

Far Western University
Faculty of Management
Master of Business Studies (MBS)Program

Course Details of Fourth Semester
(Syllabus: MBS 4th Semester)



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Far Western University
Faculty of Management
Master of Business Studies (MBS) Program
Semester-wise Course Cycle (2021)

Semesters	Course Code	Name of course	Credit hours	
Semester I	MGT 511	Statistical Analysis for Business	3	
	MGT 512	Managerial Economics	3	
	MGT 513	Organizational Behavior	3	
	MGT 514	Business Communication	3	
	MGT 515	Management Accounting	3	
Semester II	MGT 521	Financial Management	3	
	MGT 522	Marketing Management	3	
	MGT 523	Entrepreneurship	3	
	MGT 524	Human Resource Management	3	
	MGT 525	Financial Accounting for Managerial Decisions & Control	3	
Semester III	MGT 531	Management Information System	3	
	MGT 532	Operations Management	3	
	MGT 535	Research Methods for Business	3	
		Specialization (any two)		
		Finance		
	FIN 564	Financial System in Nepal	3	
	FIN 565	Investment Analysis and Portfolio Management	3	
	FIN 566	Corporate Finance	3	
	FIN 567	Management of Cooperative and Micro Finance Institutions	3	
		Marketing		
	MKT 564	Consumer Behavior	3	
	MKT 565	Advertisement & Sales Promotion	3	
	MKT 566	E-Marketing	3	
	MKT 567	Sales and Distribution Management	3	
		Accounting		
	ACC 564	Advanced Management Accounting	3	
	ACC 565	Accounting Information System	3	
	ACC 566	Corporate Tax Planning	3	
	ACC 567	Corporate Accounting	3	
		General Management		
	GMT 564	Quality Management	3	
	GMT 565	Operation and Process Management	3	
	GMT 566	Project Management	3	
	GMT 567	Supply Chain Management	3	
	Semester IV	MGT 541	Strategic Management	3
		MGT 542	Business Environment in Nepal	3
		MGT 543	Global Economy and International Business	3
			Specialization (any One)	
			Finance	
		FIN 568	Financial Markets & Institutions	3
FIN 569		Commercial Bank Management	3	
FIN 570		International Finance	3	
		Marketing		
MKT 568		Service Marketing	3	
MKT 569		Strategic Brand Management	3	
MKT 570		Fundamentals of Rural Marketing	3	
		Accounting		
ACC 568		Financial Reporting and Analysis	3	
ACC 569		Advanced Auditing	3	
ACC 570		Cost Management	3	
		General Management		
GMT 568		Recent Trends in Management	3	
GMT 569		Business Analysis and Decision-Making	3	
GMT 570		Performance and Reward Management	3	
		Thesis		
MGT 546		Thesis	3	
		Total	60	

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Strategic Management

Program/Semester: MBS/Fourth Semester

Course Title: Strategic Management

Course Code: MGT 542

Credit Hours: 3

Lecture Hours: 45

Nature: Core

Course Objectives

The course is designed to cover fundamental issues with regard to business environment, strategy formulation and strategy implementation along with the various tools and techniques of corporate strategic management. The course aims to enable the students to develop an understanding of analytical and conceptual skills of how organizational strategies are formulated and implemented in a changing global environment. Further, this course aims to familiarize the students with organizational perspective from a strategic viewpoint integrating different functional areas of management.

Course Description

The course provides an introduction to fundamental concepts and processes of strategic management. It covers an overview of strategic intent, tools and techniques of internal and external business environmental analysis, identification of strategic alternatives, strategic choice and strategy implementation. Besides, the course also discusses the process of strategic evaluation and control and emerging issues in strategic management. The course provides an opportunity to the students to develop knowledge and skills for strategic thinking and analysis.

Course Outcomes

After studying the course, the student should be able to-

- Understand the concepts and components of the strategic management process.
- Discuss various techniques of external as well as internal environmental analysis of the business.
- Explain different corporate-level and business-level strategies.
- Design strategies that enable firms to achieve and sustain competitive advantage.
- Develop various functional plans for the successful implementation of the strategy.
- Understand organizational systems and techniques of strategic evaluation and control.
- Study the major contemporary trends in strategic management.

Course Contents

Unit 1: An Overview of Strategic Management

LH 10

Concept, characteristics and evolution of strategic management. Strategy and strategic management. Benefits of strategic management. Importance and characteristics of strategic decisions. Levels at which strategy operates: corporate, business and functional level strategy. Strategic management process: situation analysis, strategy formulation, strategy implementation, strategy evaluation and control. Strategic management Vs operational management. Strategic Business Unit (SBU). Replacing planning with strategic thinking. Importance of strategic management in Nepal, Strategy manager's roles and tasks. Current trends in strategic management, Ethical and social considerations of strategic management. Understanding strategic Intent: Business vision, mission, goals, objectives and action plans.

Unit 2: Environmental Analysis and Diagnosis for Strategy

LH 14

External Environment Analysis: Concept of environment and its components. Strategically

relevant components of the external environment. Environmental scanning techniques: scenario planning, PESTEL Analysis. Environmental Threat and Opportunity Profile (ETOP), Porter's five forces model of competition, Strategic group analysis, and Strategic fit analysis. And SWOT analysis.

Internal Environment Analysis: Introduction of corporate appraisal. The resource-based view of an organization VARIO framework. Types of resources: available resources, threshold resources and unique resources, core competencies, distinctive competencies, strategic advantage and competitive advantage. Techniques of internal analysis: Value chain analysis. Comparative analysis (historical comparison, industry standards, benchmarking). Strategic Advantage Profile (SAP).

Unit 3: Identifying Strategic Alternatives

LH 9

Grand strategies: stability, growth, retrenchment and combination strategies. Porter's generic strategies: cost leadership, differentiation and focus. Directions for strategy development: consolidation, market penetration, product development, market development, diversification. Methods of strategy development: merger and acquisition, strategic alliances and collaborative partnerships, outsourcing strategies. Strategy clock: (low price, differentiation, hybrid, focused differentiation, and failure strategy). Introduction to the Red Ocean and Blue Ocean strategy.

Unit 4: Strategy Evaluation and Choice

LH 6

Nature of strategic analysis and choice. Process of strategic choice. Portfolio analysis for strategic choice: BCG matrix. GE's cell matrix, Hofer's product market evolution matrix. Evaluating feasibility, suitability and acceptability.

Unit 5: Strategy Implementation & Control

LH 9

Inter-relationship between Strategy formulation and implementation. Strategy implementation: procedural implementation, resource allocation, organization structure, matching structure and strategy. Behavioural issues in implementation. Corporate culture, Mc Kinsey's 7s Framework. Functional issues: functional plans and policies; financial, marketing, operations, personnel, IT. Strategy evaluation and control, the concept of evaluation and control, control process. Types of control: operational control and strategic control. Characteristics of an effective evaluation and control.

Prescribed textbooks:

- Jauch, L., Gupta, R. and Gueck, W. (2020). *Business policy and strategic management*. New Delhi
Johnson, G. and Scholas, K. (1998). *Exploring corporate strategy*. New Delhi: Prentice Hall of India.
Pearce, J. and Robinson, R. (2013). *Strategic management: Strategy formulation implementation and control*. McGraw-Hill/Irwin

Suggested references:

- Aswathappa, K. (2017). *Business environment for strategic management*. Himalaya Publishing House.
David, Fred R. (2011). *Strategic management: concepts and cases, 13th ed.* (13th). New Jersey: Pearson Education Inc.
Pearce, J. A. II and Robinson, R. B. Jr. (1996). *Strategic management: Strategy formulation and implementation*. New Delhi: AITBS Publishers and Distributors.
Wheelen, Thomas L. (2017). *Concepts in Strategic Management and business policy: Globalization*. Pearson Education Limited



Business Environment in Nepal

Program/Semester: MBS/Fourth Semester

Course Title: Business Environment in Nepal

Course Code: MGT 542

Credit Hours: 3

Lecture Hours: 45

Nature: Core

Course Objectives

The course aims at providing an overview of different dimensions of the business environment in general. It also aims at providing knowledge of the economic, political, social and legal environment in which Nepalese business enterprises operate along with providing the basic idea of the Nepalese economy. Further, it seeks to provide an understanding of different global environmental factors as they influence Nepalese business enterprises.

Course Description

The course covers the macro-environmental analysis of the forces affecting business organizations in the context of Nepal. The main topics covered are; politico-legal, economic, demographic, socio-cultural, technological environment and prevailing business-related legislations. Likewise, it also covers the impact of international organizations like WTO on Nepalese business enterprises. The thrust of the course is to develop analytical skills among students relating to internal and external environmental factors concerning Nepalese business organizations.

Course Outcomes

After studying the course, the student should be able to-

- Learn the impact of legal and regulatory, macro-economic, cultural, political, technological and global environments on business enterprise
- Understand the nature of the Nepalese economy along with and various issues having a direct or indirect impact on the business environment
- Identify opportunities and threats existing in the Nepalese business context.
- Describe the role of different regional and global organizations in the Nepalese economy,
- Identify the major contemporary trends emerging in the Nepalese and global business environment.

Course Contents

Unit 1: Introduction to Business Environment

LH 4

Concept of the business environment, business and environment interface, Types of environments: internal and external, micro and macro, Nature and importance of the business environment. Process and techniques of business environment analysis Emerging issues in the business environment in Nepal.

Unit 2: Politico-legal Environment

LH 11

Political system, its nature, features and significance for business. Political institutions; Legislative, Judiciary and Executive. Political parties. Government's role in business. Interrelation between politics, government and business. Evolving role of Federal, Provincial and Local governments in business in Nepal.

Main features and provisions of business-related legislation and policies in Nepal. Business legislation in Nepal - Companies Act, 2006; Foreign Investment and Technology Transfer Act,

1992; Income Tax Act, 2002; Industrial Enterprise Act, 1992; Securities Act, 2063; Labor Act, 1992; Trade Union Act, 1992; Mines and Minerals Act, 1985; Patent Design and Trade Mark Act, 1965; Copyright Act, 2002; Foreign Employment Act, 2007. RTI Act of 2007. Consumer Protection Act, 2054 Public Private Partnership and Investment Act 2019.

Unit 3: Economic Environment

LH 14

Basic economic systems. Nature and structure of Nepalese economy. Main Economic Indicators. Poverty situation and distribution of income, Economic planning: An overview of five-year/three-year plans of Nepal; Current Plan - its objectives, targets and strategies applicable to business and industrial sectors, Sustainable Development Goals (SDG); parameters and progress in Nepal. Three pillars of Nepalese economy; public sector, private sector and cooperative sector.

Agriculture and industrial sectors: Features and issues in Nepalese agricultural sector; Nepal's industrial sector– structure, performance and constraints. Special Economic zone (SEZ) and Export Promotion Zone (EPZ), Industrial village.

Nepalese economic policies and reforms: Objectives of Industrial Policy, Trade Policy, Tourism Policy, Employment Policy, Current monetary policy, Economic policy reforms; Foreign trade structure and related issues; Foreign Direct Investment (FDI) in Nepal: Problems and prospects. Privatization policy and practices in Nepal and their effects.

Labor migration and role of remittance in Nepalese economy. Impact of Covid-19 in Nepalese economy. Brief review of incentives provided by different Provinces of Nepal to promote the business sector.

Unit 4: Demographic and Socio-cultural Environment

LH 7

Components of socio-cultural environment. Demographic characteristics of the Nepalese population. Rural-urban differences. Increasing migration from hills to terai and from rural to urban area and its impact on business environment; Socio-cultural attitudes and values: customs, beliefs, rituals and practices; Changing lifestyle patterns; Family structures Effect of demography and socio-cultural factors on business.

Unit 5: International Environment

LH 6

Globalization. Concept and forms. Effect of globalization. A brief overview of regional and economic groups: such as NAFTA, APEC, ASEAN, SAARC, SAFTA and BIMSTEC Global Organizations; WTO, IMF, WB. Nepal's membership of WTO Opportunities and threats. Status DFI in Nepal Nepal's geo-political environment. A brief review of the emergence of China and India as world economic powers and their impact on the Nepalese business environment.

Unit 6: Technological Environment

LH 6

Impact of technology on business, Environmental protection and sustainable economic development. Environmental degradation and pollution issues. Environment protection legislation and programs. Environmental Impact Assessment (EIA) provisions in Nepal., National Science, Technology and Innovation Policy, 2019,); IT Policy; Electronic Transactions Act, 2007; National Academy of Science and Technology (NAST) National Innovation Center (NIC).

Prescribed textbooks:

Cherunilam, F. (2023). *Business environment text & cases*. Himalaya Publishing House Pvt. Ltd.
Pant, Prem R. (2005). *Business environment in Nepal*. Buddha Academic Publishers and Distributors, Kathmandu.

Suggested references:

Aswathappa, K. (2017). *Business environment for strategic management*. Himalaya Publishing House.
Paul J. (2018). *Business environment*. McGraw Hill Education, New Delhi
Relevant laws, literature and cases and Five/three Year Plan Documents

Global Economy and International Business

Program/Semester: MBS/Fourth Semester

Course Title: Global Economy and International Business

Course Code: MGT 542

Credit Hours: 3

Lecture Hours: 45

Nature: Core

Course Description

Global Economy and International Business is a comprehensive subject that addresses the challenges and opportunities presented by globalization and economic cooperation. It encompasses the concept and stage of global economic development (pre-industrial, industrial and post-industrial development), international business environment and mode of entry into international business, international trade theories, leading economies and major economic blocks, functional areas of international business.

Course Objectives

The course aims to explore the forces of globalization, examine variations in business conditions and practices across countries, analyze free trade and protectionism, understand the intricacies of exporting, licensing, and foreign direct investment, evaluate the impact of exchange rates and complications in dealing with multiple currencies, and address strategic and organizational challenges faced by firms operating in international markets.

Learning Outcomes

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

- Develop a conceptual understanding of globalization and its implications for international business.
- Increase awareness of the interconnected nature of the world and the impact of economic, social, political, and environmental factors on international integration and business.
- Analyse the role of international business in national economic development.
- Explore the different of international business environments and mode of entry into international business
- Explore the reasons for trade through the study of trade-related theories and examine international trade theories and the influence of government and business decisions on international trade.
- Evaluate the effects of regional trade agreements and economic integration on developing countries.
- Understand how leading economies and major economic blocks affect marketing, export, and import strategies.
- Understand different modes of entry into international business and the relationship between business and globalization.
- Examine the role of government in regulating and controlling trade and international business.
- Explain international business systems, forms of business agreements, economic integrations, and relevant institutions.
- Understand the impact of foreign exchange rates on international business and multinational corporations' management.

Course Contents

Unit 1: Global Economic Development

LH 7

A brief history globalization, globalization and it's types, drivers of globalization; The fourth industrial revolution and sustainable development; Trends, determinants and macroeconomic effects of remittances in the global and Nepalese economy, Global economy vs world economy;

Growth, proportions, efficiency, and forecasting of the world economy; New Normal (Symptoms appeared in the economy like in 1930 at the time of the Great Depression, the economic crisis in 2008-2009, COVID Crisis in 2020 -2021 and other current crises in the world economy).

Unit 2: International Business Environment and Mode of Entry into International Business LH 8

International business and investment; Domestic vs international business; International business environment: Socio-cultural environment, Political environment, Economic environment, Technological environment and Legal environment, Intellectual property rights; Modes of entering into international business (mode of entry, licensing, franchising, contract manufacturing, management contract, Turnkey contracts, fully owned manufacturing facilities, Joint venture, Mergers and acquisitions, FDI); International trade: Trends, directions.

Unit 3: International Trade Theories LH 10

Mercantilism, Absolute cost advantage theory, Comparative cost advantage theory, Concept of free trade and trade protection; Free market theory (Neoliberalism) and Managed market (Neomercantilism) theory; Heckscher- Ohlin's, theory of factor endowment; Raymond Vernon's International product life cycle theory in the 21st century; Theories of national competitive advantages (Porter Diamond); Foreign direct investment.

Unit 4: Leading Economies and Major Economic Blocks LH 8

Global economy and regional integration; Leading economies of the world; Concept of Regional economic integration; Major economic blocs: EU (European Union), NAFTA (North American Free Trade Agreement), SAFTA (South Asian Free Trade Agreement), BIMESTEC (Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation), OPEC (Organization of Petroleum Export Countries), ASEAN (Association of South East Asian Nation), APEC (Asia Pacific Economic Cooperation), SAARC (South Asian Association for Regional Cooperation); WTO and Nepal.

Unit 5: Functional Areas of International Business LH 7

Global market analysis and research of global production; Global supply chain, outsourcing and global marketing; Global product positioning and branding; Product development in international business; Pricing strategy in international business; Communication strategy in international business; Distribution strategy in international business; Role of e-business in international business.

Unit 6: International Financial System LH 5

International Finance; Global capital structure; Foreign exchange rate determination; Balance of payment; Role of the World Bank, International Monetary Fund and International Development Association in the international financial system.

Textbooks:

Hill, C. W. L., & Jain, A. K. (2015). *International business*. New Delhi India: McGraw Hill Education.
Rao, P. S. (2014). *International business*. New Delhi, India: Himalaya Publishing House Pvt. Ltd.

References:

Bulatov, A. (Ed.). (2023). *The world economy and international business: Theories, trends, and challenges*. Springer
Hill, C. W. L. (2005). *International business (5th ed.)*. New Delhi, India: Tata McGraw Hill.
Charusila, F. (2009). *International business*. New Delhi, India: PHI Learning Private Limited.
Sthapit, A. (Year). *International business*. Kathmandu, Nepal: Taleju Prakashan
World Bank. (2006). *Global Economic Prospects: Economic implications of remittance and migration*. Washington, DC: World Bank.

Financial Markets and Institutions

Program/Semester: MBS/Fourth Semester

Course Title: Financial Markets and Institutions

Course Code: FIN 568

Credit Hours: 3

Lecture Hours: 45

Nature: Specialization - Finance

Course Objectives

The purpose of this course is to provide the students in-depth understanding of the theoretical foundations of financial markets and institutions for enhancing students' analytical abilities and concrete problem-solving skills. The course also aims to familiarize students with the contemporary issues of financial markets and institutions and enable them to analyze these issues and challenges.

Course Description

This course consists of an overview of financial markets and institutions, the central banking system and conduct of monetary policy, theory of interest rates, money markets and money market instruments, capital markets and capital market instruments, commercial banks and thrift institutions and other financial institutions and service-providing companies.

Learning Outcomes

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

- describe the concept and components of the financial system including financial markets and institutions
- explain in detail how the central banks use the tools of monetary policy, what goals they establish for monetary policy and how central banks conduct monetary policy to achieve these goals.
- calculate the interest rate on individual securities and forecast the interest rate
- explain the purpose, instruments and participants of different financial markets,
- describe the role and functions of banking institutions, thrift institutions and other financial institutions and service-providing companies.

Course Contents

Unit 1: Introduction to Financial Markets and Institutions

LH 3

Components of the financial system; Concept and economic functions performed by financial markets and institutions; Concept and types of financial markets (primary markets versus secondary markets, money markets versus capital markets, foreign exchange markets and derivative security markets); The financial intermediation process; Financial institutions: concepts and functions; Globalization of financial markets and institutions.

Unit 2: Central Banking and the Conduct of Monetary Policy

LH 6

Origins of major central banking systems: the European Central Bank, the Federal Reserve System and the Bank of England; The roles of central banks in the economy and financial system; Goals of monetary policy: the price stability goal, the nominal anchor and other goals; Conduct of monetary policy: conventional monetary policy tools (open market operations, discount lending, reserve requirements, and paying interest on reserves) and non-conventional monetary policy tools (liquidity provision, asset purchases, forward guidance and negative interest rates on bank deposits at a central bank); Nepal Rastra Bank: structure, functions and report on monetary policy.

Unit 3: Foundation of Financial Markets: Theories of Interest Rates

LH 6

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 and liquidity premium theory; Using the term structure to forecast interest rates.

Unit 4: Money Markets

LH 6

Money market: Concept of money markets, the purpose of the money markets, participants of money market, types of money market securities (treasury bills, commercial paper, negotiable certificate of deposit, banker's acceptance, federal funds and repurchase agreements), discounting the price of treasury securities to pay the interest (the discount rate and investment rate), yield on money market securities (discount yields, bond equivalent yields and effective annual return)

Unit 5: Capital Markets

LH 8

Bond market: concepts, purpose and instruments (Treasury Bond, Corporate Bond and Municipal Bond); Bond market in Nepal; Stock market: forms of stock markets (Organized Securities Exchanges, Over-the-Counter Markets); Nepal Stock Exchange (NEPSE): Functions, Organization and Management, Central Depository System, Membership of NEPSE, Listing and trading rules; Stock Market Indexes, Stock market participants and regulation of the stock market in Nepal; The mortgage markets: the concept of a mortgage, characteristics of the residential mortgage. types of mortgage loans, mortgage-lending institutions and loan servicing.

Unit 6: Banking and Thrift Institutions

LH 8

Basic Banking; sources and uses of bank funds; major deposit and loan products; Off-balance-sheet activities; General Principles of Bank Management; Assets, liabilities and capital adequacy management; Measuring bank performance using a return on equity framework; Regulation of banks: need and types of financial regulation); Capital adequacy regulations of Nepalese commercial banks with reference to Basel III; Financial innovations in the banking system; Thrift institutions: concept, structure and regulation of savings and loan associations, mutual savings banks, and credit unions.

Unit 7: Other Financial Institutions and Service-Providing Companies

LH 8

Finance companies: functions and major products; Mutual funds: growth of mutual funds, benefits of mutual funds, open- versus closed-end funds, investment objective classes, the fee structure, net assets value and rate of return of mutual funds, mutual fund industry in Nepal; Insurance companies: fundamentals of insurance, types of insurance, Prospects and challenges of insurance companies in Nepal; Pension funds: types of pension fund schemes and pension provisions in Nepal; Investment banks: role and functions; Securities brokers and dealers: role and services; Venture capital firms: concept, Steps in venture capital financing (VCF) and VCF in Nepal; Credit rating agencies and their role in financial markets.

Prescribed textbooks:

Mishkin, F. S. & Eakins, S. G. (2018). *Financial markets and institutions*. New Delhi: Pearson.
Saunders, A. & Marcia M. C. (2007). *Financial markets and institutions*. New Delhi: McGrawHill

Suggested References:

Madura, J. (2012). *Financial Markets and Institutions*. New Delhi: Cengage Learning
Nepal Rastra Bank. *Monetary Policy and other directives*
Rose, P.S. & Marquis, M.H., *Money and capital markets: Financial institutions and instruments in a global marketplace*. New York: McGraw-Hill Irwin.



Commercial Bank Management

Program/Semester: MBS/Fourth Semester

Course Title: Commercial Bank Management

Course Code: FIN 569

Credit Hours: 3

Lecture Hours: 45

Nature: Specialization (Finance)

Course Description

This course constitutes of introduction on banking, the bank regulatory environment, evaluating bank performance, liquidity management, bank capital management, liabilities management, bank lending: policies and procedures, assets and liabilities management and special topics in banking.

Course Objectives

The main objective of this course is to introduce concepts, theories and practices in commercial banking. It focuses on types, functions, organization, regulations and management of commercial banks.

Learning Outcomes

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

- describe the functions and services of banking institutions.
- discuss general regulation of the banking system.
- understand and analyze the financial statements of commercial banks and calculate different types of ratios to evaluate the performance of banks.
- define the basic liquidity problems in commercial banks, estimate banks' liquidity and identify the resources available to meet bank liquidity needs.
- discuss the different capital adequacy of banking institutions from the perspective of both regulators and shareholders.
- describe different types of bank loans, the lending procedures and identify the sources of information for loans.
- describe the concept and techniques of assets-liabilities-management of commercial banks.

Course Contents

Unit 1: Introduction to Banking and Bank Regulation

LH 5

Meaning and types of banks; function of banks; services offered by a bank; Delivering banking products and services through digital channels; assets and liabilities of commercial banks; bank regulatory environment: reasons behind banks regulation, the evolution of Basel regulations (Basel I, II and III) and regulation of banking institutions in Nepal.

Unit 2: Lending Operations of Commercial Banks

LH 7

Types of loans made by banks; steps in the lending process; credit analysis; sources of information; loan review; loan provisioning; rescheduling of loans; analyzing business loans: credit risk assessment and financial statement analysis; pricing of business loans; loan agreement and NRB regulation on business lending.

Unit 3: Liabilities Management

LH 7

Structure of bank liabilities, deposit and non-deposit liabilities, types of deposits offered by commercial banks, deposit pricing techniques, NRB regulations on interest rates and depository services pricing; types and benefits of non-deposit sources; inter-bank borrowing and borrowing from the central bank.

Unit 4: Managing Bank Capital

LH 5

Concept and functions of bank capital; Capital and risk; Types of capital; Measurements of capital according to BASEL III; Capital adequacy; Capital requirement for Nepalese commercial banks as per NRB regulations.

Unit 5: Managing Liquidity and Reserves

LH 5

Need of liquidity management; demand for liquidity; supply of liquidity; estimating liquidity needs: Sources and uses of funds approach, The structure of fund approach; Liquidity indicator approach; Legal reserves: concept, sources of reserves, reserve requirements and calculation of reserve.

Unit 6: Evaluating Bank Performance

LH 8

Financial statements as a foundation of performance evaluation: balance sheet, income statement, cash flow statement, statement of retained earnings and off-balance sheet items; A framework for evaluating bank performance: internal and external performance; analyzing bank performance with financial ratios: profit ratios and risk ratios.

Unit 7: Assets/Liabilities Management

LH 8

Concept of asset/liability management; Asset-liability management strategy; Security pricing principles; Maturity period and securities prices; Two sides of interest rate risk; Using duration to hedge against interest rate risk; The bank immunization case; Funding gap; Relative gap ratio and interest rate sensitive ratio, Funding gap and equity immunization.

Prescribed textbooks:

Kolari, James W. and Gup Benton E. (2004). *Commercial banking: the management of risk*. Wiley & Sons (Asia) Pvt. Ltd., Singapore.

Rose, Peter S. (2001). *Commercial bank management.*, McGraw-Hill Irwin.

Suggested References:

Narasaiah, M. Lakshmi. (2009). *Commercial banks and agricultural finance*. New Delhi: Sonali Publications.

NRB Directives, BAFIA, and Basel-related publications.



Service Marketing

Program/Semester: MBS/Fourth Semester

Course Title: Service Marketing

Course Code: MKT 568

Credit Hours: 3

Lecture Hours: 45

Nature: Specialization - Marketing

Course Description

This course is designed to improve the student's basic knowledge in the service marketing field. In this course, students will learn about fundamental theories and concepts of service marketing, which will enhance their understanding of service marketing.

Course Objective

This course aims to build students' skills in analyzing, evaluating, releasing, and creating service product marketing in a competitive business environment. It helps to understand service products, customer expectations and perceptions, service quality, service delivery failure, service recovery, customer relationship, service marketing mix, and emerging trends in service marketing.

Learning Outcomes

After completing this course, students should be able to:

- understanding the concept, models of service marketing, and service blueprint.
- access the expectations, perceptions, and satisfaction of customers in service marketing.
- understanding the service quality, service encounter, service failure, and service recovery in the competitive market.
- analysing the buying behaviour and maintaining the customer relationship in service marketing.
- able to identify the proper elements of the service marketing mix.
- achievement of knowledge about the current issues and challenges in service marketing.

Course details

Unit 1: Introduction

LH 8

Service: meaning and nature of service products, product vs service; Services marketing: concept, nature, importance, and development of services marketing; Models in services marketing: molecular model, servuction model, industrial management model, market-focused management model; Service marketing triangle: external, internal and interactive marketing; Service Blueprinting: meaning, benefits and components (customer action, 'onstage' contact employee actions, 'backstage' contact actions, invisible support actions), types (one-sided, and two-sided blueprint), steps in designing a service blueprint.

Unit-2: Customers' Expectations, Perceptions and Satisfaction

LH 4

Customer expectation: concept, levels, factors influencing customer expectations of service, zone of tolerance; Customer perception: concept, areas, and factors influencing customer perceptions; Customer satisfaction: meaning and definition of customer satisfaction, determinants and outcome of customer satisfaction.

Unit 3: Service Quality and Encounter Management

LH 10

Service quality: meaning, service quality models (gap model, service triangle management model, service triangle marketing model, SERVQUAL model), service quality issues (product-based, user-based, manufacturing-based, value-based); Service encounter: concept, characteristics, importance,

and types (remote encounters, phone encounters, and face-to-face encounters); Service failure: meaning, and types of service failures. Service recovery: concept of service recovery, service recovery strategies (track and anticipate, solve problems in quick time, adequate training to front line employees).

Unit 4: Buyer Behaviour and Relationship Marketing

LH 4

Understanding buyer behaviour and relationship marketing, benefits of relationship marketing, customer relationship development strategies; concept and benefits of customer retention; three-stage model of service consumptions: pre-purchase stage, service encounter stage, post-encounter stage; customer value building approaches: building block of satisfaction, building block for customer service, building block process.

Unit 5: Service Marketing Mix

LH 15

Concept and components of the service marketing mix (7Ps); Service product: meaning of new service product, new service product development process, service product life cycle(incubation, introduction, growth, maturity, decline and postmortem), life-cycle strategies for service products in different stages; Service pricing: concept of service pricing, objectives of service Pricing (profit, sales, status-quo and society oriented objectives), pricing approaches(cost-based, competitor-based, and demand-based pricing), service pricing strategies (price skimming, satisfaction-based, relationship, and efficiency-based pricing); Service promotion: meaning of service promotion, elements of promotion mix (advertising, public relations, sales promotion, personal selling, word of mouth, and direct marketing), strategies for selecting the promotion mix, social ethics in service promotion; Service distribution: Concept and nature of distribution for service products, distribution strategies (intensive, selective and exclusive), role of internet in the global distribution system, role of employees in service delivery.

Unit 6: Emerging Trends in Service Marketing

LH 4

Emerging trends: an overview of digitalization and technology-driven services, social media and online service management, sustainable service marketing; Emerging service sectors in Nepal: an overview of healthcare, transportation, construction, banking, insurance, tourism, and information-technology service marketing practices in Nepal, opportunities and challenges of service marketing in Nepal.

Prescribed textbooks:

Lovelock, C., Wrtz, J.&Chatterjee, J. (2011). *Service Marketing: People, technology, strategy*. Pearson
Apte, G. (2011). *Service marketing*. Oxford University Press.

Suggested references:

Zeithamal, V. A., Bitner, M. J., Gremler, D. D.&Pandit, A. (2008). *Services Marketing: Integrating customer focus across the firm*. New Delhi: Tata McGraw Hill.
Bhattacharjee, C. (2009). *Services Marketing*. New Delhi: Excel Books.

Strategic Brand Management

Program/Semester: MBS/Fourth Semester
Course Title: Strategic Brand Management
Course Code: MKT 644
Credit Hours: 3
Lecture Hours: 45
Nature: Specilization (Marketing)

Course Description

This course presents a cohesive framework for brand management that delineates the unique role of brands as a means of creating market value. Topics covered include brand building and positioning, brand image and brand equity, brand leveraging, brand valuation and building online brands.

Course Objective

Strategic brand management is the process of building, measuring, and managing brand equity. This course aims to provide students with a conceptual understanding of what strategic brand management is and why it is so important in the contemporary business world. Upon completion of this course, students are expected to have adequate knowledge and technical skills to perform successfully as a brand manager.

Learning Outcomes

After completing this course, students should be able to:

- Identify the key decisions that a brand manager needs to make and key brand management processes.
- Define customer-based brand equity and outline the sources and outcomes of customer-based brand equity.
- Define the key components of brand architecture and outline the guidelines for developing a good brand portfolio.
- Describe the key strategies of Leveraging brands and Brand extensions.
- Apply brand valuation methods in the buying and selling of brands.
- Use online and social media to build brands.

Course details

Unit 1: Introduction to Brand and Brand Management **LH 8**

Brand: Meaning and evolution of brands, types of brand names and brand name associations, functions of brand to consumer, role of brand, advantages of brand, product vs brand; Branding: meaning, creation of brands through goods, services, people, organisation, retailstores, places, online, entertainment and ideas; Concept of brand management; Strategic brand management: Concept and process of strategic brand management; Brand attribute management and architecture.

Unit 2: Brand Building and Positioning **LH 7**

Building a strong brand; Method and implications; Brand positioning: Basic concepts; Alternatives; Risks; Brands and consumers; Strategies for positioning the brand for competitive advantage; Points of parity; Points of difference; Buying decision perspectives on consumer behaviour.

Unit 3: Brand Image and Brand Equity **LH 6**

Brand image; Meaning and dimensions; Brand associations and image; Brand identity: perspectives, levels, and prisms; Managing brand image: stages, functional, symbolic and experiential brands; Brand equity: concept, sources of equity and brand equity models; Brand

audits; Brand loyalty.

Unit 4: Brand Leveraging

LH 6

Leveraging brands; Brand extensions, extendibility, merits and demerits; Line extensions and line trap; Co-branding and licensing brands; Reinforcing and revitalization of brands: Need and methods; Brand architecture: product, line, range, umbrella and source endorsed brands.

Unit 5: Brand Marketing Programs

LH 7

Product strategy; Perceived quality and relationship marketing; Customer-brand relationships; Brand pricing strategy; Value-based pricing; Channel strategy and brand; Role of advertising in brand-building; Integrated Communication Mix for brand building.

Unit 6: Brand Management Strategies

LH 7

Brand value chain; Designing branding strategies; Brand-product relationship; Brand portfolio management; Brand extension strategy; Brand management over time: Brand reinforcement strategies, Brand revitalization strategies, Brand retirement and rejuvenation strategies.

Unit 7: Building Online Brands

LH 4

Integrated marketing communication; New media environment; Building and managing online brands; Marketing communication options; Using social media to build brands; E-commerce and brands.

Prescribed textbooks:

Keller, K.L. and Swaminathan, V. (2023). *Strategic Brand Management: Building, Measuring, and Managing Brand Equity*. Global Edition, Pearson.

Varma, Harsh. (2008). *Brand management*. Excell Books, New Delhi.

Suggested references:

Keller, K.L. (2008), *Best Practice Cases in Branding: Lessons from the World's Strongest Brands*. Prentice Hall Higher Education.

Sengupta, S. (2005). *Brand Positioning: Strategies for Competitive Advantage*. Tata McGraw-Hill Publishing Company

Financial Reporting and Analysis

Program/Semester: MBS/Fourth Semester

Course Title: Financial Reporting and Analysis

Course Code: ACC 568

Credit Hours: 3

Lecture Hours: 45

Nature: Specialization- Accounting

Course Objective

The key objective of this course is to provide specialized knowledge of developing application skill of financial reporting and analysis in the business world. First, it introduces the practical aspects of financial accounting, handling of transactions and preparation of financial statements. It then discusses the accounting and disclosure of major components of financial statements. Finally, on completion of this course, the students will be able to gain knowledge of financial analysis and reporting.

Course Description

This course presents the various elements of financial statement: income recognition and measurement, balance sheet, statement of retained earnings, and cash flow statement. Further, how the financial information is analyzed and reported considering accounting ethics.

Learning Outcomes:

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

- prepare financial statements and understand the application as a user of management information.
- understand the legal and practical aspects of financial accounting and major components of financial statements: income recognition and measurement, balance sheet, statement of retained earnings, and cash flow statement.
- discuss the ethical issues in accounting.

Course Contents

Unit 1: Business and Accounting Concepts

LH 4

Concept of business entities: sole proprietorship, partnership and corporation. Nature of business activities: financing, Investing and operating. Meaning of accounting; types, importance, scope, and limitations. Users of accounting information: internal users and external users. Generally Accepted Accounting Principles (GAAP); International Financial Reporting Standards (IFRS); Accounting standards: Nepal Accounting Standards (NAS), International Accounting Standards (IAS), Nepal Financial Reporting Standard (NFRS), and benefits of single set of accounting standard. Financial reporting: concept, objectives, importance, and elements. Ethics in accounting.

Unit 2: Elements of Financial Statement and Reporting

LH 12

Sources of accounting information: characteristics and purpose. Basis of accounting: accrual basis and cash basis. Accounting cycle: recording of transactions in primary books; general journals; posting to ledger accounts, cash book; preparation of trial balance.

Income recognition and measurement: recognition of incomes, recognition of expenditure, preparation of income statements: single step income statement and multi-step income statement.

Elements of financial statements: shareholders equity, long-term liabilities, current liabilities, intangible assets, long-lived assets, and current assets. Preparation of classified financial statement.

Statement of retained earnings: adjustment of dividend, and reserve. Preparation of statement of retained earnings.

Cash flow statement: preparation of cash flow statement under direct method and indirect method.
Preparation of financial statements as per NFRS.

Unit 3: Current Assets and Receivable

LH 4

Accounts receivables: meaning of accounts receivable, credit sales; credit policies and credit terms; accounts receivable & notes receivables; recognizing accounts receivables, valuation of accounts receivables, methods of accounting for doubtful and uncollectible debt, balance sheet presentation of account receivable and doubtful debts. Notes receivables: meaning and types of notes receivable, Interest bearing notes, non-interest-bearing notes, balance sheet presentation of notes receivable. Analyzing the management of accounts receivable and payables.

Unit 4: Current Liabilities and Contingency

LH 4

Current liabilities: concept, nature and types of current liabilities: accounts payable; notes payable (interest bearing notes, non-interest-bearing notes, tax payable, other current liabilities, current portion of long-term liabilities, balance sheet presentation of account payable and notes payable. Contingent liabilities: concept and accounting procedures. Balance sheet presentation and ratios relating to current liabilities.

Unit 5: Accounting for Long-lived Assets

LH 6

Accounting for investment: short-term investment and long-term investment; meaning of long-lived assets; cost of tangible long-lived assets; depreciation of tangible long-lived assets: straight-line method, diminishing balance method, and depreciation fund method. Effect of depreciation on tax, and provisions for depreciation as per Income Tax Act of Nepal.

Unit 6: Accounting for Long-Term Liabilities

LH 5

Long-term liabilities: concept, features and types of bonds or debenture; accounting entries for issuance, and retirement of bonds or debenture; balance sheet presentation of bonds or debenture. Concept and types of leases: acquisition of capital lease; depreciation of leased asset; amortization of lease obligation; balance sheet presentation of the lease obligation.

Unit 7: Accounting for Shareholders' Equity

LH 5

Concept of equity capital: common stock, preferred stock, additional paid-in capital, and retained earnings. Accounting record for issue of stock; accounting record for treasury stock; accounting record for cash and stock dividend; stock split and its effect on shareholder's equity; presentation of shareholders' equity in the balance sheet.

Unit 8: Financial Statement Analysis

LH 5

Financial statement analysis: concept, objective, importance, and limitations. Analyzing financial statements through ratios: liquidity analysis ratios; profitability analysis ratios; capital structure ratios; activity analysis ratios; and coverage ratios. Analysis of annual reports: concept, procedure, importance and evaluation.

Basic References

Porter, G. & Norton, C. L. (2013). Introduction to Financial Accounting. Delhi: Cengage Learning India Private Limited.

Narayana Swamy, R. (2022). Financial Accounting: A Managerial Perspective. New Delhi: PHI Learning Private Limited.

Supplementary Readings

Accounting Standards Board (2018). Nepal Accounting Standards. Kathmandu: ASB.

Accounting Standards Board (2014). Nepal Financial Reporting Standard. Kathmandu: ASB.

Greunung, V., Darrel, S. & Simonet, T. (2011). International Accounting Standards. A Practical Guide, USA: World Bank

Kimmel, P. D. Weygandt, J. J., and Kieso, D. E. (2012). Financial Accounting. New Delhi: Wile India Pvt. Ltd.

Cost Management

Program/Semester: MBS/Fourth Semester

Course Title: Cost Management

Course Code: ACC 568

Credit Hours: 3

Lecture Hours: 45

Nature: Specialization- Accounting

Course Description

Cost management, applicable to all businesses will include cost identification, calculation and management, cost behavior, CVP analysis, budgeting with budgetary control and measurement of operating performance.

Course Objectives

The aim of the course is for students to know the basic concepts on cost management, costs, cost classification, calculation and managed to them. Students will also be provided with knowledge on the evaluation of business performance by analyzing the critical point.

Learning Outcomes

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

- understand cost management, cost control and reduction.
- understand overhead and apportionment and absorption of overhead.
- develop and understanding target costing, life cycle and Kaizen costing
- define the ABC , ABM and computation of pricing using ABC.
- understand TQM and its implementation.
- understand the cost audit and reporting

Course Contents

Unit 1: Introduction to Cost Management

LH 8

Meaning, objectives, types, techniques and advantages of cost management; Steps of cost management: setup, resource planning, budgeting and cost estimation and cost control; Cost management tools; Strategic role of cost management; Cost Accounting Vs Cost Management; Cost reduction: concept of cost reduction, cost control vs cost reduction, areas covered by cost control and cost reduction.

Unit 2: Overheads

LH 7

Concept of overheads, Classification and Collection, Difference between Cost Allocation and Cost Apportionment (Full fledged Problems on Primary and secondary distribution, Simultaneous equations), Absorption of Overhead, Under and Over absorption of Overhead.

Unit 3: Target Costing, Life Cycle Costing and Kaizen Costing

LH 9

Target Costing: Concept, Objectives, Process, Principles and advantages Target Costing Vs. Traditional Cost Management process ; Life cycle Costing: Meaning of Product Life cycle- Phases in Product Life Cycle; Kaizen costing : Importance of Kaizen Costing, Process of Kaizen Costing, Item specific Target Costing, Product Specific Kaizen Costing, Overhead Specific Kaizen Costing, Inter Organizational Implication of Kaizen Costing, Applying Kaizen Costing to Suppliers.

Unit 4: Activity-Based Costing

LH 9

Activity Based Costing: Concept, Weakness of conventional system, Concept of ABC, Kaplan and Cooper's Approach, Cost drivers and cost pools, Allocation of overheads under ABC,

Characteristics of ABC, Steps in the implementation of ABC, Benefits from adaptation of ABC system.

Unit 5: Total Quality Management

LH 6

Meaning and Characteristics, Types of Quality Costs, Traditional and Modern View of Quality, Measuring Quality Costs, Reporting Quality Cost, Success Factors for TQM, Implementing TQM, Quality Cost Information and Managerial Decision Making.

Unit 6: Cost Audit& Reporting

LH 6

Cost audit: meaning, objectives, advantages and disadvantages and cost audit report; Management audit: meaning, objectives and Scope. Reporting to management: objectives and types of reporting, requisites of a good report, Segment reporting

Basic Text Books:

Hansen. D. and Mowen, M, *Cost Management, Accounting and Control*, Cengage Learning (India) Ltd
Hilton, R. W., Maher, M. W. and Selto, F. H. (2008), *Cost Management, Strategies for Business Decisions*, 4E, MC Graw Hill, Irwin

Reference Books:

Eldenburg, L. G. and Wolcott, S. K. *Cost Management: Measuring, Monitoring and Motivating Performance*, John Wiley and Sons.

Blocher E., David Stoot N. C. and Lokins O. G., *Cost Management, A Strategic Emphasis* Tata Mcgraw Hill Co.



Performance and Reward Management

Program/Semester: MBS/Fourth Semester

Course Title: Performance and Reward Management

Course Code: GMT 570

Credit Hours: 3

Lecture Hours: 45

Nature: Specialization - General Management

Course Description

This course deals with performance management systems, performance appraisal, implementation and monitoring of performance management, management of rewards and performance appraisal and compensation systems in Nepal.

Course Objectives

This course is designed to promote and understand issues related to performance, compensation and reward systems in the corporate sector and impart skills in designing, analyzing and restructuring compensation systems through the formulation of appropriate policies and strategies. The objective of the course is to make the students understand the critical dimensions of performance management systems and reward management.

Learning Outcomes

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

- explain the evolution of performance management and explain the importance of performance management systems in the organization's effectiveness.
- discuss different types of pay structures in reward management and explain the need of the evidence pay for performance plans.
- outline the importance of performance management planning.
- analyze different components of reward management.
- evaluate the performance management and appraisal system in Nepalese organizations including civil service, public and private organizations.

Course Contents

Unit I: Introduction

LH 8

Performance Management: concept and philosophy underlying performance management, purpose, principles and process of performance management; performance management vs performance appraisal; Performance Management System (PMS): concept, objectives and functions; Characteristics of effective PMS; PMS and corporate and business level strategic plans; Competency-based PMS; Ethics in performance management: principles, ethical issues and developing code of ethics; Role of HR professionals in PMS.

Unit 2: Performance Planning

LH 6

Concept and objective of performance planning; process of performance planning: defining performance and selecting a measurement approach, developing job descriptions, defining performance standards, key result areas, competencies and skills; Effective performance metrics.

Unit 3: Performance Appraisal and Management

LH 10

Concept, process and approaches of performance appraisal; Methods of managing performance of all the levels of management; Performance feedback and counseling, performance analysis for

individual and organisational development; Performance management techniques: competency mapping, balanced scorecard, behaviorally anchored rating scales, management by objectives and 360⁰ performance appraisal; Performance counselling: concept of performance counselling, principles of performance counselling, need for performance consulting, designing and using performance relationship maps and contracting for performance consulting services.

Unit 4: Implementation and Monitoring of Performance Management **LH 6**

Bottlenecks, strategies and factors affecting performance management implementation; Operationalizing change through performance management; Building and leading high-performance team; Organizational culture and performance management; Performance monitoring: characteristics, objectives and process of performance monitoring; Ongoing mentoring.

Unit 5: Rewards Management **LH 10**

Definition of reward systems: base pay, the cost-of-living adjustment, work/life focus, allowances, income protection, relational returns, contingent pay short-term and long-term incentives; Traditional and contingent pay plans; Possible problems associated with contingent pay plans; Selecting a contingent plan; Factor in determining pay rates; Managing the new workforce; Establishing pay rates; Pricing managerial and professional jobs; Competency-based pay; Money and motivation; Individual employee incentive and recognition program; Incentives for salespeople, manager and executives; Team and organizational incentive plans; Designing effective incentive programs; The benefits picture today; Pay for time not worked; Insurance benefits, retirement benefits, personal services and family-friendly benefits; Flexible benefits programs.

Unit 6: Performance Management and Compensation System in Nepal **LH 5**

Performance management and appraisal system in Nepalese organizations (civil service, public organization and private organization); Forms of performance-based management: performance contract, performance agreement, result-oriented management, outsourcing and pay for performance; Compensation and incentive determination; Legal environment and pay system governance in Nepal.

Prescribed textbooks:

- Aguinis, H.(2013). *Performance Management*, Pearson Publication
Gomez-Mejia, L., Balkin, D. and Cardy, R. (2016) .*Managing Human Resource*. Prentice Hall.
Rao, N.S. (2017). *Compensation System and Performance Management*. New Delhi: Himalaya Publishing House.

Suggested References:

- Administrative Restructuring Commission (2011). *Public Administration in a Federal System: A Report*. Kathmandu: Government of Nepal.
Chadha, P. (2008). *Performance Management*. New Delhi: Macmillan India Ltd.
Rao, T.V. (2017). *Performance Management: Toward Organizational Excellence*. New Delhi: Sage Publishers.
Robert, L. C. (2011). *Performance Management Concepts Skills and Exercises*, New York: M.E.Sharpe Publications.

Recent Trends in Management

Program/Semester: MBS/Fourth Semester

Course Title: Recent Trends in Management

Course Code: GMT 571

Credit Hours: 3

Lecture Hours: 45

Nature: Specialization - General Management

Course Objectives

The aim of the course is to enable students to analyze contemporary management concepts and issues, explore the available literature on these issues and apply these concepts to solve real business problems.

Course Description

This course is designed to discuss emerging management concepts and issues in the context of a complex, dynamic, and changing business world. Major topics will include the paradigm shifts in management concepts and practices like management thoughts and theories, knowledge management and organizational learning, time and quality management, diversity and participative management, self-management and empowerment, green management and corporate governance

Learning Outcomes

Students who successfully complete this paper will be able to:

- Explain the latest developments and contributions of management theory, research and practice.
- Describe how the field of management and structure of business are changing including the roles of managers in business and industry.
- Demonstrate the value of emerging management concepts and their implications for contemporary business practice.
- Assess the way knowledge is developed and shared within organizations.
- Apply knowledge of management ideas to contemporary organizational issues.

Course Contents

Unit 1: An Overview of Management Thoughts and Theories **LH 8**

Classical, Neo-Classical and Modern Management Thoughts; Contemporary Management Viewpoints: Theory Z approach (William Ouchi), managerial roles approach (Henry Mintzberg), 7-S approach (McKinsey), the excellence movement (Thomas Peters and Robert Waterman); Emerging concepts and management practices in corporate spirituality, appreciative inquiry, emotional intelligence and artificial intelligence.

Unit 2: Knowledge Management and Organizational Learning **LH 8**

Concept and components of knowledge management (KM); An integration of thoughts on knowledge management; knowledge management and organizational performance; Fundamental concepts of Organizational Learning (OL); Role of knowledge, learning and innovation in organizations; Functions of KM and OL systems; Obstacles to implement KM and OL systems; Current practices in knowledge management and organizational learning.

Unit 3: Time and Quality Management **LH 8**

Time management: Concept of time management, benefits of time management, creating an environment conducive to effective time management, process of reduction of time spent on non-priorities and implementation of goals of time management; Quality Management: Concept of quality, goals and principles of quality management, techniques of managing and improving

quality; Quality management tools; Six Sigma – principles and methodology; TQM in organizations: Benchmarking, outsourcing and business process reengineering

Unit 4: Diversity and Participative Management **LH 8**

Concept of diversity management; Success and failure factors of diversity management; Discrimination issues; Gender imbalance; Work-life balance; Value diversity and inclusive organizational culture; Techniques for dealing with inappropriate behavior; Organizational strategy for diversity management; Participative Management: components of participative management, essential requirements for participative management and techniques of participative management.

Unit 5: Self-Management and Empowerment **LH 5**

Concept of self-management; Self-management skills – leadership, teamwork, problem-solving, relationship management, and conflict management; Concept of impression management; Employee empowerment; Issues in employee empowerment; Empowerment, innovation and organizational change.

Unit 6: Green Management and Corporate Governance **LH 8**

The Concept and nature of Green Management; Importance of green management; Emerging field of green management; Domains of Corporate governance; Effective corporate rating system; Governance models; Glass ceiling; Organizational citizenship; Balanced scorecard approach. Green management strategies adopted by Nepalese organizations. Issues of corporate governance in Nepalese organization.

Basic Text Books:

- Jones G. and George J. (2017). *Essentials of contemporary management*. Tata McGraw Hill.
Hamilton, L., Mitchell, L. and Mangan, A. (2014). *Contemporary issues in management*. Edward Elgar Publishing Limited.
Phillips, P. and Moutinho, L. (2018). *Contemporary issues in strategic management*. Routledge

Reference Books:

- Burnes, B., (2014). *Managing change*. Pearson
Christensen, C.M. (2016). *The innovator's dilemma: when new technologies cause great firms to fail*. Harvard Business Review
Desouza. K.C. (2017). *Intrapreneurship: managing ideas within your organization*. University of Toronto Press
Drucker. *Management challenges for the 21st century*. Harper Collins, 1st ed.,
Goller, I. and Bessant, J. (2017). *Creativity for innovation management*. Routledge
Hislop, D. (2013). *Knowledge management in organizations: a critical introduction*. Oxford University Press
R. Srinivasan (2011). *Business process reengineering*, Tata McGraw Hill, New Delhi.
Stephen P. Robbins and Vohar (2013). *Organization behavior*. Pearson Education, 15th Edition

Thesis

Program/Semester: MBS/Fourth Semester

Course Title: Thesis

Course Code: MGT 546

Credit Hours: 3

Purpose of Offering Thesis

The purpose of offering Thesis is to enable students to demonstrate proficiency in academic research and academic communication, both in written and oral, strengthening the skills of information retrieval, information interpretation, critical analysis, problem-solving and argumentation. The thesis provides opportunities for developing an ability to conduct a research investigation, for integrating and inter-relating concepts, techniques and skills acquired in the courses of the program, for examining earlier research and theories and for demonstrating professional competence in academic writing and presentation.

Submission of Thesis Proposal

Writing the proposal for the thesis is a preliminary part of the degree requirement. The proposal should explicitly state the problem being addressed or the gap in knowledge to be filled, describe the objectives and research techniques to be employed, and include a review of the principal relevant published literature.

A thesis proposal should include the following contents:

- Research background/context of the study
- Statement of the research problem
- Research objectives
- Research questions or hypotheses
- Scope and significance of the proposed research
- Brief review of the related literature
- Methodological design and theoretical/conceptual framework
- References



A student can submit his/her Thesis proposal during the Fourth Semester or after the completion of the Fourth Semester. The Research Committee shall conduct proposal viva and appoint Thesis supervisor for the student whose proposal is accepted by the committee.

Submission of Manuscript

A student can submit his/her Thesis manuscript in the prescribed structure after doing at least 8 weeks Thesis related research work starting from the date of proposal acceptance.

Prescribed Structure of Thesis

The general structure of a thesis includes the context and background, review of literature, research methodology, result and discussion, conclusions and recommendations together with preliminary pages and end pages. The Faculty of Management has prescribed the following format (Research Committee/Thesis Supervisor is independent in making minor modifications):

Chapter	Headings	Contents/coverage
	Preliminary pages	<ul style="list-style-type: none"> • Title page of the Thesis • Declaration of authenticity • Recommendation of the Supervisor(s) • Acknowledgments • Abstract • Table of Contents

		<ul style="list-style-type: none"> List of tables, figures and common abbreviations used
One	Introduction	<ul style="list-style-type: none"> Background of the study Problem statement Objectives of the study Scope and relevance of the study Operating definitions and assumptions Limitations of the study Brief contents of the presentation in each chapter
Two	Review of Literature	<ul style="list-style-type: none"> Description of the contextual knowledge in the area of interest including theories related to the topic and other information from books and journals. Review of related research/empirical research studies (in terms of methodological approaches, most important results, differences of opinion, contradictions and shortcomings) Identify the research area that needs further research and justifies the proposed research questions.
Three	Research Methodology	<ul style="list-style-type: none"> Brief introduction of the research objective and research question Research design, sample selection, sources of information, information collection methods, methods/tools/models for data analysis (description and justification of the data being used and the chosen research method) Hypothesis in the form of null and alternative Selected dependent and independent variables Conceptual framework for analyzing the data
Four	Result and Discussion	<ul style="list-style-type: none"> Main results/ descriptive statistics Discussion of the results Discussion of the hypothesis Conclusions of result and discussion
Five	Conclusions and Recommendations	<ul style="list-style-type: none"> Main findings, analysis of main results, comparison of results with main theories, similarities and discrepancies of results with earlier research and scope of generalization of research results. Limitation of the study Managerial implications Recommendations
	References	
	Appendices	

Thesis Defence (VivaVoce)

After the final evaluation of the manuscript by the internal supervisor and external examiner, Viva Voce Examination will be conducted by the Research Committee in coordination with the Office of the Dean. A student must complete all subjects from the first semester to the fourth semester to be eligible for Thesis defense. The Research Committee can conduct pre-defense Viva to make the evaluation process more effective.

Other provisions of completing this work will be as per the [Graduate Thesis Guidelines](#) of the Faculty of Management, Far Western University.