

# **POKHARA UNIVERSITY**

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

### **Introduction**

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

FMS's major program objectives are as follows:

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

### **MBA Program Objectives**

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

The specific objectives of the program are as follows:

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

### **Program Features**

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

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

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

- ii. The regular MBA program is to be completed within six trimesters. The duration of each trimester will be 12 weeks excluding examinations. It can be run with a greater degree of flexibility. It may be run on full-time or part-time schedules. The concerned college/school may choose a modality to run the program. The college/school is required to complete the mandatory contact hours (12 hrs. for one credit) required by the program.
- iii. Graduates from all disciplines are eligible to join the program. However, the applicant must have a minimum of 15 years formal education (12 years of schooling plus three years of graduation). Furthermore, the applicant must have secured a minimum CGPA of 2.0 or 45 percent in Bachelor's level.
- iv. The program shall be run without a long vacation. The minimum time period required to complete the program is 20 months (six trimesters). The maximum time for completion of the program shall be four years from the date of registration.
- v. The program will use a range of pedagogical inputs that includes on-campus learning through classroom discussions, presentations, group work, case analysis and guest lecture series, and off-campus learning through project work, on-line instructions.

## **Admission Procedure**

### ***Eligibility***

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

### ***Documents Required***

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

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

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

## **The Trimester System**

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

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

## **Academic Schedule and Course Registration**

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

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

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

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

### **Attendance Requirements**

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

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

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

*Normal duration: 20 months (6 trimesters)*

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

### **Repeating a Course**

A course may be taken only once for grade, except when a student receives a 'B minus' or 'F' grade. Since passing of all courses individually is a degree requirement, the student must retake the failing course when offered and must successfully complete the course.

Retaking a course in which the student has earned a 'B minus' grade is optional. A student may be allowed to retake a course to achieve a minimum CGPA of 3.0. However, a student cannot retake a particular course more than two times. The grade earned on the retake will be substituted for the grade earned first time the course was taken. In no circumstances, a student can repeat a course more than twice.

### **Evaluation System**

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

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

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

The pass mark in each course will be a minimum Grade of B or GPA of 3.0 (60 percent). However, students must secure a minimum CGPA of 3.0 at the end of the program.

### **Grading System**

<b>Grade</b>	<b>Honor points (CGPA)</b>	<b>Description</b>
A	4.0	<i>Excellent</i>
A-	3.7	
B+	3.3	
B	3.0	<i>Good</i>
B-	2.7	
F	0.0	<i>Fail</i>

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

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

$$CGPA = \frac{\text{Cumulative total honor points earned}}{\text{Cumulative total number of credit hours taken}}$$

### **Degree Requirements**

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

### **Distinction and Dean's List**

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

### **Credit Transfer and Withdrawal**

Transfer of a maximum of 25 credit hours for courses taken in an equivalent institution with grades not lower than 'B' may be granted. Courses taken more than five years earlier may not be accepted for transfer of credit. Credit transfer is also allowed from different programs of Pokhara University. In such

cases, all credits earned by the students in compatible courses with a minimum Grade of B could be transferred to the new program.

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

### **Unfair Means**

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

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

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

### **Dismissal from the Program**

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

### **Curricular Structure**

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

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

### **Term I**

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

### **Term II**

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

### **Term III**

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

### **Term IV**

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

### **Term V**

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

### **Term VI**

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

### **Concentration Areas**

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

#### ***Finance***

(4 courses of 2.0 credits each)

FIN 632 Financial Institutions and Markets
FIN 633 Portfolio Management and Security Analysis
FIN 634 International Finance
FIN 635 Financial Derivatives and Risk Management
FIN 636 Management of Capital Investment Decisions
FIN 637 Corporate Financing Decisions
FIN 638 Working Capital Management
FIN 639 Financial Restructuring Strategy

#### ***Marketing***

(4 courses of 2.0 credits each)

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

***Management Science and Systems***

(4 courses of 2.0 credits each)

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

***Human Resource Management***

(4 courses of 2.0 credits each)

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

***General Management***

(4 courses of 2.0 credits each)

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

***Electives***

(2 courses of 2.0 credits each)

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

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

### **Internship Program**

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

### **Graduate Research Project**

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

**POKHARA UNIVERSITY**  
**Master of Business Administration**

**Course Descriptions**

**STT 501 Business Statistics**

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

**ECO 511 Economic Analysis for Business**

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

**IMS 521 Management Information System**

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

**ACC 515 Financial Reporting and Analysis**

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

the third module, the course covers the concepts and practice of the analysis and interpretation of financial statements including analysis for investment in securities.

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

The purpose of this course is to provide an overview of the emerging principles and concepts in management. The course will cover current management theories and practices, managerial roles and responsibilities, investigation and review of historical foundations and approaches, managerial functions of planning, organizing, staffing, directing, and controlling, and an understanding of human behavior and the impact of demographic diversity on organizations. The course also defines the basic tasks of the manager in establishing the work environment, making decisions, setting objectives, goals and strategies, allocating resources, and executing programs to assure quality standards.

### **COM 505 Managerial Communication**

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

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

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

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

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

## **MGT 542 Organizational Behaviour and Leadership**

This course is designed to encourage the application of diverse conceptual and theoretical perspectives to the analysis and control of behavior in organizations. The contents of the course include the interaction between individual behavior in organization, group behavior in organization, and organizational behavior in social systems. The study of individual behavior patterns, perception, superior-subordinate relations, group dynamics, communication, interpersonal relationships and conflict, motivation, decision-making, leadership behavior and styles, team leadership, ethics and values in leadership, formulation and implementation of change and development strategies, managerial stress and the impact of demographic diversity on organizations will be covered.

## **COM 506 Communication Skills Practicum**

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

# STT 501 BUSINESS STATISTICS

## Course Description

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

## Course Contents

### Introduction and Data Collection

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

### Summarization of Data

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

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

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

### Probability Distributions

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

### Sampling Distribution and Estimation

Sampling, Types of Sampling, Sampling Distribution of Mean, Sampling Distribution of Proportion, Properties of Estimation, Point Estimation, Interval Estimation (Single Mean,

Single Proportion, Difference between Two Means and Difference between Two Proportions), Sample Size Determination (Mean and Proportion), Connection between Confidence Level, Sample Size and Sampling Error.

### **Hypothesis Testing**

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

### **Chi-Square Test and Analysis of Variance**

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

### **Correlation and Regression Analysis**

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

### **Basic Books**

Levine, D. M., Krehbiel, T. C., Berenson, M. L., and Viswanathan, P. K., *Business Statistics* (Fourth Edition), New Delhi: Pearson Education.

Levin, R. I. and Rubin, D. S., *Statistics for Management* (Seventh Edition), New Delhi: Prentice Hall.

### **References**

Siegel, A. F., *Practical Business Statistics* (Fourth Edition), New York: Andrew F, Irwin.

Anderson, D. R., Sweeney, D.J. and Williams, T. A., *Statistics for Business and Economics* (Eighth Edition), New Delhi: Thomson.

# ECO 511 ECONOMIC ANALYSIS FOR BUSINESS

## Course Description

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

## Course Contents

### Introduction to Business Economics

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

### Supply and Demand, Market and Welfare

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

### The Theory of Consumer Choice

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

### The Theory of Production and Cost

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

### Objective of the Firm

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

### Pricing Theory

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

### **The Economics of Public Sector**

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

### **Basic Books**

Mankiw, N. G., *Principles of Microeconomics*, New Delhi: Thomson South-Western.

Mark, H. and Pappas, J. L., *Managerial Economics*, New Delhi: Prentice-Hall India, New Delhi

### **References**

Katz, M. L. and Rosen, H. S., *Microeconomics*, New York: Irwin/McGraw Hill.

Brigham, E. F. and Pappas, J. L., *Managerial Economics*, Dryden Press.

Damodaran, S., *Managerial Economics*, New Delhi: Oxford University Press.

Petersen, H. Craig, and Lewis, W. Cris, *Managerial Economics*, New Delhi: Prentice-Hall India.

Mansfield, E., *Managerial Economics*, New York: W W Norton and Company.

Perloff, J. M., *Microeconomics*, New Delhi: Pearson Education.

# IMS 521 Management Information Systems

## Course Description

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

## Course Contents

### *Foundation Concepts*

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

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

#### **Competing with Information Technology**

Fundamentals of Strategic Advantage, Using Information Technology for Strategic Advantage

### *Information Technologies*

#### **Computer Hardware**

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

#### **Computer Software**

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

#### **Data Resource Management**

Managing Data Resources, Technical Foundations of Database Management

#### **Telecommunications and Networks**

The Networked Enterprise, Telecommunications Network Alternatives

### *Business Applications*

#### **Electronic Business Systems**

Enterprise Business Systems, Functional Business Systems

## **Enterprise Business Systems**

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

## **Electronic Commerce Systems**

Electronic Commerce Fundamentals, e-Commerce Applications and Issues

## **Decision Support Systems**

Decision Support in Business, Artificial Intelligence Technologies in Business

## ***Development Processes***

### **Developing Business/IT Strategies**

Planning Fundamentals, Implementation Challenges

### **Developing Business/IT Solutions**

Developing Business Systems, Implementing Business Systems

## ***Management Challenges***

### **Security and Ethical Challenges**

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

### **Enterprise and Global Management of Information Technology**

Managing Information Technology, Section II: Managing Global IT

## ***Basic Book***

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

## ***References***

[Ralph Stair](#) and [George Reynolds](#), *Principles of Information Systems*, 10<sup>th</sup> Edition, New Delhi: Pearson Education.

James A. O'Brien and George Marakas, *Management Information Systems*, 9<sup>th</sup> Edition, New York: McGraw-Hill

# **ACC 515 FINANCIAL REPORTING AND ANALYSIS**

## **Course Description**

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

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

## **Course Contents**

### **Introduction**

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

### **Basics of Financial Reporting**

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

### **Financial Statements**

Major financial statements: balance sheet, income statement, statement of retained earnings, cash flow statement; Preparation of financial statements; Legal provisions relating to presentation of financial statements; Provisions of Nepal Accounting

Standards and International Accounting Standards on presentation of financial statements; Notes to accounts.

### **Business Transactions and Accounting Cycle**

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

### **Accounting and Reporting of the major Components of Financial Statements**

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

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

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

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

### **Financial Statements Analysis**

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

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

### **Basic Book**

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

### **References**

Narayanaswamy, R: *Financial Accountin., A Managerial Perspective*, New Delhi: Prentice Hall of India.

Koirala, Madhav Raj, Sharma, L P B., Sharma, N., Acharya, C., and Gautam, C. M, *Financial Accounting*, Kathmandu: Budha Academic Publishers and Distributors Pvt. Ltd

Wild, John J, Subramanyam, K R and Halsey, Robert F: *Financial Statements Analysis*, Singapore: McGraw Hill International Edition.

Relevant publications of International Accounting Standards Board and Accounting Standards Board of Nepal.

Acts relating to Securities Board of Nepal and Nepal Stock Exchange.