, demand flexibility and product development).

Prescribed Text Books:

Krajewski L. J. & Malhotra M. K. (2022). *Operations Management: Process and Supply Chains*, Pearson Education Inc.

Stevenson, W. *Operations Management: 9th Edition*, Tata McGraw Hill Education Private Limited.

Suggested References:

Gaither N. and Gaither F.: *Operations Management, 9th Edition*, Cengage Learning India Private Limited.

Hugos, Michael H. (2011). *Essentials of supply chain management*, John Wiley & Sons, Inc.



MIS 633: E-Business

Program/Semester: MBA/Third Semester

Course Title: E-Business

Course Code: MIS 633

Credit Hours: 2

Lecturer Hour: 30

Course Objectives

The course is designed to provide knowledge of online business, improvements and changes brought to society, also aims to provide knowledge about the strategies, and components necessary for the implementation of e-business and processes related to e-business. The objective of the course is to introduce the fundamental concepts of e-business and how they support management and operations in the modern business environment.

Course Description

The spectrum of information technology tools used in business will be discussed along with selected applications. The roles of technology and e-Business across various business disciplines will be examined. topics will include the concept and nature of e-business and e-commerce, e-business infrastructure, e-business strategy, e-procurement management, e-contracting and e-marketing.

Learning Output

Upon completion of this course, the student should be able to:

- Identify and explain the nature and variety of e-business and e-commerce models.
- Determine an appropriate e-business model and apply it to a specific business;
- Compare different components of e-business infrastructure and apply these components in managing e-business.
- Explain the key elements of e-business strategy and describe the processes of formulating e-business strategy.
- Explain the procedures of e-procurement management and e-contracting.
- Prepare an e-business marketing plan and evaluate how it addresses the target market's needs.

Course Contents

In line with the contemporary focus of the course, the following topics have been selected and each issue topic will be explored in relation to existing literature, its relevance and practices in the global context:

Unit 1: Introduction to E-business and E-commerce

LH 6

Concept, nature, and opportunity of e-business; the concept of e-commerce and online marketplace for e-commerce; the difference between e-business and e-commerce; business models for e-products and e-services; business adoption of digital technologies for e-business and e-commerce; e-business risks and barriers to business adoption; management responses to e-commerce and e-business.

Unit 2: E-business Infrastructures

LH 5

Components of e-business infrastructure, internet technology: concept, hosting of websites and e-business service; web technology: internet-access software applications, internet standards, and internet governance; managing e-business infrastructure: hardware system, software system, internet service, hosting providers and employees' access to internet and e-mail.

Unit 3: E-business Strategy

LH 8

Concept of e-business strategy, key elements of e-business strategy, strategic objectives, information systems strategy, strategies for implementation of e-business; strategy for the internal organisation of e-business activities: determining 'make-or-buy' decisions, choosing 'separate or integrated' form of organisation, managing conflicts between online and offline distribution channels.

Unit 4: E-Procurement Management and E-contracting

LH 6

Concept and objective of procurement, types of procurement, difference between purchase and procurement, benefit and risks of e-procurement, market solutions: sell-side, buy-side and marketplace; integration of product catalogue; e-contracting: concept of generic services - information, negotiation, archiving, enforcement, reconciliation; structure of a contract; digital signature.

Unit 5: E-Marketing

LH 5

Overview and significance of e-marketing, concept and development of Web 1.0 (past), Web 2.0 (present), and Web 3.0 (future) platforms of e-marketing, effects of e-business technologies on marketing strategy, e-marketing planning process, the e-marketing plan, the marketing mix, branding, online advertising, targeting online customers, interactive television and e-marketing.

Project/practical work – as per the project work/practical manual.

Prescribed Text Books:

Chaffey, D. (2009). *E-business and e-commerce management: strategy, implementation, and practice (4th ed)*. Pearson.

Combe, C. (2006). *Introduction to E-business Management and strategy*. Elsevier.

Suggested References:

Coupey, E. (2004). *Digital Business: Concepts and Strategies (2nd Edition)*. Prentice Hall.

Jelassi, T., Enders, A., & Martainez Laopez, F. J. (2014). *Strategies for e-business: creating value through electronic and mobile commerce; concept and cases (3rd ed)*. Pearson.

Laudon, Kenneth C., Laudon, Jane P. (2013). *Management information systems, 12th ed*. United Kingdom: Pearson Education Ltd.

McKie, S. 2001. *E-Business Best Practices: Leveraging Technology for Business Advantage*. John Wiley&Sons.

Strauss, J. & Raymond F. (2014). *E-Marketing (7th ed)*. Pearson.



ENT 634: Entrepreneurship

Program/Semester: MBA/Third Semester

Course Title: Entrepreneurship

Course Code: ENT 634

Credit Hours: 3

Lecturer Hour: 45

Course Objectives

The purpose of this course is to familiarize students with the different dimensions of new venture creation and growth. The course will be concerned with content and process as well as with formulation and implementation issues that relate to conceptualizing, developing and managing successful new ventures.

Course Description

The course provides an introduction to fundamental concepts of creative and innovative managerial practices of successful entrepreneurship. It further reviews the significant economic and social contributions entrepreneurs provide to society, the intense lifestyle commitment, and the skills necessary for entrepreneurial success. The course thus provides an overview of the entrepreneurial process, creativity and innovation, strategic perspectives in entrepreneurship, international entrepreneurial opportunities, business plan preparation for new ventures, social and ethical perspectives of entrepreneurship and entrepreneurship development in Nepal.

Learning Outcomes

By the end of this course, students should be able to:

- Explain the fundamentals of entrepreneurship,
- Explore the characteristics and skills of successful entrepreneurs,
- Appreciate entrepreneurial intentions,
- Develop and analyse entrepreneurial strategy,
- Explain the concepts, nature and process of creativity and innovation,
- Identify and analyse entrepreneurial opportunities,
- Understand legal issues relating to intellectual property rights, licensing, and contracts and
- Comprehend emerging issues of entrepreneurship in Nepal.

Course Contents

Unit 1: Introduction to Entrepreneurship

LH 8

Definition, nature, skills and types of entrepreneurs; entrepreneurial traits; function of an entrepreneur; entrepreneurial process; entrepreneurial schools of thought; individual entrepreneurial mind-set; common; entrepreneurial motivations; characteristics associated with entrepreneurs; entrepreneurial mind-set in the organizations; nature of corporate entrepreneurship; conceptualizing corporate entrepreneurial strategy; entrepreneurial intention; factors influencing entrepreneurial intention.

Unit 2: Creativity and Innovation

LH 7

Concept of creativity and innovation; opportunity identification; sources of new venture ideas; methods of generating ideas; entry strategies for new entry exploitation; risk reduction strategy; idea generation from trend analysis; principles of innovation, types and process of innovation; components of creativity; indicators of creativity; nature of creative process; role of creative thinking.

Unit 3: Strategic Perspectives in Entrepreneurship

LH 8

Introduction to strategic planning; nature of strategic planning; major components of a

strategic plan; an entrepreneurial strategy matrix model, product planning and development process; venture development stages; opportunity recognition; opportunity assessment plan, growth strategies; reasons of business failure; sources of information for start-up entrepreneurs in Nepal.

Unit 4: International Entrepreneurial Opportunities

LH 5

Domestic versus international entrepreneurship; entrepreneurial entry into international business; nature of international entrepreneurship; motivation to go global; foreign market entry strategies; barriers to international trade.

Unit 5: Business Plan Preparation for New Venture

LH 5

Planning as a part of business operation, introduction to business plan; concept, nature and process of business planning; key elements and evaluation criteria of a business plan; contents and structure of business plan; preparation of business plan.

Unit 6: Social and Ethical Perspectives of Entrepreneurship

LH 5

Concept of business ethics and social responsibility; ethical and social responsibility of entrepreneur; ethical practices and code of conduct; ethical considerations in corporate entrepreneurship; approaches to managerial ethics; introduction to social entrepreneurship; gender and environmental issues confronting entrepreneurs.

Unit 7: Entrepreneurship in Nepal

LH 7

Growth of entrepreneurship in Nepal; legal structures for entrepreneurial ventures; legal procedure for establishment of new ventures in Nepal; concept and nature of the intellectual property, patents, trademarks, licensing and copyrights (legal issues with reference to Nepalese laws); Entrepreneurial Competency Development (ECD) in Nepal; the importance of small business in Nepal and emerging entrepreneurial issues; women and minority entrepreneurship in Nepal.

Prescribed Text Books:

David H Holt (2011), *Entrepreneurship and new venture formation*, Prentice Hall India

Hisrich, R. D., Shepherd, D. A. & Peters, M. P. (2016). *Entrepreneurship*. McGraw-Hill Education.

Suggested References:

Arya, K. (2016). *Entrepreneurship: creating and leading an entrepreneurial organization*. Pearson.

Ramachandran, K. (2014). *Entrepreneurship development: Indian cases on change agents*. Tata McGraw Hill.

Robinson, P. J. (2017). *A guide for writing your business plan*. Independently published.



MKT 636: Consumer Behaviour

Program/Semester: MBA/Third Semester

Course Title: Consumer Behaviour

Course Code: MKT 636

Credit Hours: 3

Lecture Hours: 45

Nature: Concentration

Course Description

Marketing is a customer-driven function that begins and ends with the consumer from identifying customer needs and trying to meet those needs and ensuring post-purchase satisfaction. This course is the foundation of all marketing courses. It is the basic science of marketing and provides a deep understanding of the buying process and buying reasons of the end users of products and services. It is designed to provide basic framework for understanding consumer behaviour.

Course Objective

This course gives an overview of the theoretical aspect of consumers' buying behaviour and their implications in designing marketing strategies. In this course student will learn about fundamental theories and concepts in consumer psychology, sociology of consumption and consumer research which enhance their understanding of how and why consumers make purchase decisions, how they think, feel and act before, during and after the purchase.

Learning Outcomes

After completing this course, students should be able to:

- Develop students' conceptual and theoretical understanding of behavioural aspects of consumers and their strategic implications to marketers.
- Describe how knowledge of consumer behaviour is applied in the field of marketing decision-making
- Identify and understand the different types of the socio-cultural and psychological determinant of consumer behaviour.
- Develop students' skill to understand conduct research on consumer behaviour.

Course Details

Unit 1: Introduction

LH 5

Concept, nature and important of consumer behaviour; consumer behaviour as a multi-disciplinary science (sociology, psychology and anthropology); application of consumer behaviour knowledge in the field of marketing (consumer behaviour and product marketing, consumer behaviour and branding, consumer behaviour and service marketing, consumer behaviour and social marketing, consumer behaviour and consumer protection).

Unit 2: Model and Theory of Consumer Behaviour

LH 6

Traditional models of consumer behaviour: learning model, psychoanalytical model, sociological model and economic model; contemporary models of consumer behaviour: Engel-Kollat-Blackwell (EKB) model, Black Box model, Hawkins Stern model, Howard Sheth model, Nicosia model, Webster and Wind model; theories of consumer behaviour: theory of reason action and theory of planned behaviour.

Unit 3: Purchase Decision Process

LH 8

Concept of high-involvement and low-involvement buying decision; consumer purchase decision process; need recognition: concept, types and approaches of need recognition; information search: meaning, sources and strategies of information search; evaluation of

alternatives: criteria of evaluation (price, brand reputation, country of origin, competitive context, and advertising effects); purchase decision: concept, types of consumer decision rules, concept and reasons of impulse buying decision; post-purchase behaviour : overview of consumer satisfaction and dissatisfaction, consumer complaint behaviour, reasons for dissonance, consumer behaviour on product disposition, steps to improve the post purchase behaviour; organizational buying process.

Unit 4: Psychological Determinants of Consumer Behaviour

LH 12

Sensation and perception: concept of sensation and perception, interpretation process of perception, external and internal factors influencing attention; learning and memory: concept and nature of learning, learning theories (conditioning theory, cognitive theory and social learning theory), learning and consumption; memory: meaning, structure of memory (encoding, storage, retrieval and forgetting), brand influenced by memory; motivation: concept, nature, theories of motivation (incentive theory and arousal theory); application of theories of motivation in consumer behaviour; emotion: concept and types of emotion; emotions and consumption; attitude: meaning and characteristics of attitudes, tri-components model of attitude (cognitive-affective -behaviour), source of attitude formation; self-concept: meaning and types.

Unit 5: Socio- cultural Determinants of Consumer Behaviour

LH 10

Social groups: concept, types of social groups (primary vs secondary group), impact of social group on consumer behaviour; reference group: definition and forms of reference group, meaning and importance of word-of-mouth communications; family influences: definition and role of family in purchase decision, impact of family (urban family, rural family, traditional and modern family) neighbourhoods and communities on consumptions; social class: definition and characteristics of social class, social stratification, social class's influence on consumer behaviour; culture and sub-culture: concept and elements of culture, cultural values, culture and sub-culture and their influence on consumer behaviour.

Unit 6: Consumer Research

LH 4

Concept, characteristics and types of consumer research; qualitative and quantitative methods of consumer research; ethics in consumer research.

Prescribed Text Books:

Louden, D. L., & Della Bitta, A. J. *Consumer Behaviour: Concept and application*. New Delhi: Tata McGraw Hill.

Hawkins, D. I., Best, R. J., & Coney, K. A. *Consumer behaviour building marketing strategy*. New Delhi: Tata McGraw Hill.

Suggested References:

Engles, J. F., Blackwell, R. D., & Kollat, D. T. *Consumer Behaviour*. New York: The Dryden Press.

Koirala, K. D. *Consumer Behaviour*. Kathmandu: Samjhana publication.

Schiffman, L. G. *Consumer Behaviour*. New Delhi: Prentice Hall.



MKT 637: Advertising and Sales Promotion

Program/Semester: MBA/Third Semester

Course Title: Advertising and Sales Promotion

Course Code: MKT 637

Credit Hours: 3

Lecture Hours: 45

Nature: *Concentration*

Course Description

This course aims to boost the students' knowledge in the field of advertising and promotion management. The course is designed for those students who have basic knowledge of marketing and who want to gain depth knowledge or expertise to the world of marketing and advertising.

Course Objective

This course aims to provide conceptual knowledge to the students on the communication tools, techniques and strategy. This course includes integrated marketing communications budget, creative strategy in advertisement development, media planning, sales promotion tools, and advertising and ethics.

Learning Outcomes

After completing this course, students will be able to:

- Describe advertising and promotion management and able to establish goals and budgets
- Describe and develop the creative advertising strategy in marketing.
- Develop skills for the development of media planning selection
- Able to conduct advertising research and measure the effectiveness of promotional mix
- Understand the advertising ethics and social concern in promotion activities

Course details

Unit 1: Introduction to Advertisement and Sales Promotion

LH 10

concept of promotion management, marketing communication mix: concept and components; the concept of integrated marketing communications (IMC); IMC planning process, role of advertising department and advertising agencies in the IMC, determination of communication objectives, sales oriented and communication-oriented objectives; concept, need and allocation of promotion budget, Factors affecting the promotion budget size. concept and nature of communication, process of communication, basic model of communication, The response process, evaluation of source, message and channel factors.

Unit 2: Creative Strategy in Advertising

LH 6

Concept and importance of creativity in advertising; creative strategy, process, implementation and evaluation; advertising appeals and execution frameworks; creative tactics for print and television advertising.

Unit 3: Media Planning and Strategy

LH 10

Concept and importance of media planning, developing the media plan, media planning process, evaluation of print media (newspapers and magazines), evaluation of broadcast media buying agencies, overview and evaluation of support media, outdoor media, in-store media, mobile advertising, ambiance advertising, product placement in movies, website, app, and video-making media.

Unit 4: Sales Promotions

LH 6

Concept, natures, scope and role of sales promotions, growth in sales promotions, consumer-oriented sales promotions, trade-oriented sales promotions, coordinating sales promotion with advertising, abuse of sales promotions.

Unit 5: Advertising Research

LH 8

Concept and areas of advertising research, Reasons to measures effectiveness, measuring advertising effectiveness, testing methods of advertising effectiveness (pre-testing and post testing), measuring total effectiveness (DAGMAR and PACT approaches), measuring effectiveness of sales promotional tools.

Unit 6: Advertising Ethics and Social Concerns

LH 5

Overview of promotion ethics, ethics in advertising: concept and needs, social and ethical criticisms of advertising, advertising self-regulation, puffery and surrogate advertising, advertising ethics in Nepal, Advertising Board, and clean feed policy.

Prescribed Text Books:

Belch, G. E., & Belch, M. A. *Advertising and Promotion: An integrated marketing communications perspective*. New Delhi: Tata McGraw Hill.

Kazmi, S. H. H., & Batra, S. K. *Advertising and Sales Promotion*. New Delhi: Excel Books.

Suggested References:

Jethwaney, J., & Jain, S. *Advertising Management*. New Delhi: Oxford University Press.

Sharma, S., & Singh, R. *Advertising planning and implementation*. New Delhi: Prentice-Hall of India.

Agrawal, G. R. *Marketing communication & fundamentals of advertising*. Kathmandu: MK Publisher & Distributors.



ACC 636: Corporate Accounting

Program/Semester: MBA/Third Semester

Course Title: Corporate Accounting

Course Code: ACC 636

Credit Hours: 3

Lecture Hours: 45

Nature: Concentration

Course Objectives

The objective of this course is to acquaint students with various concepts of corporate accounting, accounting treatments of share and debenture, valuation of share and goodwill and analyzing financial reports. The course further attempts to provide sound knowledge of new trends of accounting which helps students to understand the concept of business combinations and to prepare the consolidated financial statement.

Course Description

This course contains various aspects of company accounts, shares and debentures, valuation of goodwill and shares, various aspects of company accounts, new trends in accounting and price level changes in accounting.

Learning Outcomes:

By the end of the course students should be able to:

- Describe the concept of corporate accounting
- Understand the concept of share and debenture and their accounting treatment.
- Explain the financial statements of different types of business entities.
- Evaluate the various methods of valuation of goodwill and shares;
- Understand and apply the method of adjustment of amalgamation, absorption and reconstruction of a company.
- Understand the need and preparation of a consolidated balance sheet.
- Describe the various new trends developed in the field of corporate accounting.

Course Details

Unit 1: Introduction

LH 3

Meaning, Importance and process of Corporate Accounting; Differences: Corporate Accounting vs. Financial Accounting; Role of a Corporate Accountant; Corporate social responsibility.

Unit 2: Shares and Debenture

LH 6

Issue, Forfeiture, and Re-issue of forfeited shares: concept and process of book building; Issue of rights and bonus shares, Buyback of shares; Issue and Redemption of preference shares; Issue and Redemption of Debentures.

Unit 3: Valuation of Goodwill and Shares

LH 5

Goodwill: concept and need for valuation of goodwill and shares, Factors affecting the value of goodwill and accounting treatment; Methods of valuing goodwill: average profit method, super profit method, capitalization method, annuity method; Valuation of shares: concept and need, Factors affecting value of shares; Methods of valuation of shares: net assets method, yield method, earning capacity method.

Unit 4: Various aspects of Company Accounts

LH 16

Company expansion through Amalgamation and Absorption: meaning and concept; Accounting treatment in the books of both Purchasing and Vendor Company; Preparation of Balance Sheet by Purchasing Company; Internal and external reconstruction: Meaning,

importance, need and accounting treatment & balance sheet after reconstruction; Expansion through Subsidiary companies and Holding Company: Concept of Holding and Subsidiary Company, preparation of Consolidated Balance Sheet by Holding Company after due consideration of: Pre-acquisition and post-acquisition profit, Minority Interest, Cost of Control/Goodwill or Capital Reserve, Elimination of common transactions, Treatment of contingent liabilities and unrealized profit, Revaluation of assets and liabilities, Dividend from Subsidiary Company and preference shares in subsidiaries; Corporate Liquidation: concept, and reasons for liquidation procedures of winding up as per Company Act; Statement of affairs and Liquidator's Final statement of Account.

Unit 5: Analysis of Financial Reporting

Corporate financial statement reporting: concept, requirements of financial statements, recent trends in financial reporting; Balance sheet: analyzing sole trading, companies and banking and financial institutions balance sheet; Analysis of Cash flow: concept, interpretation of cash from operating, financing and investing activities; development of useful ratios and their use for managerial decisions; Ratio analysis: concept, the application of accounting ratios for strategic analysis.

Unit 6: New Trends in Accounting

LH 9

Inflation account: Concept, Inflation and Deflation; Current Purchasing Power Accounting; Human Resource Accounting: Concept, objectives and benefits of HRA, Valuation of Human Resources; Social Accounting: Concept and approaches, Social responsibilities of business, Measurement of social cost benefit, Social Accounts and Balance Sheet; Environment Accounting: Concept, needs, scope, forms and elements of environment accounting; Forensic Accounting: Concept, functions, needs of forensic accounting, critical aspects to be followed while conducting forensic accounting; Sustainable Accounting: Concept, objectives and needs of sustainable accounting

Prescribed Text Books:

Jain, S. P. & Narang, K. L., (2014). *Advanced Accounting*, Vol. 11, Kalyani Publishers, New Delhi.

Monga, J.R., (2019). *Basic corporate Accounting*, Mayur paperbacks, New Delhi

Suggested References:

Shegal, A. (2011). *Fundamentals of Corporate Accounting*, Taxmann publications Pvt. Ltd.

Shukla, Grewal & Gupta, (2017). *Advanced Accounting*, S. Chand and Co., New Delhi

S.N. Maheshwari and S.K. Maheshwari, *Corporate Accounting*, Vikas Publication, New Delhi



ACC 637: Corporate Taxation

Program/Semester: MBA/Third Semester

Course Title: Corporate Tax Planning

Course Code: ACC 637

Credit Hours: 3

Lecture Hours: 45

Nature: Concentration

Course Objectives

This course aims to provide the students with the knowledge of tax laws and tax planning for decision-making and enable them to work as tax consultants in the corporate sector and tax officers in the government sector.

Course Description

This course includes income tax, value added tax system, panel provision, tax administration and international tax. It also covers tax planning concept and its uses in Nepal.

Learning Outcomes

By the end of the course students should be able to understand:

- About the basic concept of tax applied in Nepal;
- The skills in computations and adjustment of income tax, VAT, tax planning and administration for business decisions;
- About the tax information that can be used to formulate and implement strategy in an organizational;

Course Details

Unit 1: Conceptual Foundation

LH 4

Concept and definition of tax, duty, charge and fee; direct tax and indirect tax, tax on capital (tax on land, land transfer, motor vehicle, house and land tax). income year and assessment year, withholding and final withholding payment, retirement fund, retirement contribution and retirement payment. Nepal accounting standard vs tax accounting, cash accounting vs accrual accounting. revenue mobilization in federal system.

Unit 2: Income Tax

LH 14

Sources of income, tax exempted income, tax exempted institutions, tax rates, tax exemptions, tax rebates, treatment of provisions related to deductions and reductions, tax deduction at source and its treatment, computation of assessable income, taxable income and tax liability individual and business (business, profession, industry, export-import, information technology sector, Liquor, tobacco, financial sector) and investment, set off and carry forward of losses, capital gain tax, inter-source and inter-head adjustments-within country and outside country.

Unit 3: Indirect Tax

LH 6

Concept, features and principles of indirect tax; relation between value added tax, customs duty, excise duty and goods and service tax (GST), meaning and concepts of VAT, evolution of VAT, concepts of cascading effect and zero rating, methods of VAT, advantages of tax-credit method, taxable transactions, tax exempted transactions, VAT accounting, tax registration, tax collection, tax invoice, VAT refund, duties of businessmen and customers in VAT system.

Unit 4: Revenue Administration and Return of Income

LH 5

Structure of revenue administration in Nepal: ministry of finance, inland revenue department, revenue investigation department. method of tax collection and realization, rights and duties of tax authorities and assess, advance ruling, review and appeal under income tax and value added tax acts and rules.

Concept of return of income: returns of estimated income, returns of final income and self-tax assessment, extension of time to final return of income: return of income not required. revised tax assessment process, jeopardy tax assessment, tax collection, waiver and refund procedures of online final income return, E- TDS and monthly VAT statement (use www.ird.gov.np).

Unit 5: Tax Planning

LH 12

Tax planning: Concept, needs and objectives of tax planning to modern business corporations; Major differences among tax evasion, tax avoidance and tax planning; types of tax planning, scopes of short-range and long-range tax planning; concepts of tax management.

Tax planning for managerial decisions: Selection of business, forms of business incorporation, location of business unit, size of business, timing of future business activities; Tax planning for financial decisions; leasing or buying business assets, capital structure, retention or distribution or returns, merging of business units; planning for international taxation: taxation of non-resident (service providers) related to shipping, airlines, transport, and telecommunication, concepts of double tax avoidance agreements (DATA) and foreign tax credit.

Unit 6: Penal Provision, Prize and Other Incentives

LH 4

Concept of penalty and offence; Provision of interest for underestimating tax payable by installment and delay or fail to pay tax; Provision for fee charge for failure to maintain documentation or file statements or returns of income, for making false or misleading statements, For aiding or abetting or inducing another person to commit and offence; Provision for criminal offences for: failure to pay tax, making false or misleading statement, authorized and unauthorized person, aiding or abetting, failure to comply with Act. Provision of prize and other incentive.

Prescribed Text Books:

- Nepal Government. Budget Speech and Finance Act (Recent)
- Nepal Government. Double Taxation Avoidance Treaties with various countries
- Nepal Government. Income Tax Act 2058 with amendments. Kathmandu: Ministry of Law, Justice and Constituent Assembly
- Nepal Government. Income Tax Rules 2059 with amendments. Kathmandu: Ministry of Law, Justice and Constituent Assembly
- Nepal Government. Intergovernmental Fiscal Arrangement Act 2074 with amendments. Kathmandu: Ministry of Law, Justice and Constituent Assembly
- Nepal Government. Value Added Tax Act 2052 with amendments. Kathmandu: Ministry of Law, Justice and Constituent Assembly
- Nepal Government. Value Added Tax Rules 2053 with amendments. Kathmandu: Ministry of Law, Justice and Constituent Assembly

Suggested References:

- Khadka, R. VAT in Nepal. (New Edition), New Delhi: UBS Publisher Distributors Ltd.
- Prasad, B. Direct Taxes: Laws and Practice (Updated Edition). New Delhi: Vishwa Prakashan.
- Regmi, G. P. Corporate Taxation (Updated Edition). Kathmandu: KEC publication and Distribution.
- Singhaniya, V.K. Direct Taxes: Laws & Practice (Updated Edition). New Delhi: Taxman Publication.



FIN 636: Financial Markets and Institutions

Program/Semester: MBA/Third Semester

Course Title: Financial Markets and Institutions

Course Code: FIN 636

Credit Hours: 3

Lecture Hours: 45

Nature: Concentration

Course Objectives

The course aims to provide students with the fundamentals of financial markets and financial instruments, the features of the formation of modern financial markets, the practical application of financial instruments, the types of financial institutions and their roles and functions in the financial markets.

Course Description

This course includes an overview of financial markets and institutions, determinants of interest rates and value of financial securities, the central banking system and monetary policy, debt markets, equity markets, commercial banks and thrift institutions and other financial and service institutions.

Learning Outcomes

The successful completion of this course shall enable the student to:

- Explain the components of the financial system and economic functions performed by the system of financial markets and institutions.
- Understand the processes of determining interest rates in the financial system and apply the interest rates in determining the value of financial securities.
- Describe the roles of central banks in maintaining stability in the financial system.
- Explain how commercial banks and thrift institutions help in mobilizing resources from the surplus unit to the deficit unit.
- Explains the structure of the debt and equity market.
- Explains the functions performed by other financial and service institutions in the financial system.

Course Contents

Unit 1: Introduction to Financial Markets and Institutions LH 5

Concept and components of the financial system; economic functions performed by the system of financial markets and institutions; an overview of financial markets: primary markets versus secondary markets, money markets versus capital markets, foreign exchange markets and derivative security markets; financial market regulation; overview of financial institutions; functions performed by financial institutions; regulation of financial institutions; globalization of financial markets and institutions.

Unit 2: Determinants of Interest Rates and Value of Financial Securities LH 10

Loanable funds theory of interest rates- supply of loanable funds, demand for loanable funds and equilibrium interest rate; determinants of interest rates for individual securities-inflation, real interest rates, default/credit risk, liquidity risk; term structure of interest rates - unbiased expectations theory, market segmentation theory, liquidity premium theory, forecasting interest rates; application of interest rates in determining the value of financial securities: value of bonds and value of stocks.

Unit 3: The Central Banking System and Monetary Policy LH 6

The roles of central banks in the economy and financial system; major central banking systems: the European Central Bank, the Federal Reserve System and the Bank of England; structure and functions of Nepal Rastra Bank – the central bank of Nepal; formulation and

conduction of monetary: goals of monetary policy, monetary policy tools- open market operations, the discount rate, reserve requirements (reserve ratios) and interest on reserves; selective credit controls, major provisions of recent monetary policy of Nepal Rastra Bank.

Unit 4: Debt Markets

LH 5

Money markets: features of money markets, instruments of money markets, money market participants, yields on money market securities – discount yield, bond equivalent yields and effective annual return; bond markets: features of bond markets, bond market securities, the trading process for corporate bonds, bond quotations, bond ratings; concept and types of mortgage markets; state and local governments in the debt markets –issue of municipals.

Unit 5: Equity Markets

LH 5

Concept of primary and secondary markets; initial public offering and further public offering procedures for common stocks; right offering – right offering procedures and value of a right; securities traded in the stock market and market participants; construction of stock market indexes and NEPSE index; stock market quotations; efficiency of stock markets.

Unit 6: Commercial Banks and Thrift Institutions

LH 8

Concept and functions of commercial bank, portfolio characteristics of commercial banks - assets and liabilities structure; off-balance-sheet activities, bank size and concentration, financial statements of commercial banks, financial statement analysis using a return on equity framework, regulation of commercial banks in Nepal; thrift institutions: size, structure, composition and regulators of savings and loan associations, savings banks and credit unions.

Unit 7: Other Financial and Service Institutions

LH 6

Securities Firms and Investment Banks: functions of security brokers, dealers and investment banks; Insurance Companies: fundamentals of insurance; types of insurance – life insurance, health insurance, property and casualty insurance; regulation of insurance business in Nepal; finance companies - functions and major products; pension funds: types of pensions; private and public pension plan; practices of pension in Nepalese context; mutual funds: structure of mutual funds; types of mutual funds, net assets value, rate of return, load and charges of mutual fund and mutual fund industry in Nepal.

Prescribed Text Books:

F. S. & Eakins, S. G., *Financial markets and Institutions*. Delhi:

Saunders, A. & Marcia M. C., *Financial markets and institutions*. New Delhi: McGraw-Hill Education (India) Pvt. Ltd.

Suggested References:

Rose, P.S. & Marquis, M.H., *Money and capital markets: Financial institutions and instruments in a global marketplace*. New York: McGraw-Hill Irwin.



FIN 637: International Financial Management

Program/Semester: MBA/Third Semester

Course Title: Multinational Financial Management

Course Code: FIN 637

Credit Hours: 3

Lecture Hours: 45

Nature: Concentration

Course Objectives

The course aims to provide students the conceptual framework of multinational financial management within which the key financial decisions of the multinational firm can be analyzed treating international financial management as an extension of the principles learned in the basic course of financial management.

Course Description

International financial management focuses on decision-making in an international context and demonstrates the use of financial analysis and reasoning in solving international financial problems. This course includes an overview of multinational financial management, international capital budgeting decision, international financing decision, international working capital management, international diversification and portfolio investment and currency risk and interest rate risk management.

Learning Outcomes

The successful completion of this course shall enable the student to:

- Explain why multinational corporations are the key players in international economic competition and understand the motivations for foreign direct investment and the evolution of international businesses
- Understand international capital budgeting process along with risks in financial decision making.
- Describe the techniques that multinational corporations can use to expedite the collection of funds both within a foreign country and across borders, and to manage their working capital more effectively
- Explain how international investing and diversification can allow investors to achieve a better risk-return tradeoff than can investing solely in domestic securities.
- Explain how international financial management decisions are affected by different types of risk exposure.

Course Contents

Unit 1: An Overview of Multinational Financial Management

LH 8

Concept of multinational corporations and reasons of pursuing international business; managing the multinational corporations- business disciplines, agency problems and management structure; modes of international business - international trade, licensing, franchising, joint ventures, acquisitions of existing operations and establishment of new foreign subsidiaries; internationalization vs domestic VS financial management; international monetary system: evolution, gold standard, Bretton Woods's system, the flexible exchange rate regime and floating rates arrangements.

Unit 2: International Capital Budgeting Decision

LH 8

Estimation of cash flows from cross border investment projects; valuation techniques including adjusted present value method; risks in cross border investment decision- currency risk, political risk, country risk, inflation risk etc.; techniques for incorporating risks in cross border investment decision.

Unit 3: International Financing Decision

LH 6

International capital structure and cost of capital; determinants of capital structure of multinational corporations; dividend policy of multinational corporations; multinational transfer pricing and performance measurement.

Unit 4: International Working Capital Management

LH 7

International cash management- collection and disbursement of funds and payments netting in international cash management; management of the short-term; investment portfolio cash management; international accounts receivable management- credit terms and credit extension; international inventory management- production location and inventory control, advance inventory purchases and inventory stockpiling; sources of international short-term financing.

Unit 5: International Diversification and Portfolio Investment

LH 8

The benefits and risk factors in international investing; international diversification- risk and return aspects of portfolio; international CAPM; identification of optimal international asset allocation; international capital market; barriers to international diversification.

Unit 6: Currency Risk and Interest Rate Risk Management

LH 8

Types of risk exposure- transaction exposure, economic exposure and translation exposure; management of currency risk using currency forwards, currency futures, currency options and currency swaps; assessment of interest rate risk. management of interest rate risk using interest rate futures, interest rate swaps and other financial swaps.

Prescribed Text Books:

Madura, Jeff (2013). *International Financial Management*. Cengage Learning. 12th Edition.

Shapiro, Alan C. and Peter M. (2014) *International financial management*, John Wiley & Sons Ltd

Suggested References:

Apte, P.G. (2011). *Multinational Financial Management*. Tata McGraw-Hill, New Delhi, 6th Edition.

Bekaert, Greet & Hodrick, Robert J. (2014). *International Financial Management*. Prentice Hall, 2nd Edition.

Eun, Cheol, S. & Resnick, Bruce, G. (2017). *International Financial Management*. Tata McGraw Hill, 7th Edition.

Levi, D., Maurice (2009). *International Finance*. Routledge, 5th Edition.

Sharan, V. (2012). *International Financial Management*. PHI Learning Pvt. Ltd., 6th Edition.



HRM 636: Employment Relations

Program/Semester: MBA/Third Semester

Course Title: Employment Relations

Course Code: HRM 636

Credit Hours: 3

Lecture Hours: 45

Nature: Concentration

Course Objectives

The core objective of this course is to broaden students' understanding of the management of employment relations and conflict in the workplace. This course is designed to help students to identify the causes of conflict and to develop responses and strategies to the benefit of both employees and organizations.

Course Description

This course includes an overview of employment relations, the dynamic context of employment relations, development of trade unions, legal framework relating to trade unions, concept and nature of collective bargaining, grievances and discipline handling, employee participation and the regulatory framework relating to employment relations.

Learning Outcomes

The successful completion of this course shall enable the student to:

- Explain the key characteristics of employment relations and the processes of employment relations management.
- Identify the different dynamic contexts of employment relations and use these changing dynamics to in managing employment relations.
- Understand and explain the main purposes, functions and development of trade unions.
- Identify and critically assess the different challenges and possible solutions to collective bargaining.
- Describe the nature, extent and causes of grievances and critically evaluate the procedures of grievances and discipline handling.
- Develop an informed view as to the appropriate employee involvement and participation practices for organizational contexts.
- Understand and critically assess the key principles of employment legislation relating to employment relations.

Course Contents

Unit 1: Introduction to Employment Relations

LH 5

Concept and characteristics of employment relations; objectives, significance and functions of employment relations management; actors and interests in employment relations; processes of employment relations management; the paradigm shift from industrial relations to employment relations.

Unit 2: The Dynamic Context of Employment Relations

LH 10

The changing political and economic environment of employment relations, globalization, social context, new technology, automation and artificial intelligence, the decline of employment in production industries and rise in service sector employment; the increasing participation of women in the labour force; the growing level of part-time work; changes in the location of production and employment; the level and changing nature of self-employment; the incidence of unemployment, redundancies and job insecurity.

Unit 3: Trade Union

LH 6

Development of trade unions, growth and structure of trade union, theories of trade union, pros and cons of trade unions, non-union firms, legal framework relating to trade union recognition and other aspects of trade unions in Nepal.

Unit 4: Collective Bargaining

LH 5

Concept and nature of collective bargaining; levels of bargaining and agreements; collective bargaining and stakeholders; negotiating techniques and skills; factors contributing to the success of collective bargaining.

Unit 5: Grievances and Discipline Handling

LH 6

Concept, nature and causes of grievances; grievance redressal procedure; managing discipline—concept and principles of natural justice; misconduct; approaches to dealing with indiscipline; domestic inquiry.

Unit 6: Employee Participation

LH 5

Concept, purpose and form of employee participation, process of employee participation, design and dynamics of participative forums, implementing employee participative strategies.

Unit 7: Regulatory Framework Relating to Employment Relations

LH 8

Role of ILO in framing labour legislations; conventions and recommendations of ILO relating to labour law; major provisions of labour act and labour rules in Nepal; legal provisions related to the settlement of disputes, minimum wages and social security; contribution-based social security system in Nepal.

Prescribed Text Books:

- Bennett, T., Virginia F. and Richard S. (2020). *Managing Employment Relations*. United States: Kogan Page Limited.
Suffield, L. and Gary L. (2020). *Labour Relations*. Pearson Canada Inc.

Suggested References:

- Monappa, A., Ranjeet N. and Patturaja S. (2012). *Industrial Relations and Labour Laws*. New Delhi: Tata McGraw-Hill Publishing Company Limited.
Ghosh, A.K. (2011). *Industrial Relations: Text and Cases*. Manas Publications.



HRM 637: Human Resource Development

Program/Semester: MBA/Third Semester

Course Title: Human Resource Development

Course Code: HRM 637

Credit Hours: 3

Lecture Hours: 45

Nature: Concentration

Course Objectives

The objective of this course is to build an understanding and perspective of human resource development (HRD) as discipline and create a comprehensive understanding of HRD for developing skills of a detailed plan needed and demonstrate the implementation of HRD program in the organization.

Course Description

This course includes the foundations of human resource development, framework of human resource development, evaluating HRD programs, employee socialization and orientation, employee counseling, wellness services, career management and diversity management.

Learning Outcomes

The successful completion of this course shall enable the student to:

- Describe the theoretical foundations and historical perspectives of HRD.
- Critically reflect upon various frameworks of human resource development.
- Explain the the purpose, models and framework of HRD evaluation.
- Examine employee socialization as a the process of becoming an insider and design an employee orientation program.
- Discuss and describe core concepts related employee counseling , wellness services and career management.
- Evaluate and understand diversity issues and HRD programs for culturally diverse employees.

Course Contents

Unit 1: Foundations of Human Resource Development

LH 8

Introduction to human resource development (HRD); evolution of HRD; the relationship between HRM and HRD; HRD functions; roles and competencies of HRD professionals; influences on employee behaviour: external and internal influence; learning and HRD: learning and instruction, maximizing learning, individual differences in the learning process, learning strategies and styles.

Unit 2: Framework of Human Resource Development

LH 10

HRD processes, assessing HRD needs, designing effective HRD program, HRD interventions, implementing HRD programs, training methods: on-the-job and off-the-job training, brain storming, case studies, role plays and simulations; e-learning and use of technology in training computer-based training.

Unit 3: Evaluating HRD Programs

LH 8

The purpose of HRD evaluation; models and framework of HRD evaluation: Kirkpatrick's model, CIPP model and Brinkerhoff's model; assessing the impact of HRD programs in monetary terms: cost-benefit analysis, cost-effectiveness analysis and utility analysis; stakeholder approach to training evaluation.

Unit 4: Employee Socialization and Orientation

LH 8

Socialization - the process of becoming an insider; content of socialization; the realistic job preview (RJP); employee orientation programs: objectives of employee orientation programs, assessment and the determination of orientation program content; orientation roles; designing and implementing an employee orientation program; evaluation of orientation program effectiveness.

Unit 5: Employee Counseling, Wellness Services and Career Management

LH 6

Employee counseling: counseling as an HRD activity, counseling programs, issues in employee counseling; employee wellness and health promotion programs; career management: defining career concepts, stages of life and career development, models of career development and the process of career management.

Unit 6: Managing Diversity

LH 5

Concept of equal employment opportunity, affirmative action and managing diversity; diversity of workforce and cross-cultural issues, HRD programs for culturally diverse employees, expatriate and repatriate supports.

Prescribed Text Books:

Werner, J. M. & Desimone, R. L. (2012). *Human Resource Development*. Cengage Learning.
Haldar, U. K. (2009). *Human Resource Development*. Oxford University Press.

Suggested References:

Blank, William E., (1982) *Handbook for Developing Competency Based Training Programmes*. Prentice-Hall, New Jersey
Haldar, U. K. (2009). *Human Resource Development*. Oxford University Press.
Kandula, S. (2001). *Strategic Human Resource Development*. PHI Learning.
Mankin, David (2009). *Human Resource Development*. Delhi: Oxford University Press.
Rao, T.V. (2005). *Future of HRD*. Macmillan Publishers India.



INT 635: Internship

Program/Semester: MBA/Third Semester

Course Title: Internship

Course Code: INT 635

Credit hours: 2

Description of Internship

An internship is a form of experiential learning that integrates knowledge and theory learned in the classroom with practical application and skill development in a professional setting. Participating interns thus gain on-the-job training that integrates education, career development and public service, while agencies hosting interns benefit from the contributions of creative and innovative students.

MBA Internship is an integral part of the academic curriculum. For the successful completion of the MBA program, students are required to undergo to Internship as per the prescribed format and duration. Students are required to work with an organization for hands-on experience during semester III. For internship, students will be placed in enterprises or attached to a field for 6 weeks. Upon completion of the internship and field attachment training, students are required to submit a report in the prescribed format by the end of the Third Semester.

Objectives of Internship

The objective of the Internship is to provide organizational exposure to students to real-time problems related to contemporary areas of business organizations. Internship encourages students to explore the many ways they can be involved in “learning by doing” and offers the opportunity for the students to acquire on the job the skills, knowledge, attitudes, and perceptions along with the experience needed to constitute a professional identity. The internship is aimed to provide means to immerse students in actual supervised professional experiences and give an insight into the working of real organizations. The ultimate goal of the Internship is to help the students in exploring entrepreneurial and professional career opportunities in their areas of interest.

Learning Outcomes

The successful completion of this course shall enable the student to:

- Apply classroom learnings for the identification of a problem, execute analysis based on available data and present the output.
- Understand on the job the skills, knowledge, attitudes, and perceptions along with the experience needed to constitute a professional identity.
- Learn actual supervised professional experiences.
- Get insight into the working of real organizations and understand the specific functional areas.
- Understand perspective about business organizations in their totality.
- Discover career opportunities for students in exploring their areas of interest.

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Reference Section

References: References by using appropriate styles (APA)

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