

Tribhuvan University
Faculty of Management
Office of the Dean



Course detail of
MBM (Master of Business Management) 3rd Semester

April 2024

MBM 513: Innovation and Entrepreneurship

MBM Program

Credit: 2
Lecture Hours: 32

Level: MBM/III

Course Objectives:

This course aims to impart fundamental knowledge of innovation and entrepreneurship, and its different dimensions so that students inspire to involve in entrepreneurship activities as well as gain skills to manage innovation and new venture effectively.

Learning Outcomes:

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

- Understand the concept of innovation and entrepreneurship.
- Know the growth of entrepreneurship practices in Nepal
- Have ability to prepare business plan analyzing all elements of business plan and able to evaluate business plan for new venture creation.
- Have understanding about opportunity spotting and evaluation.
- Understand the current paradigm shift of different business models with circular economy

Learning strategies/ Tools of Pedagogy:

The following learning strategies should be used to deliver the course by the concerned faculty/ Instructors

- Individual presentation on idea pitching with business plan and model development
- Case analysis and discussion
- Term paper writing
- Presentation: Individual and group work
- Group projects and simulation exercise
- Assignment and thematic presentation

Course Details:

Unit 1: Entrepreneurship & Entrepreneurial Thinking

4 LHs

Concepts of entrepreneurship, Evolution of the entrepreneurship concept, Major functions, and types of entrepreneurship. Significance of entrepreneurship for individual, community and national development. Reconceptualization of resources, Cognitive bias of entrepreneurs, Entrepreneurial mindsets.

Unit 2: Innovation Management**6 LHs**

Innovation: concept, types and process; Innovation diffusion theory; Triple Helix concept ; Managing innovation in firms; Product innovation and design thinking; Fostering a culture of innovation; R&D and Innovation; Research areas for innovation management; Issues circular economy for innovation and entrepreneurship development; Issues of social innovation for entrepreneurship development.

Unit 3: Opportunity Spotting and Evaluation**6 LHs**

Opportunity spotting and evaluation: concept and approaches; Schema theory and opportunity recognition; looking vs. seeing, strategic scanning; Concept of business idea generation; The planning process; Sources and methods of business idea generation; Selection of best ideas.; Opportunity for whom; Entrepreneurial motivations; Screening criteria; Evaluating opportunities for new venture; Identifying and recognizing the entrepreneurial opportunities in Nepal

Unit 5: Industry, Market Research & Business Models**8 LHs**

Industry analysis and drivers for entrepreneurship; Market size and growth; Competitor analysis; Strategy framework; Competitive advantage and strategic advantage; Role of market research for entrepreneurship; Concept and template of Business Model Canvas and Lean Canvas Model. Concept of value proposition and value co-creation.

Unit 6: Development of Business Plan and Entrepreneurial Venture Creation**8 LHs**

Business plan development: Concept and contents of a sound business plan; Basic elements of business plan: Financial plan, Marketing plan, Human resource plan, Management plan, Production operational plan and Research and development plan. Illustration of business plan preparation. Entrepreneurial venture: creation of venture, venture project formulation, implementation and evaluation of venture.

Suggested Readings:

Baron, R. A., & Shane, S. A. (2008). *Entrepreneurship: A process perspective* (1st ed.). Toronto, ON: Nelson. ISBN-13: 9780176103347

Osterwalder, A., & Pigneur, Y. (2010). *Business model generation: A handbook for visionaries, game changers, and challengers*. Hoboken, NJ: Wiley. ISBN-13: 9780470876411

Wise, S. E., Feld, B., Sacca, C. (2017). *Startup Opportunities: Know When to Quit Your Day Job* (2nd ed.). Toronto, ON: Wiley ISBN-13: 9781119378181

Kawasaki, G. (2015). *The art of the start 2.0: The time-tested, battle-hardened guide for anyone starting anything*. New York, NY: Penguin. ISBN-13: 9781591847847

MBM 514: Financial Reporting and Taxation

Nature of course: Core
LHs: 48 (3 credits)

Full Marks:100
Pass Marks:50

Financial Reporting

LHs: 32 (2 credits)

Course Objective

This course aims to provide basic concepts of accounting and financial reporting to the students. It also gives fundamental level of knowledge to prepare financial reports and analyze those reports.

Course Description:

This course will enable students to understand the concept, theories and techniques of financial reporting. It also focuses on the preparation, analysis and interpretation of financial statements, disclosure of major component of financial statements. Finally, the course will cover the various issues raised in financial reporting.

Course Details

Unit 1: Basic Understanding of Accounting

3 LHs

Concept, objectives and features of accounting; Account, accounting and accountancy; Qualitative features of accounting information; Users and uses of accounting information; Generally accepted accounting principles; Accounting concepts, principles and conventions; Accounting ethics.

Accounting standards: concept, nature, significance and classification of accounting standards; Concept of Nepal Accounting Standards (NASs), International Accounting Standards (IASs), Nepal Financial Reporting Standards (NFRSs), International Financial reporting Standards (IFRSs)

Unit 2: Accounting Process

4 LHs

Accounting equation for analyzing the transactions; Debit and credit and their rules; Concept of journal and ledger, preparation of trial balance and adjusted trial balance; Concept of opening, closing entries and adjusting entries; Capital versus Revenue: concept and types.

Unit 3: Accounting and disclosure of major components of financial statements

4 LHs

Disclosures required as per NFRS; Current assets- Inventories, receivables and bad debts; Noncurrent assets- investments intangible assets, fixed assets and depreciation; Current and non-current liabilities; Revenue recognition/income measurement; Provision and contingencies

Unit 4: Preparing Financial Statements**10 LHs**

Financial statements: concept, objectives and limitations; Preparation of financial statement under NFRS: Concept, types and components of Statement of profit and loss, Statement of financial position, Statement of other comprehensive income and Statement of changes in equity.

Cash Flow Statement: Concept, objectives and limitations of cash flow statement; Contents of cash flow statement; Preparation and interpretation of cash flow statement.

Unit 5: Analysis and Interpretation of Financial Statement**8 LHs**

Concept, objectives, and importance of financial statement analysis; Types of financial statement analysis: Horizontal and vertical analysis, comparative and ratio analysis to measure and interpret the stability, activity, profitability, productivity and possibility for evaluating the financial performance of the business.

Unit 6: Emerging Trend in Reporting**3 LHs**

Concept and needs of integrated reporting, corporate social responsibility reporting and human resource reporting

Suggested Readings

International Accounting Standards published by International Accounting Board

Kimmel, P., Weygandt J., & Kieso, D. (2011) (5th Edition). *Financial Accounting: Tools for Business Decision Making*

Narayanaswamy. R. *Financial Accounting: A Managerial Perspective (Fourth Edition)*. New Delhi: PHI Learning Private Limited.

Nepal Accounting Standards published by Accounting Standard Board, Nepal

NFRS (2014). Nepal Accounting Standards. Kathmandu: ASB.

Porter. G. & Norton, C. L. *Introduction to Financial Accounting (8th Edition)*. Delhi: Cengage Learning India Private Limited.

Taxation***LHs: 16 (1 credit)*****Course Objectives**

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

Course Description

This course will enable students to understand the basic concept and theories of tax. It also focuses on direct and indirect tax, tax planning and the international aspects of tax. Finally, the course will cover the various issues raised in financial reporting.

Course Details

Unit 1: Conceptual Foundation

4 LHs

Concept of tax, duty, charge and fee; Direct tax and indirect tax, Tax on capital (Tax on land, land transfer, motor vehicle, house and land tax); Features of Income Tax Act 2058, Income year and assessment year, withholding and final withholding payment, retirement fund, retirement contribution and retirement payment; Nepal accounting standard vs. tax accounting; Cash vs. accrual basis accounting; Revenue mobilization in federal system. Concept, features and principles of indirect tax; Relationship between value added tax (VAT), customs duty, excise duty and goods & service tax (GST).

Unit 2: Tax Planning

9 LHs

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

Tax planning for managerial decisions: Selection and forms of business incorporation, location of business unit, size of business, timing of future business activities; Tax planning for financial decisions; Leasing or buying business assets, capital structure, retention or distribution or returns, merging of business units.

Unit 3: International Aspects of Taxation

3 LHs

Introduction of international taxation; Taxation of non-resident (service providers) related to shipping, airlines, transport, and telecommunication; Concepts of double tax avoidance agreements (DATA) and foreign tax credit.

Basic References

Nepal Government. Double Taxation Avoidance Treaties with various countries

Nepal Government. Income Tax Act 2058 with amendments. Kathmandu: Ministry of Law, Justice and Constituent Assembly

Nepal Government. Income Tax Rules 2059 with amendments. Kathmandu: Ministry of Law, Justice and Constituent Assembly

Supplementary Readings

Ahuja G.K. & Ravi Gupta: *Corporate Tax Planning & Management* (Bharat Law House, New Delhi)

Sapkota, P. P. et.al *Corporate Taxation in Nepal* (Updated Edition). Kathmandu: Dreamland publication.

MBM 515: Practicum on Business Plan Development

*Credit: 1
Practicum Hours: 16*

Level: MBM/III

Objectives:

The major objective of the practicum is to make able to prepare business plan by using different business models of existing or new business. It helps to link theory with practice with regular structured supervised opportunities for students to apply and test knowledge, skills and attitudes developed large in campus-based studies, to the real world of the community. The course starts from the concept of business plan development and its process in detail and have clear description of business plan development indices and practice of different business model. The practicum course emphasizes to design the business model of new venture or existing business by using Canvas Business Model or Lean Canvas Model.

Learning Outcomes:

- Examine and apply the useful, real world concept and tools from generating the original ideas from business and society
- Able to prepare and pitch business idea and business plan
- Able to design the business model template of real business scenario
- Develop of practicum report

Learning Strategy:

The course convenor shall help students in conceptualization of business plan development by using different business model with real business situation. Student will work in the field or practicum lab for certain period. Based on the data gathered from the field, the instructor shall help in preparation of business plan by using different business models.

Activities for Practicum:

- Identify existing business or new business (Selection of business/startups)
- Collect the data and information for business plan (Research)
- Prepare business model i.e. Business Model Canvas and Lean Canvas Model (Practicum Lab work)
- Pitch your idea/plan (Presentation)
- Prepare Business Plan Report (Documentation)

Evaluation:

- Business Plan Report with Business Model : 70%
- Pitching your plan/idea (Presentation) : 30%

Suggested Readings

- Baron, R. A., & Shane, S. A. (2008). *Entrepreneurship: A process perspective* (1st ed.). Toronto, ON: Nelson. ISBN-13: 9780176103347
- Osterwalder, A., & Pigneur, Y. (2010). *Business model generation: A handbook for visionaries, game changers, and challengers*. Hoboken, NJ: Wiley. ISBN-13: 9780470876411
- Wise, S. E., Feld, B., Sacca, C. (2017). *Startup Opportunities: Know When to Quit Your Day Job* (2nd ed.). Toronto, ON: Wiley ISBN-13: 9781119378181
- Kawasaki, G. (2015). *The art of the start 2.0: The time-tested, battle-hardened guide for anyone starting anything*. New York, NY: Penguin. ISBN-13: 9781591847847

MBME 581: International Business

Credits: 2

Lecture Hours: 32

Course Objectives:

This course provides an in-depth exploration of the principles, theories, and practices of conducting business in the global marketplace. Through a combination of lectures, case studies, discussions, and practical exercises, students will develop the knowledge and skills necessary to analyze, strategize, and succeed in diverse international business environments.

Learning Outcomes:

- Understanding the concept of international business (IB), globalization, and its impact on businesses worldwide.
- Analyze international markets and assess opportunities and risks.
- Develop cross-cultural communication and negotiation skills.
- Explore international trade theories, practices, and policies.
- Examine strategies for global market entry, expansion, and operations.
- Investigate the legal, ethical, and regulatory aspects of international business and its relations with Nepalese businesses.
- Evaluate the role of international finance in global business operations.
- Develop leadership and management skills for multinational environments.
- Apply theoretical concepts to real-world international business scenarios.
- Identify and manage risks associated with international business activities operated in Nepal.

Learning strategies/Pedagogy:

The following learning strategies should be used to deliver the course by the concerned faculty/
Instructors

- Case analysis and discussion
- Term paper writing
- Articles review & seminar paper
- Presentation: Individual and group work
- Assignment and thematic presentation

Course Details:

Unit 1: Introduction to International Business (IB)

4 LHs

International Business: Concepts, Definitions, and Scope; Historical Perspectives of IB; Theories of International Business; Relationship between International Business Environment and Nepalese Business Environment

Unit 2: Globalization, Regional Groupings, and World Trade Organization (WTO) 6 LHs
Globalization: Concept, Forms, Process and Direction; Drivers of Globalization; Benefits and Challenges of Globalization to the Nepalese Businesses; Impact Assessment of Globalization for Formulation of Business Strategies; Regional Economic Groupings such as SAFTA, NAFTA, APEC, ASEAN, BIMSTECT and Their Impact on Global Business; World Trade Organization (WTO): Concept, Objectives, Structure, Principles and Nepal's Membership and Commitments

Unit 3: Cultural Considerations in International Business 4 LHs
Cross-Cultural Communication; Cultural Intelligence; Managing Cultural Differences in Nepal: Challenges and Opportunities

Unit 4: International Market Analysis 4 LHs
Market Research Techniques; Country Risk Assessment; Market Entry Strategies and Nepalese Market

Unit 5: International Trade Theories and Policies 4 LHs
Comparative Advantages; Trade Barriers and Agreements; Trade Policy Instruments; Monetary and Trade Policies of Nepal

Unit 6: International Business Strategy and Legal & Ethical Issues in IB 4 LHs
Globalization Strategies; Entry Modes (Exporting, Licensing, Joint Ventures, etc.); Strategic Alliances and Merger & Acquisition; International Business Law; Corporate Social Responsibility (CSR); Bribery and Corruption

Unit 7: International Finance 4 LHs
Foreign Exchange Markets; Exchange Rate Determination and Relationship with Nepalese Currency; International Capital Markets and Nepalese Capital Markets

Unit 8: Leadership and Management in Multinational Contexts 2 LHs
Leading Multicultural Teams; Cross-Border Collaboration; Global Leadership Skills

Suggested Readings:

- International Business: Competing in the Global Marketplace 11th Edition by Charles Hill (Author), G. Tomas M. Hult, 2016
- Global Business Today: 2024 Release ISBN10: 1264943946 | ISBN13: 9781264943944 By Charles Hill, 2022
- International Business: The Challenges of Globalization (9th edition) by John J. Wild University of Wisconsin-Madison, Kenneth L. Wild University of London and John J. Wild University of Wisconsin-Madison, Published by Pearson (September 18, 2020) © 2019
- The Culture Map: Breaking Through the Invisible Boundaries of Global Business by Erin Meyer, 2014
- Global Marketing Management" by Warren J. Keegan and Mark C. Green, 2001
- Related Research Articles and Cases (Nepalese and International)

MBME 581: Knowledge Management

Credits: 2
Lecture Hours: 32

Course Objective

This course intends to provide students with the essential concepts, principles and skills of managing the knowledge so that students are able to apply them while managing organizational information, knowledge and wisdom.

Course Description

To achieve the objective, the course covers the concept nature, KM system and techniques and tools, KM architecture, K careers, strategies and tools of knowledge management to enhance organizational knowledge through sound practices of information management and organizational learning.

Learning Outcomes

Student should be able to:

- Understand the fundamentals of knowledge management and learning organization.
- Examine knowledge management system
- Analyze knowledge management strategy;
- Know the concepts, nature and process of knowledge management;
- Apply KM approaches
- Understand knowledge conversion , KM architecture, techniques, system and tools

Learning strategies/Pedagogy:

The following learning strategies should be used to deliver the course by the concerned faculty/
Instructors

- Case analysis and discussion
- Term paper writing
- Articles review & seminar paper
- Presentation: Individual and group work
- Assignment and thematic presentation

Course Details

Unit 1: Knowledge management: An Insight

6 LHs

Knowledge Management: concept, features, imperatives and evolution; Organizational knowledge management: need, drivers, approaches and strategies; Essentials of knowledge management: data, information, knowledge and wisdom; Types of knowledge and knowledge management; Sources of organizational knowledge; Knowledge life cycle

Unit 2: KM Techniques, System, and Tools

6 LHs

Organization knowledge creation: knowledge networks, knowledge mapping techniques, knowledge spiral; Knowledge acquisition: implementation methodology, acquisition tools, document management system; Knowledge analysis and knowledge dissemination: tools, system and techniques

Unit 3: KM Architecture and Implementation strategies

5 LHs

Developing KM framework; KM system components; Implementation strategies; KM architecture; Organizational collaborative framework.

Unit 4: Global knowledge economy

4 LHs

Characteristics of K economy; Policy implications; Business implications; Knowledge based drivers.

Unit 5: Learning organization

5 LHs

Organizational learning; Knowledge sources; KM and learning organization; Value-chaining, skill development; Documentation; Knowledge Dissemination.

Unit 6: Managing Knowledge Workers

4 LHs

Knowledge workers; Technology and knowledge workers; Role of ergonomics; Work adjustments and knowledge workers; Implications of KM

Unit 7: K- careers

2 LHs

KM roles; Organizational K-Role classification; KM and job opportunities in global and Nepalese market.

Suggested Readings:

Sudhir, Warier, (2013). Knowledge Management, Vikash Publishing House, India
Elias, M. Award (2017) Knowledge Management, Pearson education India,
Related articles and cases with national and international perspectives.

MBME 583: Commercial Bank Management

Credits: 2

Lecture Hours: 32

Course Objective

The main objective of this course is to impart students the knowledge and skills required to manage commercial bank efficiently at operating level. Upon completion of this course, the students will be able to analyze financial performance, manage interest and noninterest income, manage interest rate risk, liquidity, bank capital, and loan of commercial bank.

Course Description

This course provides an overview of the commercial banking, financial statements and bank performance evaluation tools, risk management for ever changing interest rates, bank funding and liquidity management, the management of bank capital, lending operation and management.

Course Details

Unit 1: Introduction to Commercial Banking

4 LHs

Meaning, types and functions of a bank; Organizational structure: Different channels for delivering banking services; Current status of commercial banks in Nepal; Bank regulation: Reasons for bank regulations and evolution of regulatory framework; The role of Nepal Rastra Bank (NRB) in the regulation of banks in Nepal.

Unit 2: Analyzing Bank Performance

5 LHs

Overview of commercial bank financial statements: balance sheet, income statement, off-balance sheet items; The Return on the equity model; Interpretation of financial ratios and the use of average balance sheet data; Managing risk and return; CAMELS composite rating system.

Unit 3: Managing Noninterest Income and Noninterest Expenses

4 LHs

Structure of noninterest income and noninterest expenses; Key ratios: net interest margin, efficiency ratio, operating risk ratio, productivity ratio; Line-of-business and customer profitability analysis; Strategy for increasing noninterest income; Strategy for managing noninterest expenses; Cost management strategy.

Unit 4: Managing Interest Rate Risks

6 LHs

Measuring interest rate risk with GAP: traditional static GAP analysis, determinants of rate sensitivity, factors affecting net interest income, rate volume and mix analysis, rate sensitivity report-- periodic GAP versus Cumulative GAP and GAP ratio, and earnings sensitivity analysis, income statement GAP; and Managing the GAP and earnings sensitivity risk; Measuring interest rate risk with duration GAP; Concept and calculation of economic value of equity (EVE) analysis.

Unit 5: Bank Funding and Liquidity Management

4 LHs

Bank funding: funding structure and funding sources and banking risks; Meeting liquidity needs; Reserve accounting and calculation of reserve requirement; Short-term liquidity planning; Traditional aggregate measures of liquidity risk; and Long-term liquidity planning.

Unit 6: Effective Use of Capital of Commercial Bank**4 LHs**

Objective of maintaining bank capital; Risked-based capital standards (Basel II and III), Functions of bank capital; Measurement and adequacy of bank capital; the Effects of bank capital requirements on bank operating policies; NRB directives regarding the capital of commercial banks.

Unit 7: Lending Operation and Management**5 LHs**

The credit process; Characteristics of different types of loan: real estate loans, commercial loans, agriculture loans, consumer loans, venture capital; Evaluating commercial loan requests and managing credit risk: fundamentals of credit issues, evaluating credit requests; Types and credit analysis of consumer loan.

Suggested Readings

Koch, T. W. & Macdonald, S. S. *Bank Management*. New York: South-Western Cengage Learning.
Rose, P. S. & Hudgins, S. C. *Bank Management and Financial Services*. New York: McGraw-Hill Irwin.
Gup, B. E. & Kolari, J. W. *Commercial Banking: The Management of Risk*. Singapore: John Wiley & Sons (Asia) Pte. Ltd.
NRB Directives and Publications

MBME 585: Insurance and Risk Management

Credit: 2

Lecture Hours: 32

Course Objectives

This course aims to impart students with a good understanding of the theoretical foundation of insurance and risk management. Upon completion of this course, the students will have theoretical foundation and able to analyze risk and apply risk management tool in business and life. Students will also learn important aspects of life and non-life insurance and how they are managed and regulated.

Course Description

This course provides an overview of risk and risk management, insurance device as risk management tool, legal framework of insurance, life and non-life insurance management on life insurance management, reinsurance and regulation of insurance

Course Details

Unit 1: Risk and Risk Management

5 LHs

Concept of risk; Classification of risk; Burden of risk on society; Techniques of managing risk; Risk management: meaning, objective, importance and process; Concept of personal risk management and enterprise risk management.

Unit 2: Insurance and Risk

4 LHs

Meaning and characteristics of insurance; Insurable risk; Insurance and gambling; Insurance and hedging; Adverse selection and insurance, Types of insurance, Cost and benefits of insurance to society.

Unit 3: Government Regulation of Insurance

4 LHs

Reasons for insurance regulation; Methods of regulating insurers, Areas to be regulated, Major issues in insurance regulation, Role of Nepal Insurance Authority in insurance regulation in Nepal.

Unit 4: Legal Framework of Insurance

5 LHs

Fundamental legal principles; General requirement of enforceable insurance contract; Distinct legal characteristics of insurance contract; Insurance policy: Basic part of policy, cover note, endorsement and rider; deductibles, coinsurance; Journey from proposal form to issue of insurance policy.

Unit 5: Life Insurance Management

5 LHs

Features of life insurance; Premature death and its impact; Amount of life insurance of own; Types of life insurance; Life insurance contractual provisions; Life insurance in Nepal: Practices, issues, and life insurance companies.

Unit 6: Non-Life Insurance Management

5 LHs

Property insurance, liability insurance, pecuniary benefit insurance, Insurance management of fire, motor, marine transit, Aviation, Contractors All Risk and Machinery breakdown insurance, Miscellaneous insurance, Agriculture insurance.

Unit 7: Reinsurance Business

4 LHs

Introduction of reinsurance business, reasons for reinsurance, retention, cession, retrocession, methods for reinsurance arrangement, advantage and disadvantage of facultative method, proportional and non-proportional treaty, advantage and disadvantage of treaty method, Alternative to Reinsurance-Pool, coinsurance and its management.

Suggested Readings

Rejda, G. E., & McNamara, M. J. *Principles of Risk Management and Insurance*. New Delhi: Pearson Education

Vaughan, E. J., & Vaughan, T. M. *Fundamentals of Risk and Insurance*. New Delhi: John Wiley & Sons.

Harrington, S. E. & Niehaus, G. R. *Risk management and Insurance*. Delhi: Tata McGraw-Hill.

Insurance Act and Insurance Regulation

Directive issued by Nepal Insurance Authority

MBME 586: Microfinance and Cooperative Management

*Credit Hours 2
Lecture Hours: 32*

Course Objective

This course provides an overview of microfinance and cooperative management and its significance in poverty reduction and economic development. The main purpose of this course is to acquaint students with the role and significance of microfinance and cooperative in the development of a developing country like Nepal.

Course Description

This course contains basic concept of microfinance and cooperatives management, microfinance and cooperative operations and models, microfinance and cooperatives products and services, monitoring and evaluation of microfinance and cooperatives, microfinance and cooperatives policy, regulatory environment and emerging issues in microfinance and cooperatives in Nepal.

Course Details

Module 1

Unit1: Basic Concept of Microfinance

3 LHs

Defining Microfinance and cooperative management; Differences of Microcredit and Microfinance; Characteristics of Microfinance; Evolution of Microfinance: National and International Context; Microfinance and Social Entrepreneurship.

Unit2: Models of Microfinance

3 LHs

Approaches to Microfinance: Welfares approach and Institutional approach; Model of Microfinance: Grameen Replication, FINGO, Self Help Groups [SHG] , Target group program, wholesale lending MFIs, and others; purposes and functions of different models in Nepal.

Unit3: Microfinance Product and Services

3 LHs

Types of Microfinance products – micro credits, micro savings, micro insurance, pension and provident fund and payment transfers; Types of Microfinance services: financial intermediations, social intermediations and social services; Delivery of product and services; Product development in Microfinance –process; Pricing products of microfinance.

Unit 4: Regulatory Environment for Microfinance

4 LHs

National Microfinance Policy; MF regulatory authority and institutions – Nepal Rastra Bank (NRB), Department of Cooperatives (DoC); Laws and regulations – Nepal Rastra

Bank Act, Bank and Financial Institutions Act, Financial Intermediaries Act, NRB Directives for MFIs.

Unit 5: Microfinance Impact Assessment

3 LHs

Overview of impact assessment: Household, individual and enterprise level; Financial performance analysis: PEARLS and CGAP models; Social performance: Universal Standard of Social Performance.

Module 2

Unit 6: Cooperatives and their Types

5 LHs

Introduction to Cooperatives: History, principles, types of cooperatives and their product and services ; WOCCU international operating principles: Cooperative structure, Services to members, Social responsibilities and International Cooperative Alliance (ICA) seven cooperative principles. Forms and Principles of Cooperative: Agriculture: fruits and vegetables, Dairy, Bee keeping, Tea and coffee, Savings and credit, Multipurpose, Consumer and Producer etc.

Unit 7: Regulatory Environment for Cooperative

5 LHs

Cooperative Development Board: Roles, functions, structure and power; National Cooperative Federation of Nepal: Roles and functions; Cooperative as third pillar of National economy; Cooperative rules 2075; Cooperative Act 2074; National Cooperative Policy 2069; Federal structure of cooperatives regulatory institutions and Issues in cooperative movement in Nepal

Unit 8: Cooperative Governance

3 LHs

Cooperative Governance: teaming, accountable empowerment, strategic leadership, and democracy; Roles and responsibilities of board members; decision-making processes; democratic governance and their Issues.

Unit 9: Emerging issues in Microfinance and Cooperative

LH3

Crises in microfinance and cooperative; Governance of microfinance; Digitalization in microfinance and cooperative; Funding Issues; Climate change; Financial Inclusion; Client protection and financial literacy; environmental sustainability and other relevant issues.

Suggested Readings

Ledgerwood, J. (ed), The New Micro Finance Handbook: A Financial Market System perspective, Washington D.C.: The World Bank

Jossa, B. Managing the Cooperative Enterprise: The Rise of Worker-Controlled Firms. Edward Elgar Publishing.

Nakkiran, S. Co-Operative Management: Principles and Techniques. New Delhi: Deep and Deep Publications.

Sinha, S. K. Management of Cooperative Enterprises: Principles & Practices. National Council for Cooperative Training, National Cooperative Union of Indiae to ask for more guidance

Mishra, P. K. Microfinance Management . Bhubaneswar: CENGAGE

Shah, R. K., Micro Finance in Nepal, New Delhi: Serials Publications

Baral, S.K. and Bihari, S.C. Rural Marketing and Micro Finance: Text and Cases, New Delhi: A.I.T.B.S. Publishers, India

The Banking with the Poor Network, Micro Finance Industry Report Nepal, Singapore: BWTP

Shrestha, S. M. State of Micro Finance in Nepal. Dhaka: Institute of Micro Finance

Sharma, P.R. Sustainability of Microfinance institution: opinion Survey, TOLI, Pokhara Nepal

Sharma, P.R. Impact of Microfinance on Women Empoerment TOLI, Pokhara Nepal

MBME 587: E-Business and Business Analytics

Credits: 2
Lecture hours: 32

Course Objectives

The purpose of this course is to impart the knowledge of E-business and business analytics to the students. This course also aims to provide the skills to the students in using the widely used performance analytical tools.

Course Description

This course provides a comprehensive level of understanding of the use of information and communication technologies for conducting and supporting business activities in the developing Information Society. The course will give a clear understanding of the strategic impacts of use of electronic tools and their effects on the way business and business activities are conducted today. This course also provides an overview of business analytics and its usage in real world.

Learning Outcome

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

- develop skills to manage businesses in the digital world
- get overview of the technologies for E-Business
- relate the existing business analytics models in real world
- understand about Decision Support for E-Business Systems

Course Details

Unit 1: Introduction of E-Business

3LHs

Introduction, The impact of the electronic communications on traditional businesses, E-commerce and E-business, Business adoption of digital technologies for E-commerce and E-business, E-business risks and barriers to business adoption, Development and the economic influence of the E-business.

Unit 2: E-business infrastructure

6 LHs

E-business infrastructure components, A five-layer model of e-business infrastructure, Internet Technology, Web Technology, , Cloud Computing , Internet based Software Applications, Mobile based Applications, Security and payment systems, Managing e-business infrastructure, Supply chain integration technologies (EDI, RFID, Sensors, IoT, GPS, GIS)

Unit 3: E-Business Strategy and Applications

7 LHs

What is e-business strategy? Information systems strategy and e-business strategy
Inter and Intra organizational business processes, Enterprise Resource Planning Software
The value chain and Supply chain management, Using e-business to restructure the supply chain
E-procurement, Drivers of e-procurement Risks and impacts of e-procurement, Implementing e-procurement The future of e-procurement

E-marketing, E-marketing planning, Characteristics of new media marketing communications Online branding
Customer relationship management, The online buying, Technology solutions for CRM

Unit 4: Business Analytics

4 LHs

Concept of Business Analytics; Evolution of Business Analytics: Impacts and Challenges; Scope of Business Analytics: Software Support;
Data for Business Analytics: Data Sets and Data Bases, Big Data, Metrics and Data Classifications, Data Reliability and Validity;
Models in Business Analytics: Decision Models, Model Assumptions, Uncertainty and Risk, Prescriptive Decision Models;
Problem Solving With Analytics: Recognizing a Problem, Defining the Problem, Structuring the Problem, Analyzing the Problem, Interpreting Results and Making a Decision, Implementing the Solution

Unit 5: Data analytics and Visualization

8 LHs

Modern Data Ecosystem , Key Players in the Data Ecosystem, Introduction to analytics, History and Evolution of Data Analytics, Relationship Among Big Data, Data Science, and Data Analytics. Key steps in the Data Analytics, Types of Data Analytics, Data Analytics in the Accounting Industry, Data Analytics in the Financial Services Industry, Data Analytics in the Marketing Industry Basic Data Visualization

Unit 6: Decision Support for E-Business Systems

4 LHs

Web analytics, Customer behavior modeling, and Recommender systems

Suggested Readings

Chaffy, D. (2012). *E- business & Commerce Management:- Strategy, Implementation and Practice*. England: Pearson Education Limited

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

D.R. Anderson,D.J. Sweeney, T.A. Williams & K. Martin. (2011). *An introduction to Management Science Quantitative Approaches to Decision Making*. Delhi: Cengage Learning India Private Limited.

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

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

MBME 589: Public Policy Analysis

Credit: 2
Lecture Hour: 32

Course Objectives

The course aims to enhance students' skills to comprehend and assess public policy issues from domestic as well as global perspectives.

Course Description

This course contains fundamentals of public policy, theoretical approaches to public policy, emerging issues in public policy, perspective of public policy, and contemporary public policies in national and international contexts.

Learning Outcomes

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

- Understand the fundamentals of public policy.
- Analyze the theoretical approaches to public policy.
- Explain the role of government response to market failure and regulation of price and environmental pollution, and also develop knowledge in policymaking.
- Discuss political power, pluralism, corporatism, Marxism, professionalism, positivism, and post-positivism, as well as explore the challenges and constraints associated with public policy.
- Develop the skills to conduct seminars/workshops.
- Assess the contemporary public policies in both international and Nepalese contexts.

Course Details

Unit 1: Understanding Public Policy

8 LHs

Fundamentals of public policy: concepts and process, forms of public policy, multidisciplinary policy analysis, practice of policy analysis and critical thinking and public policy; Theory of public choice, Theoretical approaches to public policy: elite theory, group theory, political systems theory and institutionalism, policy output analysis, incremental theory, and rational-choice theory.

Unit 2: Emerging Trends in Public Policy

7 LHs

Role of government: government response to market failure, price regulation, and regulation of environment pollution; Policymaking in the liberal democratic states; privatization, globalization, and public policy; and multilateralism and public policy-making.

Unit 3: Perspectives of Public Policy

7 LHs

Political power; Pluralism; Corporatism; Marxism; and Professionalism; Positivism and post-positivism; Reframing public policy; and Constraints on public policy: economic, institutional, and socio-cultural.

Unit 4: Seminar on Contemporary Public Policies in National and International Context 10 LHs

Economic liberalization, privatization, and globalization; Approaches and practices of public-private partnership and fiscal federalism; Sustainable development goals; Global environmental issues: drivers of climate change, key issues and barriers of growth of the green economy; Digital transformation and e-governance practices in Nepal; Public policy planning and implementation practices in Nepal.

Suggested Readings

- Adhikari, D. (2061). *Public Policy Analysis*. Kathmandu: Pairabi Prakashan.
- Anderson, J. E. (1979). *Public Policy Making* (2nd ed.). New York: Holt, Rinehart, and Winston.
- Cochran, C. L. & Malone, E. F. (2007). *Public Policy: Perspectives and Choices*. New Delhi: Viva Books Pvt. Ltd.
- Bhagat, C., Mishra, A. K., & Aithal, P. S. (2022). Model for Implementation of e-Government Services in Developing Countries like Nepal. *International Journal of Case Studies in Business, IT and Education (IJCSBE)*, 6(2), 320-333.
- Devkota, S. C. (2060). *Public Policy Analysis*. Kathmandu: Ratna Pustak Bhandar.
- Edward III, George C., & Sharkansky, I. (1978). *The Policy Predicament*. San Francisco: W.H. Freeman.x
- Farohock, F. M. (1979). *Public Policy: Scope and Logic*. New Jersey: Prentice–Hall INC Englewood Cliffs.
- Frohlich, N. & Oppenheimer, J. A. (1978). *Modern Political Economy*, New Delhi: Prentice Hall of India
- Hill, M. & Hupe, P. (2006). *Implementing Public Policy: Governance in Theory and Practice*. New Delhi: Sage Publications.
- Howlett, M. & Ramesh, M. (2003). *Studying Public Policy: Policy Cycles and Policy Sub-Systems*. New York: Oxford University Press.
- Joshi, S. (2062). *Economic Policy Analysis*. Kathmandu: Taleju Prakashan.
- Pandey, Y. R. (2069). *Public Policy Formulation, Implementation Monitoring Evaluation, and Analysis of Public Policy*. Kathmandu: Vidhyarthi Pustak Bhandar.
- Pandey, D. L., & Risal, N. (2019). Impact of social governance on e-governance in Nepal. *ITIHAS The Journal of Indian Management*, 9(4), 40-48.
- Paul, D. (1995). *Public Policy Formulation and Implementation in India*. New Delhi: Devika Publications.
- Rana, R. B. (2014). *Aspects of Public Policy*, Kathmandu: Kantipur College of Public Management.
- Reejal, P. R. (2003). *Fundamental of Public Policy Analysis*. Kathmandu: Pairabi Prakashan.
- Sahni, P. (1987). *Public Policy: Conceptual Dimension*. New Delhi: Kitab Mahal.

- Sapru, R. K. (2014). *Public Policy: Formulation, Implementation, and Evaluation*. New Delhi: Sterling Publishing Pvt. Ltd.
- Saxena, P. K. (1993). *Comparative Public Policy*. Delhi: Rawat Publications.

Teaching/Learning Pedagogy

The instructional approach will mainly involve classroom presentations and productive discussions, aiming to actively involve students in critical thinking processes. The primary focus will be on analyzing multiple case studies to foster the development of problem-solving skills and the practical application of knowledge. These discussions are designed to establish an interactive learning environment that encourages student interaction and the sharing of relevant knowledge related to the course.

Given the course's concentration on reading materials covering public policy analysis. These papers will form the foundation for in-class discussions, complemented by question-and-answer sessions. Furthermore, students are urged to contribute to the discourse by introducing related examples, case studies, and articles relevant to the course topic, thereby enhancing the overall depth and breadth of discussion and exploration of the subject matter.

Major activities

- Discussion on the relevant topics
- Case analysis
- Books/Article review
- Seminar at the end of the semester (Project work: 20 marks)
 - *Maximum 5 members in each group (Five different related topics, five papers presentation in the seminar, Evaluation of the papers, Guest classes, and interaction with practitioners).*

MBME 590: Project Management and Sustainable Development

Credits: 2

Lecture Hours: 32

Course Objective

This course aims to impart knowledge on project management and sustainable development from the perspective of sustainable business growth.

Course Description

This course comprises project management and planning, project appraisal and implementation, project monitoring and evaluation, sustainable developments and goals, sustainable development and business models, and a workshop on writing proposals and project reports.

Course Learning Outcomes

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

Understand the fundamentals of project management and the procedure of project planning.

Explain the techniques of project appraisal and network analysis and also explain project implementation.

Analyze the need and approaches for project monitoring and evaluation.

Discuss on fundamentals of sustainable development and goals.

Explain the sustainable business models.

Develop the skills required to conduct the workshop.

Course Details

Unit 1: Project Management and Planning

5 LHs

Project management: concepts, elements, and project cycle; and Project planning: project identification, feasibility study, and preparation of project report

Unit 2: Project Appraisal and Implementation

9 LHs

Cash flow analysis; Discounting and non-discounting techniques; Economic and social cost-benefit analysis; Uncertainty and sensitivity analysis; Environmental analysis; Network analysis: PERT, CPM; and Project implementation system

Unit 3: Project Monitoring and Evaluation

3 LHs

Need for monitoring and evaluation; Logical framework approach; and UNIDO approach

Unit 4: Sustainable Development and Goals**6 LHs**

Sustainable development: concepts, dimensions, determinants and principles; Sustainable development growth cycles; and Concept of green growth

Unit 5: Sustainable Development and Business Models**5 LHs**

Sustainable business models: concepts and innovation; 5'Cs of sustainability; and Modern business models for sustainable development

Unit 6: Workshop on Writing Project Proposal and Project Report**4 LHs****Suggested Readings**

Garels, R., Huemann, M., and Martinuzzi, A.(2013) Project Management and Sustainable Development Principles. Austria, Project Management Institute

Silvius, G.(2024) Research Handbook on Sustainable Project Management. London, Elger

Brzozowska, A., Pabion, A., and Pabion, B. (2021) Sustainability in Project Management: A Functional Approach. London, Routledge

MBME 591: Strategic Brand Management

Credits 2
Lecture Hours: 32

Course Objectives

This course aims to enhance knowledge and skills to students in brand management with a special focus on brand building in the market-driven competitive business environment.

Course Description

This course is designed to develop students to become effective brand managers. The course includes the concept, customer based brand equity, designing branding strategies, introducing new products, brand extensions and managing brands over time.

Course Details

Unit 1: Introduction 4 LHs

Concept of brand. Branding of various entities. Branding challenges and opportunities. The brand equity concept. Strategic brand management process.

Unit 2: Customer based Brand Equity 8 LHs

Customer based brand equity. Sources of brand equity. Building a strong brand: The four steps of brand building. Criteria for choosing brand elements. Options and tactics for brand elements. Leveraging secondary brand knowledge to build brand equity

Unit 3: Designing Branding Strategies 6 LHs

The brand-product matrix. Brand hierarchy. Designing a branding strategies.

Unit 4: Brand Extensions and Managing Brands over Time 6 LHs

New products and brand Extensions: Merits and Demerits. Brand extension. Managing brand over time: Reinforcing brands, revitalizing brands, adjustments to the brand portfolio.

Unit 5: Project Work 8 LHs

Student must prepare and present one project work report on brand related topic individually under the supervision of faculty member.

Basic Book:

Keller, K. L. (2007). *Strategic Brand Management: Building, Measuring and Managing Brand Equity*. New Delhi: Prentice Hall.

Reference Books:

David, A. (2009). *Managing Brand Equity: Capitalizing on the value of a brand name* . Free Press.

Jean, N. K. (2004). *Strategic Brand Management*. New Delhi: Kogan Page India Private Limited.

MBME 592: Services Marketing

Credit 2
Lecture Hours: 32

Course Objective

This course aims to build students understanding and skills in strategically managing services which includes typical challenges in the competitive business world.

Course Description

This course includes issues related to service marketing and covers topics such as service marketing fundamentals, customer expectations, customers perception of the services, service quality and encounter management.

Course Details

Unit 1: Introduction

6 LHs

Meaning, nature and types of service. Services marketing: concept, nature and strategic implications . Reasons for the development of service marketing. The service marketing mix. The service marketing triangle.

Unit 2: Customer Expectations of Service

5 LHs

Concept and types of service expectations. Levels of expectations and zone of tolerance. Desired and adequate service expectations. Expectations management.

Unit 3: Customer Perceptions of Service

5 LHs

Concept and dimensions. Customer satisfaction determinants. Service quality dimensions. Service encounter management. The Gaps model of service quality. Strategy for closing the service gaps.

Unit 4: Service Quality and Encounter Management

8 LHs

Service Quality: Approaches to service quality. Main drivers of service quality: people, process, and service product. Dimensions of service quality. Service Encounter: Concept and types of encounter. Service encounter and customer participation. Encounter characteristics. Areas of service failures. Service failures and customers' complaints. Service recovery: concept and strategies. Service guarantees: importance and types.

Unit 5: Unit 5: Project Work

8 LHs

Student must prepare and present one project work report on service marketing related topic individually under the supervision of faculty member.

Suggested Readings

Zeithamal, V.A., Bitner, M.J., Gremler, D. and Pandit, A., Services Marketing, Tata McGraw Hill, New Delhi, India.

Lauhari V. and Dutta, K., Services, Oxford University Press, New Delhi, India.

Lovelock, C. , Services Marketing, Pearson Education, New Delhi, India.

Bhattacharjee, C., Services Marketing, Excel Books, New Delhi, India.

Balaji, B, Services Marketing and management, S. Chand and Company, New Delhi, India.

MBME 594: Management Control Systems

*Credits: 3
Lecture Hours: 48*

Course Objectives:

This course aims to give the knowledge of elements, applications, and behavioral ramifications of management control systems to provide insights on measurement and implementation issues involved in management control systems.

Course Description

This course will enable students to understand the concept and techniques of control system. It focuses on the environment of control system, transfer pricing and different responsibility centers. Besides, it also deals with management control process and methods of control in different organization

Course Details

Unit 1: Introduction to Management Control System

4 LHs

Meaning and concept of management control system; Importance, characteristics, nature and scope of management control system; Boundaries of management control; Concept of management audit as a control tool.

Unit 2: The Environment of Management Control System

4 LHs

Management control environment, Goal congruence, Factors affecting goal congruence, Role of management control system in goal congruence
Organization structure and management control system; Behavioral considerations of management control system.

Unit 3: Responsibility Centers

6 LHs

Concept and nature of responsibility centre; Criteria for measuring the performance of responsibility centre;

Types of Responsibility Centre:

- Revenue Centre
- Expense Centre
- Cost Centre
- Profit Centre
- Marketing Responsibility Centre
- Research and Development Centre
- Investment Centre: Return on Investment (ROI), Residual Income (RI)

Unit 4: Transfer Pricing

6 LHs

Concept, objectives, significance and methods of transfer pricing.

Unit 5: Management Control Process

19 LHs

Strategic Planning: Concept and nature of strategic planning, ongoing programs analysis, proposed new programs analysis, strategic planning process

Budgeting: Concepts, importance, objectives and characteristics of budgeting, Budgetary control system, Process of budget preparation, preparation of master budgets for manufacturing and non-manufacturing organization, Behavioral aspects of Budgeting, Flexible budgets and Zero-base budgeting

Financial Performance Reports Analysis: Variance: concept, application and limitations of variance, variance Analysis: Material, Labor, Overhead and Sales Variance, Behavioral aspects of performance evaluation; Interactive control and Incentive plans in organizations

Unit 6: Modifications in Management Control

9 LHs

Modern Control Methods: Concept and importance of Just in Time, Total Quality Management and Decision Support System

Management Control in different Organizations: Healthcare organizations, Government organizations, Financial institutions, Education sectors; Non-profit organizations and Multinational organizations

Management Control of Projects: Nature of projects, control environment, project planning, execution and evaluation

Suggested Readings

Anthony, R. N. & Govindarajan, V. (1998), *Management Control Systems*, Tata McGraw-Hill

Merchant, K. A., *Modern Management Control Systems* (1998), Pearson Education (Singapore) Pvt. Ltd., Indian Branch, New Delhi

Atkinson, A. A. & Kaplan, R. S. (2012), *Advanced Management Accounting*, Prentice Hall of India Pvt. Ltd., New Delhi

Upadhyay, J. P. (2018), *Management Control Systems*, Khanal Publication, Kathmandu Nepal

MBME 595: Cost Management

Credits: 3
Lecture Hours: 48

Course Objectives:

This course aims to impart advanced knowledge of existing costing systems, their drawbacks and development of improved methods and techniques, so as to make costing systems, tools of strategic decision making.

Course Description

This course will enable students to understand the concept, tools and techniques of cost management. It focuses on the product costing, life cycle costing; activity based costing, target & Kaizen costing and process costing of the organization. Besides, it also deals with inventory and quality management as well as theory of constraints.

Course Details

Unit 1: Introduction to Cost Management **3 LHs**

Concept, importance, characteristics and limitations of cost management; Strategic role of cost management; Cost management and Strategic decision making; Formulation of strategic action plans;

Evaluation of plans and outcomes: benefit cost analysis and benefit & cost variance

Unit 2: Product Costing System: **3 LHs**

Concept and types of cost; Cost reported in financial statement: service, retail and manufacturing company

Unit 3: Activity Based Costing; Activity Based Budgeting (ABB) and Capacity Utilization **8 LHs**

Concept, advantages and limitations of activity based costing system; Procedures of absorption of overhead cost under ABC, Estimation of costs of new products using ABC, Cost and benefit of using ABC

Concept, importance and process of activity based budgeting (ABB), ABB and traditional budgeting, behavioral dimension of budgeting

Meaning of capacity, capacity utilization, managing capacity and excess capacity, measuring for capacity management; Activity Based Reporting of unused resources

Unit 4: Target Costing and Kaizen Costing **6 LHs**

Concept, importance and process of Target costing, Key principles of target costing, Implementation of target costing, Target costing and ABC

Concept and importance of Kaizen costing, Kaizen standards, General Kaizen costing and items specific for Kaizen costing; Similarities and dissimilarities between Target costing and Kaizen costing

Unit 5: Life Cycle Costing **6 LHs**

Concept and importance of life cycle costing, Product life cycle; Pricing products using the product life cycle, Product life cycle and ABC; Benefits of life cycle costing, Life cycle budgeting.

Unit 6: Just in Time (JIT) Inventory Management **5 LHs**

Concept and importance of inventory management; Inventory related performance evaluation in traditional and JIT environment related costs, Traditional approach to inventory management; Concept, objectives, importance and limitations of Just in Time; JIT manufacturing, Implementing JIT in manufacturing and non-manufacturing situations; Performance evaluation in traditional and JIT environment .

Unit 7: Theory of Constraints (TOC) **3 LHs**

Concept, importance and limitations of TOC; Steps in TOC for improving performance; Internal and external constraints; Accounting issues in TOC

Unit 8: Total Quality Management (TQM) **6 LHs**

Concept, features, importance and types of (TQM); Traditional approach to quality vs. TQM; Critical success factors for TQM; Measuring and reporting quality costs; TQM and productivity; TQM in service organization.

Unit 9: Process Costing and Cost Allocation **8 LHs**

Concept, importance and characteristics of process costing system, Assignment and estimating costs to product in each process;
Concept, importance and characteristic of joint process costing; Estimation of profit from joint product, Reason for allocating joint costs; Joint costs allocation methods: Net Realizable Method and Physical Measures Method, Accounting for By-Product.

Suggested Readings

Blocher E., David Stoot N. C. & Lokins O. G., (2012) *Cost Management, A Strategic Emphasis* Tata Mcgraw Hill Co.

Hilton, R. W., Maher, M. W. & Selto, F. H. (2008), *Cost Management, Strategies for Business Decisions, 4E*, MC Graw Hill, Irwin

Lal, J. (2015), *Strategic Cost Management, 1st E*, Himalaya Publishing House

MBME 597: New Venture and Social Entrepreneurship

*Credit: 2
Lecture Hours: 32*

Course Objectives:

This course is designed to provide MBM students with a comprehensive understanding of the principles, strategies, and practices involved in launching and managing new ventures with a specific focus on social entrepreneurship. Through a combination of theoretical, practical, and case studies, students will explore the dynamics of entrepreneurship in both profit-driven and socially-oriented contexts.

Learning Outcomes:

- Understanding the fundamental concepts and theories of entrepreneurs and entrepreneurship, including opportunity recognition, business model development, and risk management.
- Examine the step-by-step process of creating and launching a new venture, from ideation and feasibility analysis to business planning and implementation.
- Develop skills to identify and evaluate market opportunities, conduct market research, and analyze industry trends to inform new venture development.
- Explore innovative business models and strategies for sustainable value creation, with a focus on social impact and environmental sustainability.
- Understand the unique challenges and opportunities of social entrepreneurship including measuring social impact, stakeholder engagement, and scaling social enterprises.

Learning strategies/ Tools of Pedagogy:

The following learning strategies should be used to deliver the course by the concerned faculty/Instructors

- Individual presentation on idea pitching
- Case analysis and discussion
- Term paper writing
- Articles review & seminar paper
- Presentation: Individual and group work
- Group projects and simulation exercise
- Assignment and thematic presentation

Course Details:

Unit 1: Introduction to Entrepreneurship and Innovation

4 LH

Theoretical Foundation of Entrepreneurs and Entrepreneurship; Entrepreneurial Characteristics and Skills; Types of Entrepreneurs; Characteristics of Successful Entrepreneurs; Understanding Innovation and Creativity

Unit 2: Opportunity Recognition and Ideation

3 LH

Need for Opportunity Identification and Selection; Identify Market Opportunities
Idea Generation and Validation Techniques; Opportunity Recognition

Unit 3: Business Model Development

4 LH

Business Model: Concept and Features; Components of Business Model; Business Model Canvas and Value Proposition Design; Lean Startup Methodology

Unit 4: Market Analysis and Customer Validation**4 LH**

Market Research: Segmentation, Positioning, Targeting and Branding; Features of Entrepreneurial Marketing; Customer Discovery and Validation

Unit 5: Business Planning and Pitching**4 LH**

Concept of Business Plan; Contents of Business Plan; Developing a Business Plan; Pitch Deck Development and Presentation Skills for Business Plan; Financial Projections and Budgeting; Financing Options for New Ventures

Unit 6: Social Entrepreneurship**4 LH**

Introduction and Meaning of Social Entrepreneurship; the Perspective of Social Entrepreneurship; Social Entrepreneurship in Practice; Boundaries of Social Entrepreneurship Development in Nepal

Unit 7: Building a New Venture**3 LH**

Creating a New Venture; Partnership for Success; Recruiting and Selecting Key Employees; the Roles of the Board Directors in a New Venture

Unit 8: Tourism Entrepreneurship and Agri-Preneurship in Nepal**6 LH**

Meaning of Tourism Entrepreneurship; Policy Measures for Tourism Entrepreneurship in Nepal; Eco-Tourism/Nature Tourism/Rural Tourism; Need for Developing Agri-Preneurship in Nepal; Opportunities for Developing Agri-Preneurship as a social entrepreneurship in Nepal; Contribution of Tourism Entrepreneurship and Agri-Preneurship in Nepalese Economy

Suggested Readings

The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses by Eric Ries (Audio), September 13, 2011, USA

Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers (The Strategyzer series) by Alexander Osterwalder and Yves Pigneur, July 13, 2010, John Wiley and Sons, USA

Social Entrepreneurship: What Everyone Needs to Know® 1st Edition by David Bornstein and Susan Davis, 2010, Oxford University Press, London

Entrepreneurial Development, S.S. Khanka, 2022, S. Chand, New Delhi

Entrepreneurship: Successfully Launching New Ventures, Bruce R. Barringer and R. Duane Ireland, 2009, Pearson Education, London

Entrepreneurship: Theory, Process and Practice, Donald F. Kuratko and Richard M. Hodgetts, 2021, Thomson South-Western, India

Related cases and articles from national and international perspectives

MBME 598: Entrepreneurship Development and Small Business Management

*Credit: 2
Lecture Hours: 32*

Course Objectives:

This course is designed to provide MBM students with a comprehensive understanding of entrepreneurship and small business management, venture creation, and small business management. It aims to equip students with the knowledge, skills, and mindset necessary to identify, evaluate, and pursue entrepreneurial opportunities, as well as effectively manage small businesses.

Learning Outcomes:

- Understand the entrepreneurial mindset and the role of entrepreneurs in driving innovation and economic development.
- Explore the process of identifying and evaluating entrepreneurial opportunities.
- Develop skills in business planning, feasibility analysis, and venture creation.
- Gain insights into financing options for startups and small businesses including bootstrapping, angel investment, venture capital, and crowdfunding.
- Learn about the legal and regulatory aspects of starting and managing a small business.
- Understand marketing strategies and tactics for small businesses including market research, branding, and customer acquisition.
- Explore operational aspects of small business management.

Learning strategies/Pedagogy:

The following learning strategies should be used to deliver the course by the concerned faculty/Instructors

- Case analysis and discussion
- Term paper writing
- Articles review & seminar paper
- Presentation: Individual and group work
- Assignment and thematic presentation

Course Details:

Unit 1: Understanding Entrepreneurship

4 LHs

Entrepreneurs: Concept, Definitions, Functions, Characters and Type; Entrepreneurship: Concept, Evolutions, Features, and Theories; Role of Entrepreneurs in the Economy, Women Entrepreneurship, Problems of Women Entrepreneurship in Nepal, Intrapreneurship and Social Entrepreneurship

Unit 2: Developing Creativity and Understanding Innovation

3 LHs

Innovation and the Entrepreneur, Role of Creativity, the Innovation Process, Financial Support for Innovation and Incubation in Nepal, Differences between Innovation and Creativity

Unit 3: Business Idea, Opportunity Recognition and Evaluation**4 LHs**

Concept of New Business Idea, Sources for Business Idea Generation, Pre-Selection Process in Business Idea, Identify Entrepreneurial Opportunities, Market Analysis and Feasibility Assessment for New Business Idea, Opportunity Recognition Frameworks

Unit 4: Business Planning and Venture Creation**4 LHs**

Concept of Business Plan, Outlines of Business Plan, Business Model Development: Canvas Model and Lean Canvas Model; Writing a Business Plan, Legal and Regulatory Requirements for Startups in Nepal

Unit 5: Financing Entrepreneurial Ventures**3 LHs**

Sources of Funding for Startups, Financial Modeling and Valuation, Pitching to Investors Financial Projections and Budgeting, Financing Options for New Ventures

Unit 6: Small Business Management**4 LHs**

Small Business: Meaning and Definition, Relationship between Micro and Macro Enterprises, Scope of Micro and Small Businesses in Nepal, Role of Small Businesses in the Nepalese Economy and Poverty Reduction, Small Business and Society, Problems of Small Businesses in Nepal

Unit 7: Technology and Innovation in Small Businesses**4 LHs**

The Role of Technology in Enhancing the Competitiveness and Efficiency of Small Businesses in Nepal, E-Commerce Platforms for Small Business Management in Nepal, Scaling Small Businesses through Technology, Marketing Strategies for Small Businesses through technology and innovation in Nepal

Unit 8: Family Business and Rural Entrepreneurship in Nepal**6 LHs**

Meaning of Family Business, Types of Family Business, Family Business in Nepal: A Historical Perspective, Advantages and Disadvantages of Family Business, Major Challenges Faced by Family Business in Nepal, Business Succession Planning, Making Family Business More Effective, Rural Entrepreneurship: Meaning, Need and Features, Problems of Rural Entrepreneurship in Nepal, Relationship between rural, entrepreneurship and family business as small businesses in Nepal

Suggested Readings

Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers (The Strategyzer series) by Alexander Osterwalder and Yves Pigneur, July 13, 2010, John Wiley and Sons, USA

Social Entrepreneurship: What Everyone Needs to Know® 1st Edition by David Bornstein and Susan Davis, 2010, Oxford University Press, London

Entrepreneurial Development, S.S. Khanka, 2022, S. Chand, New Delhi

Entrepreneurship: Successfully Launching New Ventures, Bruce R. Barringer and R. Duane Ireland, 2009, Pearson Education, London

Entrepreneurship: Theory, Process and Practice, Donald F. Kuratko and Richard M. Hodgetts, 2021, Thomson South-Western, India

Articles and cases with national and international context

MBME 599: Real Estate and Corporate Finance

*Credits: 2
Lecture Hours 32*

Course Objectives

The main objective of this course is to equip students with the knowledge and skills necessary to understand the financial dynamics of real estate markets and integrate real estate investments into corporate finance decisions.

Course Description

This course provides an opportunity to develop basic knowledge and skills to handle issues in real estate financing. The course introduces real estate finance, mortgage loans, residential housing finance, real estate valuation, financing corporate real estate, financing real estate development, and a seminar on real estate financing in Nepal.

Learning Outcomes

Upon completion of this course, students will be able

- To understand the structure and significance of real estate markets
- To comprehend the mechanics of mortgage loans, evaluate factors influencing mortgage interest rates, and analyze different types of mortgage loans, including their implications for borrowers
- To assess the financial implications of homeownership versus renting, analyze factors affecting residential property values, and understand the mortgage underwriting process
- To appraise process and various valuation approaches used in real estate, and assess property values and understand market conditions affecting real estate valuation
- To conduct lease versus own analysis for corporate real estate decisions
- To analyze the project development financing in real estate
- To understand the structure and role of real estate market in Nepal

Course Details

Unit 1: Introduction to Real Estate Finance

4 LHs

Overview of real estate markets and asset classes; Role of real estate in corporate finance; Key financial concepts and terminology in real estate: Interests, encumbrances, easements, title, and deed.

Unit 2: Mortgage Loans

5 LHs

Concept of mortgage loan; Term loan and amortization; Determinants of mortgage interest rate; Comparison of fixed interest rate, constant payment mortgage loans with various amortization patterns; Incremental borrowing costs and Loan re-financing.

Unit 3: Residential Housing Finance

5 LHs

Renting vs. Owning house; Analyzing expected house pricing; Classification of mortgage loans; Underwriting residential property; Closing and settlement.

Unit 4: Real Estate Valuation**5 LHs**

Appraisal process and valuation approach to real estate; Sales comparison approach; Income approach; Land values; Mortgage equity capitalization; Market conditions, caps and property values.

Unit 5: Financing Corporate Real Estate**4 LHs**

Lease versus own analysis; Corporate restructuring; Role of real estate in corporate restructuring; Sale-leaseback; Refinancing; Investing real estate for diversification.

Unit 6: Financing real estate development**4 LHs**

An overview of project development financing; Characteristics of land development project; Land development process; Financing land development; Project feasibility and profitability analysis.

Unit 7: Seminar on real estate financing in Nepal**5 LHs**

Overview of the Nepalese real estate market; legal and regulatory framework; Financing options for real estate investments; Risk management in real estate investments; Role of government policies and initiatives; Sustainable real estate development; Real estate investment opportunities outside Kathmandu valley.

Suggested Readings

Brueggeman, W. B., & Fisher, J. D. (2018). *Real estate finance and investments*. New York: McGraw-Hill.

Baum, A. (2015). *Real estate investment: A strategic approach*. London: Routledge.

Nepal Sustainable Development Goals: Status and Roadmap: 2016-2030

(https://www.npc.gov.np/images/category/SDGs_Report_Final.pdf)

National Urban Development Strategy 2017

(https://www.moud.gov.np/storage/listies/July2019/NUDS_PART_A.pdf)

Panta, H. (2019). *Real estate markets in Nepal*. In *Real Estate in South Asia* (pp. 232-246). Routledge.

MBM: 512 Research Methodology for Business

Credits:3

Lecture Hours: 48

Course Objectives:

The purpose of the course is to introduce concepts and methods of social science research including advanced researching tools and techniques. Students will be able to learn and apply various methods for conducting research, how to identify and synthesize research literature, how to plan a research study, and how to formally report research findings. Students will also be well versed including understanding, applying and critiquing data collection methods analyzing data based on evidences and data including for theory building and theory testing.

This course is designed to equip MBM students in defining their research issues and questions and to develop, critique and apply appropriate mode of enquiry. The course has been designed to guide students through a range of issues and considerations while conducting research. It will equip students with skills, knowledge and analytical abilities in advanced research, its methodologies, its challenges and its organization.

Learning Outcomes

On successful completion of this course, students will be able to:

- Demonstrate an understanding of the research theory, research philosophy and the systematic process of research;
- Read, interpret, and critically evaluate social and management research;
- Develop and critique theoretical framework, formulate research questions and hypotheses;
- Develop, critique, apply and evaluate the research designs including for theory building, theory testing and conducting conclusive research;
- Determine sampling, sampling processes, sampling units and sample size for representative and conclusive research;
- Critique, develop and apply appropriate data collection tools and validate and determine its reliability;
- Critique, develop and apply scientific processing of data, processing it to get meaningful results and analyse it based on evidences and data applying appropriate tools;
- Conclude, present and report the final outcome;
- Apply ethical, legal and other considerations while conducting research and reporting and publishing them.

Learning strategies/ tools for pedagogy/ ongoing evaluation

The following tools for pedagogy are recommended to faculties and instructors to facilitate in the class rooms. The instructor should strictly follow the ongoing evaluation and assessment process as per the following dimensions

- Case and research based article presentation
- Term paper writing (theoretical and conceptual)
- Project work (research and empirical)
- Application and case based assignment
- Research proposal preparation

Course Details

Unit 1: Introduction to Research

6 LHs

Concept, purpose and types of research; Scientific research – meaning, characteristics and steps; Management research - nature, purpose, steps and types; Ethical concerns in management research; Management research and its applications; Applying scientific thinking to management research.

Unit 2: Literature Review

6 LHs

Literature review - purpose and steps; searching, obtaining, and evaluating the literature, literature search through the Internet, Systematic literature review(SLR), Meta-analysis with literature review matrix, bibliometric analysis; Format and guidelines for presenting the literature review;

Unit 3: Problem Definition and Hypothesis Formulation

5 LHS

Concept and steps in problem formulation; Formats of stating research problems; Theoretical and Conceptual framework, Designing and developing theoretical/conceptual framework;
Research questions; Hypothesis - functions and types; Hypothesis and generalization; Criteria of good hypothesis statement.

Unit 4: Research Design

8 LHs

Definition; elements of a research design and framework; Types of research design – descriptive, explanatory, exploratory, and experimental research designs; Common errors in research designs, Considerations for selecting and applying appropriate research designs. Designing research framework.

Unit 5: Measurement, Scaling and Sampling

8 LHs

Variables – concept and types; Measurement and scales; Scale construction and attitude measurement; scales and techniques commonly used in business and management

research; Validity and reliability of measurement; Sampling – concept, probability and non-probability sampling; Sampling and non-sampling errors, Determination and application of sampling approaches, sample size determination in various conditions including finite and infinite population, correcting sample size.

Unit 6: Quantitative and Qualitative Research Methods **4 LHs**

Introduction and concept of quantitative and qualitative research methods; Differences between quantitative and qualitative research; Areas for quantitative research and qualitative research; Qualitative research designs; Data collection techniques in qualitative research; Data analysis methods in qualitative research;

Unit 7: Data Collection and Analysis **6 LHs**

Data and its types; Sources of primary and secondary data; Questionnaire – principles, components and types – format and types; Research interviews; e-research using Internet and websites to collect data from individuals; Web surveys, e-mail surveys; Getting data ready for analysis; Data processing; Presenting data; Data analysis, Statistical analysis of data – descriptive and inferential statistics; Applications of software and other tools including for processing and analyzing quantitative and qualitative data, Hypothesis development and testing.

Unit 8: Research Proposals and Report Writing **5 LHs**

Research proposal: concept and types of research proposal; guidelines for writing research proposal; components of research proposal; Research report – concept, process, types and procedure for writing research reports; Components of the research report; Documenting sources - APA style of citation and referencing; Essentials of good research report.

Suggested Readings:

Uma Sekaran and Roger Bougie (2016). *Research Methods for Business: A Skill-Building Approach*; John Wiley & Sons Ltd

Neuman, W. L. (2014). *Social Research Methods: Quantitative and Qualitative Approaches (7th edition)*. New Delhi: Pearson Education

Henn, M., Weinstein, M. and Foard, N. A (2009). *Critical Introduction to Social Research (2nd edition)* New Delhi: Sage Publications.

Dwivedi, R. S. (1997). *Research Methods in Behavioural Sciences*. New Delhi: Macmillan India.

Cooper, D.R. & Schindler, P.S. (2015). *Business Research Methods , 15th edition*. New Delhi: Tata McGraw Hill.

Zikmund, W. G. (2007). *Business Research Methods, 7th edition*. New Delhi: Thompson.

Pant, Prem R. (2017). *Social Science Research and Thesis Writing (7th edition)*, Kathmandu: Buddha Publication